



MCDONOUGH COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2021

The lower half of the cover features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent triangles and polygons in various shades of gray, creating a sense of depth and architectural structure. The pattern is most dense in the center and fades slightly towards the edges.

SIKICH.COM

McDONOUGH COUNTY, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Exhibit 1 - Statement of Net Position.....	4-5
Exhibit 2 - Statement of Activities	6-7
Fund Financial Statements:	
Exhibit 3 - Balance Sheet - Governmental Funds	8-9
Exhibit 3.1 - Reconciliation of the Governmental Fund Balances to the Net Position of Governmental Activities	10
Exhibit 4 - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	11-12
Exhibit 4.1 - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Exhibit 5 - Statement of Net Position - Proprietary Funds	14-15
Exhibit 6 - Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	16
Exhibit 7 - Statement of Cash Flows - Proprietary Funds	17-18
Exhibit 8 - Statement of Net Position - Fiduciary Funds	19
Exhibit 9 - Statement of Change in Net Position - Fiduciary Funds	20
Notes to Financial Statements	21-63
REQUIRED SUPPLEMENTARY INFORMATION	
Illinois Municipal Retirement Fund:	
Schedules of Employer Contributions – County	64
Schedules of Employer Contributions – Elected County Officials	65
Schedules of Employer Contributions – Sheriff's Law Enforcement Personnel.....	66
Illinois Municipal Retirement Fund	
Schedule of the County's Proportionate Share of the Net Pension Liability – County	67
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios – Elected County Officials	68
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios – Sheriff's Law Enforcement Personnel.....	69
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios – Other Postemployment Benefit Plan	70
Budgetary Comparison Schedule – Cash Basis – General Fund.....	71
Budgetary Comparison Schedule – Cash Basis – Illinois Municipal Retirement Fund	72
Budgetary Comparison Schedule – Cash Basis – Social Security Fund	73
Budgetary Comparison Schedule – Cash Basis – County Health Fund	74
Budgetary Comparison Schedule – Cash Basis – American Rescue Fund	75
Notes to Required Supplementary Information	76-77

McDONOUGH COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Fund:	
Combining Balance Sheet by Subfund.....	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances by Subfund.....	79
Schedule of Certain Revenue Items	80
Schedule of Appropriations and Expenditures - Cash Basis	81-86
Nonmajor Governmental Funds:	
Combining Balance Sheet	87
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	88
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	89-97
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	98-108
Nonmajor Governmental Funds:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Cash Basis	109-129
Internal Service Funds:	
Combining Statement of Net Position.....	130
Combining Statement of Revenues, Expenses, and Changes in Net Position	131
Combining Statement of Cash Flows.....	132
Fiduciary Funds:	
Custodial Funds:	
Combining Statement of Net Position.....	133-135
Combining Statement of Changes in Plan Net Position	136-139

SUPPLEMENTAL INFORMATION

Schedule of Tax Information	140-142
-----------------------------------	---------

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

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 (the County), as of and for the year ended November 30, 2021 and the related notes to the financial statements, which collective comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County as of November 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with government regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

The County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to these matters.

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules 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.

The 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 a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplemental information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2022, 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
October 19, 2022

THIS PAGE IS INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

McDONOUGH COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2021

EXHIBIT 1

	Primary Government			Component Unit - ETSB
	Governmental Activities	Business-Type Activities	Government Total	
ASSETS				
Cash and cash equivalents	\$ 20,043,473	\$ 3,415,498	\$ 23,458,971	\$ 1,261,474
Restricted cash	2,653,486	57,155	2,710,641	-
Investments	1,885,837	988,808	2,874,645	750,000
Restricted investments	-	65,454	65,454	-
Receivables, net:				
State of Illinois	1,830,130	572,276	2,402,406	-
Property Taxes	6,698,748	401,500	7,100,248	-
Accrued interest	-	43,570	43,570	-
Other	238,226	266,888	505,114	228,637
Due from (to) fiduciary funds	50,053	-	50,053	-
Internal balances	21,782	(21,782)	-	-
Due from component unit	39,949	-	39,949	-
Inventories	47,818	95,451	143,269	-
Prepaid expense	336,819	984	337,803	17,784
Net pension asset	2,196,544	835,094	3,031,638	-
Capital assets not being depreciated	404,554	61,427	465,981	-
Capital assets, net of accumulated depreciation	6,055,391	1,516,793	7,572,184	-
TOTAL ASSETS	42,502,810	8,299,116	50,801,926	2,257,895
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF	1,117,299	412,532	1,529,831	-
OPEB	112,138	19,629	131,767	-
Total deferred outflows of resources	1,229,437	432,161	1,661,598	-
Total assets and deferred outflows of resources	43,732,247	8,731,277	52,463,524	2,257,895

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
November 30, 2021

EXHIBIT 1

	Primary Government			Component
	Governmental	Business-Type	Government	Unit -
	Activities	Activities	Total	ETSB
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
LIABILITIES				
Accounts payable	\$ 840,165	\$ 531,771	\$ 1,371,936	\$ -
Claims payable	140,934	-	140,934	-
Due to primary government	-	-	-	39,949
Accrued expense	-	37,703	37,703	-
Accrued interest	24,204	-	24,204	-
Due to others	45,902	-	45,902	-
Unearned revenue	2,863,423	1,908	2,865,331	-
Resident deposits	-	36,858	36,858	-
Long-term obligations, due within one year:				
General obligation bonds payable	175,406	-	175,406	-
Leases payable	-	6,116	6,116	-
Compensated absences - current	238,769	75,490	314,259	-
Total OPEB liability - current	82,987	7,159	90,146	-
Long-term obligations, due in more than one year				
General obligation bonds payable	1,567,845	-	1,567,845	-
Leases payable	-	21,406	21,406	-
Compensated absences - long-term	122,795	88,591	211,386	-
Total OPEB liability	798,093	155,611	953,704	-
Total liabilities	6,900,523	962,613	7,863,136	39,949
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	6,698,748	401,500	7,100,248	-
Pension items - IMRF	4,368,341	1,739,735	6,108,076	-
OPEB	193,534	43,865	237,399	-
Total deferred inflows of resources	11,260,623	2,185,100	13,445,723	-
Total liabilities and deferred inflows of resources	18,161,146	3,147,713	21,308,859	39,949
NET POSITION				
Net investment in capital assets	6,459,945	1,550,698	8,010,643	-
Restricted for				
Highways and streets	5,801,406	-	5,801,406	-
Health and welfare	1,277,771	-	1,277,771	-
Public safety	864,575	-	864,575	2,217,946
Economic development	50,919	-	50,919	-
Retirement	3,575,559	-	3,575,559	-
Specific purpose	2,364,125	85,751	2,449,876	-
Debt service	215,929	-	215,929	-
Unrestricted	4,960,872	3,947,115	8,907,987	-
TOTAL NET POSITION	\$ 25,571,101	\$ 5,583,564	\$ 31,154,665	\$ 2,217,946

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, 2021

ACTIVITIES	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL				
General government	\$ 1,967,562	\$ 448,807	\$ 382,502	\$ -
Public safety	2,470,108	695,542	199,079	-
Corrections	939,352	4,916	-	-
Judiciary and court related	1,946,814	362,684	381,786	-
Transportation	4,142,939	161,216	2,870,219	1,236,865
Public health	3,894,754	336,577	1,118,540	-
Public welfare	194,767	-	-	-
Interest and fiscal charges	43,002	-	-	-
Total governmental activities	<u>15,599,298</u>	<u>2,009,742</u>	<u>4,952,126</u>	<u>1,236,865</u>
BUSINESS-TYPE				
The Elms Nursing Home	<u>5,799,567</u>	<u>5,361,894</u>	<u>191,387</u>	<u>16,800</u>
TOTAL McDONOUGH COUNTY	<u>\$ 21,398,865</u>	<u>\$ 7,371,636</u>	<u>\$ 5,143,513</u>	<u>\$ 1,253,665</u>
COMPONENT UNIT				
ETSB	<u>\$ 385,872</u>	<u>\$ 675,005</u>	<u>\$ -</u>	<u>\$ 21,300</u>

This statement is continued on the following page.

ACTIVITIES	Net (Expense) Revenue and Changes in Net Position			Component Unit - ETSB
	Primary Government		Total	
	Governmental Activities	Business-Type Activities		
GOVERNMENTAL				
General government	\$ (1,136,253)	\$ -	\$ (1,136,253)	\$ -
Public safety	(1,575,487)	-	(1,575,487)	-
Corrections	(934,436)	-	(934,436)	-
Judiciary and court related	(1,202,344)	-	(1,202,344)	-
Transportation	125,361	-	125,361	-
Public health	(2,439,637)	-	(2,439,637)	-
Public welfare	(194,767)	-	(194,767)	-
Interest and fiscal charges	(43,002)	-	(43,002)	-
Total governmental activities	(7,400,565)	-	(7,400,565)	-
BUSINESS-TYPE				
The Elms Nursing Home	-	(229,486)	(229,486)	-
TOTAL McDONOUGH COUNTY	(7,400,565)	(229,486)	(7,630,051)	-
COMPONENT UNIT				
ETSB	-	-	-	310,433
General revenues:				
Taxes:				
Property taxes	6,294,788	400,838	6,695,626	-
Local use tax	332,626	-	332,626	-
General sales tax	2,854,013	-	2,854,013	-
Income and replacement taxes	1,219,368	-	1,219,368	-
Intergovernmental	229,774	-	229,774	-
Investment income	57,166	48,182	105,348	8,649
Miscellaneous	1,249,239	63,285	1,312,524	-
Transfers	(8,900)	8,900	-	-
Total general revenues and special items	12,228,074	521,205	12,749,279	8,649
Change in net position	4,827,509	291,719	5,119,228	319,082
Net position - beginning of year	17,858,114	5,291,845	23,149,959	1,898,864
Prior period adjustment	69,067	-	69,067	-
Change in accounting principle	2,816,411	-	2,816,411	-
Total prior period adjustments	2,885,478	-	2,885,478	-
Net position - beginning of year, restated	20,743,592	5,291,845	26,035,437	1,898,864
Net position - end of year	\$ 25,571,101	\$ 5,583,564	\$ 31,154,665	\$ 2,217,946

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

McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2021

EXHIBIT 3

	General Fund	Illinois Municipal Retirement Fund	Social Security Fund	County Health Fund	American Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 2,065,996	\$ 2,681,805	\$ 1,082,413	\$ 997,000	\$ -	\$ 9,275,557	\$ 16,102,771
Restricted cash	-	-	-	-	2,653,486	-	2,653,486
Investments	-	-	-	4,300	-	1,881,537	1,885,837
Receivables, net:							
State of Illinois	350,741	-	-	281,342	-	1,198,047	1,830,130
Property taxes	1,330,000	1,350,060	805,000	337,510	-	2,151,178	5,973,748
Other	130,663	-	-	72,653	-	34,910	238,226
Due from fiduciary funds	36,650	-	-	-	-	13,403	50,053
Due from other funds	7,081	17,677	4,665	3,577	-	371,746	404,746
Inventories	5,738	-	-	42,080	-	-	47,818
Due from component unit	22,811	-	-	-	-	17,138	39,949
Advances to other funds	-	-	-	-	-	90,681	90,681
Prepaid items	-	-	-	-	-	205,328	205,328
TOTAL ASSETS	\$ 3,949,680	\$ 4,049,542	\$ 1,892,078	\$ 1,738,462	\$ 2,653,486	\$ 15,239,525	\$ 29,522,773
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 214,787	\$ 186,431	\$ 5,033	\$ 89,131	\$ -	\$ 338,212	\$ 833,594
Claims payable							
Due to others	309	-	-	-	-	45,593	45,902
Due to fiduciary funds	-	-	-	-	-	-	-
Due to other funds	5,269	-	-	19,038	-	400,876	425,183
Unearned revenue	21,602	-	-	81,640	2,652,916	107,265	2,863,423
Advances from other funds	90,681	-	-	-	-	-	90,681
Total liabilities	332,648	186,431	5,033	189,809	2,652,916	891,946	4,258,783
DEFERRED INFLOWS OF RESOURCES							
Unavailable property taxes	1,330,000	1,350,060	805,000	337,510	-	2,151,178	5,973,748
Total deferred inflows of resources	1,330,000	1,350,060	805,000	337,510	-	2,151,178	5,973,748
Total liabilities and deferred inflows of resources	1,662,648	1,536,491	810,033	527,319	2,652,916	3,043,124	10,232,531

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS
November 30, 2021

EXHIBIT 3

FUND BALANCES

	General Fund	Illinois Municipal Retirement Fund	Social Security Fund	County Health Fund	American Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable							
Nonspendable - prepaids	\$ -	\$ -	\$ -	\$ -	\$ -	205,328	\$ 205,328
Nonspendable - inventories	5,738	-	-	42,080	-	-	47,818
Restricted for debt service	-	-	-	-	-	215,929	215,929
Restricted for highways and streets	-	-	-	-	-	5,801,406	5,801,406
Restricted for public safety	66,780	-	-	-	-	797,795	864,575
Restricted for economic development	-	-	-	-	-	50,919	50,919
Restricted for health and welfare	-	-	-	680,868	-	596,903	1,277,771
Restricted for retirement	-	2,513,051	1,062,508	-	-	-	3,575,559
Restricted for specific purpose	-	-	-	-	570	2,363,555	2,364,125
Unrestricted:							
Committed for highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	380,536	\$ 380,536
Assigned for highways and streets	-	-	-	-	-	1,122,069	1,122,069
Assigned for public safety	-	-	-	-	-	424	424
Assigned for economic development	-	-	-	-	-	13,267	13,267
Assigned for health and welfare	-	-	-	488,195	-	45,862	534,057
Assigned for retirement	-	-	19,537	-	-	-	19,537
Assigned for specific purpose	-	-	-	-	-	602,408	602,408
Unassigned	2,214,514	-	-	-	-	-	2,214,514
Total fund balances	2,287,032	2,513,051	1,082,045	1,211,143	570	12,196,401	19,290,242

**TOTAL LIABILITIES, DEFERRED
INFLOWS OF RESOURCES
AND FUND BALANCES**

\$ 3,949,680	\$ 4,049,542	\$ 1,892,078	\$ 1,738,462	\$ 2,653,486	\$ 15,239,525	\$ 29,522,773
--------------	--------------	--------------	--------------	--------------	---------------	---------------

This statement continued on the following page.

