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MCDONOUGH COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2020



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McDONOUGH COUNTY, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

Members of the County Board
McDonough County, Illinois
Macomb, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois (County), 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 accounting principles generally accepted in the United States of America; this includes 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 basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois as of November 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

McDonough County, Illinois has not presented the management's discussion and analysis that governmental accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McDonough County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules and the supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules 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 and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as whole.

The accompanying financial information listed as "Supplemental Information" in the table of contents has 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 that information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021, on our consideration of McDonough 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 solely 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 McDonough 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 McDonough County, Illinois' internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 23, 2021

BASIC FINANCIAL STATEMENTS

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2020

EXHIBIT 1

	Primary Government			Component Unit - ETSB
	Governmental Activities	Business-Type Activities	Government Total	
ASSETS				
Cash and cash equivalents	\$ 16,044,589	\$ 2,657,477	\$ 18,702,066	\$ 1,191,134
Restricted cash	-	45,485	45,485	-
Investments	1,311,248	983,801	2,295,049	500,000
Restricted investments	-	55,300	55,300	-
Receivables, net:				
State of Illinois	981,655	1,130,836	2,112,491	-
Property Taxes	6,169,310	401,500	6,570,810	-
Accrued interest	-	29,887	29,887	-
Other	132,798	829,695	962,493	224,868
Due from (to) fiduciary funds	160,166	-	160,166	-
Internal balances	(65,454)	65,454	-	-
Due from component unit	17,138	-	17,138	-
Inventories	47,818	160,462	208,280	-
Prepaid expense	315,323	1,445	316,768	-
Net pension asset	169,797	-	169,797	-
Capital assets not being depreciated	283,886	61,427	345,313	-
Capital assets, net of accumulated depreciation	6,040,702	1,565,959	7,606,661	-
TOTAL ASSETS	31,608,976	7,988,728	39,597,704	1,916,002
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF	1,507,595	588,310	2,095,905	-
OPEB	193,883	23,774	217,657	-
Total deferred outflows of resources	1,701,478	612,084	2,313,562	-
Total assets and deferred outflows of resources	33,310,454	8,600,812	41,911,266	1,916,002

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
November 30, 2020

EXHIBIT 1

	Primary Government			Component Unit - ETSB
	Governmental Activities	Business-Type Activities	Government Total	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
LIABILITIES				
Accounts payable	\$ 1,164,902	\$ 659,323	\$ 1,824,225	\$ -
Claims payable	272,259	-	272,259	-
Due to primary government	-	-	-	17,138
Accrued expense	-	37,527	37,527	-
Accrued interest	25,790	-	25,790	-
Due to others	45,676	-	45,676	-
Unearned revenue	118,734	36,111	154,845	-
Resident deposits	-	21,545	21,545	-
Long-term obligations, due within one year:				
General obligation bonds payable	140,406	-	140,406	-
Compensated absences - current	220,148	76,569	296,717	-
Total OPEB liability - current	50,245	5,993	56,238	-
Long-term obligations, due in more than one year				
General obligation bonds payable	1,743,251	-	1,743,251	-
Compensated absences - long-term	101,959	77,928	179,887	-
Total OPEB liability	843,819	159,891	1,003,710	-
Net pension liability	2,127,491	942,551	3,070,042	-
Total liabilities	6,854,680	2,017,438	8,872,118	17,138
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	6,169,310	401,500	6,570,810	-
Pension items - IMRF	2,186,999	845,041	3,032,040	-
OPEB	241,351	44,988	286,339	-
Total deferred inflows of resources	8,597,660	1,291,529	9,889,189	-
Total liabilities and deferred inflows of resources	15,452,340	3,308,967	18,761,307	17,138
NET POSITION				
Net investment in capital assets	6,324,588	1,627,386	7,951,974	-
Restricted for				
Highways and streets	1,839,995	-	1,839,995	-
Health and welfare	1,531,626	-	1,531,626	-
Public safety	600,822	-	600,822	1,898,864
Economic development	42,322	-	42,322	-
Retirement	3,164,232	-	3,164,232	-
Specific purpose	2,004,875	79,239	2,084,114	-
Debt service	184,784	-	184,784	-
Unrestricted	2,164,870	3,585,220	5,750,090	-
TOTAL NET POSITION	\$ 17,858,114	\$ 5,291,845	\$ 23,149,959	\$ 1,898,864

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

McDONOUGH COUNTY, ILLINOIS

EXHIBIT 2

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2020

ACTIVITIES	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
GOVERNMENTAL				
General government	\$ 2,019,580	\$ 384,539	\$ 384,806	\$ -
Public safety	2,876,921	665,726	146,241	1,100
Corrections	935,681	4,890	-	-
Judiciary and court related	2,233,853	220,296	468,898	-
Transportation	1,775,379	197,492	967,270	314,983
Public health	3,372,275	352,588	1,001,947	-
Public welfare	196,984	-	-	-
Interest and fiscal charges	46,159	-	-	-
Total governmental activities	<u>13,456,832</u>	<u>1,825,531</u>	<u>2,969,162</u>	<u>316,083</u>
BUSINESS-TYPE				
The Elms Nursing Home	<u>6,155,527</u>	<u>5,656,241</u>	<u>1,346,822</u>	<u>55,467</u>
TOTAL McDONOUGH COUNTY	<u>\$ 19,612,359</u>	<u>\$ 7,481,772</u>	<u>\$ 4,315,984</u>	<u>\$ 371,550</u>
COMPONENT UNIT				
ETSB	<u>\$ 378,946</u>	<u>\$ 718,570</u>	<u>\$ -</u>	<u>\$ 27,000</u>

This statement is continued on the following page.

McDONOUGH COUNTY, ILLINOIS

EXHIBIT 2

STATEMENT OF ACTIVITIES (Continued)

For the Year Ended November 30, 2020

ACTIVITIES	Net (Expense) Revenue and Changes in Net Position			Component Unit - ETSB
	Primary Government		Total	
	Governmental Activities	Business-Type Activities		
GOVERNMENTAL				
General government	\$ (1,250,235)	\$ -	\$ (1,250,235)	\$ -
Public safety	(2,063,854)	-	(2,063,854)	-
Corrections	(930,791)	-	(930,791)	-
Judiciary and court related	(1,544,659)	-	(1,544,659)	-
Transportation	(295,634)	-	(295,634)	-
Public health	(2,017,740)	-	(2,017,740)	-
Public welfare	(196,984)	-	(196,984)	-
Interest and fiscal charges	(46,159)	-	(46,159)	-
Total governmental activities	<u>(8,346,056)</u>	<u>-</u>	<u>(8,346,056)</u>	<u>-</u>
BUSINESS-TYPE				
The Elms Nursing Home	-	903,003	903,003	-
TOTAL McDONOUGH COUNTY	<u>(8,346,056)</u>	<u>903,003</u>	<u>(7,443,053)</u>	<u>-</u>
COMPONENT UNIT				
ETSB	-	-	-	366,624
General revenues:				
Taxes:				
Property taxes	6,115,185	400,947	6,516,132	-
Local use tax	265,027	-	265,027	-
General sales tax	2,201,273	-	2,201,273	-
Income and replacement taxes	923,048	-	923,048	-
Investment income	78,458	65,156	143,614	12,588
Miscellaneous	2,090,753	27,011	2,117,764	-
Transfers	(25,000)	25,000	-	-
Total general revenues and special items	<u>11,648,744</u>	<u>518,114</u>	<u>12,166,858</u>	<u>12,588</u>
Change in net position	3,302,688	1,421,117	4,723,805	379,212
Net position - beginning of year	<u>14,555,426</u>	<u>3,870,728</u>	<u>18,426,154</u>	<u>1,519,652</u>
Net position - end of year	<u>\$ 17,858,114</u>	<u>\$ 5,291,845</u>	<u>\$ 23,149,959</u>	<u>\$ 1,898,864</u>

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

McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2020

EXHIBIT 3

	General Fund	Illinois Municipal Retirement Fund	Social Security Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,071,456	\$ 2,340,506	\$ 1,018,108	\$ 1,666,388	\$ 5,808,836	\$ 11,905,294
Restricted cash	-	-	-	-	-	-
Investments	-	-	-	4,300	1,306,948	1,311,248
Receivables, net:						
State of Illinois	518,298	-	-	35,223	428,134	981,655
Property taxes	1,247,200	1,350,000	760,000	337,500	1,951,110	5,645,810
Other	66,040	-	-	1,494	65,264	132,798
Due from fiduciary funds	51,232	-	-	-	136,523	187,755
Due from other funds	7,117	35,469	32,839	2,345	45,654	123,424
Inventories	5,738	-	-	42,080	-	47,818
Due from component unit	-	-	-	-	17,138	17,138
Advances to other funds	-	-	-	-	90,681	90,681
Prepaid items	-	-	-	-	205,328	205,328
TOTAL ASSETS	<u>\$ 2,967,081</u>	<u>\$ 3,725,975</u>	<u>\$ 1,810,947</u>	<u>\$ 2,089,330</u>	<u>\$ 10,055,616</u>	<u>\$ 20,648,949</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS
November 30, 2020

EXHIBIT 3

	General Fund	Illinois Municipal Retirement Fund	Social Security Fund	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 101,271	\$ 212,455	\$ 28,174	\$ 399,932	\$ 422,890	\$ 1,164,722
Claims payable						
Due to others	309	-	-	-	45,367	45,676
Due to fiduciary funds	-	-	-	-	27,589	27,589
Due to other funds	5,269	-	-	142,358	73,552	221,179
Unearned revenue	-	-	-	118,734	-	118,734
Advances from other funds	90,681	-	-	-	-	90,681
Total liabilities	197,530	212,455	28,174	661,024	569,398	1,668,581
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes	1,247,200	1,350,000	760,000	337,500	1,951,110	5,645,810
Total deferred inflows of resources	1,247,200	1,350,000	760,000	337,500	1,951,110	5,645,810
Total liabilities and deferred inflows of resources	1,444,730	1,562,455	788,174	998,524	2,520,508	7,314,391
FUND BALANCES						
Nonspendable						
Nonspendable - prepaids	-	-	-	-	205,328	205,328
Nonspendable - inventories	5,738	-	-	-	-	5,738
Restricted for debt service	-	-	-	-	184,784	184,784
Restricted for highways and streets	-	-	-	-	1,839,995	1,839,995
Restricted for public safety	11,652	-	-	-	589,170	600,822
Restricted for economic development	-	-	-	-	42,322	42,322
Restricted for health and welfare	-	-	-	857,808	673,818	1,531,626
Restricted for retirement	-	2,163,520	1,000,712	-	-	3,164,232
Restricted for specific purpose	-	-	-	-	2,004,875	2,004,875
Unrestricted:						
Committed for highways and streets	-	-	-	-	333,804	333,804
Assigned for highways and streets	-	-	-	-	884,427	884,427
Assigned for public safety	-	-	-	-	462	462
Assigned for economic development	-	-	-	-	1,627	1,627
Assigned for health and welfare	-	-	-	232,998	42,949	275,947
Assigned for retirement	-	-	22,061	-	-	22,061
Assigned for specific purpose	1,036,671	-	-	-	731,547	1,768,218
Unassigned	468,290	-	-	-	-	468,290
Total fund balances	1,522,351	2,163,520	1,022,773	1,090,806	7,535,108	13,334,558
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
	\$ 2,967,081	\$ 3,725,975	\$ 1,810,947	\$ 2,089,330	\$ 10,055,616	\$ 20,648,949

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

McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES
November 30, 2020

EXHIBIT 3.1

Total fund balance for government funds (Exhibit 3)	\$13,334,558
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Land	\$	228,647		
Construction in progress		55,239		
Buildings, net		587,803		
Building improvements, net		746,943		
Infrastructure, net		4,188,925		
Vehicles, net		163,599		
Maintenance equipment, net		263,054		
Computer equipment, net		20,956		
Software, net		3,385		
Office equipment, net		<u>66,037</u>		6,324,588

Internal service funds (see Exhibit 5) are used by the County to charge the cost of liability, unemployment, worker's compensation, and medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:	4,009,152
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Differences between expected and actual experiences and assumption changes for OPEB are recognized as deferred outflows or deferred inflows on the statement of net position	(47,468)
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Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the	(679,404)
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Net pension assets are not a current financial resource and, therefore, are not reported in the government funds.	169,797
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Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities.

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. The long-term liabilities consist of:

Accrued interest on bonds		(25,790)		
Bonds payable		(1,835,000)		
Bond premium		(48,657)		
Compensated absences		(322,107)		
Total OPEB liability		(894,064)		
Net pension liability		<u>(2,127,491)</u>		

Total long-term liabilities	<u>(5,253,109)</u>
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TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 1)	<u>\$17,858,114</u>
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The accompanying notes are an integral part of these financial statements.

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McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2020

EXHIBIT 4

	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>
REVENUES			
Property taxes	\$ 1,184,120	\$ 1,348,029	\$ 758,874
State of Illinois:			
Local use tax	259,170	-	-
Sales tax	769,709	-	-
Cannabis use tax	5,857	-	-
Income tax	702,717	-	-
Motor fuel tax allotments	-	-	-
Personal property replacement taxes	208,470	11,861	-
State grants and expenditure reimbursements	624,419	-	-
Federal revenue	100,516	-	-
Fees for services and materials	975,963	-	-
Investment income	24,757	8,752	4,513
Other	323,531	3,221	2,486
Total revenues	<u>5,179,229</u>	<u>1,371,863</u>	<u>765,873</u>
EXPENDITURES			
Current:			
General government	1,423,497	110,712	62,556
Public safety	1,676,705	194,383	123,014
Corrections	386,642	13,626	8,739
Judiciary and court related	1,541,077	258,502	158,896
Public health	-	444,065	315,542
Public welfare	-	-	-
Transportation	-	67,161	43,073
Capital outlay	1,854	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>5,029,775</u>	<u>1,088,449</u>	<u>711,820</u>
Excess (deficiency) of revenues over expenditures	<u>149,454</u>	<u>283,414</u>	<u>54,053</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Bond premium	-	-	-
Transfers in	750	7,851	-
Transfers out	-	-	-
Insurance proceeds	-	-	-
Total other financing sources (uses)	<u>750</u>	<u>7,851</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	150,204	291,265	54,053
FUND BALANCES, BEGINNING OF YEAR	<u>1,372,147</u>	<u>1,872,255</u>	<u>968,720</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,522,351</u>	<u>\$ 2,163,520</u>	<u>\$ 1,022,773</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
GOVERNMENTAL FUNDS
Year Ended November 30, 2020

EXHIBIT 4

	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property taxes	\$ 337,033	\$ 1,964,399	\$ 5,592,455
State of Illinois:			
Local use tax	-	-	259,170
Sales tax	-	1,431,564	2,201,273
Cannabis use tax	-	-	5,857
Income tax	-	-	702,717
Motor fuel tax allotments	-	572,666	572,666
Personal property replacement taxes	-	-	220,331
State grants and expenditure reimbursements	131,803	604,289	1,360,511
Federal revenue	870,144	448,322	1,418,982
Fees for services and materials	144,702	704,866	1,825,531
Investment income	648	33,068	71,738
Other	162,701	294,147	786,086
Total revenues	<u>1,647,031</u>	<u>6,053,321</u>	<u>15,017,317</u>
EXPENDITURES			
Current:			
General government	-	331,394	1,928,159
Public safety	-	750,513	2,744,615
Corrections	-	487,019	896,026
Judiciary and court related	-	361,944	2,320,419
Public health	1,611,394	682,935	3,053,936
Public welfare	-	160,768	160,768
Transportation	-	1,819,128	1,929,362
Capital outlay	18,080	206,951	226,885
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	33,240	33,240
Total expenditures	<u>1,629,474</u>	<u>4,833,892</u>	<u>13,293,410</u>
Excess (deficiency) of revenues over expenditures	<u>17,557</u>	<u>1,219,429</u>	<u>1,723,907</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Bond premium	-	-	-
Transfers in	10,379	457,478	476,458
Transfers out	-	(500,708)	(500,708)
Insurance proceeds	-	-	-
Total other financing sources (uses)	<u>10,379</u>	<u>(43,230)</u>	<u>(24,250)</u>
NET CHANGE IN FUND BALANCES	27,936	1,176,199	1,699,657
FUND BALANCES, BEGINNING OF YEAR	<u>1,062,870</u>	<u>6,358,909</u>	<u>11,634,901</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,090,806</u>	<u>\$ 7,535,108</u>	<u>\$ 13,334,558</u>

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

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McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year ended November 30, 2020

EXHIBIT 4.1

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 1,699,657
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:	
Capital outlay	435,247
Depreciation	(394,575)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to increase/decrease net position:	
Disposals of capital assets	(61,923)
Contributions of capital assets	1,304,666
The change in deferred outflows of resources and deferred inflows of resources for OPEB is reported only in the statement of activities.	79,296
The change in deferred outflows of resources and deferred inflows of resources for IMRF is reported only in the statement of activities.	(3,845,841)
The change in the net pension asset for IMRF is reported only in the statement of activities.	(169,798)
The amortization of premiums is reported as interest expense on the statement of activities	5,406
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.	
Compensated absences	(48,009)
Total OPEB liability	(104,316)
Net pension liability	4,471,069
Accrued interest payable	(18,325)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds	(86,896)
Internal services funds (See Exhibit 6) are used by the County to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities	37,030
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)	\$ 3,302,688

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2020

EXHIBIT 5

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
ASSETS AND DEFERRED INFLOW OF RESOURCES		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,657,477	\$ 4,139,295
Restricted cash	45,485	-
Investments	983,801	-
Restricted investments	55,300	-
Receivables:		
State of Illinois	1,130,836	-
Property taxes	401,500	523,500
Accrued interest	29,887	-
Other	829,695	-
Due from other funds	72,471	46,842
Inventories	160,462	-
Prepaid expenses	1,445	109,995
Total current assets	6,368,359	4,819,632
NONCURRENT ASSETS		
Capital assets (net of accumulated depreciation)	1,627,386	-
Total assets	7,995,745	4,819,632
DEFERRED OUTFLOW OF RESOURCES		
Pension - IMRF	588,310	-
OPEB	23,774	-
Total deferred outflow of resources	612,084	-
Total assets and deferred outflow of resources	8,607,829	4,819,632

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS
November 30, 2020

EXHIBIT 5

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund - The Elms</u>	<u>Internal Service Funds</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
CURRENT LIABILITIES		
Accounts payable	\$ 659,323	\$ 180
Claims payable	-	272,259
Accrued expense	37,527	-
Due to other funds	7,017	14,541
Unearned revenue	36,111	-
Resident deposits	21,545	-
Compensated absences payable - current	76,569	-
Total OPEB liability - current	5,993	-
Total current liabilities	<u>844,085</u>	<u>286,980</u>
NONCURRENT LIABILITIES		
Compensated absences payable	77,928	-
Net pension liability	942,551	-
Total OPEB liability	159,891	-
Total noncurrent liabilities	<u>1,180,370</u>	<u>-</u>
Total liabilities	<u>2,024,455</u>	<u>286,980</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue - property taxes	401,500	523,500
Pension - IMRF	845,041	-
OPEB	44,988	-
Total deferred inflows of resources	<u>1,291,529</u>	<u>523,500</u>
Total liabilities and deferred inflows of resources	<u>3,315,984</u>	<u>810,480</u>
NET POSITION		
Net investment in capital assets	1,627,386	-
Restricted for:		
Other purposes	79,239	-
Unrestricted	<u>3,585,220</u>	<u>4,009,152</u>
TOTAL NET POSITION	<u>\$ 5,291,845</u>	<u>\$ 4,009,152</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended November 30, 2020

EXHIBIT 6

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 5,656,241	\$ 2,946,306
Total operating revenues	<u>5,656,241</u>	<u>2,946,306</u>
OPERATING EXPENSES		
Insurance premiums	-	516,099
Medical claims and administration fees	-	2,941,860
Public health:		
Dietary	635,593	-
Housekeeping	165,353	-
Laundry	100,902	-
Maintenance	137,615	-
Nursing	2,918,596	-
Therapy	305,222	-
Activities	123,969	-
Social services	76,280	-
Administrative	450,870	-
Payroll related	975,448	-
Depreciation	116,394	-
Plant operations	149,285	-
Total operating expenses	<u>6,155,527</u>	<u>3,457,959</u>
Operating income (loss)	<u>(499,286)</u>	<u>(511,653)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	400,947	522,730
Investment income	65,156	6,720
Grants	1,346,822	19,983
Other	27,011	-
Total nonoperating revenues (expenses)	<u>1,839,936</u>	<u>549,433</u>
Income before transfers	<u>1,340,650</u>	<u>37,780</u>
TRANSFERS		
Transfers in	25,000	-
Transfers out	-	(750)
Total other financing sources (uses)	<u>25,000</u>	<u>(750)</u>
CONTRIBUTION REVENUE - Farm and Macomb Public Building Commission	<u>55,467</u>	<u>-</u>
CHANGE IN NET POSITION	<u>1,421,117</u>	<u>37,030</u>
TOTAL NET POSITION - BEGINNING OF YEAR	<u>3,870,728</u>	<u>3,972,122</u>
TOTAL NET POSITION - END OF YEAR	<u>\$ 5,291,845</u>	<u>\$ 4,009,152</u>

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

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McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2020

EXHIBIT 7

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund - The Elms</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 5,381,779	\$ -
Payments to suppliers	(1,584,419)	(3,505,665)
Payments to employees	(3,467,678)	-
Receipts from employees and others	-	157,250
Internal activity-payments for interfund services	(919,509)	-
Internal activity-payments from other funds	-	2,789,056
Net cash from operating activities	<u>(589,827)</u>	<u>(559,359)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	400,947	522,730
Other nonoperating revenue	27,011	-
Grants received	704,503	19,983
Interfund borrowing (lending)	(72,723)	(628,899)
Transfers in	25,000	-
Transfers out	-	(750)
Net cash from noncapital financing activities	<u>1,084,738</u>	<u>(86,936)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital contributions	55,467	-
Acquisition of capital assets	(80,468)	-
Net cash from capital financing activities	<u>(25,001)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	44,645	6,720
Proceeds from maturity of investments	476,781	-
Purchase of investments	(479,168)	-
Net cash from investing activities	<u>42,258</u>	<u>6,720</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	512,168	(639,575)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,190,794</u>	<u>4,778,870</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,702,962</u>	<u>\$ 4,139,295</u>
CASH AND CASH EQUIVALENTS, END OF YEAR		
Cash and cash equivalents	\$ 2,657,477	\$ 4,139,295
Restricted cash	45,485	-
Total	<u>\$ 2,702,962</u>	<u>\$ 4,139,295</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
For the Year Ended November 30, 2020

EXHIBIT 7

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES		
Operating income (loss)	\$ (499,286)	\$ (511,653)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	116,394	-
Loss on disposal of assets	-	-
Change in assets and liabilities:		
Accounts receivable	(305,744)	-
Inventories	(103,065)	-
Prepaid expenses	(1,445)	(109,995)
Accounts payable	134,912	62,289
Deferred revenue	31,282	-
Accrued liabilities	16,249	-
Compensated absences payable	17,490	-
Pension items	1,372	-
Net OPEB liability	2,014	-
NET CASH FROM OPERATING ACTIVITIES	\$ (589,827)	\$ (559,359)

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
November 30, 2020

EXHIBIT 8

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 5,423,182
Investments	70,000
Receivables:	
State of Illinois	708,842
Due from county funds	<u>27,589</u>
TOTAL ASSETS	<u><u>\$ 6,229,613</u></u>
LIABILITIES	
Accounts payable	\$ 51,191
Due to county funds	187,755
Due to other taxing units	3,096,598
Due to others	<u>2,894,069</u>
TOTAL LIABILITIES	<u><u>\$ 6,229,613</u></u>

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

McDONOUGH COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

McDonough County is one of 102 counties organized in the State of Illinois. As a local governmental unit, the County is tax-exempt. The County provides a broad range of services to citizens, including but not limited to general government, public safety and corrections, transportation, and public health and welfare. Revenues are substantially generated as a result of taxes assessed and allocated to McDonough County (examples would be property taxes, sales taxes, income taxes and motor fuel taxes) and charges for services performed for constituents of the County. McDonough County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail. Additionally, there are large nonprofit employers, including a hospital, state university, and other local governments within the County.

The accounting policies and the presentation of the basic financial statements of McDonough County (County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

These financial statements include all organizations, activities, functions, funds, and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the County's ability to impose its will over the component unit or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. The following component units have been included in the financial statements of the County.

DISCRETELY PRESENTED COMPONENT UNIT:

The McDonough County Board Chairman, with the advice and consent of the McDonough County Board, appoints 11 of the 15 board members of the McDonough-Schuyler County Emergency Telephone System Board (ETSB). The members of the ETSB are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the ETSB includes McDonough County and Schuyler County. The treasurer of McDonough County maintains the funds and invests or disburses them at the direction of the ETSB. McDonough County and Schuyler County have the responsibility for approving the rate of the surcharges which fund the activities of the ETSB and, therefore, has the ability to impose its will on the ETSB. The ETSB does not issue any separate component unit reports.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In determining when to recognize intergovernmental revenue (grants, motor fuel tax allotments and shared revenue), the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two bases for this revenue recognition. In one, monies are virtually unrestricted as to the purpose of the expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability. In the other, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenue is recognized based upon the expenditures recorded.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes collected within 90 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Personal property replacement taxes are considered to be measurable when they have been collected and allocated by the state and are recognized as revenue at that time. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Illinois Municipal Retirement Fund – This fund is used to account for property tax monies and reimbursements restricted for the funding of the County's IMRF retirement system.

Social Security Fund – This fund is used to account for the property tax monies restricted to make contributions related to employees' wages for FICA and Medicare payroll taxes.

County Health Fund – This fund is used to account for the property taxes and grant funds restricted for the County Health Department activities.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

The County reports the following major proprietary fund:

The Elms – This fund is used to account for the activities of the County's nursing home.

Additionally, the County reports the following fund types:

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Projects Funds – These funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of capital facilities.

Internal Service Funds – These funds account for insurance costs provided to other departments or agencies of the government on a cost-reimbursement basis.

Permanent Funds – These funds account for monies held in trust in which the earnings can be used for governmental purposes.

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, other governments, or other funds. These include the following fund type: Agency Funds. Agency Funds account for monies held on behalf of others.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of The Elms enterprise fund and of the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Cash Equivalents

For purposes of the statement of cash flows, the County has defined cash equivalents to include savings accounts, demand deposit accounts, and certificates of deposit with an original maturity of three months or less when purchased.

Investments consists primarily of certificates of deposit with an original maturity of greater than three months and are stated at cost, which approximates fair value. Investments also consists of mutual funds which are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Interest earned on certain Agency Fund investments is transferred to and recorded as income in the General Fund.

E. Accounts Receivable

All trade and property tax receivables are reported net of allowance for doubtful accounts.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets used in governmental fund operations (general capital assets) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net position. Capital assets in the proprietary funds are capitalized within the fund.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets (Continued)

The County defines capital assets as assets with an initial, individual cost of \$10,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	25
Maintenance equipment	10
Software	5
Vehicles	5
Office equipment	7
Computer equipment	5
Infrastructure	40-50

H. Property Taxes

McDonough County Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual local governmental entities by the last Tuesday of December of each year.

The collection date for property tax receipts is thirty days after the property tax bills are mailed to property owners for the first installment, generally June 1 of each year. The second installment is generally due September 1 of each year.

Property taxes collected are distributed to each taxing district approximately thirty days after receipt. Any unpaid property tax levies are sold at a tax sale the last week of October and final distribution is made by the end of November of each year.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

McDonough County has the following policies concerning compensated absences for all full-time employees.

Personal Leave

Employees are allowed non-cumulative personal leave days as follows:

	<u>Days Per Year</u>
County and Sheriffs Department	3
Highway Department	2
Health Department	4*

* Unused personal days are transferred at the end of the calendar year to the employee's vacation leave account.

Sick Leave

Employees accrue one day of sick leave per month of service. For employees there is no provision for payment upon termination. Unused accumulated sick days may be carried over and may be applied for IMRF pension service credit in accordance with IMRF guidelines as indicated by the following schedule:

	<u>Maximum Days Accumulated (Carryover)</u>	<u>Maximum Days for IMRF</u>
County offices	40	240
Sheriffs Department	180	365
Highway Department	40	240
Health Department	240	240

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences (Continued)

Vacation Leave

Full-time employees of the County earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 5	10
6 - 15	15
16 and over	20

Full-time employees at the Sheriff's Department and the County Highway Department earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 4	10
5 - 14	15
15 and over	20

Full and part-time Health Department employees earn vacation benefits according to the following schedule:

<u>Years of Service</u>	<u>Working Days Per Year</u>
1 - 3	10
4 - 10	15
11 and over	20

Employees, excluding Health Department employees, can accumulate and carryover vacation benefits equivalent to twice the amount earned in one service year. Health Department employees can accumulate up to 30 days of vacation benefits in one calendar year. Unused vacation in excess of accumulation and carryover limits as of December 31 each year is lost.

J. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-term Obligations (Continued)

In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

L. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision-making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose, but that are neither restricted nor committed. Any residual fund balance is reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds.

The County has not established fund balance reserve policies for their governmental funds.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance/Net Position (Continued)

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. None of the County's net position is restricted as a result of enabling legislation adopted by the County. Net investment in capital assets, net of accumulated depreciation, represents the County's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

M. Restricted Assets

Certain proceeds of The Elms' enterprise fund are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and are contributions made on behalf of former patients for specific purposes. The funds can only be spent according to the donors' wishes.

N. Patient Service Revenue

Patient service revenue is reported at the net realizable amounts from residents, third-party payors, and others for service rendered, net of provider tax.

Revenue under third-party payor agreements is subject to audit and retroactive adjustment. Provisions for third-party payor settlements are provided in the period the related services are rendered. Differences between the amounts accrued and interim and final settlements are reported in operations in the year of settlement.

O. Provider Tax

The provider tax is assessed by the State of Illinois based on occupied bed days. The tax is withheld from The Elms' reimbursements from the Illinois Department of Public Aid.

P. Use of Estimates

Management of the County has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/ expenses during the period. Actual results could differ from those estimates.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

R. Effect of New Accounting Standards on Current Period Financial Statements

GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance." The objective of this Statement is to provide temporary relief to governments in light of the COVID-19 pandemic. This statement provides optional postponement of certain provisions contained in Statements No. 84, 89, 90, 91, 92, and 93 for one year from the original effective date and Statement No. 87 for 18 months. The County has elected to postpone the implementation of all of these statements.

2. DEPOSITS AND INVESTMENTS

Investment of County funds, by statute, is vested with the County Treasurer. The Treasurer's investment policy guides the investments of the County. The investment policy permits the County to invest in instruments allowed by the Illinois Compiled Statutes (ILCS). These investments include deposits/ investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are safety of principal, diversity, liquidity, yield, public confidence, positive community involvement, and investment period.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

A. Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions the County's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of market value of principal and accrued interest, with collateral held by an independent third party in the name of the County with whom the Treasurer has a custodial agreement.

B. Investments

At November 30, 2020, the County had the following investments:

Investments:	
Certificates of deposit	\$ 2,295,049
Mutual Funds	<u>55,300</u>
Total investments	<u>\$ 2,350,349</u>

Total County:	
Primary government investments	\$ 2,295,049
Primary government restricted investments	<u>55,300</u>
Total investments	<u>\$ 2,350,349</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by limiting its investments to the top ratings issued by nationally recognized statistical rating organizations.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County limits its exposure to custodial credit risk by utilizing independent third-party institutions, selected by the County, to act as custodian for its securities and collateral.

Concentration of credit risk – The County places no limit on the amount the County may invest in any one issuer.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

C. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Level 1 inputs are quote prices in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

The mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs).

3. COUNTY FARM

On March 28, 1982, McDonough County was named an income beneficiary in the will of Blanche L. Martin. Under the terms of the will, the County received investments totaling \$43,689 and approximately 120 acres of farmland. The principal of the investments cannot be invaded, and the County cannot sell the farmland but can manage and operate the farm. The net income from the investments and farmland shall be applied by the County toward the payment of the costs of operating and maintaining The Elms. In the event the County ceases to operate The Elms, or fails to follow the terms of the will, all property shall revert and go to the then heirs-at-law of Blanche L. Martin. The County Farm Fund is reported as a Permanent Fund.

4. CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for the year ended November 30, 2020 consists of the following:

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land	\$ 228,647	\$ -	\$ -	\$ 228,647
Construction in progress	109,641	4,721	(59,123)	55,239
Total capital assets not being depreciated	<u>338,288</u>	<u>4,721</u>	<u>(59,123)</u>	<u>283,886</u>
Buildings	2,482,220	-	-	2,482,220
Building improvements	2,760,491	-	-	2,760,491
Maintenance equipment	1,741,550	20,000	(28,000)	1,733,550
Software	114,680	-	-	114,680
Vehicles	957,854	60,497	(16,425)	1,001,926
Office equipment	253,791	-	-	253,791
Computer equipment	386,680	-	-	386,680
Infrastructure	<u>5,506,273</u>	<u>1,654,695</u>	<u>-</u>	<u>7,160,968</u>
Total capital assets being depreciated	<u>14,203,539</u>	<u>1,735,192</u>	<u>(44,425)</u>	<u>15,894,306</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

A. Governmental Activities (Continued)

Capital asset activity for the year ended November 30, 2020 consists of the following: (Continued)

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Less accumulated depreciation for:				
Buildings	(1,844,032)	(50,386)	-	(1,894,418)
Building improvements	(1,919,399)	(94,149)	-	(2,013,548)
Maintenance equipment	(1,466,479)	(29,216)	25,200	(1,470,495)
Software	(111,295)	-	-	(111,295)
Vehicles	(776,200)	(78,552)	16,425	(838,327)
Office equipment	(175,953)	(11,801)	-	(187,754)
Computer equipment	(358,149)	(7,574)	-	(365,723)
Infrastructure	(2,849,147)	(122,897)	-	(2,972,044)
Total accumulated depreciation	<u>(9,500,654)</u>	<u>(394,575)</u>	<u>41,625</u>	<u>(9,853,604)</u>
Total capital assets, being depreciated, net	<u>4,702,885</u>	<u>1,340,617</u>	<u>(2,800)</u>	<u>6,040,702</u>
Total capital assets, net of accumulated depreciation	<u>\$ 5,041,173</u>	<u>\$ 1,345,338</u>	<u>\$ (61,923)</u>	<u>\$ 6,324,588</u>

B. Business-type Activities

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land	\$ 61,427	\$ -	\$ -	\$ 61,427
Total capital assets not being depreciated	<u>61,427</u>	<u>-</u>	<u>-</u>	<u>61,427</u>
Building and improvements, land improvements/landscaping	4,849,685	24,750	-	4,874,435
Equipment, including vehicles	<u>857,877</u>	<u>55,717</u>	<u>(34,947)</u>	<u>877,997</u>
Total capital assets - at cost, being depreciated	<u>5,707,562</u>	<u>80,467</u>	<u>(34,947)</u>	<u>5,753,082</u>
Less accumulated depreciation for:				
Building and improvements, land improvements/landscaping	(3,280,179)	(100,970)	-	(3,381,149)
Equipment, including vehicles	<u>(825,497)</u>	<u>(15,424)</u>	<u>34,947</u>	<u>(805,974)</u>
Total accumulated depreciation	<u>(4,105,676)</u>	<u>(116,394)</u>	<u>34,947</u>	<u>(4,187,123)</u>
Total capital assets, being depreciated, net	<u>1,601,886</u>	<u>(35,926)</u>	<u>-</u>	<u>1,565,959</u>
Total capital assets net of accumulated depreciation	<u>\$ 1,663,313</u>	<u>\$ (35,926)</u>	<u>\$ -</u>	<u>\$ 1,627,386</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

B. Business-type Activities (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 91,620
Public safety	78,480
Corrections	42,196
Judiciary and court related	5,643
Transportation	158,500
Public health and welfare	18,136
Total depreciation expense - governmental activities	<u>\$ 394,575</u>
Business-type activities:	
The Elms Nursing Home	<u>\$ 116,394</u>

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF – County), Illinois Municipal Retirement Fund Elected County Officials (IMRF – ECO), and the Sheriff’s Law Enforcement Personnel (SLEP) (also administered by IMRF). The benefits, benefit levels, employee contributions, and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. This report can be obtained on-line at www.imrf.org. The net pension liability for the governmental activities has been liquidated by the IMRF Fund.

Illinois Municipal Retirement Fund – County

Plan Administration

All employees (other than those covered by IMRF-ECO or SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. The plan is treated as a cost sharing plan by the County and the Macomb/McDonough County Emergency Dispatch Center, Inc. (the Center). Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Plan Membership

At December 31, 2019 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	257
Inactive employees entitled to but not yet receiving benefits	309
Active employees	<u>240</u>
 TOTAL	 <u><u>806</u></u>

The IMRF data included in the table above includes membership of both the County and the Center.

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended November 30, 2020 was 11.62% of covered payroll.

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – County (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25% (3.39% to 14.25% in the prior year)
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – County (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2019	\$ 56,132,353	\$ 48,366,777	\$ 7,765,576
Changes for the period:			
Service cost	925,111	-	925,111
Interest	4,017,509	-	4,017,509
Difference between expected and actual experience	172,288	-	172,288
Changes in assumptions	-	-	-
Employer contributions	-	887,613	(887,613)
Employee contributions	-	465,929	(465,929)
Net investment income	-	8,803,290	(8,803,290)
Benefit payments and refunds	(2,464,766)	(2,464,766)	-
Other (net transfer)	-	(118,268)	118,268
Net changes	2,650,142	7,573,798	(4,923,656)
BALANCES AT DECEMBER 31, 2019	\$ 58,782,495	\$ 55,940,575	\$ 2,841,920

The table presented on the previous page includes amounts for both the County and the Center. The County's proportionate share of the employer contributions and the net pension liability at December 31, 2019 was \$887,613 and \$2,841,920, respectively. The Center's proportionate share of the employer contributions and net pension liability at December 31, 2019 was \$54,915 and \$163,991, respectively.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2020, the County recognized pension expense of \$786,452. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 112,829	\$ 100,439
Changes in assumption	647,786	244,090
Net difference between projected and actual earnings on pension plan investments	-	2,214,799
Contributions made after measurement date	1,021,165	-
TOTAL	\$ 1,781,780	\$ 2,559,328

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – County (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

The deferred outflows presented in the table above include amounts for both the County and the Center. The County’s proportionate share of the deferred outflows of resources and inflows of resources at November 30, 2020 was \$1,671,546 and \$2,400,988, respectively. The Center’s proportionate share of the deferred outflows of resources and inflows of resources at November 30, 2020 was \$110,234 and \$158,340, respectively.

\$1,021,165 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending November 30,</u>	
2021	\$ (417,691)
2022	(508,816)
2023	204,526
2024	<u>(1,076,732)</u>
 TOTAL	 <u>\$ (1,798,713)</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the County calculated using the discount rate of 7.25% as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension liability (County)	\$ 9,770,236	\$ 2,546,501	\$ (3,256,774)
Net pension liability (Center)	644,325	163,901	(214,777)
Net pension liability (Total)	<u>\$ 10,414,561</u>	<u>\$ 2,710,402</u>	<u>\$ (3,471,551)</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials

Plan Administration

All eligible elected county officials are enrolled in IMRF as participating members with the option of participating in the Elected County Officials plan. The Elected County Officials plan was closed to new members effective August 8, 2011.

Plan Membership

At December 31, 2019 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	2
Active employees	1
 TOTAL	 5

Benefits Provided

IMRF ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after eight or ten years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Contributions

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended November 30, 2019 was 23.31% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25% (3.39% to 14.25% in the prior year)
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension (Asset) Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension (Asset) Liability
Balances at January 1, 2019	\$ 906,500	\$ 899,548	\$ 6,952
Changes for the period:			
Service cost	14,236	-	14,236
Interest	66,002	-	66,002
Difference between expected and actual experience	(95,072)	-	(95,072)
Changes in assumptions	-	-	-
Employer contributions	-	12,499	(12,499)
Employee contributions	-	4,735	(4,735)
Net investment income	-	142,541	(142,541)
Benefit payments and refunds	(7,097)	(7,097)	-
Other (net transfer)	-	(935)	935
Net changes	(21,931)	151,473	(173,674)
BALANCES AT DECEMBER 31, 2019	\$ 884,569	\$ 1,051,291	\$ (166,722)

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2020, the County recognized pension expense of \$(84,470). At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	-	36,565
Contributions made after measurement date	13,755	-
TOTAL	\$ 13,755	\$ 36,565

\$13,755 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending November 30,</u>	
2021	\$ (11,012)
2022	(11,729)
2023	2,794
2024	<u>(16,618)</u>
TOTAL	\$ <u>(36,565)</u>

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension (asset) liability to changes in the discount rate. The table below presents the net pension (asset) liability of the County calculated using the discount rate of 7.25% as well as what the County’s net pension (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension (asset) liability	\$ (80,619)	\$ (169,797)	\$ (241,823)

Sheriff’s Law Enforcement Personnel

Plan Administration

All eligible full-time deputized law enforcement personnel and correctional officers are enrolled in SLEP as participating members.