THIS PAGE IS INTENTIONALLY LEFT BLANK

McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES
November 30, 2021

EXHIBIT 3.1

Total fund balance for government funds (Exhibit 3)	\$ 19,290,242
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.	6,459,945
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:	3,966,907
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	(81,396)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the	(3,251,042)
Net pension assets are not a current financial resource and, therefore, are not reported in the government funds.	2,196,544
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	(24,204)
Bonds payable	(1,700,000)
Bond premium	(43,251)
Compensated absences	(361,564)
Total OPEB liability	<u>(881,080)</u>
Total long-term liabilities	<u>(3,010,099)</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 1)	<u>\$ 25,571,101</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2021

EXHIBIT 4

	General Fund	Illinois Municipal Retirement Fund	Social Security Fund	County Health Fund
REVENUES				
Property taxes	\$ 1,224,995	\$ 1,347,739	\$ 758,697	\$ 336,932
State of Illinois:				
Local use tax	270,412	-	-	-
Sales tax	1,006,532	-	-	-
Cannabis use tax	62,214	-	-	-
Income tax	848,564	-	-	-
Motor fuel tax allotments	-	-	-	-
Personal property replacement taxes	358,943	11,861	-	-
State grants and expenditure reimbursements	720,394	-	-	223,687
Federal revenue	60,279	21,429	-	894,853
Fees for services and materials	1,060,582	-	-	150,835
Investment income	12,498	5,435	1,989	482
Other	223,260	1,853	2,486	418,064
Total revenues	<u>5,848,673</u>	<u>1,388,317</u>	<u>763,172</u>	<u>2,024,853</u>
EXPENDITURES				
Current:				
General government	1,369,502	86,586	61,684	-
Public safety	1,785,973	166,767	110,990	-
Corrections	338,948	11,283	7,508	-
Judiciary and court related	1,581,449	198,682	130,825	-
Public health	-	529,761	355,405	1,952,349
Public welfare	-	-	-	-
Transportation	-	54,603	37,488	-
Other expenditures	-	-	-	-
Capital outlay	8,572	-	-	24,808
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>5,084,444</u>	<u>1,047,682</u>	<u>703,900</u>	<u>1,977,157</u>
Excess (deficiency) of revenues over expenditures	<u>764,229</u>	<u>340,635</u>	<u>59,272</u>	<u>47,696</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	452	8,896	-	3,577
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>452</u>	<u>8,896</u>	<u>-</u>	<u>3,577</u>
NET CHANGE IN FUND BALANCES	764,681	349,531	59,272	51,273
FUND BALANCES, BEGINNING OF YEAR	1,522,351	2,163,520	1,022,773	1,090,803
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,067</u>
FUND BALANCES, BEGINNING OF YEAR - RESTATED	<u>1,522,351</u>	<u>2,163,520</u>	<u>1,022,773</u>	<u>1,159,870</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 2,287,032</u></u>	<u><u>\$ 2,513,051</u></u>	<u><u>\$ 1,082,045</u></u>	<u><u>\$ 1,211,143</u></u>

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

	American Rescue Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ -	\$ 1,959,058	\$ 5,627,421
State of Illinois:			
Local use tax	-	-	270,412
Sales tax	-	1,847,481	2,854,013
Cannabis use tax	-	-	62,214
Income tax	-	-	848,564
Motor fuel tax allotments	-	2,186,321	2,186,321
Personal property replacement taxes	-	-	370,804
State grants and expenditure reimbursements	-	1,281,911	2,225,992
Federal revenue	229,774	788,894	1,995,229
Fees for services and materials	-	900,226	2,111,643
Investment income	570	35,375	56,349
Other	-	501,679	1,147,342
Total revenues	<u>230,344</u>	<u>9,500,945</u>	<u>19,756,304</u>
EXPENDITURES			
Current:			
General government	219,774	306,924	2,044,470
Public safety	-	739,144	2,802,874
Corrections	-	502,979	860,718
Judiciary and court related	-	474,506	2,385,462
Public health	-	699,437	3,536,952
Public welfare	-	150,798	150,798
Transportation	-	4,069,943	4,162,034
Other expenditures	10,000	-	10,000
Capital outlay	-	512,963	546,343
Debt service			
Principal	-	135,000	135,000
Interest and fiscal charges	-	49,994	49,994
Total expenditures	<u>229,774</u>	<u>7,641,688</u>	<u>16,684,645</u>
Excess (deficiency) of revenues over expenditures	<u>570</u>	<u>1,859,257</u>	<u>3,071,659</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	722,762	735,687
Transfers out	-	(737,137)	(737,137)
Total other financing sources (uses)	<u>-</u>	<u>(14,375)</u>	<u>(1,450)</u>
NET CHANGE IN FUND BALANCES	570	1,844,882	3,070,209
FUND BALANCES, BEGINNING OF YEAR	-	7,535,108	13,334,555
Prior period adjustment	-	2,816,411	2,885,478
FUND BALANCES, BEGINNING OF YEAR - RESTATED	<u>-</u>	<u>10,351,519</u>	<u>16,220,033</u>
FUND BALANCES, END OF YEAR	<u>\$ 570</u>	<u>\$ 12,196,401</u>	<u>\$ 19,290,242</u>

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

THIS PAGE IS INTENTIONALLY LEFT BLANK

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, 2021

EXHIBIT 4.1

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 3,070,209
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	593,808
Depreciation	(452,577)
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	(5,874)
The change in deferred outflows of resources and deferred inflows of resources for OPEB is reported only in the statement of activities.	(33,928)
The change in deferred outflows of resources and deferred inflows of resources for IMRF is reported only in the statement of activities.	(2,571,641)
The change in the net pension asset for IMRF is reported only in the statement of activities.	2,026,747
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	(39,457)
Total OPEB liability	12,984
Net pension liability	2,127,491
Accrued interest payable	1,586
Bonds payable	135,000
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	(42,245)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)	<u>\$ 4,827,509</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2021

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	\$ 3,415,498	\$ 3,940,702
Restricted cash	57,155	-
Investments	988,808	-
Restricted investments	65,454	-
Receivables:		
State of Illinois	572,276	-
Property taxes	401,500	725,000
Accrued interest	43,570	-
Other	266,888	-
Due from other funds	-	56,760
Inventories	95,451	-
Prepaid expenses	984	131,491
Total current assets	<u>5,907,584</u>	<u>4,853,953</u>
NONCURRENT ASSETS		
Net pension asset	835,094	-
Capital assets (net of accumulated depreciation)	1,578,220	-
Total noncurrent assets	<u>2,413,314</u>	<u>-</u>
Total assets	<u>8,320,898</u>	<u>4,853,953</u>
DEFERRED OUTFLOW OF RESOURCES		
Pension - IMRF	412,532	-
OPEB	19,629	-
Total deferred outflow of resources	<u>432,161</u>	<u>-</u>
Total assets and deferred outflow of resources	<u>8,753,059</u>	<u>4,853,953</u>

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

	Business-type Activities Enterprise Fund - The Elms	Governmental Activities Internal Service Funds
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
CURRENT LIABILITIES		
Accounts payable	\$ 531,771	\$ 6,571
Claims payable	-	140,934
Accrued expense	37,703	-
Due to other funds	21,782	14,541
Unearned revenue	1,908	-
Resident deposits	36,858	-
Leases payable - current	6,116	-
Compensated absences payable - current	75,490	-
Total OPEB liability - current	7,159	-
Total current liabilities	718,787	162,046
NONCURRENT LIABILITIES		
Leases payable - noncurrent	21,406	-
Compensated absences payable	88,591	-
Total OPEB liability	155,611	-
Total noncurrent liabilities	265,608	-
Total liabilities	984,395	162,046
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue - property taxes	401,500	725,000
Pension - IMRF	1,739,735	-
OPEB	43,865	-
Total deferred inflows of resources	2,185,100	725,000
Total liabilities and deferred inflows of resources	3,169,495	887,046
NET POSITION		
Net investment in capital assets	1,550,698	-
Restricted for:		
Other purposes	85,751	-
Unrestricted	3,947,115	3,966,907
TOTAL NET POSITION	\$ 5,583,564	\$ 3,966,907

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

THIS PAGE IS INTENTIONALLY LEFT BLANK

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended November 30, 2021

EXHIBIT 6

	<u>Business-type Activities Enterprise Fund - The Elms</u>	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 5,361,894	\$ 2,917,526
Total operating revenues	<u>5,361,894</u>	<u>2,917,526</u>
OPERATING EXPENSES		
Insurance premiums	-	527,746
Medical claims and administration fees	-	3,103,981
Public health:		
Dietary	695,735	-
Housekeeping	219,164	-
Laundry	115,662	-
Maintenance	154,395	-
Nursing	3,060,373	-
Therapy	257,324	-
Activities	167,613	-
Social services	69,954	-
Administrative	511,011	-
Payroll related	263,414	-
Depreciation	117,522	-
Plant operations	167,400	-
Total operating expenses	<u>5,799,567</u>	<u>3,631,727</u>
Operating income (loss)	<u>(437,673)</u>	<u>(714,201)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	400,838	667,367
Investment income	48,182	817
Grants	191,387	11,222
Other	63,285	-
Total nonoperating revenues (expenses)	<u>703,692</u>	<u>679,406</u>
Income before transfers	<u>266,019</u>	<u>(34,795)</u>
TRANSFERS		
Transfers in	8,900	-
Transfers out	-	(7,450)
Total other financing sources (uses)	<u>8,900</u>	<u>(7,450)</u>
CONTRIBUTION REVENUE - Farm and Macomb Public Building Commission	<u>16,800</u>	<u>-</u>
CHANGE IN NET POSITION	291,719	(42,245)
TOTAL NET POSITION - BEGINNING OF YEAR	<u>5,291,845</u>	<u>4,009,152</u>
TOTAL NET POSITION - END OF YEAR	<u><u>\$ 5,583,564</u></u>	<u><u>\$ 3,966,907</u></u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2021

EXHIBIT 7

	Business-type Activities Enterprise Fund - The Elms	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 5,806,738	\$ -
Payments to suppliers	(1,053,166)	(3,778,158)
Payments to employees	(4,600,152)	-
Receipts from employees and others	-	157,250
Internal activity-payments for interfund services	(848,244)	-
Internal activity-payments from other funds	-	2,760,276
Net cash from operating activities	<u>(694,824)</u>	<u>(860,632)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	400,838	667,367
Other nonoperating revenue	63,285	-
Grants received	833,706	11,222
Interfund borrowing (lending)	72,471	(9,917)
Transfers in	8,900	-
Transfers out	-	(7,450)
Net cash from noncapital financing activities	<u>1,379,200</u>	<u>661,222</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital contributions	37,775	-
Acquisition of capital assets	(33,643)	-
Repayment of loan proceeds	(3,058)	-
Net cash from capital financing activities	<u>1,074</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	34,499	817
Proceeds from maturity of investments	513,235	-
Purchase of investments	(463,493)	-
Net cash from investing activities	<u>84,241</u>	<u>817</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	769,691	(198,593)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,702,962</u>	<u>4,139,295</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,472,653</u>	<u>\$ 3,940,702</u>
CASH AND CASH EQUIVALENTS, END OF YEAR		
Cash and cash equivalents	\$ 3,415,498	\$ 3,940,702
Restricted cash	57,155	-
Total	<u>\$ 3,472,653</u>	<u>\$ 3,940,702</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
For the Year Ended November 30, 2021