Plan Membership

At December 31, 2019 (most recent available), Sheriff’s Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	3
Active employees	18
TOTAL	<u>43</u>

Benefits Provided

Sheriff’s Law Enforcement Personnel having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Benefits Provided (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at 55 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. The pension for participating members who retire between age 50 and 55 will be reduced by 1/2% for each month under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution rate for the year ended November 30, 2020 was 19.49% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25% (3.39% to 14.25% in the prior year)
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Market Value

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2019	\$ 9,265,628	\$ 7,351,270	\$ 1,914,358
Changes for the period:			
Service cost	181,835	-	181,835
Interest	658,909	-	658,909
Difference between expected and actual experience	(132,295)	-	(132,295)
Changes in assumptions	-	-	-

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability (Continued)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Employer contributions	\$ -	\$ 155,586	\$ (155,586)
Employee contributions	-	74,800	(74,800)
Net investment income	-	1,594,687	(1,594,687)
Benefit payments and refunds	(562,410)	(562,410)	-
Other (net transfer)	-	95,666	(95,666)
Net changes	146,039	1,358,329	(1,212,290)
BALANCES AT DECEMBER 31, 2019	\$ 9,411,667	\$ 8,709,599	\$ 702,068

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2020, the County recognized pension expense of \$(101,970). At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 85,846	\$ 109,678
Changes in assumption	143,651	57,225
Net difference between projected and actual earnings on pension plan investments	-	427,584
Contributions made after measurement date	181,107	-
TOTAL	\$ 410,604	\$ 594,487

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. ILLINOIS MUNICIPAL RETIREMENT FUND – AGENT MULTIPLE EMPLOYER PENSION PLAN (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$181,107 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending</u> <u>November 30,</u>	
2021	\$ (107,290)
2022	(87,929)
2023	61,959
2024	<u>(231,730)</u>
 TOTAL	 <u>\$ (364,990)</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	<u>1% Decrease</u> <u>(6.25%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.25%)</u>	<u>1% Increase</u> <u>(8.25%)</u>
Net pension (asset) liability	\$ <u>1,696,233</u>	\$ <u>523,541</u>	\$ <u>(424,504)</u>

6. DEFERRED COMPENSATION PLAN

The County offers its employees two different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all County employees, permit them to defer a portion of their salary until future years. The County is not required to make any contributions to the plans. The amounts deferred and earnings thereon, are not available to employees until termination, retirement, death, or unforeseeable emergency.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. DEFERRED COMPENSATION PLAN

Contributions by employees are administered by a third-party agent and the assets and income thereon are held in trust for the exclusive benefit of participants and their beneficiaries.

7. LONG-TERM DEBT

A. General Obligation Bonds

The General Obligation Limited Bonds, Series 2019A were issued for \$1,020,000 on October 9, 2019 to pay a tort judgement entered against the County. The Series 2019A bonds bear interest at 2.35% to 2.55%. Interest is paid semi-annually on June 1 and December 1 beginning on June 1, 2020. The bonds mature annually beginning on December 1, 2020 through December 1, 2025 in amounts ranging from \$135,000 to \$180,000.

The General Obligation Limited Bonds, Series 2019B were issued for \$815,000 on October 9, 2019 to pay a tort judgement entered against the County. The Series 2019B bear interest at 3.00% to 4.00%. Interest is paid semiannually on June 1 and December 1 beginning on June 1, 2020. The bonds mature annually beginning on December 1, 2025 through December 1, 2029 in amounts ranging from \$5,000 to \$210,000.

<u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 135,000	\$ 49,994	\$ 184,994
2022	170,000	46,410	216,410
2023	175,000	42,313	217,313
2024	180,000	38,053	218,053
2025	180,000	33,598	213,598
2026-2030	<u>995,000</u>	<u>80,151</u>	<u>1,075,151</u>
Total	<u>\$ 1,835,000</u>	<u>\$ 290,519</u>	<u>\$ 2,125,519</u>

B. Operating Leases

Office Building

In March 1981, McDonough County entered into a non-cancelable lease agreement with the Macomb Public Building Commission (Building Commission) for the rental of County office space at 130-134 South Lafayette Street, Macomb, Illinois. The agreement called for an initial payment of \$37,000 with annual rental payments of \$20,000 for the years 1981 through 1991. In April 1984, April 1999 and December 2017, the County entered into supplemental agreements with the Building Commission whereby the original lease was extended from April 1, 1991 until January 31, 2029, with annual rental payments of \$1.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

B. Operating Leases (Continued)

Office Building (Continued)

Payments are due by November 30 of each year. All insurance on the building and general public liability insurance is to be obtained by the Building Commission. The County is responsible for the maintenance, operations, and safekeeping of the offices that they are leasing. Currently, portions of this building are being rented to third parties. As long as the third-party rent payments, made directly to the Building Commission, exceed the County's required annual payments, the County's payment will be waived by the Building Commission. After all outstanding indebtedness of the Building Commission has been paid in full, the Building Commission agrees to transfer by warranty deed the fee simple title of the building to the County upon the County's request.

Elms and County Jail

On November 1, 1993, the County entered into two noncancelable supplemental lease agreements with the Macomb Public Building Commission for the lease of The Elms (nursing home facility) and the County jail facility. On October 17, 2018, the County entered into supplemental agreements with the Macomb Public Building Commission for the lease of The Elms (nursing home facility) and the County jail facility from January 1, 2019 to January 31, 2029 with annual rental payments of \$100,000 for the nursing home facility and \$250,000 for the County jail facility. Upon execution of the leases, the County conveyed to the Commission, with provisions for reverter, fee simple title to the premises described in the leases.

The County has provided for the levy and collection of a direct annual tax sufficient to pay the annual lease payments. The County is responsible for the normal maintenance, operation, and safekeeping of the premises. Upon completion of the lease agreements, the Building Commission agrees to transfer by warranty deed the fee simple title of both facilities to the County. The following is a schedule by years of minimum future rentals due to the Commission under noncancelable lease agreements in effect as of November 30, 2020.

Year Ending November 30.	The Elms	County Jail	Total
2021	\$ 100,000	\$ 250,000	350,000
2022	100,000	250,000	350,000
2023	100,000	250,000	350,000
2024	100,000	250,000	350,000
2025	100,000	250,000	350,000
2026 to 2029	400,000	1,000,000	1,400,000
Total	<u>\$ 900,000</u>	<u>\$ 2,250,000</u>	<u>\$ 3,150,000</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

B. Operating Leases (Continued)

Equipment Leases

During the fiscal year ended November 30, 2017, the County entered into two noncancelable lease agreements with Watts Copy Systems, Inc. for the lease of four copiers totaling \$18,900. The agreements call for monthly payments of \$170 commencing in April of 2017 and \$145 commencing in October of 2017. Current year rental costs totaled \$3,780. The final payments are due in 2022. Upon completion of the leases, ownership of the equipment will transfer to the County.

Following is a schedule of minimum future rental payments as of November 30, 2020 for the above operating equipment leases:

	<u>Operating</u>
Year ending November 30:	
2021	3,780
2022	<u>2,130</u>
Total minimum lease payments:	<u>\$ 5,910</u>

C. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2020 was as follows:

	<u>Balances</u>			<u>Balances</u>	<u>Due Within</u>
	<u>December 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30</u>	<u>One Year</u>
Governmental Activities:					
Compensated absences payable	\$ 274,098	\$ 424,650	\$ 376,641	\$ 322,107	\$ 220,148
G.O. bonds	1,835,000	-	-	1,835,000	135,000
Amortized bond premium	54,063	-	5,406	48,657	5,406
Total OPEB liability	789,748	104,316	-	894,064	50,245
Net pension liability	<u>6,598,560</u>	<u>-</u>	<u>4,471,069</u>	<u>2,127,491</u>	<u>-</u>
Governmental activity - long-term liabilities	<u>\$ 9,551,469</u>	<u>\$ 528,966</u>	<u>\$ 4,853,116</u>	<u>\$ 5,227,319</u>	<u>\$ 410,799</u>
Business-type activities:					
Total OPEB liability	\$ 137,680	\$ 28,204	\$ -	\$ 165,884	\$ 5,993
Net pension liability	2,611,673	-	1,669,122	942,551	-
Compensated absences payable	<u>137,007</u>	<u>175,921</u>	<u>158,431</u>	<u>154,497</u>	<u>76,569</u>
Business-type activity - long-term liabilities	<u>\$ 2,886,360</u>	<u>\$ 204,125</u>	<u>\$ 1,827,553</u>	<u>\$ 1,262,932</u>	<u>\$ 82,562</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

C. Changes in Long-Term Debt (Continued)

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for internal service funds are included as part of the above totals for governmental activities. Also, for the governmental activities, compensated absences and the net pension liability are generally liquidated by the General Fund, or the fund where the employee is paid their payroll on a regular basis. The total OPEB liability is generally liquidated by the Self Insurance Fund.

8. STATUTORY DEBT MARGIN

A schedule indicating the statutory debt margin computation follows:

2019 Assessed valuation	<u>\$ 455,251,720</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 13,088,487
Debt outstanding at November 30, 2020	<u>1,835,000</u>
Statutory debt margin, November 30, 2020	<u>\$ 11,253,487</u>

9. INTERFUND TRANSACTIONS

Interfund receivable and payable balances at November 30, 2020 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds:		
Illinois Municipal Retirement Fund	\$ -	\$ 2,692
Social Security Fund	-	2,577
Internal Service Funds	6,854	-
Agency Funds	51,232	-
The Elms	<u>263</u>	<u>-</u>
	<u>58,349</u>	<u>5,269</u>
Illinois Municipal Retirement Fund:		
General Fund	2,692	-
County Health Fund	<u>32,777</u>	<u>-</u>
	<u>35,469</u>	<u>-</u>
Social Security Fund:		
General Fund	2,577	-
County Health Fund	<u>30,262</u>	<u>-</u>
	<u>32,839</u>	<u>-</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. INTERFUND TRANSACTIONS (Continued)

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
County Health Funds:		
Illinois Municipal Retirement Fund	\$ -	\$ 32,777
Social Security Fund	-	30,262
The Elms	-	72,471
Internal Service Funds	-	6,848
Nonmajor Governmental Funds	<u>2,345</u>	<u>-</u>
	<u>2,345</u>	<u>142,358</u>
The Elms:		
General Fund	-	263
County Health Fund	72,471	-
Internal Service Funds	<u>-</u>	<u>6,754</u>
	<u>72,471</u>	<u>7,017</u>
Internal Service Funds:		
General Fund	-	6,854
County Health Fund	6,848	-
The Elms	6,754	-
Nonmajor Governmental Funds	<u>33,240</u>	<u>7,687</u>
	<u>46,842</u>	<u>14,541</u>
Agency Funds:		
General Fund	-	51,232
Nonmajor Governmental Funds	<u>27,589</u>	<u>136,523</u>
	<u>27,589</u>	<u>187,755</u>
Nonmajor Governmental Funds:		
County Health Funds	-	2,345
Internal Service Funds	7,687	33,240
Agency Funds	136,523	27,589
Nonmajor Governmental Funds	<u>37,967</u>	<u>37,967</u>
	<u>182,177</u>	<u>101,141</u>
Total Interfund Receivables/Payables	<u>\$ 458,081</u>	<u>\$ 458,081</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. INTERFUND TRANSACTIONS (Continued)

Advances from/to other funds at November 30, 2020 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Public Safety Sales Tax Fund	\$ <u> -</u>	\$ <u> 90,681</u>
Public Safety Sales Tax Fund		
General Fund	<u> 90,681</u>	<u> -</u>
Total Interfund Receivables/Payables	<u>\$ 90,681</u>	<u>\$ 90,681</u>

The purposes of the interfund advance receivable and payable balances are as follows:

- \$90,681 remaining advance from the Public Safety Sales Tax fund to the General fund to cover general County expenses. Repayment is not expected within one year.

Interfund transfers during fiscal year ending November 30, 2020 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Funds:		
Internal Service funds	\$ <u> 750</u>	\$ <u> -</u>
Illinois Municipal Retirement Fund:		
Nonmajor Governmental Funds	<u> 7,851</u>	<u> -</u>
County Health Fund:		
Nonmajor Governmental Funds	<u> 8,033</u>	<u> -</u>
The Elms		
Nonmajor Governmental Funds	<u> 25,000</u>	<u> -</u>
Internal Service Funds:		
General Fund	<u> -</u>	<u> 750</u>
Nonmajor Governmental Funds:		
Nonmajor Governmental Funds	<u> 457,478</u>	<u> 498,362</u>
Total interfund transfers	<u>\$ 499,112</u>	<u>\$ 499,112</u>

The purposes of the significant interfund transfers are as follows:

- \$430,235 transferred between the Nonmajor governmental funds. This amount relates to a) transfers of \$318,028 to the County Highway fund to repay roadway maintenance expenditures, b) transfers of \$103,001 to the Equipment Replacement fund for replacement of equipment and vehicles on a scheduled basis, c) transfer of \$9,206 to the Engineering Revolving fund for repayment of engineering services. These transfers will not be repaid.

10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS, AND JOINT VENTURES

A. Related Organizations

The County's officials are responsible for appointing members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The other organizations include various Cemetery Associations and Boards of Trustees of Fire Protection Districts in the County, the McDonough County Housing Authority, and McDonough District Hospital.

B. Jointly Governed Organizations

The County, in conjunction with the City of Macomb, Illinois created the Macomb Public Building Commission under the Public Building Commission Act. The Commission's board is composed of three members appointed by the City Council and two members appointed by the County Board. The County is involved as lessee in operating leases with the Commission as lessor as described in the preceding footnotes for leases payable. As of the fiscal year ending November 30, 2020, the Macomb Public Building Commission has cash and investment balances of \$971,155 maintained in the County's Operating & Maintenance Account to fund future maintenance projects.

C. Joint Ventures

The County is a participant with the City of Macomb, Illinois and the McDonough-Schuyler County Emergency Telephone System Board (ETSB) in a joint venture to operate a 911 emergency services communication and dispatch enterprise. The Macomb/McDonough Emergency Dispatch Center, Inc., a not-for-profit corporation, was created for that purpose. The corporation is governed by a six-member board composed of 1) the County Board Chairman or a County board member designated by the Chairman, 2) the County Sheriff or a designated full-time employee of the Sheriff's Department, 3) the City Mayor, 4) the City Police Chief, 5) the ETSB Chairman, and 6) the ETSB Secretary. The County, the City, and the ETSB each contributed various property, equipment, services, and/or funds for initial relocation and occupancy costs to the corporation. The County, the City, and the ETSB are each obligated by an intergovernmental cooperation agreement to pay one-third (1/3) of the costs of the corporation for wages, employee benefits, and normal office supplies.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS, AND JOINT VENTURES (Continued)

C. Joint Ventures (Continued)

The ETSB's liability for operating costs during any fiscal year of the corporation is limited to a cap amount determined by the County, the City, and the ETSB. The County and the City share equally the amount of costs in excess of the determined cap of the ETSB's share of costs. The ETSB contributes to the corporation annually an amount sufficient to pay the entire cost of equipment installation, operation, maintenance, repair and replacement, employee training, and telephone line charges.

The Center's fiscal year end is November 30. Separate audited financial statements are available through the Macomb/McDonough County Emergency Dispatch Center, Inc. Summarized financial information of the Center as of and for the year ended November 30, 2020, follows:

Statement of Net Position Information

Assets and deferred outflows of resources:	
Current assets	\$ 435,472
Property and equipment, net	174,486
Deferred outflows of resources	<u>115,235</u>
Total assets	<u>\$ 725,193</u>
Liabilities, deferred inflows of resources, and net position:	
Liabilities	\$ 225,987
Deferred inflows of resources	170,515
Net position	<u>328,691</u>
Total liabilities and net position	<u>\$ 725,193</u>

Statement of Activities Information

Operating revenue	\$ 906,180
Operating expenses	<u>926,102</u>
Operating net loss	<u>(19,922)</u>
Nonoperating revenue	<u>330</u>
Change in net position	(19,592)
Net position, beginning	<u>348,283</u>
Net position, ending	<u>\$ 328,691</u>

10. RELATED ORGANIZATIONS, JOINTLY GOVERNED ORGANIZATIONS, AND JOINT VENTURES (Continued)

C. Joint Ventures (Continued)

The County is a participant with Mercer County, Illinois and Warren County, Illinois in an intergovernmental agreement to jointly establish a regional solid waste management organization for the purpose of implementation of a regional solid waste management plan. The Tri-County Resource and Waste Management Council was created for that purpose. The Council is made up of equal representation from each county. Each county shall contribute funds for the preparation of the three-county Solid Waste Plan based on each county's population as a proportion of the total population of the three counties based upon the 1990 Census of Population as published by the United States Department of Commerce. The Council's fiscal year end is November 30. Separate audited financial statements are not available.

11. RISK MANAGEMENT

A. General and Professional Liability, Property, Errors, and Omissions

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; health claims of employees; and natural disasters. The County purchases commercial insurance for all risks of loss, excluding group health care coverage and workers' compensation, which are described below. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Workers' Compensation

The County insures its risk of loss for employee injuries under workers' compensation laws by participating in the Illinois Public Risk Fund (IPRF) a public entity risk pool currently operating as a common risk management program for a number of Illinois counties. The County pays an annual "premium" to IPRF for its coverage. Annual audits of the County's payroll, workers' compensation claims, and employee job classifications are performed by IPRF.

McDONOUGH COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. RISK MANAGEMENT (Continued)

C. Group Health Plan

Beginning July 1, 2001, the County uses an internal service fund to account for and finance its uninsured risks of loss related to its self-funded health insurance plan. Under this plan, the County is self-insured for the first \$90,000 of covered charges per individual per year. Commercial insurance is carried for amounts in excess of self-insured amounts. The County also maintains aggregate stop loss coverage with a maximum reimbursement of \$1,000,000. Changes in claims liability for the self-funded health insurance plan in fiscal years 2019 and 2020 are as follows:

	<u>2020</u>	<u>2019</u>
Balance at beginning of year	\$ 204,341	\$ 219,731
Claims incurred	2,287,944	2,140,683
Claims paid	<u>2,220,026</u>	<u>2,156,073</u>
Balance at end of year	<u>\$ 272,259</u>	<u>\$ 204,341</u>

12. ADMINISTRATION AGREEMENT

The County entered into an administration agreement for its self-funded health plan with Mutual Medical Plans, Inc. This agreement was extended for a three-year term beginning December 1, 2018 through November 30, 2021, and fees for services during fiscal year 2019 under this agreement were assessed at \$27 per participant per month. Fees paid to Mutual Medical for administrative, clerical, and consulting services in fiscal 2020 were \$89,712.

13. CONDUIT DEBT OBLIGATION

In June 2008, the County issued Capital Improvement Revenue Bonds, Series 2008 to provide financial assistance to a private-sector entity for the acquisition, construction, and installation of fixtures and equipment deemed to be in the public interest. In November 2012, the County issued Capital Improvement and Refunding Revenue Bonds, Series 2012 to refinance the Capital Improvement Revenue Bonds, Series 2008 and to finance the acquisition, construction, and installation of tuck pointing, a front entrance canopy, and a community center and therapy expansion project. The bonds are secured by the property financed and owned by the private-sector entity and are payable solely from payments received on the underlying mortgage loan. As of November 30, 2020, the principal amount payable under these bonds was \$5,334,917. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

14. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the County provides post-employment health care and life insurance benefits (OPEB) for retired employees through a single employer defined benefit plan. The plan is treated as a cost sharing plan by the County and the Macomb/McDonough County Emergency Dispatch Center, Inc. (the Center). The benefits, benefit levels, employee contributions, and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts, except for the implicit subsidy which is governed by the State Legislature and ILCS. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report.