EXHIBIT 7

	<u>Business-type Activities Enterprise Fund - The Elms</u>	<u>Governmental Activities Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES		
Operating income (loss)	\$ (437,673)	\$ (714,201)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	117,522	-
Change in assets and liabilities:		
Accounts receivable	479,046	-
Inventories	65,011	-
Prepaid expenses	461	(21,496)
Accounts payable	(105,842)	(124,935)
Deferred revenue	(34,202)	-
Accrued liabilities	21,301	-
Compensated absences payable	9,585	-
Pension items	(809,941)	-
Net OPEB liability	(92)	-
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (694,824)</u></u>	<u><u>\$ (860,632)</u></u>
Non-cash capital and related financing activities:		
Donated capital assets	\$ 37,775	\$ -
Capital lease issuance	30,581	-
Total non-cash capital and related financing activities	<u><u>\$ 68,356</u></u>	<u><u>\$ -</u></u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2021

EXHIBIT 8

	Custodial Funds
	<hr/>
ASSETS	
Cash and cash equivalents	\$ 2,723,207
Investments	60,000
Receivables:	
State of Illinois	<hr/> 293,274
TOTAL ASSETS	<hr/> 3,076,481
LIABILITIES	
Accounts payable	\$ 1,622
Bail bond deposits	283,885
Due to county funds	50,053
Due to other taxing units	78,886
Due to others	<hr/> 56,848
TOTAL LIABILITIES	<hr/> 471,294
NET POSITION	
Restricted for:	
Individuals, Organizations, and other governments	2,608,430
Unrestricted	<hr/> (3,243)
Total Net Position	<hr/> <hr/> \$ 2,605,187

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended November 30, 2021

EXHIBIT 9

	Custodial Funds
<hr/>	
ADDITIONS	
Property tax and related item collections for other governments	45,579,373
Previously sold property taxes redeemed	696,257
Fines and fees collected for others	4,855,051
Bail bonds collected	38,441
Fund participant deposits	79,957
Interest earned	4,502
	<hr/>
Total Additions	51,253,581
	<hr/>
DEDUCTIONS	
Payments of property tax and related items to other governments	45,579,373
Payments to tax buyers	696,257
Payments of fines and fees to others	5,052,054
Reimbursement to or on behalf of fund participants	-
	78,842
	<hr/>
Total Deductions	51,406,526
	<hr/>
Net increase (decrease) in fiduciary net position	(152,945)
	<hr/>
Net position, December 1	-
Change in accounting principle	2,758,132
Net position, December 1, RESTATED	2,758,132
	<hr/>
Net position - end of year	2,605,187
	<hr/> <hr/>

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

McDONOUGH COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2021

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.

American Rescue Fund – This fund is used separate the American Rescue Plan Act monies received from other County funds.

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 fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The County's utilized custodial funds which are generally used to account for assets that the County holds in a fiduciary capacity on behalf of others as their agent.

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 Custodial 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.

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
Sheriff's 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 in the General Fund and any deficit fund balance of any other governmental fund 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.

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. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the County has delayed the implementation of GASB Statement No. 87, *Leases*, to November 30, 2022.

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.

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, 2021, the County had the following investments:

Investments:	
Certificates of deposit	\$ 2,874,645
Mutual Funds	<u>65,454</u>
Total investments	<u>\$ 2,940,099</u>
Total County:	
Primary government investments	\$ 2,874,645
Primary government restricted investments	<u>65,454</u>
Total investments	<u>\$ 2,940,099</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.

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 \$45,594 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, 2021 consists of the following:

	Balances			Balances
	December 1	Additions	Retirements	November 30
Land	\$ 228,647	\$ -	\$ -	\$ 228,647
Construction in progress	55,239	120,668	-	175,907
Total capital assets not being depreciated	283,886	120,668	-	404,554
Buildings	2,482,220	-	-	2,482,220
Building improvements	2,760,491	17,270	-	2,777,761
Maintenance equipment	1,733,550	254,920	-	1,988,470
Software	114,680	-	-	114,680
Vehicles	1,001,926	186,585	(51,392)	1,137,119
Office equipment	253,791	14,365	(13,000)	255,156
Computer equipment	386,680	-	-	386,680
Infrastructure	7,160,968	-	-	7,160,968
Total capital assets being depreciated	15,894,306	473,140	(64,392)	16,303,054

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

A. Governmental Activities (Continued)

Capital asset activity for the year ended November 30, 2021 consists of the following:
(Continued)

	Balances December 1	Additions	Retirements	Balances November 30
Less accumulated depreciation for:				
Buildings	\$ (1,894,418)	\$ (48,116)	\$ -	\$ (1,942,534)
Building improvements	(2,013,548)	(89,735)	-	(2,103,283)
Maintenance equipment	(1,470,495)	(41,981)	-	(1,512,476)
Software	(111,295)	-	-	(111,295)
Vehicles	(838,327)	(96,353)	45,518	(889,162)
Office equipment	(187,754)	(12,827)	13,000	(187,581)
Computer equipment	(365,723)	(7,574)	-	(373,297)
Infrastructure	(2,972,044)	(155,991)	-	(3,128,035)
Total accumulated depreciation	(9,853,604)	(452,577)	58,518	(10,247,663)
Total capital assets, being depreciated, net	6,040,702	20,563	(5,874)	6,055,391
Total capital assets, net of accumulated depreciation	\$ 6,324,588	\$ 141,234	\$ (5,874)	\$ 6,459,945

B. Business-type Activities

	Balances December 1	Additions	Retirements	Balances November 30
Land	\$ 61,427	\$ -	\$ -	\$ 61,427
Total capital assets not being depreciated	61,427	-	-	61,427
Building and improvements, land improvements/landscaping	4,874,435	16,800	(1,895)	4,889,340
Equipment, including vehicles	877,997	52,206	(34,349)	895,854
Total capital assets - at cost, being depreciated	5,752,432	69,006	(36,244)	5,785,194
Less accumulated depreciation for:				
Building and improvements, land improvements/landscaping	(3,381,149)	(101,400)	1,895	(3,480,654)
Equipment, including vehicles	(805,974)	(16,122)	34,349	(787,747)
Total accumulated depreciation	(4,187,123)	(117,522)	36,244	(4,268,401)
Total capital assets, being depreciated, net	1,565,309	(48,516)	-	1,516,793
Total capital assets net of accumulated depreciation	\$ 1,626,736	\$ (48,516)	\$ -	\$ 1,578,220

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	\$ 81,768
Public safety	5,643
Corrections	99,844
Judiciary and court related	42,196
Transportation	203,965
Public health and welfare	19,161
Total depreciation expense - governmental activities	<u>\$ 452,577</u>

Business-type activities:

The Elms Nursing Home	<u>\$ 117,522</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.

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

Plan Membership

At December 31, 2020 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	260
Inactive employees entitled to but not yet receiving benefits	338
Active employees	<u>219</u>
 TOTAL	 <u><u>817</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, 2021 was 11.24% 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 (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability (asset) 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, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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.

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

Illinois Municipal Retirement Fund – County (Continued)

Changes in the Net Pension Liability (asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (asset)
Balances at January 1, 2020	\$ 58,782,495	\$ 55,940,575	\$ 2,841,920
Changes for the period:			
Service cost	968,145	-	968,145
Interest	4,196,884	-	4,196,884
Difference between expected and actual experience	(356,818)	-	(356,818)
Changes in assumptions	(648,709)	-	(648,709)
Employer contributions	-	1,124,838	(1,124,838)
Employee contributions	-	573,812	(573,812)
Net investment income	-	7,955,733	(7,955,733)
Benefit payments and refunds	(2,859,810)	(2,883,356)	23,546
Other (net transfer)	-	76,443	(76,443)
Net changes	1,299,892	6,847,470	(5,547,778)
BALANCES AT DECEMBER 31, 2020	\$ 60,082,387	\$ 62,788,045	\$ (2,705,858)

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 (asset) at December 31, 2020 was \$1,056,032 and \$(2,538,449), respectively. The Center's proportionate share of the employer contributions and net pension liability (asset) at December 31, 2020 was \$68,806 and \$(167,409), respectively.

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

For the year ended November 30, 2021, the County recognized pension expense (income) of \$(131,450). At November 30, 2021, 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	\$ 53,370	\$ 258,305
Changes in assumption	156,705	431,757
Net difference between projected and actual earnings on pension plan investments	-	4,610,692
Contributions made after measurement date	1,046,858	-
TOTAL	\$ 1,256,933	\$ 5,300,754

**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, 2021 was \$1,180,047 and \$4,976,510, respectively. The Center's proportionate share of the deferred outflows of resources and inflows of resources at November 30, 2021 was \$76,886 and \$324,244, respectively.

\$1,046,858 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, 2022. 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>	
2022	\$ (1,605,171)
2023	(888,502)
2024	(1,836,869)
2025	<u>(760,137)</u>
TOTAL	<u>\$ (5,090,679)</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability (asset) 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 (asset) – County	\$ 4,519,722	\$ (2,538,449)	\$ (8,001,189)
Net pension liability(asset) – Center	294,482	(167,409)	(521,317)
Net pension liability (asset) – Total	<u>\$ 4,814,204</u>	<u>\$ (2,705,858)</u>	<u>\$ (8,522,506)</u>

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, 2020 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>1</u>
 TOTAL	 <u><u>6</u></u>

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, 2021 was 8.09% of covered payroll.

Actuarial Assumptions

The County's net pension liability (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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.

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

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

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, 2020	\$ 884,569	\$ 1,051,291	\$ (166,722)
Changes for the period:			
Service cost	12,518	-	12,518
Interest	64,142	-	64,142
Difference between expected and actual experience	(41,158)	-	(41,158)
Changes in assumptions	(208)	-	(208)
Employer contributions	-	14,903	(14,903)
Employee contributions	-	5,721	(5,721)
Net investment income	-	132,545	(132,545)
Benefit payments and refunds	(12,829)	(12,935)	106
Other (net transfer)	-	292	(292)
Net changes	22,465	140,526	(118,061)
BALANCES AT DECEMBER 31, 2020	\$ 907,034	\$ 1,191,817	\$ (284,783)

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

For the year ended November 30, 2021, the County recognized pension expense (income) of \$(57,685). At November 30, 2021, 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	-	72,381
Contributions made after measurement date	4,097	-
TOTAL	\$ 4,097	\$ 72,381

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 (Continued)

\$4,097 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, 2022. 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>	
2022	\$ (23,436)
2023	(8,913)
2024	(28,325)
2025	<u>(11,707)</u>
TOTAL	<u>\$ (72,381)</u>

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:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension (asset) liability	<u>\$ (192,787)</u>	<u>\$ (284,783)</u>	<u>\$ (360,699)</u>

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.

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

Sheriff's Law Enforcement Personnel (Continued)

Plan Membership

At December 31, 2020 (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	5
Active employees	18
TOTAL	<u>45</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.

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, 2021 was 15.14% of covered payroll.

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

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County's net pension liability (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair Value

Actuarial Assumptions

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability (asset) 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.

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

Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability (asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (asset)
Balances at January 1, 2020	\$ 9,411,667	\$ 8,709,599	\$ 702,068
Changes for the period:			
Service cost	178,255	-	178,255
Interest	668,322	-	668,322
Difference between expected and actual experience	71,772	-	71,772
Changes in assumptions	(87,776)	-	(87,776)
Employer contributions	-	196,699	(196,699)
Employee contributions	-	97,196	(82,601)
Net investment income	-	1,442,303	(1,404,137)
Benefit payments and refunds	(591,243)	(596,111)	-
Other (net transfer)	-	9,717	(115,053)
Net changes	239,330	1,149,804	(967,917)
BALANCES AT DECEMBER 31, 2020	\$ 9,650,997	\$ 9,859,403	\$ (208,406)

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

For the year ended November 30, 2021, the County recognized pension expense of \$(184,520). At November 30, 2021, 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	\$ 108,482	\$ 79,910
Changes in assumption	86,031	86,404
Net difference between projected and actual earnings on pension plan investments	-	892,871
Contributions made after measurement date	151,174	-
TOTAL	\$ 345,687	\$ 1,059,185

**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)*

\$151,174 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 (asset) in the year ended November 30, 2022. 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>	
2022	\$ (239,589)
2023	(89,701)
2024	(383,390)
2025	(151,658)
2025	(334)
	<u> </u>
TOTAL	\$ (864,672)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability (asset) 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 (asset)	\$ 986,580	\$ (208,406)	\$ (1,173,045)

6. 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>
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	185,000	29,008	214,008
2027-2030	810,000	61,219	871,219
Total	<u>\$ 1,700,000</u>	<u>\$ 250,601</u>	<u>\$ 1,950,601</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.

6. 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, 2021.

<u>Year Ending November 30,</u>	<u>The Elms</u>	<u>County Jail</u>	<u>Total</u>
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	100,000	250,000	350,000
2027 to 2029	300,000	750,000	1,050,000
Total	<u>\$ 800,000</u>	<u>\$ 2,00,000</u>	<u>\$ 2,800,000</u>

6. 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.