Benefits Provided

The County provides continued health insurance coverage at the blended employer rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. Retirees pay 100% of the premium. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer, and the retiree is no longer eligible to participate in the plan but can purchase a Medicare supplement plan from the County's insurance provider.

Membership

At December 1, 2019 (census date) membership consisted of:

Retirees and beneficiaries currently receiving benefits	18
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>235</u>
 TOTAL	 <u>253</u>

The OPEB data included in the table above includes membership of both the County and the Center.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability and Actuarial Assumptions

The County's total OPEB liability of \$1,088,828 was measured as of November 30, 2020 and was determined by an actuarial valuation as of that date using the following actuarial assumptions and other inputs.

Actuarial cost method	Entry-age normal level percent of salary
Assumptions	
Inflation	2.50%
Salary increases	3.25% for general wage inflation plus merit and productivity increases
Discount rate	2.13% (3.22% FY 2019)
Healthcare cost trend rates	4.50% to 7.50%
Asset valuation method	N/A

Public safety employees that suffer a catastrophic injury or killed in the line of duty may receive 100% County paid lifetime coverage for the employee, their spouse, and each dependent child under the Public Safety Employee Benefits Act.

The discount rate was based on the index rate of 2.13% (3.22% in FY 2019) for tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher at November 30, 2020.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted Mortality Table fully generation using Scale MP-2020.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2019	\$ 953,591
Changes for the period	
Service cost	69,952
Interest	32,057
Difference between expected and actual experience	(45,196)
Changes in benefit terms	-
Changes in assumptions	134,837
Benefit payments	<u>(56,413)</u>
Net changes	<u>135,237</u>
BALANCES AT NOVEMBER 30, 2020	<u>\$ 1,088,828</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability (Continued)

The table presented includes amounts for both the County and the Center. The County's proportionate share of the total OPEB liability at November 30, 2020 was \$1,059,948 and the Center's proportionate share was \$28,880.

Changes in assumptions related to adjustments for actual premium and contribution increase from 2019/2020 to 2020/2021. Additionally, a change in the discount rate and mortality rate was made since the prior measurement date.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.13% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.13%) and 1 percentage point higher (3.13%) than the current rate:

	1% Decrease (1.13%)	Current Discount Rate (2.13%)	1% Increase (3.13%)
Total OPEB liability (County)	\$ 1,134,634	\$ 1,059,948	\$ 987,999
Total OPEB liability (Center)	30,915	28,880	26,920
Total OPEB liability (Total)	<u>\$ 1,165,549</u>	<u>\$ 1,088,828</u>	<u>\$ 1,014,919</u>

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 4.50% to 7.50% as well as what the County total OPEB liability would be if it were calculated using a rate 1 percentage point lower (3.50% to 6.50%) or 1 percentage point higher (5.50% to 8.50%) than the current rate:

	1% Decrease (3.50% to 6.50%)	Current Discount Rate (4.50% to 7.50%)	1% Increase (5.50% to 8.500%)
Total OPEB liability (County)	\$ 942,240	\$ 1,059,948	\$ 1,200,197
Total OPEB liability (Center)	25,673	28,880	32,701
Total OPEB liability (Total)	<u>\$ 967,913</u>	<u>\$ 1,088,828</u>	<u>\$ 1,232,898</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended November 30, 2020, the County recognized OPEB expense of \$27,862. The County's proportionate share of the OPEB expense was \$27,034 and the Center's proportionate share was \$828. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 165,047	\$ 36,186
Changes in assumption	<u>-</u>	<u>204,718</u>
TOTAL	<u>\$ 165,047</u>	<u>\$ 240,904</u>

The deferred outflows presented in the table above include amounts for both the County and the Center. The County's proportionate share of the deferred inflows of resources at November 30, 2020 was \$228,729 and the Center's proportionate share of the deferred inflows of resources at November 30, 2020 was \$12,175. The County's proportionate share of the deferred outflows of resources at November 30, 2020 was \$160,047 and the Center's proportionate share of the deferred inflows of resources at November 30, 2020 was \$5,000.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ending November 30,	
2021	\$ (17,734)
2022	(17,734)
2023	(17,734)
2024	(17,734)
2025	(17,732)
Thereafter	12,811
TOTAL	<u>\$ (75,857)</u>

15. MCDONOUGH-SCHUYLER COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

a. Summary of Significant Accounting Policies

The financial statements of the McDonough-Schuyler County Emergency Telephone System Board (ETSB) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting-body for establishing governmental accounting and financial reporting principles. The following is a brief summary of the accounting policies followed by the ETSB:

- 2) The records of the ETSB are maintained as a single fund and the financial statements have been prepared on the accrual basis of accounting and the economic resources measurement focus.
- 3) Cash and cash equivalents include deposits at financial institutions and certificates of deposits with an original maturity of three months or less when purchased.
- 4) Accounts receivable are reported net of allowance for doubtful accounts.
- 5) Fund balance includes restrictions of fund balance reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the ETSB.

b. Cash and investments

Cash

The ETSB does not have a separate investment policy but does follow the County investment policy. The County has adopted an investment policy to invest in instruments allowed by the Illinois Compiled Statutes.

Custodial credit risk is the risk that in the event of a bank failure, the ETSB's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions the County's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of market value of principal and accrued interest, with collateral held by an independent third party in the name of the County with whom the Treasurer has a custodial agreement.

15. MCDONOUGH-SCHUYLER COUNTY EMERGENCY TELEPHONE SYSTEM BOARD (Continued)

b. Cash and investments (Continued)

Investments

At November 30, 2020, the ETSB had the following investments:

Investments:

Certificates of deposit	\$ 500,000
Total investments	<u>\$ 500,000</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by limiting its investments to the top ratings issued by nationally recognized statistical rating organizations.

For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County limits its exposure to custodial credit risk by utilizing independent third-party institutions, selected by the County, to act as custodian for its securities and collateral.

Concentration of credit risk – The County places no limit on the amount the County may invest in any one issuer.

MCDONOUGH COUNTY, ILLINOIS

SCHEDULES OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Six Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,101,362	\$ 890,274	\$ 1,058,415	\$ 1,039,959	\$ 1,030,631	\$ 1,019,089
Contributions in relation to the actuarially determined contribution	1,101,362	890,274	1,058,415	1,039,959	1,030,631	1,019,089
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 9,481,311	\$ 9,408,048	\$ 9,345,442	\$ 9,414,962	\$ 9,214,036	\$ 9,074,147
Contributions as a percentage of covered payroll	11.62%	9.46%	11.33%	11.05%	11.19%	11.23%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 24 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 2.50% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

**SCHEDULES OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS**

Last Six Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 14,715	\$ 12,424	\$ 11,660	\$ 12,904	\$ 12,296	\$ 13,730
Contributions in relation to the actuarially determined contribution	<u>14,715</u>	<u>12,424</u>	<u>11,660</u>	<u>12,904</u>	<u>12,296</u>	<u>13,730</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 63,126	\$ 62,985	\$ 61,340	\$ 60,265	\$ 59,211	\$ 58,177
Contributions as a percentage of covered payroll	23.31%	19.73%	19.01%	21.41%	20.77%	23.60%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 24 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.50% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Six Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 194,383	\$ 157,379	\$ 180,754	\$ 181,547	\$ 159,502	\$ 168,699
Contributions in relation to the actuarially determined contribution	<u>194,383</u>	<u>157,379</u>	<u>180,754</u>	<u>181,547</u>	<u>159,502</u>	<u>168,699</u>
CONTRIBUTION DEFICIENCY (EXCESS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 997,337	\$ 993,655	\$ 988,569	\$ 933,538	\$ 801,316	\$ 846,280
Contributions as a percentage of covered payroll	19.49%	15.84%	18.28%	19.45%	19.91%	19.93%

Notes to Required Supplementary Information:

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 24 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 2.50% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

SCHEDULE OF THE COUNTY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Six Years

MEASUREMENT DATE DECEMBER 31,	2019	2018	2017	2016	2015	2014
Employer's Proportion of Net Pension Liability	94.14%	93.70%	93.85%	93.98%	94.06%	93.97%
Employer's Proportionate Share of Net Pension Liability	\$ 2,551,572	\$7,288,923	\$1,151,330	\$5,923,992	\$6,248,752	\$2,987,277
Employer's Covered Payroll	\$ 8,882,286	\$8,718,918	\$8,832,545	\$8,676,018	\$8,526,779	\$8,182,817
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	28.73%	83.60%	13.04%	68.28%	73.28%	36.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.17%	85.75%	97.68%	87.79%	86.44%	93.09%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

MCDONOUGH COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

Last Six Years

MEASUREMENT DATE DECEMBER 31,	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 14,236	\$ 13,242	\$ 16,043	\$ 15,801	\$ 15,539	\$ 16,030
Interest	66,002	61,897	57,477	54,331	51,200	47,436
Differences between expected and actual experience	-	(6,725)	(64,922)	(17,535)	(14,547)	(4,634)
Changes of assumptions	(95,072)	23,178	60,612	-	-	1,769
Benefit payments, including refunds of member contributions	(7,097)	(6,910)	(10,850)	(10,696)	(10,447)	(10,211)
Net change in total pension liability	(21,931)	84,682	58,360	41,901	41,745	50,390
Total pension liability - beginning	906,500	821,818	763,458	721,557	679,812	629,422
TOTAL PENSION LIABILITY - ENDING	\$ 884,569	\$ 906,500	\$ 821,818	\$ 763,458	\$ 721,557	\$ 679,812
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 12,499	\$ 11,564	\$ 12,964	\$ 12,198	\$ 13,529	\$ 16,685
Contributions - member	4,735	5,300	5,035	4,827	5,179	4,623
Net investment income	142,541	(24,194)	108,566	60,768	(668)	43,787
Benefit payments, including refunds of member contributions	(7,097)	(6,945)	(10,933)	(10,765)	(10,461)	(10,211)
Other income (expense)	(935)	(171)	(1,600)	(254)	614	(129)
Net change in plan fiduciary net position	151,743	(14,446)	114,032	66,774	8,193	54,755
Plan fiduciary net position - beginning	899,548	913,994	799,962	733,188	724,995	670,240
PLAN FIDUCIARY NET POSITION - ENDING	\$ 1,051,291	\$ 899,548	\$ 913,994	\$ 799,962	\$ 733,188	\$ 724,995
EMPLOYER'S NET PENSION (ASSET) LIABILITY	\$ (166,722)	\$ 6,952	\$ (92,176)	\$ (36,504)	\$ (11,631)	\$ (45,183)
Plan fiduciary net position as a percentage of the total pension liability	118.85%	99.23%	111.22%	104.78%	101.61%	106.65%
Covered payroll	\$ 63,126	\$ 61,477	\$ 60,355	\$ 59,299	\$ 58,263	\$ 57,248
Employer's net pension liability (asset) as a percentage of covered payroll	(264.11%)	11.31%	(152.72%)	(61.56%)	(19.96%)	(78.93%)

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

Year ended December 31, 2019 - Changes in assumptions related to wage growth, price inflation and salary increases.

Year ended December 31, 2018 - Changes in assumptions related to investment rate of return.

Year ended December 31, 2017 - Changes in assumptions related to price inflation, salary increases, retirement ages, and mortality.

MCDONOUGH COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
SHERIFF'S LAW ENFORCEMENT PERSONNEL
Last Six Years

MEASUREMENT DATE DECEMBER 31,	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 181,835	\$ 168,454	\$ 150,620	\$ 147,079	\$ 156,205	\$ 159,068
Interest	658,909	629,805	621,165	600,042	574,518	534,679
Differences between expected and actual experience	(132,295)	152,768	(13,095)	8,736	80,040	82,984
Changes of assumptions	-	258,891	(171,901)	(19,323)	9,395	198,682
Benefit payments, including refunds of member contributions	(562,410)	(488,819)	(472,178)	(483,939)	(444,290)	(433,889)
Net change in total pension liability	146,039	721,099	114,611	252,595	375,868	541,524
Total pension liability - beginning	9,265,628	8,544,529	8,429,918	8,177,323	7,801,455	7,259,931
TOTAL PENSION LIABILITY - ENDING	<u>\$ 9,411,667</u>	<u>\$ 9,265,628</u>	<u>\$ 8,544,529</u>	<u>\$ 8,429,918</u>	<u>\$ 8,177,323</u>	<u>\$ 7,801,455</u>
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 155,586	\$ 179,261	\$ 184,004	\$ 167,529	\$ 162,504	\$ 179,180
Contributions - member	74,800	85,010	79,072	65,384	68,564	68,012
Net investment income	1,594,687	(445,921)	1,216,957	602,797	(6,288)	429,214
Benefit payments, including refunds of member contributions	(562,410)	(491,287)	(475,777)	(487,039)	(444,886)	(433,889)
Other income (expense)	95,666	(19,365)	(11,974)	(26,972)	(3,273)	(2,946)
Net change in plan fiduciary net position	1,358,329	(692,302)	992,282	321,699	(223,379)	239,571
Plan fiduciary net position - beginning	7,351,270	8,043,572	7,051,290	6,729,591	6,952,970	6,713,399
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$ 8,709,599</u>	<u>\$ 7,351,270</u>	<u>\$ 8,043,572</u>	<u>\$ 7,051,290</u>	<u>\$ 6,729,591</u>	<u>\$ 6,952,970</u>
EMPLOYER'S NET PENSION LIABILITY	<u>\$ 702,068</u>	<u>\$ 1,914,358</u>	<u>\$ 500,957</u>	<u>\$ 1,378,628</u>	<u>\$ 1,447,732</u>	<u>\$ 848,485</u>
Plan fiduciary net position as a percentage of the total pension liability	92.54%	79.34%	94.14%	83.65%	82.30%	89.12%
Covered payroll	\$ 997,337	\$ 986,036	\$ 947,983	\$ 803,305	\$ 843,222	\$ 843,641
Employer's net pension liability as a percentage of covered payroll	70.39%	194.15%	52.84%	171.62%	171.69%	100.57%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

Year ended December 31, 2018 - Changes in assumptions related to the investment rate of return.

Year ended December 31, 2017 - Changes in assumptions related to price inflation, salary increases, retirement ages, and mortality.

Year ended December 31, 2016 - Changes in assumptions related to investment rate of return.

Year ended December 31, 2015 - Changes in assumptions related to investment rate of return.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYERS
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Three Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2020	2019	2018
TOTAL OPEB LIABILITY			
Service cost	\$ 69,952	\$ 60,027	\$ 91,971
Interest	32,057	40,369	39,765
Changes of assumptions	134,837	69,262	(57,900)
Differences between expected and actual experience	(45,196)	(77,505)	(176,990)
Benefit payments, including refunds of member contributions	(56,413)	(51,765)	(48,743)
Net change in total OPEB liability	135,237	40,388	(151,897)
Total OPEB liability - beginning	953,591	913,203	1,065,100
TOTAL OPEB LIABILITY - ENDING	\$ 1,088,828	\$ 953,591	\$ 913,203
 Covered employee payroll			
	\$ 10,541,774	\$ 10,464,688	\$ 10,395,351
Employer's net pension liability as a percentage of covered payroll	10.33%	9.11%	8.78%

These schedules are intended to present information for a ten-year period. As updated information becomes available, additional years will be presented.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

November 30, 2020 - There were changes in assumptions related to the discount rate and mortality rate.

November 30, 2019 - There were changes in assumptions related to the discount rate.

November 30, 2018 - There were changes in assumptions related to the discount rate and health care trend rate. In addition, turnover, retirement, and disability rate assumptions were changed to those in the most recent IMRF actuarial valuation reports. Mortality tables were updated to the SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018.

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 1,205,000	\$ 1,205,000	\$ 1,184,120
State of Illinois:			
Local use tax	200,000	200,000	259,170
Sales tax	700,000	700,000	771,158
Income tax	600,000	600,000	702,717
Personal property replacement taxes	180,000	180,000	208,470
State grants and expenditure reimbursements	324,300	404,540	628,672
Federal revenue	11,500	11,500	60,206
Fees for services and materials	1,080,700	1,080,700	954,410
Investment income	15,000	15,000	24,750
Other	152,000	152,000	336,071
Total revenues	<u>4,468,500</u>	<u>4,548,740</u>	<u>5,129,744</u>
EXPENDITURES			
Current:			
General government	1,535,776	1,581,303	1,362,290
Employee benefits	358,000	358,000	328,562
Public safety	1,524,205	1,560,354	1,486,752
Corrections	586,360	586,360	387,733
Judiciary and court related	1,510,469	1,519,012	1,405,551
Capital outlay	20,500	20,500	1,854
Total expenditures	<u>5,535,310</u>	<u>5,625,529</u>	<u>4,972,742</u>
Excess (deficiency) of revenue over expenditures	<u>(1,066,810)</u>	<u>(1,076,789)</u>	<u>157,002</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Transfers in	70,000	70,000	28,034
Transfers out	-	-	-
Total other financing sources (uses)	<u>70,000</u>	<u>70,000</u>	<u>28,034</u>
NET CHANGE IN FUND BALANCES	<u>\$ (996,810)</u>	<u>\$ (1,006,789)</u>	185,036
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			<u>(33,763)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			151,273
SHERIFF FUND - SUBFUND ACTIVITY NOT BUDGETED			(1,069)
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,372,147</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,522,351</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ILLINOIS MUNICIPAL RETIREMENT FUND

Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,348,029
Replacement taxes	11,860	11,860	11,861
Investment income	1,000	1,000	8,752
Miscellaneous	3,000	3,000	3,221
Total revenues	<u>1,365,860</u>	<u>1,365,860</u>	<u>1,371,863</u>
EXPENDITURES			
Current:			
Employee benefits	<u>1,463,000</u>	<u>1,463,000</u>	<u>1,088,449</u>
Total expenditures	<u>1,463,000</u>	<u>1,463,000</u>	<u>1,088,449</u>
Excess (deficiency) of revenue over expenditures	<u>(97,140)</u>	<u>(97,140)</u>	<u>283,414</u>
Other financing sources (uses)			
Transfers in	<u>8,000</u>	<u>8,000</u>	<u>7,851</u>
Total other financing sources (uses)	<u>8,000</u>	<u>8,000</u>	<u>7,851</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ (89,140)</u></u>	<u><u>\$ (89,140)</u></u>	291,265
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			291,265
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,872,255</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u><u>\$ 2,163,520</u></u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SOCIAL SECURITY FUND

Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 760,000	\$ 760,000	\$ 758,874
Investment income	1,000	1,000	4,513
Other	-	-	2,486
Total revenues	<u>761,000</u>	<u>761,000</u>	<u>765,873</u>
EXPENDITURES			
Current:			
Employee benefits	<u>815,492</u>	<u>815,492</u>	<u>711,820</u>
Total expenditures	<u>815,492</u>	<u>815,492</u>	<u>711,820</u>
NET CHANGE IN FUND BALANCES	<u>\$ (54,492)</u>	<u>\$ (54,492)</u>	54,053
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			54,053
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>968,720</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,022,773</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
COUNTY HEALTH FUND

Year Ended November 30, 2020

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 337,500	\$ 337,500	\$ 337,033
State grant and expenditure reimbursements	-	-	131,803
Federal revenue	-	-	920,874
Fees for services and materials	-	-	147,300
Investment income	-	-	648
Other	-	-	162,701
	<u>337,500</u>	<u>337,500</u>	<u>1,700,359</u>
EXPENDITURES			
Current:			
Public health	337,508	337,508	1,411,082
Capital outlay	-	-	18,080
	<u>337,508</u>	<u>337,508</u>	<u>1,429,162</u>
Total expenditures			
Excess (deficiency) of revenue over expenditures	<u>(8)</u>	<u>(8)</u>	<u>271,197</u>
Other financing sources (uses)			
Transfers in	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (8)</u>	<u>\$ (8)</u>	271,197
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>(243,261)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			27,936
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,062,870</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,090,806</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOVEMBER 30, 2020

1. BUDGET AND APPROPRIATIONS

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the cash basis and includes a statement of the revenues collected and expenditures paid of the immediately preceding fiscal year and a projection of the revenues collected and the proposed itemized appropriations for the ensuing fiscal year. A fiscal year budget was not prepared for the Sheriff sub-fund, Insurance Reserve Fund, Public Defender Fund and the County Farm Fund.

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency, at which time the County Board by a two-thirds vote may make appropriations in excess of those authorized in the budget. Neither the County Board, nor the agent on its behalf, shall have the power to make any contract, or do any act, which will add to the County expenditures in any year above the amount provided in the budget for that fiscal year. Nothing in the statutes shall deprive the Board of the power to provide for and pay from County funds any charge upon the County imposed by law independent of any action of the Board. The level of control (level at which expenditures may not exceed budget) is the fund total, not the individual line items. During the year, it was deemed necessary for the Board to approve several supplementary appropriations.

2. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The budgetary comparison schedules present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2020 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis - net change resulting from recording accounts receivable, payable, and other accrued items."

McDONOUGH COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

3. EXCESS OVER BUDGET

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds with overexpended appropriations during the year are required to be disclosed.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2020:

	<u>Appropriations</u>	<u>Expenditures</u>
County Health Fund	337,508	1,429,162
Drug Enforcement Fund	3,000	55,179
Animal Control Memorial Fund	12,000	18,242

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET - BY SUBFUND
GENERAL FUND

November 30, 2020

	<u>General Corporate</u>	<u>Sheriff</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash equivalents	\$ 1,056,383	\$ 15,073	\$ 1,071,456
Investments	-	-	-
Receivables, net:			
State of Illinois	518,298	-	518,298
Property taxes	1,247,200	-	1,247,200
Other	66,040	-	66,040
Due from other funds	61,461	(3,112)	58,349
Inventories	5,738	-	5,738
TOTAL ASSETS	<u>\$ 2,955,120</u>	<u>\$ 11,961</u>	<u>\$ 2,967,081</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 101,271	\$ -	101,271
Due to others	-	309	309
Due to other funds	5,269	-	5,269
Advances from other funds	90,681	-	90,681
Total liabilities	<u>197,221</u>	<u>309</u>	<u>197,530</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	<u>1,247,200</u>	<u>-</u>	<u>1,247,200</u>
Total deferred inflows of resources	<u>1,247,200</u>	<u>-</u>	<u>1,247,200</u>
 Total liabilities and deferred inflows of resources	 <u>1,444,421</u>	 <u>309</u>	 <u>1,444,730</u>
FUND BALANCES			
Nonspendable - inventories	5,738	-	5,738
Restricted for public safety	-	11,652	11,652
Unrestricted:			
Assigned for specific purpose	1,036,671	-	1,036,671
Unassigned	468,290	-	468,290
 Total fund balances	 <u>1,510,699</u>	 <u>11,652</u>	 <u>1,522,351</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,955,120</u>	<u>\$ 11,961</u>	<u>\$ 2,967,081</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BY SUBFUND
GENERAL FUND

Year Ended November 30, 2020

	General Corporate	Sheriff	Total General Fund
REVENUES			
Property taxes	\$ 1,184,120	\$ -	\$ 1,184,120
State of Illinois:			
Local use tax	259,170	-	259,170
Sales tax	769,709	-	769,709
Cannabis use tax	5,857	-	5,857
Income tax	702,717	-	702,717
Personal property replacement taxes	208,470	-	208,470
State grants and expenditure reimbursements	622,019	2,400	624,419
Federal revenue	100,516	-	100,516
Fees for services and materials	933,181	42,782	975,963
Investment income	24,750	7	24,757
Other	323,531	-	323,531
Total revenues	<u>5,134,040</u>	<u>45,189</u>	<u>5,179,229</u>
EXPENDITURES			
Current:			
General government	1,423,497	-	1,423,497
Public safety	1,657,731	18,974	1,676,705
Corrections	386,642	-	386,642
Judiciary and court related	1,541,077	-	1,541,077
Capital outlay	1,854	-	1,854
Debt service	-	-	-
Total expenditures	<u>5,010,801</u>	<u>18,974</u>	<u>5,029,775</u>
Excess (deficiency) of revenue over expenditures	<u>123,239</u>	<u>26,215</u>	<u>149,454</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>28,034</u>	<u>(27,284)</u>	<u>750</u>
Total other financing sources (uses)	<u>28,034</u>	<u>(27,284)</u>	<u>750</u>
NET CHANGE IN FUND BALANCES	151,273	(1,069)	150,204
FUND BALANCES, BEGINNING OF YEAR	<u>1,359,426</u>	<u>12,721</u>	<u>1,372,147</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,510,699</u>	<u>\$ 11,652</u>	<u>\$ 1,522,351</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT			
County Board:			
Members per diem	\$ 55,000	\$ 55,000	\$ 50,889
Mileage	10,500	10,500	6,133
Administrative assistant	16,000	16,000	14,527
Office supplies	5,000	5,000	5,000
County dues	2,550	2,550	2,502
Other	8,500	8,500	8,480
	<u>97,550</u>	<u>97,550</u>	<u>87,531</u>
County Treasurer:			
Salary	58,180	58,180	58,180
Deputy clerk salaries	60,708	60,708	56,680
Office supplies and expense	11,444	11,444	7,840
	<u>130,332</u>	<u>130,332</u>	<u>122,700</u>
County Clerk:			
Salary	58,180	58,180	58,179
Deputy clerk salaries	117,300	117,300	112,174
Office supplies and expense	1,000	1,000	1,000
Recording births and deaths	650	650	539
	<u>177,130</u>	<u>177,130</u>	<u>171,892</u>
Microfilming Department:			
Salary	31,200	31,200	31,200
Supplies	2,400	2,400	2,267
	<u>33,600</u>	<u>33,600</u>	<u>33,467</u>
Elections:			
Building and equipment rental	1,760	1,760	1,760
Judges	42,000	37,618	34,921
Election supplies	55,000	59,382	59,381
Printing and publications of ballots	600	600	500
HAVA Cares grant	-	80,240	63,497
Computer equipment	23,000	23,000	22,072
Deputy clerk salaries	34,000	34,000	33,997
	<u>156,360</u>	<u>236,600</u>	<u>216,128</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments:			
Salary - Supervisor	\$ 58,180	\$ 58,180	\$ 58,180
Deputy clerk salaries	71,849	71,849	71,849
Office supplies	4,000	4,000	2,738
Mileage, education, and dues	8,000	5,118	1,253
Publications	9,500	12,031	12,031
Computer support service contract	4,400	4,400	4,292
	<u>155,929</u>	<u>155,578</u>	<u>150,343</u>
Board of Review:			
Salaries	17,470	17,821	17,820
Appraisals and administration	1,000	1,000	-
Mileage, supplies, and meetings	500	500	-
	<u>18,970</u>	<u>19,321</u>	<u>17,820</u>
Building and Grounds:			
Maintenance supervisor salary	53,570	43,240	24,681
Salaries - maintenance personnel	63,990	63,990	63,859
Building supplies	10,000	10,000	5,298
Contractual	28,000	28,000	23,773
Janitorial supplies	6,000	6,000	2,598
Reimbursement expense	4,800	4,800	3,536
Telephone and phone repairs	41,000	51,330	45,936
Utilities	53,000	53,000	49,454
	<u>260,360</u>	<u>260,360</u>	<u>219,135</u>
Network Administrator			
Salary	65,000	65,000	45,515
Equipment	20,000	20,000	16,306
Miscellaneous	2,500	2,500	-
	<u>87,500</u>	<u>87,500</u>	<u>61,821</u>
			(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)			
Regional Office of Superintendent of Educational Service:			
Allocated portion of joint cost	\$ 76,260	\$ 76,260	\$ 76,260
Contingency	100,000	65,287	-
	<u>176,260</u>	<u>141,547</u>	<u>76,260</u>
Other:			
Surety bonds	3,500	3,500	1,823
W.I.R.C. dues	3,885	3,885	200
Postage	50,000	50,000	48,653
Preparation of budget	5,000	5,000	-
Training and education	6,500	6,500	970
Computer service	65,000	65,000	49,184
Audits	91,900	91,900	91,900
MAIDCO	6,000	6,000	5,000
Accounting and consulting services	10,000	10,000	7,463
	<u>241,785</u>	<u>241,785</u>	<u>205,193</u>
Total General Government	<u>1,535,776</u>	<u>1,581,303</u>	<u>1,362,290</u>
EMPLOYEE BENEFITS	<u>358,000</u>	<u>358,000</u>	<u>328,562</u>
PUBLIC SAFETY			
Police Protection - Sheriff:			
Deputies, Dispatchers, and Jailers' salaries	1,102,925	1,102,925	1,097,497
Deputy pay - call-out, court	7,500	7,500	6,365
Deputy and Jailer overtime	108,000	108,000	75,610
Courthouse security salaries	98,595	98,595	93,223
Courthouse security overtime	8,000	8,000	4,109
Courthouse security - Bailiff's	3,000	3,000	-
Courthouse security equipment	2,500	2,566	2,566
Courthouse security uniforms	2,000	2,000	1,942
Office supplies	12,000	11,934	5,428
Radio repair and maintenance	20,000	20,000	15,151
Miscellaneous	23,000	23,000	21,705
Monthly access fee	8,500	8,500	7,894
	<u>1,396,020</u>	<u>1,396,020</u>	<u>1,331,490</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
PUBLIC SAFETY (Continued)			
Civil Defense:			
Director salary	\$ 15,000	\$ 15,000	\$ 15,000
Secretary	-	22,000	20,701
Travel	2,000	2,000	2,000
County alarm system	-	27,203	27,203
ESDA exercise and training	4,000	4,132	4,132
TICP	1,000	(13,490)	870
Office supplies	3,650	4,422	4,422
Equipment and contractual	22,000	21,096	6,736
	<u>47,650</u>	<u>82,363</u>	<u>81,064</u>
Coroner:			
Salary	37,500	37,500	37,500
Office supplies and education	5,800	5,800	3,745
Transportation	7,100	7,100	4,899
Professional services	12,000	12,000	11,892
Medical and contractual	9,335	9,335	6,583
Coroner's grant expense	4,000	5,436	4,779
Reimbursable expense	4,800	4,800	4,800
	<u>80,535</u>	<u>81,971</u>	<u>74,198</u>
Total Public Safety	<u>1,524,205</u>	<u>1,560,354</u>	<u>1,486,752</u>
CORRECTIONS			
Juvenile Probation Officer:			
Child Care	<u>150,000</u>	<u>150,000</u>	<u>70,418</u>
Adult Probation Officer:			
County share of joint cost	<u>430,860</u>	<u>430,860</u>	<u>317,192</u>
Drug Court:			
Claims	<u>5,500</u>	<u>5,500</u>	<u>123</u>
Total Corrections	<u>586,360</u>	<u>586,360</u>	<u>387,733</u> (Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF CERTAIN REVENUE ITEMS
GENERAL FUND**

Year Ended November 30, 2020

FEES FOR SERVICES AND MATERIALS

General Corporate:

Police contracts - Prairie City	\$ 5,400
Police contracts - Good Hope	4,950
Maintenance salary reimbursement	32,013
County Clerk fees	218,204
Circuit Clerk fines	530,509
Circuit Clerk fees	131,055
Industry police protection	10,800
Sheriff - interstate transfer fee	250
Total	<u>933,181</u>

Sheriff:

Process dockets	4,760
Foreign service	1,191
Board bill - work release	7,544
Warrants	15,498
Other	13,789
Total	<u>42,782</u>

TOTAL FEES FOR SERVICES AND MATERIALS

\$ 975,963

OTHER

General Corporate:

Tax penalties, interest, and costs	\$ 80,222
TIF surplus	11,756
Landfill host fees	138,744
Insight franchise fees	19,674
Worker's compensation payment	37,911
Miscellaneous	32,267
Reimburse telephone - other funds	2,957

TOTAL OTHER

\$ 323,531

See accompanying Independent Auditor's Report.

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McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Paid</u>
JUDICIARY AND COURT RELATED			
State's Attorney:			
Salary	\$ 175,110	\$ 178,960	\$ 176,714
Assistants	141,066	141,066	140,418
Collection Specialist salary	16,000	16,000	15,984
Secretary salaries	97,170	97,170	94,256
Investigator	19,373	19,373	19,373
Witness fees	2,000	2,000	-
Office supplies and maintenance	16,000	16,000	13,804
Appellate Prosecutor	15,000	15,000	15,000
Court ordered medical	5,000	5,000	1,000
	<u>486,719</u>	<u>490,569</u>	<u>476,549</u>
Courts:			
Circuit and Associated Judges' salary	1,500	1,500	1,320
County share Chief Judge	4,305	4,305	-
Office supplies and expense	11,000	11,000	10,965
Administrative secretary	32,096	32,096	32,096
Court appointed attorneys	131,000	131,000	92,921
Court appointed transcripts/fees	4,500	4,500	-
Child protection data court project	6,455	6,455	6,028
Translator	5,000	5,000	(60)
	<u>195,856</u>	<u>195,856</u>	<u>143,270</u>
Public Defender:			
Public Defender	156,371	161,064	158,327
Office Manager	54,170	54,170	54,170
Assistant PD 1	91,156	91,156	91,156
Assistant PD 2	63,651	63,651	63,651
Court ordered medical	10,000	10,000	-
Office supplies and expense	10,000	10,000	6,926
	<u>385,348</u>	<u>390,041</u>	<u>374,230</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2020

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED (Continued)			
Circuit Clerk:			
Salary	\$ 58,180	\$ 58,180	\$ 58,180
Deputy clerk salaries	352,566	352,566	344,280
Jury certificates	20,000	20,000	-
Jury commissioner	11,800	11,800	9,042
	<u>442,546</u>	<u>442,546</u>	<u>411,502</u>
 Total Judiciary and Court Related	 <u>1,510,469</u>	 <u>1,519,012</u>	 <u>1,405,551</u>
 CAPITAL OUTLAY			
Office Improvements	15,000	15,000	-
Computer purchases	5,500	5,500	1,854
	<u>20,500</u>	<u>20,500</u>	<u>1,854</u>
 Total capital outlay	 <u>20,500</u>	 <u>20,500</u>	 <u>1,854</u>
 TOTAL GENERAL FUND	 <u><u>\$ 5,535,310</u></u>	 <u><u>\$ 5,625,529</u></u>	 <u><u>\$ 4,972,742</u></u> (Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	<u>Debt Service</u>		<u>Capital Projects</u>		<u>Permanent</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Special Revenue Funds</u>	<u>2019 Bond and Interest Fund</u>	<u>Equipment Replacement Funds</u>	<u>Capital Improvement & Equipment Fund</u>	<u>County Farm Fund</u>	
ASSETS						
Cash and cash equivalents	\$ 4,987,370	\$ 216,044	\$ 571,438	\$ 7,871	\$ 26,113	\$ 5,808,836
Investments	1,261,581	-	-	-	45,367	1,306,948
Receivables, net:						
State of Illinois	428,134	-	-	-	-	428,134
Property taxes	1,734,850	216,260	-	-	-	1,951,110
Other	65,264	-	-	-	-	65,264
Due from fiduciary funds	136,523	-	-	-	-	136,523
Due from other funds	26,352	1,980	14,622	2,700	-	45,654
Due from component unit	17,138	-	-	-	-	17,138
Advances to other funds	90,681	-	-	-	-	90,681
Prepaid items	205,328	-	-	-	-	205,328
TOTAL ASSETS	\$ 8,953,221	\$ 434,284	\$ 586,060	\$ 10,571	\$ 71,480	\$ 10,055,616
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 420,332	\$ -	\$ 2,558	\$ -	\$ -	\$ 422,890
Due to others	-	-	-	-	45,367	45,367
Unearned revenue	-	-	-	-	-	-
Due to fiduciary funds	27,589	-	-	-	-	27,589
Due to other funds	40,312	33,240	-	-	-	73,552
Total liabilities	<u>488,233</u>	<u>33,240</u>	<u>2,558</u>	<u>-</u>	<u>45,367</u>	<u>569,398</u>
Deferred inflows of resources						
Unavailable property taxes	1,734,850	216,260	-	-	-	1,951,110
Unavailable grant revenues	-	-	-	-	-	-
Total deferred inflows of resources	<u>1,734,850</u>	<u>216,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,951,110</u>
 Total liabilities and deferred inflows of resources	 <u>2,223,083</u>	 <u>249,500</u>	 <u>2,558</u>	 <u>-</u>	 <u>45,367</u>	 <u>2,520,508</u>
Fund balances:						
Nonspendable - prepaids	205,328	-	-	-	-	205,328
Restricted for debt service	-	184,784	-	-	-	184,784
Restricted for highways and streets	1,839,995	-	-	-	-	1,839,995
Restricted for public safety	589,170	-	-	-	-	589,170
Restricted for economic development	42,322	-	-	-	-	42,322
Restricted for health and welfare	647,705	-	-	-	26,113	673,818
Restricted for specific purpose	2,004,875	-	-	-	-	2,004,875
Unrestricted						
Committed for highways and streets	333,804	-	-	-	-	333,804
Assigned for highways and streets	884,427	-	-	-	-	884,427
Assigned for public safety	462	-	-	-	-	462
Assigned for economic development	1,627	-	-	-	-	1,627
Assigned for health and welfare	42,949	-	-	-	-	42,949
Assigned for specific purpose	137,474	-	583,502	10,571	-	731,547
 Total fund balances	 <u>6,730,138</u>	 <u>184,784</u>	 <u>583,502</u>	 <u>10,571</u>	 <u>26,113</u>	 <u>7,535,108</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 8,953,221	\$ 434,284	\$ 586,060	\$ 10,571	\$ 71,480	\$ 10,055,616

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2020

	Debt Service					Total Nonmajor Governmental Funds
	Special	Debt Service	Capital Projects Funds		Permanent	
	Revenue Funds	2019 Bond and Interest Fund	Equipment Replacement Funds	Capital Improvement & Equipment Fund	County Farm Fund	
REVENUE						
Property taxes	\$ 1,748,442	\$ 215,957	\$ -	\$ -	\$ -	\$ 1,964,399
State of Illinois:						
Sales tax	1,431,564	-	-	-	-	1,431,564
Motor fuel tax allotments	572,666	-	-	-	-	572,666
State grants and expenditure reimbursements	604,289	-	-	-	-	604,289
Federal revenue	448,322	-	-	-	-	448,322
Fees for services and materials	704,866	-	-	-	-	704,866
Investment income	31,120	36	1,876	4	32	33,068
Other	254,380	-	166	-	39,601	294,147
Total revenues	<u>5,795,649</u>	<u>215,993</u>	<u>2,042</u>	<u>4</u>	<u>39,633</u>	<u>6,053,321</u>
EXPENDITURES						
Current:						
General government	326,496	-	-	-	4,898	331,394
Public safety	750,513	-	-	-	-	750,513
Corrections	487,019	-	-	-	-	487,019
Judiciary and court related	361,944	-	-	-	-	361,944
Public health	644,836	-	-	-	38,099	682,935
Public welfare	160,768	-	-	-	-	160,768
Transportation	1,819,128	-	-	-	-	1,819,128
Capital outlay	129,358	-	77,593	-	-	206,951
Debt service	-	33,240	-	-	-	33,240
Total expenditures	<u>4,680,062</u>	<u>33,240</u>	<u>77,593</u>	<u>-</u>	<u>42,997</u>	<u>4,833,892</u>
Excess (deficiency) of revenues over expenditures	<u>1,115,587</u>	<u>182,753</u>	<u>(75,551)</u>	<u>4</u>	<u>(3,364)</u>	<u>1,219,429</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	339,855	-	117,623	-	-	457,478
Transfers out	(475,708)	-	-	-	(25,000)	(500,708)
Total other financing sources (uses)	<u>(135,853)</u>	<u>-</u>	<u>117,623</u>	<u>-</u>	<u>(25,000)</u>	<u>(43,230)</u>
NET CHANGE IN FUND BALANCES	<u>979,734</u>	<u>182,753</u>	<u>42,072</u>	<u>4</u>	<u>(28,364)</u>	<u>1,176,199</u>
FUND BALANCES, BEGINNING OF YEAR	<u>5,750,404</u>	<u>2,031</u>	<u>541,430</u>	<u>10,567</u>	<u>54,477</u>	<u>6,358,909</u>
FUND BALANCES, END OF YEAR	<u>\$ 6,730,138</u>	<u>\$ 184,784</u>	<u>\$ 583,502</u>	<u>\$ 10,571</u>	<u>\$ 26,113</u>	<u>\$ 7,535,108</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund
ASSETS				
Cash and cash equivalents	\$ 480,133	\$ 1,239,622	\$ 372,424	\$ 366,715
Investments	-	-	50,000	-
Receivables, net:				
State of Illinois	-	50,596	-	-
Property taxes	360,000	-	164,000	201,250
Other	-	-	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	12,621	-	-	-
Due from component unit	17,138	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 869,892	\$ 1,290,218	\$ 586,424	\$ 567,965
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 31,179	\$ 314,983	\$ -	\$ 3,684
Due to fiduciary funds	-	-	27,589	-
Due to other funds	-	27,243	-	-
Total liabilities	<u>31,179</u>	<u>342,226</u>	<u>27,589</u>	<u>3,684</u>
Deferred inflows of resources				
Unavailable property taxes	360,000	-	164,000	201,250
Total deferred inflows of resources	<u>360,000</u>	<u>-</u>	<u>164,000</u>	<u>201,250</u>
Total liabilities and deferred inflows of resources	<u>391,179</u>	<u>342,226</u>	<u>191,589</u>	<u>204,934</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	941,360	-	358,784
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	478,713	6,632	394,835	4,247
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>478,713</u>	<u>947,992</u>	<u>394,835</u>	<u>363,031</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 869,892	\$ 1,290,218	\$ 586,424	\$ 567,965