Following is a schedule of minimum future rental payments as of November 30, 2021 for the above operating equipment leases:

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

C. Capital Leases

Equipment Leases

During the fiscal year ended November 30, 2021, the County entered into a noncancelable lease agreement with RK Dixon Co. for the lease of two copiers at \$30,581. The agreement calls for monthly payments of \$510 commencing June 1, 2021. Current year rental costs totaled \$3,058. The final payments are due in 2026. The leased asset and related obligation are accounted for as business-type activities. The asset under the capital lease net of depreciation totaled \$28,032 at November 30, 2021.

Following is a schedule of minimum future rental payments as of November 30, 2021 for the above capital equipment leases:

	<u>Operating</u>
Year ending November 30:	
2022	\$ 6,116
2023	6,116
2024	6,116
2025	6,116
2026	3,058
Total minimum lease payments:	<u>\$ 27,522</u>

6. LONG-TERM DEBT (Continued)

D. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2021 was as follows:

	Balances December 1	Additions	Reductions	Balances November 30	Due Within One Year
Governmental Activities:					
Compensated absences payable	\$ 322,107	\$ 393,586	\$ 354,129	\$ 361,564	\$ 238,769
G.O. bonds	1,835,000	-	135,000	1,700,000	170,000
Amortized bond premium	48,657	-	5,406	43,251	5,406
Total OPEB liability	894,604	-	12,984	881,080	82,987
Net pension liability	<u>2,127,491</u>	<u>-</u>	<u>2,127,491</u>	<u>-</u>	<u>-</u>
Governmental activity - long-term liabilities	<u>\$ 5,227,319</u>	<u>\$ 393,586</u>	<u>\$ 2,635,010</u>	<u>\$ 2,985,895</u>	<u>\$ 497,162</u>
Business-type activities:					
Total OPEB liability	\$ 165,884	\$ -	\$ 3,114	\$ 162,770	\$ 7,159
Capital Leases payable	-	30,581	3,058	27,522	6,116
Net pension liability	942,551	-	942,551	-	-
Compensated absences payable	<u>154,497</u>	<u>199,690</u>	<u>190,106</u>	<u>164,081</u>	<u>75,490</u>
Business-type activity - long-term liabilities	<u>\$ 1,262,932</u>	<u>\$ 230,271</u>	<u>\$ 1,138,829</u>	<u>\$ 354,373</u>	<u>\$ 88,765</u>

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.

7. STATUTORY DEBT MARGIN

A schedule indicating the statutory debt margin computation follows:

2021 Assessed valuation	<u>\$ 465,089,978</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 13,371,337
Debt outstanding at November 30, 2021	<u>1,700,000</u>
Statutory debt margin, November 30, 2021	<u>\$ 11,671,337</u>

8. INTERFUND TRANSACTIONS

Interfund receivable and payable balances at November 30, 2021 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	6,853	-
Custodial Funds	36,650	-
The Elms	228	-
	<u>43,731</u>	<u>5,269</u>
Illinois Municipal Retirement Fund:		
General Fund	2,692	-
County Health Fund	1,722	-
The Elms	13,263	-
	<u>17,677</u>	<u>-</u>
Social Security Fund:		
General Fund	2,577	-
County Health Fund	2,088	-
	<u>4,665</u>	<u>-</u>
County Health Funds:		
Illinois Municipal Retirement Fund	-	1,722
Social Security Fund	-	2,088
The Elms	-	-
Internal Service Funds	-	15,228
Nonmajor Governmental Funds	3,577	-
	<u>3,577</u>	<u>19,038</u>
The Elms:		
General Fund	-	228
Illinois Municipal Retirement Fund	-	13,263
Internal Service Funds	-	8,291
	<u>-</u>	<u>21,782</u>
Internal Service Funds:		
General Fund	-	6,853
County Health Fund	15,228	-
The Elms	8,291	-
Nonmajor Governmental Funds	33,241	7,688
	<u>56,760</u>	<u>14,541</u>
Custodial Funds:		
General Fund	-	36,650
Nonmajor Governmental Funds	-	13,403
	<u>-</u>	<u>50,053</u>

8. INTERFUND TRANSACTIONS (Continued)

Interfund receivable and payable balances at November 30, 2021 consist of: (Continued)

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Nonmajor Governmental Funds:		
County Health Funds	\$ -	\$ 3,577
Internal Service Funds	7,688	33,241
Custodial Funds	13,403	-
Nonmajor Governmental Funds	<u>364,058</u>	<u>364,058</u>
	<u>385,149</u>	<u>400,876</u>
Total Interfund Receivables/Payables	<u>\$ 511,559</u>	<u>\$ 511,559</u>

Advances from/to other funds at November 30, 2021 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Public Safety Sales Tax Fund	\$ -	\$ 90,681
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, 2021 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Funds:		
Internal Service funds	\$ <u>452</u>	\$ -
Illinois Municipal Retirement Fund:		
Nonmajor Governmental Funds	<u>8,896</u>	-
County Health Fund:		
Nonmajor Governmental Funds	<u>3,577</u>	-
The Elms		
Nonmajor Governmental Funds	<u>8,900</u>	-
Internal Service Funds:		
General Fund	-	450
Nonmajor Governmental Funds	<u>-</u>	<u>7,000</u>

8. INTERFUND TRANSACTIONS (Continued)

Interfund transfers during fiscal year ending November 30, 2021 consist of: (Continued)

Nonmajor Governmental Funds:			
County Health Fund	\$	-	\$ 3,577
Illinois Municipal Retirement Fund		-	8,898
The Elms		-	8,900
Internal Service Funds		7,000	-
Nonmajor Governmental Funds		<u>715,762</u>	<u>715,762</u>
 Total Nonmajor Governmental Funds		 722,762	 737,137
 Total interfund transfers	\$	<u>744,587</u>	\$ <u>744,587</u>

The purposes of the significant interfund transfers are as follows:

- \$715,764 transferred between the Nonmajor governmental funds. This amount relates to a) transfers of \$486,472 to the County Highway fund to repay roadway maintenance expenditures, b) transfers of \$199,290 to the Equipment Replacement fund for replacement of equipment and vehicles on a scheduled basis, c) transfer of \$7,000 to the State's Attorney Victim/Witness fund for repayment of State Attorney salary, d) transfer of \$30,000 to the Arestee's Medical Cost fund to fund the medical costs of arestees. These transfers will not be repaid.

9. 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, 2021, the Macomb Public Building Commission has cash and investment balances of \$971,392 maintained in the County's Operating & Maintenance Account to fund future maintenance projects.

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

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.

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, 2021, follows:

Statement of Net Position Information

Assets and deferred outflows of resources:

Current assets	\$ 430,464
Property and equipment, net	114,678
Net pension asset	186,562
Deferred outflows of resources	<u>81,010</u>
Total assets	<u>\$ 812,714</u>

Liabilities, deferred inflows of resources, and net position:

Liabilities	\$ 63,385
Deferred inflows of resources	335,602
Net position	<u>413,727</u>
Total liabilities and net position	<u>\$ 812,714</u>

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

C. Joint Ventures (Continued)

Statement of Activities Information

Operating revenue	\$ 900,825
Operating expenses	<u>816,680</u>
Operating net gain	<u>84,145</u>
Nonoperating revenue	<u>891</u>
Change in net position	85,036
Net position, beginning	<u>328,691</u>
Net position, ending	<u>\$ 413,727</u>

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.

10. 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.

10. 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 2020 and 2021 are as follows:

	<u>2021</u>	<u>2020</u>
Balance at beginning of year	\$ 272,259	\$ 204,341
Claims incurred	2,072,361	2,287,944
Claims paid	<u>2,485,554</u>	<u>2,220,026</u>
Balance at end of year	<u><u>\$ 140,934</u></u>	<u><u>\$ 272,259</u></u>

11. 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 2021 were \$92,220.

12. 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, 2021, the principal amount payable under these bonds was \$5,193,955. 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.

13. 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><u>253</u></u>

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

13. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability and Actuarial Assumptions

The County's total OPEB liability of \$1,074,494 was measured as of November 30, 2021 and was determined by an actuarial valuation as of that November 30, 2020 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	2.23% (2.13% FY 2020)
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 2.23% (2.13% in FY 2020) for tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher at November 30, 2021.

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, 2020	\$ 1,088,828
Changes for the period	
Service cost	94,402
Interest	24,468
Difference between expected and actual experience	(56,001)
Changes in benefit terms	-
Changes in assumptions	(7,868)
Benefit payments	<u>(69,335)</u>
Net changes	<u>(14,334)</u>
BALANCES AT NOVEMBER 30, 2021	<u>\$ 1,074,494</u>

13. 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, 2021 was \$1,043,850 and the Center's proportionate share was \$30,644.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.23% 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 (1.23%) and 1 percentage point higher (3.23%) than the current rate:

	1% Decrease (1.23%)	Current Discount Rate (2.23%)	1% Increase (3.23%)
Total OPEB liability (County)	\$ 1,121,981	\$ 1,043,850	\$ 969,801
Total OPEB liability (Center)	32,938	30,644	28,470
Total OPEB liability (Total)	\$ 1,154,919	\$ 1,074,494	\$ 998,271

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 Healthcare Rate (4.50% to 7.50%)	1% Increase (5.50% to 8.50%)
Total OPEB liability (County)	\$ 915,016	\$ 1,043,850	\$ 1,198,702
Total OPEB liability (Center)	26,862	30,644	35,190
Total OPEB liability (Total)	\$ 941,878	\$ 1,074,494	\$ 1,233,892

13. OTHER POST-EMPLOYMENT BENEFITS (Continued)

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

For the year ended November 30, 2021, the County recognized OPEB expense of \$22,861. The County's proportionate share of the OPEB expense was \$21,036 and the Center's proportionate share was \$1,825. At November 30, 2021, 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	\$ -	\$ 213,066
Changes in assumption	<u>135,890</u>	<u>35,692</u>
TOTAL	<u>\$ 135,890</u>	<u>\$ 248,758</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, 2021 was \$237,399 and the Center's proportionate share of the deferred inflows of resources at November 30, 2021 was \$11,359. The County's proportionate share of the deferred outflows of resources at November 30, 2021 was \$131,767 and the Center's proportionate share of the deferred inflows of resources at November 30, 2021 was \$4,123.

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

Year ending November 30,	
2022	\$ (26,858)
2023	(26,858)
2024	(26,858)
2025	(26,856)
2026	3,687
Thereafter	(9,125)
TOTAL	<u>\$ (112,868)</u>

14. PRIOR PERIOD ADJUSTMENT / CHANGE IN ACCOUNTING PRINCIPLE

The County has restated fund balances/net position of governmental activities as of December 1, 2020 as follows:

	Governmental Activities	County Health Fund	Nonmajor Governmental Funds	Custodial Funds
FUND BALANCES/NET POSITION, JANUARY 1, AS PREVIOUSLY REPORTED	\$ 17,858,114	\$ 1,090,803	\$ 7,535,111	\$ -
To correct revenue recognition	69,067	69,067	-	-
Implementation of GASB S-84	2,816,411	-	2,816,411	2,758,132
FUND BALANCES/NET POSITION, JANUARY 1, AS RESTATED	<u>\$ 20,743,592</u>	<u>\$ 1,159,870</u>	<u>\$ 10,351,522</u>	<u>\$ 2,758,132</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.

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

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.

Investments

At November 30, 2021, the ETSB had the following investments:

Investments:

Certificates of deposit	\$ 750,000
Total investments	<u>\$ 750,000</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.

REQUIRED SUPPLEMENTARY INFORMATION

MCDONOUGH COUNTY, ILLINOIS

SCHEDULES OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Seven Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,122,080	\$ 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	1,122,080	1,101,362	890,274	1,058,415	1,039,959	1,030,631	1,019,089
CONTRIBUTION DEFICIENCY (EXCESS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 9,979,519	\$ 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	11.24%	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 23 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 2.85% to 13.75% (3.35% to 14.25% in FY2020) 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 Seven Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 5,246	\$ 14,715	\$ 12,424	\$ 11,660	\$ 12,904	\$ 12,296	\$ 13,730
Contributions in relation to the actuarially determined contribution	5,246	14,715	12,424	11,660	12,904	12,296	13,730
CONTRIBUTION DEFICIENCY (EXCESS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 64,826	\$ 63,126	\$ 62,985	\$ 61,340	\$ 60,265	\$ 59,211	\$ 58,177
Contributions as a percentage of covered payroll	8.09%	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 23 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 2.85% to 13.75% (3.35% to 14.25% in FY2020) 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 Seven Fiscal Years

FISCAL YEAR ENDING NOVEMBER 30,	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 166,768	\$ 194,383	\$ 157,379	\$ 180,754	\$ 181,547	\$ 159,502	\$ 168,699
Contributions in relation to the actuarially determined contribution	166,768	194,383	157,379	180,754	181,547	159,502	168,699
CONTRIBUTION DEFICIENCY (EXCESS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,101,344	\$ 997,337	\$ 993,655	\$ 988,569	\$ 933,538	\$ 801,316	\$ 846,280
Contributions as a percentage of covered payroll	15.14%	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 23 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 2.85% to 13.75% (3.35% to 14.25% in FY2020) 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 Seven Years

MEASUREMENT DATE DECEMBER 31,	2020	2019	2018	2017	2016	2015	2014
Employer's Proportion of Net Pension Liability (Asset)	94.14%	94.14%	93.70%	93.85%	93.98%	94.06%	93.97%
Employer's Proportionate Share of Net Pension Liability (Asset)	\$(2,538,449)	\$ 2,551,572	\$7,288,923	\$1,151,330	\$5,923,992	\$6,248,752	\$ 2,987,277
Employer's Covered Payroll	\$ 9,355,414	\$ 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 (Asset) as a Percentage of its Covered Payroll	-27.13%	28.73%	83.60%	13.04%	68.28%	73.28%	36.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.50%	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 Seven Years

MEASUREMENT DATE DECEMBER 31,	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ 12,518	\$ 14,236	\$ 13,242	\$ 16,043	\$ 15,801	\$ 15,539	\$ 16,030
Interest	64,142	66,002	61,897	57,477	54,331	51,200	47,436
Differences between expected and actual experience	(41,158)	-	(6,725)	(64,922)	(17,535)	(14,547)	(4,634)
Changes of assumptions	(208)	(95,072)	23,178	60,612	-	-	1,769
Benefit payments, including refunds of member contributions	(12,829)	(7,097)	(6,910)	(10,850)	(10,696)	(10,447)	(10,211)
Net change in total pension liability	22,465	(21,931)	84,682	58,360	41,901	41,745	50,390
Total pension liability - beginning	884,569	906,500	821,818	763,458	721,557	679,812	629,422
TOTAL PENSION LIABILITY - ENDING	\$ 907,034	\$ 884,569	\$ 906,500	\$ 821,818	\$ 763,458	\$ 721,557	\$ 679,812
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 14,903	\$ 12,499	\$ 11,564	\$ 12,964	\$ 12,198	\$ 13,529	\$ 16,685
Contributions - member	5,721	4,735	5,300	5,035	4,827	5,179	4,623
Net investment income	132,545	142,541	(24,194)	108,566	60,768	(668)	43,787
Benefit payments, including refunds of member contributions	(12,935)	(7,097)	(6,945)	(10,933)	(10,765)	(10,461)	(10,211)
Other income (expense)	292	(935)	(171)	(1,600)	(254)	614	(129)
Net change in plan fiduciary net position	140,526	151,743	(14,446)	114,032	66,774	8,193	54,755
Plan fiduciary net position - beginning	1,051,291	899,548	913,994	799,962	733,188	724,995	670,240
PLAN FIDUCIARY NET POSITION - ENDING	\$ 1,191,817	\$ 1,051,291	\$ 899,548	\$ 913,994	\$ 799,962	\$ 733,188	\$ 724,995
EMPLOYER'S NET PENSION (ASSET) LIABILITY	\$ (284,783)	\$ (166,722)	\$ 6,952	\$ (92,176)	\$ (36,504)	\$ (11,631)	\$ (45,183)
Plan fiduciary net position as a percentage of the total pension liability	131.40%	118.85%	99.23%	111.22%	104.78%	101.61%	106.65%
Covered payroll	\$ 64,826	\$ 63,126	\$ 61,477	\$ 60,355	\$ 59,299	\$ 58,263	\$ 57,248
Employer's net pension liability (asset) as a percentage of covered payroll	(439.30%)	(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, 2020 - Changes in assumptions related to price inflation and salary increases.

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 Seven Years

MEASUREMENT DATE DECEMBER 31,	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ 178,255	\$ 181,835	\$ 168,454	\$ 150,620	\$ 147,079	\$ 156,205	\$ 159,068
Interest	668,322	658,909	629,805	621,165	600,042	574,518	534,679
Differences between expected and actual experience	71,772	(132,295)	152,768	(13,095)	8,736	80,040	82,984
Changes of assumptions	(87,776)	-	258,891	(171,901)	(19,323)	9,395	198,682
Benefit payments, including refunds of member contributions	(591,243)	(562,410)	(488,819)	(472,178)	(483,939)	(444,290)	(433,889)
Net change in total pension liability	239,330	146,039	721,099	114,611	252,595	375,868	541,524
Total pension liability - beginning	9,411,667	9,265,628	8,544,529	8,429,918	8,177,323	7,801,455	7,259,931
TOTAL PENSION LIABILITY - ENDING	\$9,650,997	\$9,411,667	\$9,265,628	\$8,544,529	\$8,429,918	\$8,177,323	\$7,801,455
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 196,699	\$ 155,586	\$ 179,261	\$ 184,004	\$ 167,529	\$ 162,504	\$ 179,180
Contributions - member	97,196	74,800	85,010	79,072	65,384	68,564	68,012
Net investment income	1,442,303	1,594,687	(445,921)	1,216,957	602,797	(6,288)	429,214
Benefit payments, including refunds of member contributions	(596,111)	(562,410)	(491,287)	(475,777)	(487,039)	(444,886)	(433,889)
Other income (expense)	9,717	95,666	(19,365)	(11,974)	(26,972)	(3,273)	(2,946)
Net change in plan fiduciary net position	1,149,804	1,358,329	(692,302)	992,282	321,699	(223,379)	239,571
Plan fiduciary net position - beginning	8,709,599	7,351,270	8,043,572	7,051,290	6,729,591	6,952,970	6,713,399
PLAN FIDUCIARY NET POSITION - ENDING	\$9,859,403	\$8,709,599	\$7,351,270	\$8,043,572	\$7,051,290	\$6,729,591	\$6,952,970
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (208,406)	\$ 702,068	\$ 1,914,358	\$ 500,957	\$ 1,378,628	\$ 1,447,732	\$ 848,485
Plan fiduciary net position as a percentage of the total pension liability	102.16%	92.54%	79.34%	94.14%	83.65%	82.30%	89.12%
Covered payroll	\$ 1,101,344	\$ 997,337	\$ 986,036	\$ 947,983	\$ 803,305	\$ 843,222	\$ 843,641
Employer's net pension liability as a percentage of covered payroll	(18.92%)	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, 2020 - Changes in assumptions related to price inflation and salary increases.

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 PROPORTIONATE SHARE
OF THE TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Four Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2021	2020	2019	2018
TOTAL OPEB LIABILITY				
Service cost	\$ 94,402	\$ 69,952	\$ 60,027	\$ 91,971
Interest	24,468	32,057	40,369	39,765
Changes of assumptions	(7,868)	134,837	69,262	(57,900)
Differences between expected and actual experience	(56,001)	(45,196)	(77,505)	(176,990)
Benefit payments, including refunds of member contributions	(69,335)	(56,413)	(51,765)	(48,743)
Net change in total OPEB liability	(14,334)	135,237	40,388	(151,897)
Total OPEB liability - beginning	1,088,828	953,591	913,203	1,065,100
TOTAL OPEB LIABILITY - ENDING	\$ 1,074,494	\$ 1,088,828	\$ 953,591	\$ 913,203
Covered employee payroll	\$ 11,145,689	\$ 10,541,774	\$ 10,464,688	\$ 10,395,351
Employer's net pension liability as a percentage of covered payroll	9.64%	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, 2021 - There were changes in assumptions related to the discount rate and health care trend rates.

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, 2021

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 1,259,700	\$ 1,259,700	\$ 1,224,995
State of Illinois:			
Local use tax	250,000	250,000	332,626
Sales tax	770,000	770,000	942,472
Income tax	600,000	600,000	848,564
Personal property replacement taxes	180,000	180,000	358,943
State grants and expenditure reimbursements	319,614	760,298	1,024,025
Federal revenue	18,000	20,500	84,380
Fees for services and materials	892,100	892,100	1,012,197
Investment income	20,000	20,000	12,494
Other	136,500	136,500	223,585
Total revenues	<u>4,445,914</u>	<u>4,889,098</u>	<u>6,064,281</u>
EXPENDITURES			
Current:			
General government	1,519,581	1,529,581	1,222,440
Employee benefits	358,000	358,000	318,100
Public safety	1,582,565	2,027,171	1,671,405
Corrections	427,500	427,500	322,867
Judiciary and court related	1,543,811	1,554,812	1,459,322
Capital outlay	20,500	10,500	8,304
Total expenditures	<u>5,451,957</u>	<u>5,907,564</u>	<u>5,002,438</u>
Excess (deficiency) of revenue over expenditures	<u>(1,006,043)</u>	<u>(1,018,466)</u>	<u>1,061,843</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>22,997</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>22,997</u>
NET CHANGE IN FUND BALANCES	<u>\$ (956,043)</u>	<u>\$ (968,466)</u>	<u>1,084,840</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>(375,287)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			709,553
SHERIFF FUND - SUBFUND ACTIVITY NOT BUDGETED			55,128
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,522,351</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 2,287,032</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, 2021

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,347,739
Replacement taxes	10,000	10,000	11,861
Federal revenue	-	-	21,429
Investment income	5,000	5,000	5,435
Miscellaneous	3,000	3,000	1,853
Total revenues	<u>1,368,000</u>	<u>1,368,000</u>	<u>1,388,317</u>
EXPENDITURES			
Current:			
Employee benefits	<u>1,573,000</u>	<u>1,573,000</u>	<u>1,089,860</u>
Total expenditures	<u>1,573,000</u>	<u>1,573,000</u>	<u>1,089,860</u>
Excess (deficiency) of revenue over expenditures	<u>(205,000)</u>	<u>(205,000)</u>	<u>298,457</u>
Other financing sources (uses)			
Transfers in	<u>-</u>	<u>-</u>	<u>8,896</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>8,896</u>
NET CHANGE IN FUND BALANCES	<u>\$ (205,000)</u>	<u>\$ (205,000)</u>	307,353
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>42,178</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			349,531
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>2,163,520</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 2,513,051</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, 2021

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 760,000	\$ 760,000	\$ 758,697
Investment income	400	400	1,989
Other	-	-	2,486
Total revenues	<u>760,400</u>	<u>760,400</u>	<u>763,172</u>
EXPENDITURES			
Current:			
Employee benefits	<u>815,492</u>	<u>815,492</u>	<u>727,041</u>
Total expenditures	<u>815,492</u>	<u>815,492</u>	<u>727,041</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ (55,092)</u></u>	<u><u>\$ (55,092)</u></u>	36,131
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>23,141</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			59,272
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,022,773</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u><u>\$ 1,082,045</u></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, 2021

	Original Budget	Amended Budget	Actual
REVENUES			
Property taxes	\$ 337,500	\$ 337,500	\$ 336,932
State grant and expenditure reimbursements	-	-	118,201
Federal revenue	-	-	717,125
Fees for services and materials	-	-	79,676
Investment income	-	-	482
Other	-	-	418,064
Total revenues	<u>337,500</u>	<u>337,500</u>	<u>1,670,480</u>
EXPENDITURES			
Current:			
Public health	337,510	337,510	2,264,365
Capital outlay	<u>-</u>	<u>-</u>	<u>24,808</u>
Total expenditures	<u>337,510</u>	<u>337,510</u>	<u>2,289,173</u>
Excess (deficiency) of revenue over expenditures	<u>(10)</u>	<u>(10)</u>	<u>(618,693)</u>
Other financing sources (uses)			
Transfers in	<u>-</u>	<u>-</u>	<u>3,577</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,577</u>
NET CHANGE IN FUND BALANCES	<u>\$ (10)</u>	<u>\$ (10)</u>	<u>(615,116)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>666,389</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			51,273
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,090,803</u>
Prior period adjustment			<u>69,067</u>
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR - RESTATED			<u>1,159,870</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,211,143</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
AMERICAN RESCUE FUND**

Year Ended November 30, 2021

	Original Budget	Amended Budget	Actual
REVENUES			
Federal revenue	\$ -	\$ 2,882,904	\$ 229,774
Investment income	-	-	570
Total revenues	-	2,882,904	230,344
EXPENDITURES			
Current:			
Employee Benefits	-	-	219,774
Other expenditures	-	500,000	10,000
Total expenditures	-	500,000	229,774
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ 2,382,904</u>	570
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			570
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>-</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 570</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOVEMBER 30, 2021

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, Child Advocacy Fund, 2019 Bond and Interest Fund, Township Bridge Fund, Township Motor Fuel Tax Fund, Probation Service 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, 2021 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, 2021:

	<u>Appropriations</u>	<u>Expenditures</u>
County Health	337,510	\$ 1,977,157
Equipment Replacement Fund	120,000	362,457
Court Appointed Special Advocacy Fund	31,000	46,475
Animal Control Medical	14,250	20,198
Arrestees' Medical Cost Fund	28,000	29,694
Support Processing Fund	35,000	59,608
Drug Enforcement Fund	-	29,655
Mental Health Fund	401,500	403,242