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	<u>Engineering Revolving Fund</u>	<u>Tuberculosis Fund</u>	<u>Veterans' Assistance Fund</u>	<u>Building Rental Fund</u>
ASSETS				
Cash and cash equivalents	\$ 144,503	\$ 44,255	\$ 167,370	\$ -
Investments	65,000	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	5,000	50,000	350,000
Other	-	-	-	-
Due from fiduciary funds	124,676	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 334,179</u>	<u>\$ 49,255</u>	<u>\$ 217,370</u>	<u>\$ 350,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 375	\$ -	\$ 1,953	\$ -
Due to fiduciary funds	-	-	-	-
Due to other funds	-	2,345	-	-
Total liabilities	<u>375</u>	<u>2,345</u>	<u>1,953</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	5,000	50,000	350,000
Total deferred inflows of resources	<u>-</u>	<u>5,000</u>	<u>50,000</u>	<u>350,000</u>
Total liabilities and deferred inflows of resources	<u>375</u>	<u>7,345</u>	<u>51,953</u>	<u>350,000</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	41,573	160,691	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	333,804	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	337	4,726	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>333,804</u>	<u>41,910</u>	<u>165,417</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 334,179</u>	<u>\$ 49,255</u>	<u>\$ 217,370</u>	<u>\$ 350,000</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2020

	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 166,217	\$ 4,475	\$ 10,584
Investments	-	50,000	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	172,000	-	401,500	-
Other	-	-	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	205,328	-
TOTAL ASSETS	\$ 172,000	\$ 216,217	\$ 611,303	\$ 10,584
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 2,886	\$ -	\$ -
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	2,886	-	-
Deferred inflows of resources				
Unavailable property taxes	172,000	-	401,500	-
Total deferred inflows of resources	172,000	-	401,500	-
Total liabilities and deferred inflows of resources	172,000	2,886	401,500	-
Fund balances:				
Nonspendable - prepaids	-	-	205,328	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	202,487	3,771	-
Restricted for specific purpose	-	-	-	10,461
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	10,844	704	-
Assigned for specific purpose	-	-	-	123
Total fund balances	-	213,331	209,803	10,584
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 172,000	\$ 216,217	\$ 611,303	\$ 10,584

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Recorder Automation Fund	Court Automation Fund	Vital Records Automation Fund	Drug Enforcement Fund
ASSETS				
Cash and cash equivalents	\$ 96,365	\$ 128,286	\$ 30,206	\$ 22,914
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	-	-	-
Due from fiduciary funds	4,811	-	326	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 101,176	\$ 128,286	\$ 30,532	\$ 22,914
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 789	\$ 17,494	\$ -	\$ -
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>789</u>	<u>17,494</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>789</u>	<u>17,494</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	22,624
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	100,090	110,225	30,397	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	290
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	297	567	135	-
Total fund balances	<u>100,387</u>	<u>110,792</u>	<u>30,532</u>	<u>22,914</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 101,176	\$ 128,286	\$ 30,532	\$ 22,914

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund
ASSETS				
Cash and cash equivalents	\$ 93,773	\$ 34,969	\$ 5,981	\$ 44,778
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	25,100	-	-	-
Other	-	-	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	-	-	3,007	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 118,873	\$ 34,969	\$ 8,988	\$ 44,778
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,979
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	1,979
Deferred inflows of resources				
Unavailable property taxes	25,100	-	-	-
Total deferred inflows of resources	25,100	-	-	-
Total liabilities and deferred inflows of resources	25,100	-	-	1,979
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	91,333	34,841	8,946	23,520
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	2,440	128	42	19,279
Total fund balances	93,773	34,969	8,988	42,799
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 118,873	\$ 34,969	\$ 8,988	\$ 44,778

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Document Storage Fund	County Waste Management Fund	Economic Development Revolving Loan Fund	Court System Maintenance Fund
ASSETS				
Cash and cash equivalents	\$ 113,953	\$ 98,876	\$ -	\$ 19,224
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	6,000	-
Other	-	8,790	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 113,953	\$ 107,666	\$ 6,000	\$ 19,224
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 159	\$ 7,293	\$ -	\$ 150
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	159	7,293	-	150
Deferred inflows of resources				
Unavailable property taxes	-	-	6,000	-
Total deferred inflows of resources	-	-	6,000	-
Total liabilities and deferred inflows of resources	159	7,293	6,000	150
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	99,893	-	-
Restricted for specific purpose	113,245	-	-	18,626
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	480	-	-
Assigned for specific purpose	549	-	-	448
Total fund balances	113,794	100,373	-	19,074
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 113,953	\$ 107,666	\$ 6,000	\$ 19,224

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
ASSETS				
Cash and cash equivalents	\$ 7,404	\$ 23,692	\$ 26,089	\$ 26,024
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	298	-	-
Due from fiduciary funds	-	-	-	6,405
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 7,404	\$ 23,990	\$ 26,089	\$ 32,429
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,670	\$ -	\$ -	\$ 8,534
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>1,670</u>	<u>-</u>	<u>-</u>	<u>8,534</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,670</u>	<u>-</u>	<u>-</u>	<u>8,534</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	5,691	23,948	26,002	-
Restricted for economic development	-	-	-	22,354
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	43	42	87	-
Assigned for economic development	-	-	-	1,541
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>5,734</u>	<u>23,990</u>	<u>26,089</u>	<u>23,895</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,404	\$ 23,990	\$ 26,089	\$ 32,429

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	Animal Control Memorial Fund	Animal Pet Population Fund
ASSETS				
Cash and cash equivalents	\$ 19,749	\$ 60,276	\$ 91,686	\$ 74,881
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	-	-	-
Due from fiduciary funds	305	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 20,054	\$ 60,276	\$ 91,686	\$ 74,881
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,104	\$ 315
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	1,104	315
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	1,104	315
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	19,968	-	-	-
Restricted for health and welfare	-	-	65,136	74,154
Restricted for specific purpose	-	59,934	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	86	-	-	-
Assigned for health and welfare	-	-	25,446	412
Assigned for specific purpose	-	342	-	-
Total fund balances	20,054	60,276	90,582	74,566
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 20,054	\$ 60,276	\$ 91,686	\$ 74,881

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Insurance Reserve Fund	Child Advocacy Fund	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund
ASSETS				
Cash and cash equivalents	\$ 11,441	\$ 16,358	\$ 45,105	\$ 49,609
Investments	1,096,581	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	4,768	-	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 1,112,790	\$ 16,358	\$ 45,105	\$ 49,609
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	1,003,255	16,358	45,031	49,517
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	109,535	-	74	92
Total fund balances	1,112,790	16,358	45,105	49,609
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,112,790	\$ 16,358	\$ 45,105	\$ 49,609

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund	Transportation Sales Tax Fund
ASSETS				
Cash and cash equivalents	\$ 12,520	\$ 189,280	\$ 46,471	\$ 406,647
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	125,846
Property taxes	-	-	-	-
Other	-	51,408	-	-
Due from fiduciary funds	-	-	-	-
Due from other funds	-	-	-	10,724
Due from component unit	-	-	-	-
Advances to other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 12,520	\$ 240,688	\$ 46,471	\$ 543,217
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 11,002	\$ -	\$ -
Due to fiduciary funds	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	11,002	-	-
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	11,002	-	-
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	539,851
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	12,500	229,686	46,434	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	20	-	37	3,366
Total fund balances	12,520	229,686	46,471	543,217
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 12,520	\$ 240,688	\$ 46,471	\$ 543,217

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2020

	Public Defender Recorders Automation Fund	Public Safety Sales Tax Fund	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 476	\$ 194,039	\$ 4,987,370
Investments	-	-	1,261,581
Receivables, net:			
State of Illinois	-	251,692	428,134
Property taxes	-	-	1,734,850
Other	-	-	65,264
Due from fiduciary funds	-	-	136,523
Due from other funds	-	-	26,352
Due from component unit	-	-	17,138
Advances to other funds	-	90,681	90,681
Prepaid items	-	-	205,328
TOTAL ASSETS	\$ 476	\$ 536,412	\$ 8,953,221
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 14,783	\$ 420,332
Due to fiduciary funds	-	-	27,589
Due to other funds	-	10,724	40,312
Total liabilities	-	25,507	488,233
Deferred inflows of resources			
Unavailable property taxes	-	-	1,734,850
Total deferred inflows of resources	-	-	1,734,850
Total liabilities and deferred inflows of resources	-	25,507	2,223,083
Fund balances:			
Nonspendable - prepaids	-	-	205,328
Restricted for highways and streets	-	-	1,839,995
Restricted for public safety	-	510,905	589,170
Restricted for economic development	-	-	42,322
Restricted for health and welfare	-	-	647,705
Restricted for specific purpose	476	-	2,004,875
Unrestricted			
Committed for highways and streets	-	-	333,804
Assigned for highways and streets	-	-	884,427
Assigned for public safety	-	-	462
Assigned for economic development	-	-	1,627
Assigned for health and welfare	-	-	42,949
Assigned for specific purpose	-	-	137,474
Total fund balances	476	510,905	6,730,138
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 476	\$ 536,412	\$ 8,953,221

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund
REVENUES				
Property taxes	\$ 358,865	\$ -	\$ 161,376	\$ 200,716
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	572,666	-	-
State grants and expenditure reimbursements	-	348,162	-	-
Federal revenue	-	314,983	-	133,339
Fees for services and materials	60,350	-	42,460	-
Investment income	2,873	3,271	1,341	166
Other	97,903	-	-	-
Total revenues	<u>519,991</u>	<u>1,239,082</u>	<u>205,177</u>	<u>334,221</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	998,670	314,982	152,174	53,463
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>998,670</u>	<u>314,982</u>	<u>152,174</u>	<u>53,463</u>
Excess (deficiency) of revenues over expenditures	<u>(478,679)</u>	<u>924,100</u>	<u>53,003</u>	<u>280,758</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	330,649	-	-	-
Transfers out	<u>(1,895)</u>	<u>(397,357)</u>	<u>(58,226)</u>	<u>-</u>
Total other financing sources (uses)	<u>328,754</u>	<u>(397,357)</u>	<u>(58,226)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(149,925)</u>	<u>526,743</u>	<u>(5,223)</u>	<u>280,758</u>
FUND BALANCES, BEGINNING OF YEAR	<u>628,638</u>	<u>421,249</u>	<u>400,058</u>	<u>82,273</u>
FUND BALANCES, END OF YEAR	<u>\$ 478,713</u>	<u>\$ 947,992</u>	<u>\$ 394,835</u>	<u>\$ 363,031</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund	Building Rental Fund
REVENUES				
Property taxes	\$ -	\$ 5,068	\$ 49,937	\$ 350,000
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	94,683	-	-	-
Investment income	1,218	24	131	-
Other	650	-	251	-
Total revenues	<u>96,551</u>	<u>5,092</u>	<u>50,319</u>	<u>350,000</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	250,000
Judiciary and court related	-	-	-	-
Public health	-	1,685	-	-
Public welfare	-	-	33,478	100,000
Transportation	102,112	-	-	-
Capital outlay	3,510	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>105,622</u>	<u>1,685</u>	<u>33,478</u>	<u>350,000</u>
Excess (deficiency) of revenues over expenditures	<u>(9,071)</u>	<u>3,407</u>	<u>16,841</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	9,206	-	-	-
Transfers out	-	(10,379)	-	-
Total other financing sources (uses)	<u>9,206</u>	<u>(10,379)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	135	(6,972)	16,841	-
FUND BALANCES, BEGINNING OF YEAR	<u>333,669</u>	<u>48,882</u>	<u>148,576</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 333,804</u>	<u>\$ 41,910</u>	<u>\$ 165,417</u>	<u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund
REVENUES				
Property taxes	\$ 171,650	\$ -	\$ 400,927	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	132,181	-	1,341
Investment income	-	1,766	33	9
Other	-	799	-	-
Total revenues	<u>171,650</u>	<u>134,746</u>	<u>400,960</u>	<u>1,350</u>
EXPENDITURES				
Current:				
General government	171,650	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	12,836
Public health	-	143,966	398,986	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	577	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>171,650</u>	<u>144,543</u>	<u>398,986</u>	<u>12,836</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(9,797)</u>	<u>1,974</u>	<u>(11,486)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(7,851)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(7,851)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(17,648)</u>	<u>1,974</u>	<u>(11,486)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>230,979</u>	<u>207,829</u>	<u>22,070</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 213,331</u>	<u>\$ 209,803</u>	<u>\$ 10,584</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	<u>Recorder Automation Fund</u>	<u>Court Automation Fund</u>	<u>Vital Records Automation Fund</u>	<u>Drug Enforcement Fund</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	45,776	39,533	6,090	2,095
Investment income	40	67	16	70
Other	-	-	-	5,609
Total revenues	<u>45,816</u>	<u>39,600</u>	<u>6,106</u>	<u>7,774</u>
EXPENDITURES				
Current:				
General government	23,245	-	2,391	-
Public safety	-	-	-	11,942
Corrections	-	-	-	-
Judiciary and court related	-	77,001	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	6,112	-	7,423	43,237
Debt service - principal	-	-	-	-
Total expenditures	<u>29,357</u>	<u>77,001</u>	<u>9,814</u>	<u>55,179</u>
Excess (deficiency) of revenues over expenditures	<u>16,459</u>	<u>(37,401)</u>	<u>(3,708)</u>	<u>(47,405)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	16,459	(37,401)	(3,708)	(47,405)
FUND BALANCES, BEGINNING OF YEAR	<u>83,928</u>	<u>148,193</u>	<u>34,240</u>	<u>70,319</u>
FUND BALANCES, END OF YEAR	<u>\$ 100,387</u>	<u>\$ 110,792</u>	<u>\$ 30,532</u>	<u>\$ 22,914</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund
REVENUES				
Property taxes	\$ 25,107	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	21,000	-
Federal revenue	-	-	-	-
Fees for services and materials	-	2,533	-	2,930
Investment income	514	24	4	21
Other	-	-	-	4,000
Total revenues	<u>25,621</u>	<u>2,557</u>	<u>21,004</u>	<u>6,951</u>
EXPENDITURES				
Current:				
General government	-	-	-	5,290
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	27,547	28,000	-
Public health	-	-	-	-
Public welfare	27,290	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>27,290</u>	<u>27,547</u>	<u>28,000</u>	<u>5,290</u>
Excess (deficiency) of revenues over expenditures	<u>(1,669)</u>	<u>(24,990)</u>	<u>(6,996)</u>	<u>1,661</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,669)	(24,990)	(6,996)	1,661
FUND BALANCES, BEGINNING OF YEAR	<u>95,442</u>	<u>59,959</u>	<u>15,984</u>	<u>41,138</u>
FUND BALANCES, END OF YEAR	<u>\$ 93,773</u>	<u>\$ 34,969</u>	<u>\$ 8,988</u>	<u>\$ 42,799</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	<u>Document Storage Fund</u>	<u>County Waste Management Fund</u>	<u>Economic Development Revolving Loan Fund</u>	<u>Court System Maintenance Fund</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ 24,796	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	39,542	59,057	-	15,115
Investment income	51	54	-	13
Other	-	-	-	-
Total revenues	<u>39,593</u>	<u>59,111</u>	<u>24,796</u>	<u>15,128</u>
EXPENDITURES				
Current:				
General government	-	-	24,796	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	25,208	-	-	21,488
Public health	-	68,244	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>25,208</u>	<u>68,244</u>	<u>24,796</u>	<u>21,488</u>
Excess (deficiency) of revenues over expenditures	<u>14,385</u>	<u>(9,133)</u>	<u>-</u>	<u>(6,360)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	14,385	(9,133)	-	(6,360)
FUND BALANCES, BEGINNING OF YEAR	<u>99,409</u>	<u>109,506</u>	<u>-</u>	<u>25,434</u>
FUND BALANCES, END OF YEAR	<u>\$ 113,794</u>	<u>\$ 100,373</u>	<u>\$ -</u>	<u>\$ 19,074</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	4,890	5,681	-	75,642
Investment income	8	10	13	17
Other	2,026	-	1,244	-
Total revenues	<u>6,924</u>	<u>5,691</u>	<u>1,257</u>	<u>75,659</u>
EXPENDITURES				
Current:				
General government	-	-	-	94,887
Public safety	-	-	-	-
Corrections	16,675	-	-	-
Judiciary and court related	-	-	2,496	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>16,675</u>	<u>-</u>	<u>2,496</u>	<u>94,887</u>
Excess (deficiency) of revenues over expenditures	<u>(9,751)</u>	<u>5,691</u>	<u>(1,239)</u>	<u>(19,228)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(9,751)	5,691	(1,239)	(19,228)
FUND BALANCES, BEGINNING OF YEAR	<u>15,485</u>	<u>18,299</u>	<u>27,328</u>	<u>43,123</u>
FUND BALANCES, END OF YEAR	<u>\$ 5,734</u>	<u>\$ 23,990</u>	<u>\$ 26,089</u>	<u>\$ 23,895</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	Animal Control Memorial Fund	Animal Pet Population Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	3,634	10,926	5,168	11,480
Investment income	9	37	48	39
Other	-	-	5,433	-
Total revenues	<u>3,643</u>	<u>10,963</u>	<u>10,649</u>	<u>11,519</u>
EXPENDITURES				
Current:				
General government	1,109	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	35,228	-	-
Public health	-	-	18,129	13,826
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	2,224	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>3,333</u>	<u>35,228</u>	<u>18,129</u>	<u>13,826</u>
Excess (deficiency) of revenues over expenditures	<u>310</u>	<u>(24,265)</u>	<u>(7,480)</u>	<u>(2,307)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	310	(24,265)	(7,480)	(2,307)
FUND BALANCES, BEGINNING OF YEAR	<u>19,744</u>	<u>84,541</u>	<u>98,062</u>	<u>76,873</u>
FUND BALANCES, END OF YEAR	<u>\$ 20,054</u>	<u>\$ 60,276</u>	<u>\$ 90,582</u>	<u>\$ 74,566</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Insurance Reserve Fund	Child Advocacy Fund	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	8,765	9,818
Investment income	18,315	-	21	22
Other	15,020	-	-	-
Total revenues	<u>33,335</u>	<u>-</u>	<u>8,786</u>	<u>9,840</u>
EXPENDITURES				
Current:				
General government	3,128	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	720	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>3,128</u>	<u>720</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>30,207</u>	<u>(720)</u>	<u>8,786</u>	<u>9,840</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	30,207	(720)	8,786	9,840
FUND BALANCES, BEGINNING OF YEAR	<u>1,082,583</u>	<u>17,078</u>	<u>36,319</u>	<u>39,769</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,112,790</u>	<u>\$ 16,358</u>	<u>\$ 45,105</u>	<u>\$ 49,609</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund	Transportation Sales Tax Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	477,188
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	235,127	-	-
Federal revenue	-	-	-	-
Fees for services and materials	1,548	-	23,266	-
Investment income	5	78	16	378
Other	-	98,167	-	-
Total revenues	<u>1,553</u>	<u>333,372</u>	<u>23,282</u>	<u>477,566</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	131,420	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	197,727
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
Total expenditures	<u>-</u>	<u>131,420</u>	<u>-</u>	<u>197,727</u>
Excess (deficiency) of revenues over expenditures	<u>1,553</u>	<u>201,952</u>	<u>23,282</u>	<u>279,839</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,553	201,952	23,282	279,839
FUND BALANCES, BEGINNING OF YEAR	<u>10,967</u>	<u>27,734</u>	<u>23,189</u>	<u>263,378</u>
FUND BALANCES, END OF YEAR	<u>\$ 12,520</u>	<u>\$ 229,686</u>	<u>\$ 46,471</u>	<u>\$ 543,217</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS**