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET - BY SUBFUND
GENERAL FUND**

November 30, 2021

	General Corporate	Sheriff	Total General Fund
ASSETS			
Cash and Cash equivalents	\$ 1,995,566	\$ 70,430	\$ 2,065,996
Investments	-	-	-
Receivables, net:			
State of Illinois	350,741	-	350,741
Property taxes	1,330,000	-	1,330,000
Other	130,663	-	130,663
Due from other funds	47,072	(3,341)	43,731
Due from component unit	22,811	-	22,811
Inventories	5,738	-	5,738
TOTAL ASSETS	\$ 3,882,591	\$ 67,089	\$ 3,949,680
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 214,787	\$ -	214,787
Due to others	-	309	309
Due to other funds	5,269	-	5,269
Advances from other funds	90,681	-	90,681
Unavailable revenue	21,602	-	21,602
Total liabilities	332,339	309	332,648
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	1,330,000	-	1,330,000
Total deferred inflows of resources	1,330,000	-	1,330,000
 Total liabilities and deferred inflows of resources	 1,662,339	 309	 1,662,648
FUND BALANCES			
Nonspendable - inventories	5,738	-	5,738
Restricted for public safety	-	66,780	66,780
Unrestricted:			
Unassigned	2,214,514	-	2,214,514
 Total fund balances	 2,220,252	 66,780	 2,287,032
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,882,591	\$ 67,089	\$ 3,949,680

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, 2021

	General Corporate	Sheriff	Total General Fund
REVENUES			
Property taxes	\$ 1,224,995	\$ -	\$ 1,224,995
State of Illinois:			
Local use tax	270,412	-	270,412
Sales tax	1,006,532	-	1,006,532
Cannabis use tax	62,214	-	62,214
Income tax	848,564	-	848,564
Personal property replacement taxes	358,943	-	358,943
State grants and expenditure reimbursements	669,344	51,050	720,394
Federal revenue	60,279	-	60,279
Fees for services and materials	1,020,406	40,176	1,060,582
Investment income	12,495	3	12,498
Other	223,260	-	223,260
Total revenues	<u>5,757,444</u>	<u>91,229</u>	<u>5,848,673</u>
EXPENDITURES			
Current:			
General government	1,369,502	-	1,369,502
Public safety	1,772,418	13,555	1,785,973
Corrections	338,948	-	338,948
Judiciary and court related	1,581,449	-	1,581,449
Capital outlay	8,572	-	8,572
Debt service	-	-	-
Total expenditures	<u>5,070,889</u>	<u>13,555</u>	<u>5,084,444</u>
Excess (deficiency) of revenue over expenditures	<u>686,555</u>	<u>77,674</u>	<u>764,229</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>22,998</u>	<u>(22,546)</u>	<u>452</u>
Total other financing sources (uses)	<u>22,998</u>	<u>(22,546)</u>	<u>452</u>
NET CHANGE IN FUND BALANCES	709,553	55,128	764,681
FUND BALANCES, BEGINNING OF YEAR	<u>1,510,699</u>	<u>11,652</u>	<u>1,522,351</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 2,220,252</u></u>	<u><u>\$ 66,780</u></u>	<u><u>\$ 2,287,032</u></u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF CERTAIN REVENUE ITEMS
GENERAL FUND**

Year Ended November 30, 2021

FEES FOR SERVICES AND MATERIALS

General Corporate:

Police contracts - Prairie City	\$ 5,400
Police contracts - Good Hope	5,400
Maintenance salary reimbursement	24,037
County Clerk fees	260,970
Circuit Clerk fines	541,498
Circuit Clerk fees	171,952
Industry police protection	10,800
Sheriff - interstate transfer fee	250
Total	<u>1,020,407</u>

Sheriff:

Process dockets	4,364
Foreign service	1,586
Board bill - work release	5,310
Warrants	11,488
Impound fees	6,141
Other	11,286
Total	<u>40,175</u>

TOTAL FEES FOR SERVICES AND MATERIALS

\$ 1,060,582

OTHER

General Corporate:

Tax penalties, interest, and costs	\$ 76,062
TIF surplus	12,232
Landfill host fees	50,607
Insight franchise fees	19,105
Miscellaneous	39,771
Reimburse telephone - other funds	2,672
McDonough telephone co-op	22,811

TOTAL OTHER

\$ 223,260

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Paid</u>
GENERAL GOVERNMENT			
County Board:			
Members per diem	\$ 56,100	\$ 56,100	\$ 54,508
Mileage	10,710	10,710	7,562
Administrative assistant	-	-	-
Office supplies	-	-	-
County dues	3,000	3,000	2,850
Other	6,500	6,500	1,646
	<u>76,310</u>	<u>76,310</u>	<u>66,566</u>
County Treasurer:			
Salary	59,925	59,925	59,925
Deputy clerk salaries	61,922	61,922	57,117
Office supplies and expense	11,444	11,444	10,676
	<u>133,291</u>	<u>133,291</u>	<u>127,718</u>
County Clerk:			
Salary	39,925	39,925	39,925
Deputy clerk salaries	154,646	154,646	139,810
Office supplies and expense	7,820	7,820	6,403
Recording births and deaths	650	650	-
	<u>203,041</u>	<u>203,041</u>	<u>186,138</u>
Microfilming Department:			
Salary	31,824	31,824	31,824
Supplies	2,400	2,400	2,400
	<u>34,224</u>	<u>34,224</u>	<u>34,224</u>
Elections:			
Building and equipment rental	880	905	905
Judges	27,000	27,000	14,055
Election supplies	45,000	44,975	32,261
Printing and publications of ballots	600	600	-
HAVA Cares grant	-	-	-
Computer equipment	23,000	23,000	22,160
Deputy clerk salaries	34,680	34,680	34,671
	<u>131,160</u>	<u>131,160</u>	<u>104,052</u>

(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<u>Original</u> <u>Appropriations</u>	<u>Amended</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Paid</u>
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments:			
Salary - Supervisor	\$ 59,925	\$ 59,925	\$ 60,120
Deputy clerk salaries	73,286	73,286	73,286
Office supplies	4,000	4,000	3,002
Mileage, education, and dues	8,000	8,000	3,670
Publications	9,500	9,500	12,282
Computer support service contract	3,000	3,000	-
	<u>157,711</u>	<u>157,711</u>	<u>152,360</u>
Board of Review:			
Salaries	17,819	17,819	18,176
Appraisals and administration	1,000	1,000	-
Mileage, supplies, and meetings	500	500	263
	<u>19,319</u>	<u>19,319</u>	<u>18,439</u>
Building and Grounds:			
Maintenance supervisor salary	54,641	54,641	33,538
Salaries - maintenance personnel	65,269	65,269	60,553
Building supplies	10,000	10,849	10,849
Contractual	28,000	20,000	20,174
Janitorial supplies	6,000	6,000	5,866
Reimbursement expense	4,800	4,800	3,650
Telephone and phone repairs	41,000	48,151	46,529
Utilities	55,000	65,000	67,298
	<u>264,710</u>	<u>274,710</u>	<u>248,457</u>
Network Administrator			
Salary	65,000	65,000	56,741
Equipment	20,000	20,000	19,594
Miscellaneous	2,500	2,500	71
	<u>87,500</u>	<u>87,500</u>	<u>76,406</u>
			(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<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	\$ 72,715	\$ 72,715	\$ 72,715
Contingency	100,000	100,000	-
	<u>172,715</u>	<u>172,715</u>	<u>72,715</u>
Other:			
Surety bonds	3,500	3,500	1,160
W.I.R.C. dues	4,200	4,200	7,970
Postage	50,000	50,000	43,832
Preparation of budget	-	-	-
Training and education	6,500	6,500	1,041
Computer service	65,000	65,000	72,062
Audits	94,400	94,400	-
MAIDCO	6,000	6,000	5,000
Accounting and consulting services	10,000	10,000	4,300
	<u>239,600</u>	<u>239,600</u>	<u>135,365</u>
Total General Government	<u>1,519,581</u>	<u>1,529,581</u>	<u>1,222,440</u>
EMPLOYEE BENEFITS	<u>358,000</u>	<u>358,000</u>	<u>318,100</u>
PUBLIC SAFETY			
Police Protection - Sheriff:			
Deputies, Dispatchers, and Jailers' salaries	1,151,291	1,151,291	1,085,054
Deputy pay - call-out, court	7,500	7,500	7,462
Deputy and Jailer overtime	110,000	110,000	100,702
Courthouse security salaries	97,499	97,499	95,905
Courthouse security overtime	8,000	3,496	3,488
Courthouse security - Bailiff's	3,000	3,000	1,583
Courthouse security equipment	2,500	3,343	3,342
Courthouse security uniforms	2,000	580	285
Office supplies	12,000	14,480	14,226
Radio repair and maintenance	20,000	21,882	21,881
Miscellaneous	23,000	23,142	23,122
Monthly access fee	9,000	9,577	9,500
	<u>1,445,790</u>	<u>1,445,790</u>	<u>1,366,550</u>
			(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
PUBLIC SAFETY (Continued)			
Civil Defense:			
Director salary	\$ 15,300	\$ 15,300	\$ 15,300
Secretary	-	-	-
Travel	2,000	2,000	885
County alarm system	10,351	10,351	-
ESDA exercise and training	4,000	4,177	4,176
Multi hazard mitigation	-	43,652	14,462
COVID public assistance	-	397,032	182,204
Office supplies	4,650	4,845	4,857
Equipment and contractual	12,744	12,372	7,128
	<u>49,045</u>	<u>489,729</u>	<u>229,012</u>
 Coroner:			
Salary	38,250	38,250	38,250
Office supplies and education	8,300	8,300	6,770
Transportation	7,100	7,100	5,639
Professional services	16,000	16,000	11,067
Medical and contractual	12,000	12,000	4,115
Coroner's grant expense	680	4,602	4,602
Reimbursable expense	5,400	5,400	5,400
	<u>87,730</u>	<u>91,652</u>	<u>75,843</u>
 Total Public Safety	<u>1,582,565</u>	<u>2,027,171</u>	<u>1,671,405</u>
 CORRECTIONS			
Juvenile Probation Officer:			
Child Care	<u>150,000</u>	<u>150,000</u>	<u>70,246</u>
 Adult Probation Officer:			
County share of joint cost	<u>269,500</u>	<u>269,500</u>	<u>252,273</u>
 Drug Court:			
Claims	<u>8,000</u>	<u>8,000</u>	<u>348</u>
 Total Corrections	<u>427,500</u>	<u>427,500</u>	<u>322,867</u>
			(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED			
State's Attorney:			
Salary	\$ 178,960	\$ 183,434	\$ 180,824
Assistants	143,888	143,888	143,888
Collection Specialist salary	16,320	16,320	16,320
Secretary salaries	99,113	99,113	96,157
Investigator	19,760	19,760	8,670
Witness fees	2,000	2,000	304
Office supplies and maintenance	19,000	19,000	14,835
Appellate Prosecutor	15,000	15,000	15,000
Court ordered medical	5,000	5,000	1,068
	<u>499,041</u>	<u>503,515</u>	<u>477,066</u>
Courts:			
Circuit and Associated Judges' salary	1,500	1,500	1,353
County share Chief Judge	4,305	4,305	4,303
Office supplies and expense	11,000	11,000	10,953
Administrative secretary	32,738	32,738	32,738
Court appointed attorneys	131,000	131,000	99,126
Court appointed transcripts/fees	4,500	4,500	135
Child protection data court project	8,665	8,665	9,219
Translator	5,000	5,000	447
	<u>198,708</u>	<u>198,708</u>	<u>158,274</u>
Public Defender:			
Public Defender	161,064	165,091	162,742
Office Manager	55,253	55,253	55,253
Assistant PD 1	92,979	92,979	88,715
Assistant PD 2	64,924	64,924	64,924
Court ordered medical	10,000	10,000	6,006
Office supplies and expense	10,000	10,000	5,531
	<u>394,220</u>	<u>398,247</u>	<u>383,171</u>
			(Continued)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND**

Year Ended November 30, 2021

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED (Continued)			
Circuit Clerk:			
Salary	\$ 59,925	\$ 59,925	\$ 59,925
Deputy clerk salaries	359,617	359,617	357,562
Jury certificates	20,000	20,000	8,524
Jury commissioner	12,300	12,300	12,300
	<u>451,842</u>	<u>454,342</u>	<u>440,811</u>
 Total Judiciary and Court Related	 <u>1,543,811</u>	 <u>1,554,812</u>	 <u>1,459,322</u>
 CAPITAL OUTLAY			
Office Improvements	15,000	15,000	2,832
Computer purchases	<u>5,500</u>	<u>5,500</u>	<u>5,472</u>
 Total capital outlay	 <u>20,500</u>	 <u>10,500</u>	 <u>8,304</u>
 TOTAL GENERAL FUND	 <u><u>\$ 5,451,957</u></u>	 <u><u>\$ 5,907,564</u></u>	 <u><u>\$ 5,002,438</u></u>
			(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

		Debt Service	Capital Projects		Permanent	Total
	Special	2019 Bond	Equipment	Capital	County Farm	Nonmajor
	Revenue	and Interest	Replacement	Improvement	Fund	Governmental
	Funds	Fund	Funds	& Equipment		Funds
				Fund		
ASSETS						
Cash and cash equivalents	\$ 8,599,573	\$ 247,189	\$ 410,450	\$ 7,874	\$ 10,471	\$ 9,275,557
Investments	1,835,943	-	-	-	45,594	1,881,537
Receivables, net:						
State of Illinois	1,198,047	-	-	-	-	1,198,047
Property taxes	1,933,865	217,313	-	-	-	2,151,178
Other	34,910	-	-	-	-	34,910
Due from fiduciary funds	13,403	-	-	-	-	13,403
Due from other funds	337,027	1,980	30,039	2,700	-	371,746
Due from component unit	17,138	-	-	-	-	17,138
Advances to other funds	90,681	-	-	-	-	90,681
Prepaid items	205,328	-	-	-	-	205,328
TOTAL ASSETS	\$ 14,265,915	\$ 466,482	\$ 440,489	\$ 10,574	\$ 56,065	\$ 15,239,525
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 331,389	\$ -	\$ 6,823	\$ -	\$ -	\$ 338,212
Unearned revenue	107,265	-	-	-	-	107,265
Due to others	-	-	-	-	45,593	45,593
Due to fiduciary funds	-	-	-	-	-	-
Due to other funds	367,636	33,240	-	-	-	400,876
Total liabilities	<u>806,290</u>	<u>33,240</u>	<u>6,823</u>	<u>-</u>	<u>45,593</u>	<u>891,946</u>
Deferred inflows of resources						
Unavailable property taxes	1,933,865	217,313	-	-	-	2,151,178
Unavailable grant revenues	-	-	-	-	-	-
Total deferred inflows of resources	<u>1,933,865</u>	<u>217,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,151,178</u>
Total liabilities and deferred inflows of resources	<u>2,740,155</u>	<u>250,553</u>	<u>6,823</u>	<u>-</u>	<u>45,593</u>	<u>3,043,124</u>
Fund balances:						
Nonspendable - prepaids	205,328	-	-	-	-	205,328
Restricted for debt service	-	215,929	-	-	-	215,929
Restricted for highways and streets	5,801,406	-	-	-	-	5,801,406
Restricted for public safety	797,795	-	-	-	-	797,795
Restricted for economic development	50,919	-	-	-	-	50,919
Restricted for health and welfare	586,431	-	-	-	10,472	596,903
Restricted for specific purpose	2,363,555	-	-	-	-	2,363,555
Unrestricted						
Committed for highways and streets	380,536	-	-	-	-	380,536
Assigned for highways and streets	1,122,069	-	-	-	-	1,122,069
Assigned for public safety	424	-	-	-	-	424
Assigned for economic development	13,267	-	-	-	-	13,267
Assigned for health and welfare	45,862	-	-	-	-	45,862
Assigned for specific purpose	158,168	-	433,666	10,574	-	602,408
Total fund balances	<u>11,525,760</u>	<u>215,929</u>	<u>433,666</u>	<u>10,574</u>	<u>10,472</u>	<u>12,196,401</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,265,915	\$ 466,482	\$ 440,489	\$ 10,574	\$ 56,065	\$ 15,239,525

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, 2021

		Debt Service Fund	Capital Projects Funds		Permanent	Total Nonmajor Governmental Funds
	Special Revenue Funds	2019 Bond and Interest Fund	Equipment Replacement Funds	Capital Improvement & Equipment Fund	County Farm Fund	
REVENUE						
Property taxes	\$ 1,742,976	\$ 216,082	\$ -	\$ -	\$ -	\$ 1,959,058
State of Illinois:						
Sales tax	1,847,481	-	-	-	-	1,847,481
Motor fuel tax allotments	2,186,321	-	-	-	-	2,186,321
State grants and expenditure reimbursements	1,281,911	-	-	-	-	1,281,911
Federal revenue	788,894	-	-	-	-	788,894
Fees for services and materials	900,226	-	-	-	-	900,226
Investment income	34,264	57	1,036	3	15	35,375
Other	448,521	-	16,558	-	36,600	501,679
Total revenues	<u>9,230,594</u>	<u>216,139</u>	<u>17,594</u>	<u>3</u>	<u>36,615</u>	<u>9,500,945</u>
EXPENDITURES						
Current:						
General government	301,693	-	-	-	5,231	306,924
Public safety	739,144	-	-	-	-	739,144
Corrections	502,979	-	-	-	-	502,979
Judiciary and court related	474,506	-	-	-	-	474,506
Public health	661,312	-	-	-	38,125	699,437
Public welfare	150,798	-	-	-	-	150,798
Transportation	4,069,943	-	-	-	-	4,069,943
Capital outlay	146,243	-	366,720	-	-	512,963
Debt service						
Principal	-	135,000	-	-	-	135,000
Interest	-	49,994	-	-	-	49,994
Total expenditures	<u>7,046,618</u>	<u>184,994</u>	<u>366,720</u>	<u>-</u>	<u>43,356</u>	<u>7,641,688</u>
Excess (deficiency) of revenues over expenditures	<u>2,183,976</u>	<u>31,145</u>	<u>(349,126)</u>	<u>3</u>	<u>(6,741)</u>	<u>1,859,257</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	523,472	-	199,290	-	-	722,762
Transfers out	<u>(728,237)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,900)</u>	<u>(737,137)</u>
Total other financing sources (uses)	<u>(204,765)</u>	<u>-</u>	<u>199,290</u>	<u>-</u>	<u>(8,900)</u>	<u>(14,375)</u>
NET CHANGE IN FUND BALANCES	<u>1,979,211</u>	<u>31,145</u>	<u>(149,836)</u>	<u>3</u>	<u>(15,641)</u>	<u>1,844,882</u>
FUND BALANCES, BEGINNING 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>
Prior period adjustment	<u>2,816,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,816,411</u>
FUND BALANCES, BEGINNING OF YEAR, RESTATED	<u>9,546,549</u>	<u>184,784</u>	<u>583,502</u>	<u>10,571</u>	<u>26,113</u>	<u>10,351,519</u>
FUND BALANCES, END OF YEAR	<u>\$ 11,525,760</u>	<u>\$ 215,929</u>	<u>\$ 433,666</u>	<u>\$ 10,574</u>	<u>\$ 10,472</u>	<u>\$ 12,196,401</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	County Highway Fund	County Motor Fuel Fund	Township Motor Fuel Fund	County Aid to Bridges Fund	Township Bridge
ASSETS					
Cash and cash equivalents	\$ 480,416	\$ 1,378,148	\$ 2,756,028	\$ 508,473	\$ 188,235
Investments	-	-	500,000	50,000	-
Receivables, net:					
State of Illinois	-	48,414	147,240	-	14,378
Property taxes	560,000	-	-	162,200	-
Other	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from other funds	49,774	-	-	-	41,968
Due from component unit	17,138	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 1,107,328	\$ 1,426,562	\$ 3,403,268	\$ 720,673	\$ 244,581
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 54,341	\$ 87,110	\$ 132,343	\$ -	\$ -
Unearned revenue	-	-	-	-	107,265
Due to other funds	-	43,553	231,554	78,228	-
Total liabilities	<u>54,341</u>	<u>130,663</u>	<u>363,897</u>	<u>78,228</u>	<u>107,265</u>
Deferred inflows of resources					
Unavailable property taxes	560,000	-	-	162,200	-
Total deferred inflows of resources	<u>560,000</u>	<u>-</u>	<u>-</u>	<u>162,200</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>614,341</u>	<u>130,663</u>	<u>363,897</u>	<u>240,428</u>	<u>107,265</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	-	1,289,312	3,039,371	-	-
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	492,987	6,587	-	480,245	137,316
Assigned for public safety	-	-	-	-	-
Assigned for economic development	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-
Assigned for specific purpose	-	-	-	-	-
Total fund balances	<u>492,987</u>	<u>1,295,899</u>	<u>3,039,371</u>	<u>480,245</u>	<u>137,316</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,107,328	\$ 1,426,562	\$ 3,403,268	\$ 720,673	\$ 244,581