Year Ended November 30, 2020

	Public Defender Recorders Automation Fund	Public Safety Sales Tax Fund	Total Nonmajor Special Revenue Funds
REVENUES			
Property taxes	\$ -	\$ -	\$ 1,748,442
State of Illinois:			
Sales tax	-	954,376	1,431,564
Motor fuel tax allotments	-	-	572,666
State grants and expenditure reimbursements	-	-	604,289
Federal revenue	-	-	448,322
Fees for services and materials	362	-	704,866
Investment income	-	398	31,120
Other	-	23,278	254,380
Total revenues	<u>362</u>	<u>978,052</u>	<u>5,795,649</u>
EXPENDITURES			
Current:			
General government	-	-	326,496
Public safety	-	738,571	750,513
Corrections	-	220,344	487,019
Judiciary and court related	-	-	361,944
Public health	-	-	644,836
Public welfare	-	-	160,768
Transportation	-	-	1,819,128
Capital outlay	-	66,275	129,358
Debt service - principal	-	-	-
Total expenditures	<u>-</u>	<u>1,025,190</u>	<u>4,680,062</u>
Excess (deficiency) of revenues over expenditures	<u>362</u>	<u>(47,138)</u>	<u>1,115,587</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	339,855
Transfers out	-	-	(475,708)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(135,853)</u>
NET CHANGE IN FUND BALANCES	362	(47,138)	979,734
FUND BALANCES, BEGINNING OF YEAR	<u>114</u>	<u>558,043</u>	<u>5,750,404</u>
FUND BALANCES, END OF YEAR	<u>\$ 476</u>	<u>\$ 510,905</u>	<u>\$ 6,730,138</u>

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2020

	Special Revenue			
	County Highway		County Motor Fuel Tax	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 359,400	\$ 358,865	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	650,000	575,580
State grants and expenditure reimbursements	-	-	127,500	348,162
Federal revenue	-	-	-	314,983
Fees for services and materials	450,000	371,574	-	-
Investment income	1,500	2,873	250	3,271
Other	100,000	97,903	-	-
Total revenues	910,900	831,215	777,750	1,241,996
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	1,141,500	1,031,764	777,500	404,972
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	1,141,500	1,031,764	777,500	404,972
Excess (deficiency) of revenues over expenditures	(230,600)	(200,549)	250	837,024
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	108,878	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	100,000	108,878	-	-
NET CHANGE IN FUND BALANCES	\$ (130,600)	(91,671)	\$ 250	837,024
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		(58,254)		(310,281)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(149,925)		526,743
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		628,638		421,249
FUND BALANCES (DEFICIT), END OF YEAR		\$ 478,713		\$ 947,992

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	County Aid to Bridges		Federal Aid Matching	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 161,600	\$ 161,376	\$ 201,500	\$ 200,716
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	215,000	133,339
Fees for services and materials	40,000	42,460	-	-
Investment income	1,000	1,341	640	166
Other	-	-	-	-
Total revenues	<u>202,600</u>	<u>205,177</u>	<u>417,140</u>	<u>334,221</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	350,000	346,458	400,000	96,141
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>350,000</u>	<u>346,458</u>	<u>400,000</u>	<u>96,141</u>
Excess (deficiency) of revenues over expenditures	<u>(147,400)</u>	<u>(141,281)</u>	<u>17,140</u>	<u>238,080</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (147,400)</u>	<u>(141,281)</u>	<u>\$ 17,140</u>	<u>238,080</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>136,058</u>		<u>42,678</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(5,223)</u>		<u>280,758</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>400,058</u>		<u>82,273</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 394,835</u>		<u>\$ 363,031</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2020

	Special Revenue			
	Engineering Revolving		Tuberculosis Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ 5,000	\$ 5,068
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	75,000	217,547	-	-
Investment income	450	1,218	40	24
Other	1,500	650	-	-
Total revenues	<u>76,950</u>	<u>219,415</u>	<u>5,040</u>	<u>5,092</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	25,000	9,607
Public welfare	-	-	-	-
Transportation	114,200	102,090	-	-
Other expenditures	-	-	-	-
Capital outlay	3,000	3,336	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>117,200</u>	<u>105,426</u>	<u>25,000</u>	<u>9,607</u>
Excess (deficiency) of revenues over expenditures	<u>(40,250)</u>	<u>113,989</u>	<u>(19,960)</u>	<u>(4,515)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	9,206	-	-
Transfers out	-	-	-	(10,379)
Total other financing sources (uses)	<u>40,000</u>	<u>9,206</u>	<u>-</u>	<u>(10,379)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (250)</u>	123,195	<u>\$ (19,960)</u>	(14,894)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(123,060)</u>		<u>7,922</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		135		(6,972)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>333,669</u>		<u>48,882</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 333,804</u>		<u>\$ 41,910</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Veterans' Assistance		Building Rental Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 50,000	\$ 49,937	\$ 350,000	\$ 350,000
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	100	131	-	-
Other	-	251	-	-
Total revenues	<u>50,100</u>	<u>50,319</u>	<u>350,000</u>	<u>350,000</u>
EXPENDITURES				
Current:				
General government	-	-	100,000	-
Public safety	-	-	-	-
Corrections	-	-	250,000	250,000
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	63,685	34,295	-	100,000
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>63,685</u>	<u>34,295</u>	<u>350,000</u>	<u>350,000</u>
Excess (deficiency) of revenues over expenditures	<u>(13,585)</u>	<u>16,024</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (13,585)</u>	<u>16,024</u>	<u>\$ -</u>	<u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>817</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		16,841		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>148,576</u>		<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 165,417</u>		<u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Cooperative Extension		Animal Control Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 172,000	\$ 171,650	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	163,400	142,118
Investment income	-	-	650	1,766
Other	-	-	1,250	799
Total revenues	<u>172,000</u>	<u>171,650</u>	<u>165,300</u>	<u>144,683</u>
EXPENDITURES				
Current:				
General government	172,000	171,650	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	180,484	143,280
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	3,500	503
Debt service - interest	-	-	-	-
Total expenditures	<u>172,000</u>	<u>171,650</u>	<u>183,984</u>	<u>143,783</u>
Excess (deficiency) of revenues over expenditures	-	-	(18,684)	900
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	(7,851)
Total other financing sources (uses)	-	-	(10,000)	(7,851)
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>-</u>	<u>\$ (28,684)</u>	<u>(6,951)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		-		(10,697)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		(17,648)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		230,979
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 213,331</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Mental Health Fund		Law Library Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 401,500	\$ 400,927	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	14,760	1,283
Investment income	-	33	-	9
Other	-	-	-	-
Total revenues	<u>401,500</u>	<u>400,960</u>	<u>14,760</u>	<u>1,292</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	18,606	12,836
Public health	401,500	398,986	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>401,500</u>	<u>398,986</u>	<u>18,606</u>	<u>12,836</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1,974</u>	<u>(3,846)</u>	<u>(11,544)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>1,974</u>	<u>\$ (3,846)</u>	<u>(11,544)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>58</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		1,974		(11,486)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>207,829</u>		<u>22,070</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 209,803</u>		<u>\$ 10,584</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Recorder Automation		Court Automation Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	30,000	45,776	60,330	39,387
Investment income	-	40	-	67
Other	-	-	-	-
Total revenues	<u>30,000</u>	<u>45,816</u>	<u>60,330</u>	<u>39,454</u>
EXPENDITURES				
Current:				
General government	42,500	22,516	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	130,000	62,723
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	10,000	6,112	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>52,500</u>	<u>28,628</u>	<u>130,000</u>	<u>62,723</u>
Excess (deficiency) of revenues over expenditures	<u>(22,500)</u>	<u>17,188</u>	<u>(69,670)</u>	<u>(23,269)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (22,500)</u>	<u>17,188</u>	<u>\$ (69,670)</u>	<u>(23,269)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(729)</u>		<u>(14,132)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		16,459		(37,401)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>83,928</u>		<u>148,193</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 100,387</u>		<u>\$ 110,792</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	<u>Special Revenue</u>			
	<u>Vital Records Automation</u>		<u>Drug Enforcement Fund</u>	
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	5,500	6,090	-	2,095
Investment income	10	16	-	70
Other	-	-	3,310	5,609
Total revenues	<u>5,510</u>	<u>6,106</u>	<u>3,310</u>	<u>7,774</u>
EXPENDITURES				
Current:				
General government	3,000	3,344	-	-
Public safety	-	-	3,000	11,942
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	12,000	7,423	-	43,237
Debt service - interest	-	-	-	-
Total expenditures	<u>15,000</u>	<u>10,767</u>	<u>3,000</u>	<u>55,179</u>
Excess (deficiency) of revenues over expenditures	<u>(9,490)</u>	<u>(4,661)</u>	<u>310</u>	<u>(47,405)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (9,490)</u>	<u>(4,661)</u>	<u>\$ 310</u>	<u>(47,405)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>953</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(3,708)</u>		<u>(47,405)</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>34,240</u>		<u>70,319</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 30,532</u>		<u>\$ 22,914</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Senior Citizens' Transportation Fund		Support Processing Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 25,100	\$ 25,107	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	7,000	2,981
Investment income	-	514	-	24
Other	-	-	-	-
Total revenues	<u>25,100</u>	<u>25,621</u>	<u>7,000</u>	<u>3,005</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	55,000	27,547
Public health	-	-	-	-
Public welfare	38,000	27,290	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>38,000</u>	<u>27,290</u>	<u>55,000</u>	<u>27,547</u>
Excess (deficiency) of revenues over expenditures	<u>(12,900)</u>	<u>(1,669)</u>	<u>(48,000)</u>	<u>(24,542)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (12,900)</u>	<u>(1,669)</u>	<u>\$ (48,000)</u>	<u>(24,542)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(448)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(1,669)		(24,990)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>95,442</u>		<u>59,959</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 93,773</u>		<u>\$ 34,969</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	State's Attorney Victim/Witness Fund		Treasurer's Automation	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	28,000	28,000	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	3,000	2,930
Investment income	-	4	23	21
Other	-	-	4,000	4,000
Total revenues	<u>28,000</u>	<u>28,004</u>	<u>7,023</u>	<u>6,951</u>
EXPENDITURES				
Current:				
General government	-	-	30,000	10,313
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	28,000	28,000	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>30,000</u>	<u>10,313</u>
Excess (deficiency) of revenues over expenditures	-	4	(22,977)	(3,362)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>4</u>	<u>\$ (22,977)</u>	<u>(3,362)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(7,000)</u>		<u>5,023</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(6,996)		1,661
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>15,984</u>		<u>41,138</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 8,988</u>		<u>\$ 42,799</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Document Storage Fund		County Waste Management Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	60,600	39,503	33,500	49,037
Investment income	-	51	-	54
Other	-	-	-	-
Total revenues	<u>60,600</u>	<u>39,554</u>	<u>33,500</u>	<u>49,091</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	80,000	25,049	-	-
Public health	-	-	71,600	63,148
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>80,000</u>	<u>25,049</u>	<u>71,600</u>	<u>63,148</u>
Excess (deficiency) of revenues over expenditures	<u>(19,400)</u>	<u>14,505</u>	<u>(38,100)</u>	<u>(14,057)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (19,400)</u>	<u>14,505</u>	<u>\$ (38,100)</u>	<u>(14,057)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(120)</u>		<u>4,924</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		14,385		(9,133)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>99,409</u>		<u>109,506</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 113,794</u>		<u>\$ 100,373</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Economic Development Revolving Loan Fund		Court System Maintenance Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 25,300	\$ 24,796	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	25,800	15,293
Investment income	-	-	5	13
Other	-	-	-	-
Total revenues	<u>25,300</u>	<u>24,796</u>	<u>25,805</u>	<u>15,306</u>
EXPENDITURES				
Current:				
General government	25,000	24,796	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	40,000	32,996
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>25,000</u>	<u>24,796</u>	<u>40,000</u>	<u>32,996</u>
Excess (deficiency) of revenues over expenditures	300	-	(14,195)	(17,690)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ 300</u>	<u>-</u>	<u>\$ (14,195)</u>	<u>(17,690)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		-		<u>11,330</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		(6,360)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		<u>25,434</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 19,074</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Arrestees' Medical Cost		Sheriff's DUI Equipment	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	8,020	5,035	4,400	5,681
Investment income	-	8	5	10
Other	2,500	2,026	-	-
Total revenues	<u>10,520</u>	<u>7,069</u>	<u>4,405</u>	<u>5,691</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	25,000	17,619	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	10,000	1,050
Debt service - interest	-	-	-	-
Total expenditures	<u>25,000</u>	<u>17,619</u>	<u>10,000</u>	<u>1,050</u>
Excess (deficiency) of revenues over expenditures	<u>(14,480)</u>	<u>(10,550)</u>	<u>(5,595)</u>	<u>4,641</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 520</u>	<u>(10,550)</u>	<u>\$ (5,595)</u>	<u>4,641</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>799</u>		<u>1,050</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(9,751)</u>		<u>5,691</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>15,485</u>		<u>18,299</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 5,734</u>		<u>\$ 23,990</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	State's Attorney Drug Enforcement Fund		GIS Fee Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	60,000	75,642
Investment income	-	13	15	17
Other	-	1,244	-	-
Total revenues	<u>-</u>	<u>1,257</u>	<u>60,015</u>	<u>75,659</u>
EXPENDITURES				
Current:				
General government	-	-	106,819	94,578
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	4,000	2,496	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>4,000</u>	<u>2,496</u>	<u>106,819</u>	<u>94,578</u>
Excess (deficiency) of revenues over expenditures	<u>(4,000)</u>	<u>(1,239)</u>	<u>(46,804)</u>	<u>(18,919)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (4,000)</u>	<u>(1,239)</u>	<u>\$ (46,804)</u>	<u>(18,919)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(309)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(1,239)</u>		<u>(19,228)</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>27,328</u>		<u>43,123</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 26,089</u>		<u>\$ 23,895</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	County Clerk GIS Fee		State's Attorney Child Advocacy Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	3,300	3,634	41,000	11,780
Investment income	4	9	-	37
Other	-	-	-	-
Total revenues	<u>3,304</u>	<u>3,643</u>	<u>41,000</u>	<u>11,817</u>
EXPENDITURES				
Current:				
General government	1,000	1,109	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	39,728	35,228
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	3,000	2,224	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>4,000</u>	<u>3,333</u>	<u>39,728</u>	<u>35,228</u>
Excess (deficiency) of revenues over expenditures	<u>(696)</u>	<u>310</u>	<u>1,272</u>	<u>(23,411)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (696)</u>	<u>310</u>	<u>\$ 1,272</u>	<u>(23,411)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(854)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		310		(24,265)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>19,744</u>		<u>84,541</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 20,054</u>		<u>\$ 60,276</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	<u>Special Revenue</u>			
	<u>Animal Control Memorial</u>		<u>Animal Pet Population</u>	
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	5,228	13,000	11,480
Investment income	-	48	40	39
Other	-	5,433	-	-
Total revenues	<u>-</u>	<u>10,709</u>	<u>13,040</u>	<u>11,519</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	12,000	18,242	24,286	13,511
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>12,000</u>	<u>18,242</u>	<u>24,286</u>	<u>13,511</u>
Excess (deficiency) of revenues over expenditures	<u>(12,000)</u>	<u>(7,533)</u>	<u>(11,246)</u>	<u>(1,992)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (12,000)</u>	<u>(7,533)</u>	<u>\$ (11,246)</u>	<u>(1,992)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>53</u>		<u>(315)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(7,480)		(2,307)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>98,062</u>		<u>76,873</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 90,582</u>		<u>\$ 74,566</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Child Advocacy Fund		Coroner's Automation Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	7,000	8,765
Investment income	-	-	-	21
Other	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>8,786</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	1,000	720	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>1,000</u>	<u>720</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000)</u>	<u>(720)</u>	<u>7,000</u>	<u>8,786</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (1,000)</u>	<u>(720)</u>	<u>\$ 7,000</u>	<u>8,786</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(720)</u>		<u>8,786</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>17,078</u>		<u>36,319</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 16,358</u>		<u>\$ 45,105</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	<u>Special Revenue</u>			
	<u>Circuit Clerk Electronic Fund</u>		<u>State's Attorney Recorders Automation Fund</u>	
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	4,720	9,939	2,100	1,601
Investment income	-	22	3	5
Other	-	-	-	-
Total revenues	<u>4,720</u>	<u>9,961</u>	<u>2,103</u>	<u>1,606</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,720</u>	<u>9,961</u>	<u>2,103</u>	<u>1,606</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 4,720</u>	<u>9,961</u>	<u>\$ 2,103</u>	<u>1,606</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(121)</u>		<u>(53)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		9,840		1,553
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>39,769</u>		<u>10,967</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 49,609</u>		<u>\$ 12,520</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Adult Redeploy Grant Fund		Court Appointed Special Advocacy Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	422,210	244,267	26,200	23,904
Investment income	-	78	-	16
Other	-	98,167	-	-
Total revenues	<u>422,210</u>	<u>342,512</u>	<u>26,200</u>	<u>23,920</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	422,210	140,032	26,200	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>422,210</u>	<u>140,032</u>	<u>26,200</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	202,480	-	23,920
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>202,480</u>	<u>\$ -</u>	<u>23,920</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(528)</u>		<u>(638)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		201,952		23,282
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>27,734</u>		<u>23,189</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 229,686</u>		<u>\$ 46,471</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	Special Revenue			
	Transportation Sales Tax Fund		Public Safety Sales Tax	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	500,000	485,668	1,000,000	971,335
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	250	378	550	398
Other	-	-	16,493	23,278
Total revenues	<u>500,250</u>	<u>486,046</u>	<u>1,017,043</u>	<u>995,011</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	764,558	746,094
Corrections	-	-	248,000	219,789
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	500,000	197,727	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	75,000	64,210
Debt service - interest	-	-	-	-
Total expenditures	<u>500,000</u>	<u>197,727</u>	<u>1,087,558</u>	<u>1,030,093</u>
Excess (deficiency) of revenues over expenditures	<u>250</u>	<u>288,319</u>	<u>(70,515)</u>	<u>(35,082)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 250</u>	<u>288,319</u>	<u>\$ (70,515)</u>	<u>(35,082)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(8,480)</u>		<u>(12,056)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		279,839		(47,138)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>263,378</u>		<u>558,043</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 543,217</u>		<u>\$ 510,905</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	<u>Debt Service</u> <u>2019 Bond</u> <u>and Interest Fund</u>		<u>Capital Projects</u> <u>Equipment</u> <u>Replacement Fund</u>	
	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ 215,957	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	-	36	400	1,876
Other	-	-	70,000	166
Total revenues	<u>-</u>	<u>215,993</u>	<u>70,400</u>	<u>2,042</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	250,000	65,883
Debt service - interest	33,240	33,240	-	-
Total expenditures	<u>33,240</u>	<u>33,240</u>	<u>250,000</u>	<u>65,883</u>
Excess (deficiency) of revenues over expenditures	<u>(33,240)</u>	<u>182,753</u>	<u>(179,600)</u>	<u>(63,841)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	117,623
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,623</u>
NET CHANGE IN FUND BALANCES	<u>\$ (33,240)</u>	<u>182,753</u>	<u>\$ (179,600)</u>	<u>53,782</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
		-		(11,710)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		182,753		42,072
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		2,031		541,430
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 184,784</u>		<u>\$ 583,502</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS**

Year Ended November 30, 2020

	<u>Capital Projects</u>		<u>County Farm Fund</u>	
	<u>Capital Improvement & Equipment Fund</u>			
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax				
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	-	4	-	32
Other	-	-	-	39,600
Total revenues	<u>-</u>	<u>4</u>	<u>-</u>	<u>39,632</u>
EXPENDITURES				
Current:				
General government	-	-	-	4,897
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	38,099
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	2,500	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>42,996</u>
Excess (deficiency) of revenues over expenditures	<u>(2,500)</u>	<u>4</u>	<u>-</u>	<u>(3,364)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	25,000
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCES	<u>\$ (2,500)</u>	<u>4</u>	<u>\$ -</u>	<u>21,636</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		4		
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>10,567</u>		<u>54,477</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 10,571</u>		<u>\$ 76,113</u>

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

November 30, 2020

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,060,029	\$ 3,079,266	\$ 4,139,295
Receivables, net:			
Property taxes	523,500	-	523,500
Prepaid insurance	97,495	12,500	109,995
Due from other funds	41,539	5,303	46,842
TOTAL ASSETS	1,722,563	3,097,069	4,819,632
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities:			
Accounts payable	180	-	180
Claims payable	-	272,259	272,259
Due to other funds	14,541	-	14,541
Total liabilities	14,721	272,259	286,980
Deferred inflows of resources:			
Deferred revenue - property taxes	523,500	-	523,500
Total deferred inflows of resources	523,500	-	523,500
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	538,221	272,259	810,480
NET POSITION			
Unrestricted	1,184,342	2,824,810	4,009,152
TOTAL NET POSITION	\$ 1,184,342	\$ 2,824,810	\$ 4,009,152

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2020

	<u>Liability Insurance Fund</u>	<u>Self Insurance Fund</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES			
Charges for services	\$ 167,863	\$ 2,778,443	\$ 2,946,306
OPERATING EXPENSES			
Unemployment	39,319	-	39,319
Liability insurance	236,072	-	236,072
Workman's compensation	240,708	-	240,708
Medical claims and administration fees	218,825	2,723,035	2,941,860
Total operating expenses	734,924	2,723,035	3,457,959
Operating income (loss)	(567,061)	55,408	(511,653)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	522,730	-	522,730
Investment income	5,800	920	6,720
Grants	19,983	-	19,983
Total nonoperating revenue	548,513	920	549,433
Income (loss) before transfers	(18,548)	56,328	37,780
TRANSFERS			
Transfers out	-	(750)	(750)
Total other financing sources (uses)	-	(750)	(750)
CHANGE IN NET POSITION	(18,548)	55,578	37,030
TOTAL NET POSITION - BEGINNING	1,202,890	2,769,232	3,972,122
TOTAL NET POSITION - ENDING	<u>\$ 1,184,342</u>	<u>\$ 2,824,810</u>	<u>\$ 4,009,152</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

For the year ended November 30, 2020

	<u>Liability Insurance Fund</u>	<u>Self Insurance Fund</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers	\$ (838,048)	\$ (2,667,617)	\$ (3,505,665)
Receipts from employees and others	-	157,250	157,250
Internal activity-payments from other funds	167,863	2,621,193	2,789,056
Net cash from operating activities	<u>(670,185)</u>	<u>110,826</u>	<u>(559,359)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	522,730	-	522,730
Grants received	19,983	-	19,983
Interfund borrowing	(633,322)	4,423	(628,899)
Transfers out	-	(750)	(750)
Net cash from noncapital financing activities	<u>(90,609)</u>	<u>3,673</u>	<u>(86,936)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	5,800	920	6,720
Net cash from investing activities	<u>5,800</u>	<u>920</u>	<u>6,720</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(754,994)	115,419	(639,575)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,815,023</u>	<u>2,963,847</u>	<u>4,778,870</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,060,029</u>	<u>\$ 3,079,266</u>	<u>\$ 4,139,295</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES			
Operating loss	\$ (567,061)	\$ 55,408	\$ (511,653)
Adjustments to reconcile operating loss to net cash from operating activities			
Change in assets and liabilities:			
Prepaid insurance	(97,495)	(12,500)	(109,995)
Accounts payable	(5,629)	67,918	62,289
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (670,185)</u>	<u>\$ 110,826</u>	<u>\$ (559,359)</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2020

	County Collector's Tax Fund			
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund
ASSETS				
Cash and cash equivalents	\$ 3,256	\$ 621	\$ 1,613,480	\$ 113,289
Investments	-	-	-	-
Receivables:				
State of Illinois	-	-	574,803	-
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 3,256	\$ 621	\$ 2,188,283	\$ 113,289
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 625	\$ -
Due to other funds	-	-	-	-
Due to other taxing units	3,256	621	-	-
Due to others	-	-	2,187,658	113,289
TOTAL LIABILITIES	\$ 3,256	\$ 621	\$ 2,188,283	\$ 113,289

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2020

	Probation Service Fund	Condemnation Fund	Unclaimed Estates Fund	Advocacy Fund
ASSETS				
Cash and cash equivalents	\$ 410,309	\$ 22,682	\$ 1,256	\$ 159
Investments	-	20,000	-	-
Receivables:				
State of Illinois	-	-	-	-
Due from other funds	-	-	-	-
	<u>\$ 410,309</u>	<u>\$ 42,682</u>	<u>\$ 1,256</u>	<u>\$ 159</u>
TOTAL ASSETS	<u>\$ 410,309</u>	<u>\$ 42,682</u>	<u>\$ 1,256</u>	<u>\$ 159</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	267	-	359	-
Due to other taxing units	-	-	-	-
Due to others	410,042	42,682	897	159
	<u>\$ 410,042</u>	<u>\$ 42,682</u>	<u>\$ 897</u>	<u>\$ 159</u>
TOTAL LIABILITIES	<u>\$ 410,042</u>	<u>\$ 42,682</u>	<u>\$ 897</u>	<u>\$ 159</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS**

November 30, 2020

	Dive and Rescue Team Fund	Sheriff's Inmate Commissary Fund	State's Attorney Restitution Fund	Township MFT Fund
ASSETS				
Cash and cash equivalents	\$ 392	\$ 9,614	\$ 4,232	\$ 2,302,937
Investments	-	-	-	-
Receivables:				
State of Illinois	-	-	-	134,039
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 392	\$ 9,614	\$ 4,232	\$ 2,436,976
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 50,566
Due to other funds	-	-	-	124,677
Due to other taxing units	-	-	-	2,261,733
Due to others	392	9,614	4,232	-
TOTAL LIABILITIES	\$ 392	\$ 9,614	\$ 4,232	\$ 2,436,976

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2020

	Township Bridge Fund	Tax Sale Indemnity Fund	County Clerk	Circuit Clerk	Total
ASSETS					
Cash and cash equivalents	\$ 526,554	\$ 125,104	\$ 128,612	\$ 160,685	\$5,423,182
Investments	-	-	-	50,000	70,000
Receivables:					
State of Illinois	-	-	-	-	708,842
Due from other funds	27,589	-	-	-	27,589
TOTAL ASSETS	\$ 554,143	\$ 125,104	\$ 128,612	\$ 210,685	\$6,229,613
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 51,191
Due to other funds	-	-	62,452	-	187,755
Due to other taxing units	554,143	-	66,160	210,685	3,096,598
Due to others	-	125,104	-	-	2,894,069
TOTAL LIABILITIES	\$ 554,143	\$ 125,104	\$ 128,612	\$ 210,685	\$6,229,613 (Concluded)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	Balances December 1, 2019	Additions	Deductions	Balances, November 30, 2020
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 3,437,527	\$ 60,534,386	\$ 58,548,731	\$ 5,423,182
Investments	70,000	40,000	40,000	70,000
Accounts receivable	560,547	708,842	560,547	708,842
Due from other funds	147,008	-	119,419	27,589
TOTAL ASSETS	\$ 4,215,082	\$ 61,283,228	\$ 59,268,697	\$ 6,229,613
LIABILITIES				
Accounts payable	\$ 65,946	\$ 51,191	\$ 65,946	\$ 51,191
Due to other funds	168,518	187,128	167,891	187,755
Due to other taxing units	1,683,828	56,339,497	54,926,727	3,096,598
Due to others	2,296,790	4,705,412	4,108,133	2,894,069
TOTAL LIABILITIES	\$ 4,215,082	\$ 61,283,228	\$ 59,268,697	\$ 6,229,613
1. County Collector - Current Tax Collection Account				
ASSETS				
Cash and cash equivalents	\$ 3,608	\$ 50,058,068	\$ 50,058,420	\$ 3,256
TOTAL ASSETS	\$ 3,608	\$ 50,058,068	\$ 50,058,420	\$ 3,256
LIABILITIES				
Due to other taxing units	\$ 3,608	\$ 50,058,068	\$ 50,058,420	\$ 3,256
TOTAL LIABILITIES	\$ 3,608	\$ 50,058,068	\$ 50,058,420	\$ 3,256

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
2. County Collector - Mobile Home Privilege Tax Account				
ASSETS				
Cash and cash equivalents	\$ 621	\$ -	\$ -	\$ 621
TOTAL ASSETS	<u>\$ 621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621</u>
LIABILITIES				
Due to other taxing units	\$ 621	\$ -	\$ -	\$ 621
TOTAL LIABILITIES	<u>\$ 621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621</u>
3. Court Services				
ASSETS				
Cash and cash equivalents	\$ 1,140,625	\$ 3,957,526	\$ 3,484,671	\$ 1,613,480
Investments	-	-	-	-
Accounts receivable	403,863	574,803	403,863	574,803
Due from other funds	98,167	-	98,167	-
TOTAL ASSETS	<u>\$ 1,642,655</u>	<u>\$ 4,532,329</u>	<u>\$ 3,986,701</u>	<u>\$ 2,188,283</u>
LIABILITIES				
Accounts payable	\$ 5,109	\$ 625	\$ 5,109	\$ 625
Due to others	1,637,546	4,531,704	3,981,592	2,187,658
TOTAL LIABILITIES	<u>\$ 1,642,655</u>	<u>\$ 4,532,329</u>	<u>\$ 3,986,701</u>	<u>\$ 2,188,283</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
4. Multi-County Chief Judge				
ASSETS				
Cash and cash equivalents	\$ 104,644	\$ 17,796	\$ 9,151	\$ 113,289
TOTAL ASSETS	<u>\$ 104,644</u>	<u>\$ 17,796</u>	<u>\$ 9,151</u>	<u>\$ 113,289</u>
LIABILITIES				
Accounts payable	\$ 1,719	\$ -	\$ 1,719	\$ -
Due to others	102,925	17,796	7,432	113,289
TOTAL LIABILITIES	<u>\$ 104,644</u>	<u>\$ 17,796</u>	<u>\$ 9,151</u>	<u>\$ 113,289</u>
5. Probation Service				
ASSETS				
Cash and cash equivalents	\$ 364,043	\$ 66,947	\$ 20,681	\$ 410,309
TOTAL ASSETS	<u>\$ 364,043</u>	<u>\$ 66,947</u>	<u>\$ 20,681</u>	<u>\$ 410,309</u>
LIABILITIES				
Accounts payable	\$ 1,620	\$ -	\$ 1,620	\$ -
Due to other funds	267	-	-	267
Due to others	362,156	66,947	19,061	410,042
TOTAL LIABILITIES	<u>\$ 364,043</u>	<u>\$ 66,947</u>	<u>\$ 20,681</u>	<u>\$ 410,309</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
ASSETS				
Cash and cash equivalents	\$ 22,412	\$ 270	\$ -	\$ 22,682
Investments	20,000	-	-	20,000
TOTAL ASSETS	<u>\$ 42,412</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 42,682</u>
LIABILITIES				
Due to others	\$ 42,412	\$ 270	\$ -	\$ 42,682
TOTAL LIABILITIES	<u>\$ 42,412</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ 42,682</u>
7. Unclaimed Estates				
ASSETS				
Cash and cash equivalents	\$ 1,256	\$ -	\$ -	\$ 1,256
TOTAL ASSETS	<u>\$ 1,256</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,256</u>
LIABILITIES				
Due to other funds	\$ 359	\$ -	\$ -	\$ 359
Due to others	897	-	-	897
TOTAL LIABILITIES	<u>\$ 1,256</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,256</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
8. Advocacy				
ASSETS				
Cash and cash equivalents	\$ 159	\$ -	\$ -	\$ 159
TOTAL ASSETS	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159</u>
LIABILITIES				
Due to others	\$ 159	\$ -	\$ -	\$ 159
TOTAL LIABILITIES	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159</u>
9. Dive and Rescue Team				
ASSETS				
Cash and cash equivalents	\$ 392	\$ -	\$ -	\$ 392
TOTAL ASSETS	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392</u>
LIABILITIES				
Due to others	\$ 392	\$ -	\$ -	\$ 392
TOTAL LIABILITIES	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
10. Sheriff's Inmate Commissary Account				
ASSETS				
Cash and cash equivalents	\$ 28,799	\$ 67,406	\$ 86,591	\$ 9,614
TOTAL ASSETS	<u>\$ 28,799</u>	<u>\$ 67,406</u>	<u>\$ 86,591</u>	<u>\$ 9,614</u>
LIABILITIES				
Due to others	\$ 28,799	\$ 67,406	\$ 86,591	\$ 9,614
TOTAL LIABILITIES	<u>\$ 28,799</u>	<u>\$ 67,406</u>	<u>\$ 86,591</u>	<u>\$ 9,614</u>
11. State's Attorney Restitution Account				
ASSETS				
Cash and cash equivalents	\$ 4,207	\$ 13,482	\$ 13,457	\$ 4,232
TOTAL ASSETS	<u>\$ 4,207</u>	<u>\$ 13,482</u>	<u>\$ 13,457</u>	<u>\$ 4,232</u>
LIABILITIES				
Due to others	\$ 4,207	\$ 13,482	\$ 13,457	\$ 4,232
TOTAL LIABILITIES	<u>\$ 4,207</u>	<u>\$ 13,482</u>	<u>\$ 13,457</u>	<u>\$ 4,232</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
12. Township MFT				
ASSETS				
Cash and cash equivalents	\$ 1,249,823	\$ 2,670,850	\$ 1,617,736	\$ 2,302,937
Accounts receivable	156,684	134,039	156,684	134,039
TOTAL ASSETS	<u>\$ 1,406,507</u>	<u>\$ 2,804,889</u>	<u>\$ 1,774,420</u>	<u>\$ 2,436,976</u>
LIABILITIES				
Accounts payable	\$ 57,498	\$ 50,566	\$ 57,498	\$ 50,566
Due to other funds	113,857	124,676	113,856	124,677
Due to other taxing units	1,235,152	2,629,647	1,603,066	2,261,733
TOTAL LIABILITIES	<u>\$ 1,406,507</u>	<u>\$ 2,804,889</u>	<u>\$ 1,774,420</u>	<u>\$ 2,436,976</u>
13. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 117,868	\$ 525,543	\$ 116,857	\$ 526,554
Due from other funds	48,841	-	21,252	27,589
TOTAL ASSETS	<u>\$ 166,709</u>	<u>\$ 525,543</u>	<u>\$ 138,109</u>	<u>\$ 554,143</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other taxing units	166,709	525,543	138,109	554,143
TOTAL LIABILITIES	<u>\$ 166,709</u>	<u>\$ 525,543</u>	<u>\$ 138,109</u>	<u>\$ 554,143</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
14. Tax Sale Indemnity				
ASSETS				
Cash and cash equivalents	\$ 117,297	\$ 7,807	\$ -	\$ 125,104
TOTAL ASSETS	<u>\$ 117,297</u>	<u>\$ 7,807</u>	<u>\$ -</u>	<u>\$ 125,104</u>
LIABILITIES				
Due to others	\$ 117,297	\$ 7,807	\$ -	\$ 125,104
TOTAL LIABILITIES	<u>\$ 117,297</u>	<u>\$ 7,807</u>	<u>\$ -</u>	<u>\$ 125,104</u>
15. County Clerk				
ASSETS				
Cash and cash equivalents	\$ 98,346	\$ 1,116,549	\$ 1,086,283	\$ 128,612
TOTAL ASSETS	<u>\$ 98,346</u>	<u>\$ 1,116,549</u>	<u>\$ 1,086,283</u>	<u>\$ 128,612</u>
LIABILITIES				
Due to other funds	\$ 54,035	\$ 62,452	\$ 54,035	\$ 62,452
Due to other taxing units	44,311	1,054,097	1,032,248	66,160
TOTAL LIABILITIES	<u>\$ 98,346</u>	<u>\$ 1,116,549</u>	<u>\$ 1,086,283</u>	<u>\$ 128,612</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2020

	<u>Balances December 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2020</u>
16. Circuit Clerk				
ASSETS				
Cash and cash equivalents	\$ 183,427	\$ 2,032,142	\$ 2,054,884	\$ 160,685
Investments	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>50,000</u>
TOTAL ASSETS	<u>\$ 233,427</u>	<u>\$ 2,072,142</u>	<u>\$ 2,094,884</u>	<u>\$ 210,685</u>
LIABILITIES				
Due to other taxing units	<u>\$ 233,427</u>	<u>\$ 2,072,142</u>	<u>\$ 2,094,884</u>	<u>\$ 210,685</u>
TOTAL LIABILITIES	<u>\$ 233,427</u>	<u>\$ 2,072,142</u>	<u>\$ 2,094,884</u>	<u>\$ 210,685</u> (Concluded)

See accompanying Independent Auditor's Report.

SUPPLEMENTAL INFORMATION

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

	Year Ended November 30, 2020		
	2019		
	Levy	Rate	Collection
General Corporate **	\$ 1,185,000	0.25383	\$ 1,179,621
County Highway	355,000	0.07819	358,576
County Aid to Bridges	160,886	0.03544	161,246
Federal Aid Matching	201,003	0.04428	200,554
Tuberculosis	5,000	0.00111	5,064
Veterans' Assistance	40,000	0.00881	49,897
Municipal Retirement	1,350,000	0.29734	1,346,945
Social Security	720,000	0.15858	758,263
Building Rental (Building Commission)	350,000	0.07709	349,233
Cooperative Extension	172,000	0.03789	171,650
Mental Health	401,500	0.08843	400,604
County Health	337,510	0.07434	336,761
Senior Citizens' Transportation	22,000	0.00485	25,086
Economic Development Revolving Loan	24,285	-	24,796
Insurance Reserve Bond	-	-	215,783
Liability Insurance	470,000	0.10352	522,309
The Elms	401,500	0.08843	400,604
TOTALS	\$ 6,195,684	1.35213	\$ 6,506,992

ASSESSED VALUATION

\$ 455,251,720

(Continued)

Note: The amounts reported as collections reflect only the distribution from the current year's tax settlement.

** For the year ended November 30, 2020, the assessed valuations used for General Corporate was \$465,010,007, which includes the assessed valuation of Enterprise Zone properties. Collections of \$24,285 of taxes extended for the General Corporate levies of McDonough County, City of Macomb, and Macomb City Township were distributed to the Economic Development Revolving Loan Fund (Enterprise Zone).

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

	Year Ended November 30, 2019		
	2018		
	Levy	Rate	Collection
General Corporate	\$ 1,150,000	0.24887	\$ 1,151,528
County Highway	293,560	0.06490	353,601
County Aid to Bridges	160,886	0.03557	160,271
Federal Aid Matching	201,003	0.04444	200,249
Tuberculosis	5,000	0.00111	5,021
Veterans' Assistance	40,000	0.00885	39,839
Municipal Retirement	1,328,000	0.29359	1,344,667
Social Security	720,000	0.15918	717,150
Building Rental (Building Commission)	350,000	0.07738	348,624
Cooperative Extension	172,000	0.03803	171,352
Mental Health	401,464	0.08876	399,907
County Health	337,508	0.07462	336,187
Senior Citizens' Transportation	22,000	0.00487	21,934
Economic Development Revolving Loan	24,285	-	23,496
Bond & Interest	-	-	-
Liability Insurance	453,585	0.10028	468,151
The Elms	401,464	0.08876	399,907
TOTALS	\$ 6,060,755	1.32921	\$ 6,141,884
ASSESSED VALUATION		\$ 452,344,608	(Continued)

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

	Year Ended November 30, 2018		
	2017		
	Levy	Rate	Collection
General Corporate	\$ 1,130,000	0.24986	\$ 1,133,928
County Highway	293,559	0.06676	294,828
County Aid to Bridges	160,886	0.03659	161,587
Federal Aid Matching	201,003	0.04572	201,880
Tuberculosis	5,000	0.00114	5,040
Veterans' Assistance	40,000	0.00911	40,204
Municipal Retirement	1,328,000	0.30189	1,333,708
Social Security	720,000	0.16372	723,122
Building Rental (Building Commission)	350,000	0.08045	351,522
Cooperative Extension	172,000	0.03912	172,762
Mental Health	401,464	0.09129	403,215
County Health	337,508	0.07675	338,983
Senior Citizens' Transportation	22,000	0.00501	22,124
Economic Development Revolving Loan	-	-	45,905
Bond & Interest	-	-	-
Liability Insurance	348,585	0.07927	455,551
The Elms	401,464	0.09129	403,215
TOTALS	\$ 5,911,469	1.33797	\$ 6,087,574
ASSESSED VALUATION		\$ 421,209,203	(Concluded)