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Federal Aid Matching Fund	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund	Building Rental Fund
ASSETS					
Cash and cash equivalents	\$ 506,646	\$ 84,206	\$ 46,981	\$ 186,486	\$ -
Investments	-	65,000	-	-	-
Receivables, net:					
State of Illinois	31,805	-	-	-	-
Property taxes	202,000	-	5,040	50,000	350,000
Other	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Due from other funds	-	231,554	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 740,451</u>	<u>\$ 380,760</u>	<u>\$ 52,021</u>	<u>\$ 236,486</u>	<u>\$ 350,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 224	\$ -	\$ 3,092	\$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	3,577	-	-
Total liabilities	<u>-</u>	<u>224</u>	<u>3,577</u>	<u>3,092</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	202,000	-	5,040	50,000	350,000
Total deferred inflows of resources	<u>202,000</u>	<u>-</u>	<u>5,040</u>	<u>50,000</u>	<u>350,000</u>
Total liabilities and deferred inflows of resources	<u>202,000</u>	<u>224</u>	<u>8,617</u>	<u>53,092</u>	<u>350,000</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	533,517	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for health and welfare	-	-	43,054	178,232	-
Restricted for specific purpose	-	-	-	-	-
Unrestricted					
Committed for highways and streets	-	380,536	-	-	-
Assigned for highways and streets	4,934	-	-	-	-
Assigned for public safety	-	-	-	-	-
Assigned for economic development	-	-	-	-	-
Assigned for health and welfare	-	-	350	5,162	-
Assigned for specific purpose	-	-	-	-	-
Total fund balances	<u>538,451</u>	<u>380,536</u>	<u>43,404</u>	<u>183,394</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 740,451</u>	<u>\$ 380,760</u>	<u>\$ 52,021</u>	<u>\$ 236,486</u>	<u>\$ 350,000</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund	Recorder Automation Fund
ASSETS					
Cash and cash equivalents	\$ -	\$ 126,192	\$ 2,080	\$ 4,597	\$ 109,765
Investments	-	50,000	-	-	-
Receivables, net:					
State of Illinois	-	-	-	-	-
Property taxes	172,000	-	401,500	-	-
Other	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	5,656
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	205,328	-	-
TOTAL ASSETS	<u>\$ 172,000</u>	<u>\$ 176,192</u>	<u>\$ 608,908</u>	<u>\$ 4,597</u>	<u>\$ 115,421</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 1,289	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,289</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	172,000	-	401,500	-	-
Total deferred inflows of resources	<u>172,000</u>	<u>-</u>	<u>401,500</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>172,000</u>	<u>1,289</u>	<u>401,500</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable - prepaids	-	-	205,328	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for health and welfare	-	161,906	1,347	-	-
Restricted for specific purpose	-	-	-	4,471	115,086
Unrestricted					
Committed for highways and streets	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Assigned for public safety	-	-	-	-	-
Assigned for economic development	-	-	-	-	-
Assigned for health and welfare	-	12,997	733	-	-
Assigned for specific purpose	-	-	-	126	335
Total fund balances	<u>-</u>	<u>174,903</u>	<u>207,408</u>	<u>4,597</u>	<u>115,421</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 172,000</u>	<u>\$ 176,192</u>	<u>\$ 608,908</u>	<u>\$ 4,597</u>	<u>\$ 115,421</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Court Automation Fund	Vital Records Automation Fund	Drug Enforcement Fund	Senior Citizens' Transportation Fund	Support Processing Fund
ASSETS					
Cash and cash equivalents	\$ 150,359	\$ 26,641	\$ 28,870	\$ 100,770	\$ 19,371
Investments	-	-	-	-	-
Receivables, net:					
State of Illinois	-	-	-	-	-
Property taxes	-	-	-	25,125	-
Other	-	-	-	-	-
Due from fiduciary funds	-	378	-	-	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 150,359</u>	<u>\$ 27,019</u>	<u>\$ 28,870</u>	<u>\$ 125,895</u>	<u>\$ 19,371</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 4,258	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>4,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	-	-	-	25,125	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,125</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>4,258</u>	<u>-</u>	<u>-</u>	<u>25,125</u>	<u>-</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	28,641	-	-
Restricted for economic development	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for specific purpose	145,489	26,873	-	98,070	19,231
Unrestricted					
Committed for highways and streets	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Assigned for public safety	-	-	229	-	-
Assigned for economic development	-	-	-	-	-
Assigned for health and welfare	-	-	-	-	-
Assigned for specific purpose	612	146	-	2,700	140
Total fund balances	<u>146,101</u>	<u>27,019</u>	<u>28,870</u>	<u>100,770</u>	<u>19,371</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 150,359</u>	<u>\$ 27,019</u>	<u>\$ 28,870</u>	<u>\$ 125,895</u>	<u>\$ 19,371</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund	Document Storage Fund	County Waste Management Fund	Economic Development Revolving Loan Fund
ASSETS					
Cash and cash equivalents	\$ 5,984	\$ 45,027	\$ 77,748	\$ 81,440	\$ -
Investments	-	-	-	-	-
Receivables, net:					
State of Illinois	-	-	-	-	-
Property taxes	-	-	-	-	6,000
Other	-	-	-	9,049	-
Due from fiduciary funds	-	-	-	-	-
Due from other funds	3,007	-	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 8,991</u>	<u>\$ 45,027</u>	<u>\$ 77,748</u>	<u>\$ 90,489</u>	<u>\$ 6,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 1,759	\$ 588	\$ 13,986	\$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,759</u>	<u>588</u>	<u>13,986</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	-	-	-	-	6,000
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>1,759</u>	<u>588</u>	<u>13,986</u>	<u>6,000</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for health and welfare	-	-	-	75,989	-
Restricted for specific purpose	8,946	19,460	76,573	-	-
Unrestricted					
Committed for highways and streets	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Assigned for public safety	-	-	-	-	-
Assigned for economic development	-	-	-	-	-
Assigned for health and welfare	-	-	-	514	-
Assigned for specific purpose	45	23,808	587	-	-
Total fund balances	<u>8,991</u>	<u>43,268</u>	<u>77,160</u>	<u>76,503</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 8,991</u>	<u>\$ 45,027</u>	<u>\$ 77,748</u>	<u>\$ 90,489</u>	<u>\$ 6,000</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Court System Maintenance Fund	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
ASSETS					
Cash and cash equivalents	\$ 28,974	\$ 15,220	\$ 27,967	\$ 24,091	\$ 43,679
Investments	-	-	-	-	-
Receivables, net:					
State of Illinois	-	-	-	-	-
Property taxes	-	-	-	-	-
Other	-	-	298	-	-
Due from fiduciary funds	-	-	-	-	7,035
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 28,974</u>	<u>\$ 15,220</u>	<u>\$ 28,265</u>	<u>\$ 24,091</u>	<u>\$ 50,714</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 1,977	\$ -	\$ -	\$ 8,225
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,977</u>	<u>-</u>	<u>-</u>	<u>8,225</u>
Deferred inflows of resources					
Unavailable property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>1,977</u>	<u>-</u>	<u>-</u>	<u>8,225</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	13,196	28,214	23,994	-
Restricted for economic development	-	-	-	-	29,315
Restricted for health and welfare	-	-	-	-	-
Restricted for specific purpose	28,530	-	-	-	-
Unrestricted					
Committed for highways and streets	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Assigned for public safety	-	47	51	97	-
Assigned for economic development	-	-	-	-	13,174
Assigned for health and welfare	-	-	-	-	-
Assigned for specific purpose	444	-	-	-	-
Total fund balances	<u>28,974</u>	<u>13,243</u>	<u>28,265</u>	<u>24,091</u>	<u>42,489</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 28,974</u>	<u>\$ 15,220</u>	<u>\$ 28,265</u>	<u>\$ 24,091</u>	<u>\$ 50,714</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	Animal Control Memorial Fund	Animal Pet Population Fund	Insurance Reserve Fund
ASSETS					
Cash and cash equivalents	\$ 21,363	\$ 23,496	\$ 779	\$ 72,372	\$ 15,852
Investments	-	-	80,000	-	1,090,943
Receivables, net:					
State of Illinois	-	-	-	-	-
Property taxes	-	-	-	-	-
Other	-	-	-	-	1,711
Due from fiduciary funds	334	-	-	-	-
Due from other funds	-	-	-	-	-
Due from component unit	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	<u>\$ 21,697</u>	<u>\$ 23,496</u>	<u>\$ 80,779</u>	<u>\$ 72,372</u>	<u>\$ 1,108,506</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 1,027	\$ 115	\$ -
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,027</u>	<u>115</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,027</u>	<u>115</u>	<u>-</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for economic development	21,604	-	-	-	-
Restricted for health and welfare	-	-	54,086	71,817	-
Restricted for specific purpose	-	23,137	-	-	983,797
Unrestricted					
Committed for highways and streets	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Assigned for public safety	-	-	-	-	-
Assigned for economic development	93	-	-	-	-
Assigned for health and welfare	-	-	25,666	440	-
Assigned for specific purpose	-	359	-	-	124,709
Total fund balances	<u>21,697</u>	<u>23,496</u>	<u>79,752</u>	<u>72,257</u>	<u>1,108,506</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 21,697</u>	<u>\$ 23,496</u>	<u>\$ 80,779</u>	<u>\$ 72,372</u>	<u>\$ 1,108,506</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Child Advocacy Fund	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund
ASSETS						
Cash and cash equivalents	\$ 16,301	\$ 50,699	\$ 61,820	\$ 14,149	\$ 208,927	\$ -
Investments	-	-	-	-	-	-
Receivables, net:						
State of Illinois	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Other	-	-	-	-	23,852	-
Due from fiduciary funds	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from component unit	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 16,301</u>	<u>\$ 50,699</u>	<u>\$ 61,820</u>	<u>\$ 14,149</u>	<u>\$ 232,779</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 9,568	\$ -
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,568</u>	<u>-</u>
Deferred inflows of resources						
Unavailable property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,568</u>	<u>-</u>
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	16,301	50,607	61,709	14,125	223,211	-
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	-	92	111	24	-	-
Total fund balances	<u>16,301</u>	<u>50,699</u>	<u>61,820</u>	<u>14,149</u>	<u>223,211</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 16,301</u>	<u>\$ 50,699</u>	<u>\$ 61,820</u>	<u>\$ 14,149</u>	<u>\$ 232,779</u>	<u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2021

	Transportation Sales Tax Fund	Public Defender Recorders Automation Fund	Public Safety Sales Tax Fund	Probation Service Fund	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and cash equivalents	\$ 319,225	\$ 1,012	\$ 290,802	\$ 448,382	\$ 8,599,573
Investments	-	-	-	-	1,835,943
Receivables, net:					
State of Illinois	613,187	-	343,023	-	1,198,047
Property taxes	-	-	-	-	1,933,865
Other	-	-	-	-	34,910
Due from fiduciary funds	-	-	-	-	13,403
Due from other funds	10,724	-	-	-	337,027
Due from component unit	-	-	-	-	17,138
Advances to other funds	-	-	90,681	-	90,681
Prepaid items	-	-	-	-	205,328
TOTAL ASSETS	<u>\$ 943,136</u>	<u>\$ 1,012</u>	<u>\$ 724,506</u>	<u>\$ 448,382</u>	<u>\$ 14,265,915</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 10,032	\$ 1,455	\$ 331,389
Unearned revenue	-	-	-	-	107,265
Due to other funds	-	-	10,724	-	367,636
Total liabilities	<u>-</u>	<u>-</u>	<u>20,756</u>	<u>1,455</u>	<u>806,290</u>
Deferred inflows of resources					
Unavailable property taxes	-	-	-	-	1,933,865
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,933,865</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>20,756</u>	<u>1,455</u>	<u>2,740,155</u>
Fund balances:					
Nonspendable - prepaids	-	-	-	-	205,328
Restricted for highways and streets	939,206	-	-	-	5,801,406
Restricted for public safety	-	-	703,750	-	797,795
Restricted for economic development	-	-	-	-	50,919
Restricted for health and welfare	-	-	-	-	586,431
Restricted for specific purpose	-	1,012	-	446,927	2,363,555
Unrestricted					
Committed for highways and streets	-	-	-	-	380,536
Assigned for highways and streets	-	-	-	-	1,122,069
Assigned for public safety	-	-	-	-	424
Assigned for economic development	-	-	-	-	13,267
Assigned for health and welfare	-	-	-	-	45,862
Assigned for specific purpose	3,930	-	-	-	158,168
Total fund balances	<u>943,136</u>	<u>1,012</u>	<u>703,750</u>	<u>446,927</u>	<u>11,525,760</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 943,136</u>	<u>\$ 1,012</u>	<u>\$ 724,506</u>	<u>\$ 448,382</u>	<u>\$ 14,265,915</u>

(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, 2021

	County Highway Fund	County Motor Fuel Fund	Township Motor Fuel Fund	County Aid to Bridges Fund
REVENUES				
Property taxes	\$ 358,800	\$ -	\$ -	\$ 161,342
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	559,098	1,627,223	-
State grants and expenditure reimbursements	-	209,987	921,882	-
Federal revenue	-	314,983	-	-
Fees for services and materials	16,310	-	-	38,028
Investment income	1,341	3,316	9,490	728
Other	119,301	-	222,286	-
Total revenues	<u>495,752</u>	<u>1,087,384</u>	<u>2,780,881</u>	<u>200,098</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	967,950	194,844	1,829,296	114,688
Capital outlay	-	-	-	-
Total expenditures	<u>967,950</u>	<u>194,844</u>	<u>1,829,296</u>	<u>114,688</u>
Excess (deficiency) of revenues over expenditures	<u>(472,198)</u>	<u>892,540</u>	<u>951,585</u>	<u>85,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	486,472	-	-	-
Transfers out	<u>-</u>	<u>(544,633)</u>	<u>(141,131)</u>	<u>-</u>
Total other financing sources (uses)	<u>486,472</u>	<u>(544,633)</u>	<u>(141,131)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	14,274	347,907	810,454	85,410
FUND BALANCES, BEGINNING OF YEAR	478,713	947,992	-	394,835
Prior period adjustment	<u>-</u>	<u>-</u>	<u>2,228,917</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>478,713</u>	<u>947,992</u>	<u>2,228,917</u>	<u>394,835</u>
FUND BALANCES, END OF YEAR	<u>\$ 492,987</u>	<u>\$ 1,295,899</u>	<u>\$ 3,039,371</u>	<u>\$ 480,245</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, 2021

	Township Bridge	Federal Aid Matching Fund	Engineering Revolving Fund	Tuberculosis Fund
REVENUES				
Property taxes	\$ -	\$ 200,668	\$ -	\$ 5,058
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	32,235	-	-
Fees for services and materials	101,899	-	106,879	-
Investment income	169	687	587	13
Other	-	-	40,810	-
Total revenues	<u>102,068</u>	<u>233,590</u>	<u>148,276</u>	<u>5,071</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	148,836	58,170	98,011	-
Capital outlay	-	-	3,533	-
Total expenditures	<u>148,836</u>	<u>58,170</u>	<u>101,544</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(46,768)</u>	<u>175,420</u>	<u>46,732</u>	<u>5,071</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(3,577)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,577)</u>
NET CHANGE IN FUND BALANCES	(46,768)	175,420	46,732	1,494
FUND BALANCES, BEGINNING OF YEAR	-	363,031	333,804	41,910
Prior period adjustment	<u>184,084</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>184,084</u>	<u>363,031</u>	<u>333,804</u>	<u>41,910</u>
FUND BALANCES, END OF YEAR	<u>\$ 137,316</u>	<u>\$ 538,451</u>	<u>\$ 380,536</u>	<u>\$ 43,404</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, 2021

	Veterans' Assistance Fund	Building Rental Fund	Cooperative Extension Fund	Animal Control Fund
REVENUES				
Property taxes	\$ 49,960	\$ 350,000	\$ 171,742	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	129,587
Investment income	86	-	-	842
Other	350	-	-	1,311
Total revenues	<u>50,396</u>	<u>350,000</u>	<u>171,742</u>	<u>131,740</u>
EXPENDITURES				
Current:				
General government	-	-	171,742	-
Public safety	-	-	-	-
Corrections	-	250,000	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	158,646
Public welfare	32,419	100,000	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	2,626
Total expenditures	<u>32,419</u>	<u>350,000</u>	<u>171,742</u>	<u>161,272</u>
Excess (deficiency) of revenues over expenditures	<u>17,977</u>	<u>-</u>	<u>-</u>	<u>(29,532)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(8,896)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,896)</u>
NET CHANGE IN FUND BALANCES	17,977	-	-	(38,428)
FUND BALANCES, BEGINNING OF YEAR	165,417	-	-	213,331
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>165,417</u>	<u>-</u>	<u>-</u>	<u>213,331</u>
FUND BALANCES, END OF YEAR	<u>\$ 183,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,903</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, 2021

	Mental Health Fund	Law Library Fund	Recorder Automation Fund	Court Automation Fund
REVENUES				
Property taxes	\$ 400,818	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	3,794	61,969	48,239
Investment income	29	3	38	45
Other	-	-	-	-
Total revenues	<u>400,847</u>	<u>3,797</u>	<u>62,007</u>	<u>48,284</u>
EXPENDITURES				
Current:				
General government	-	-	15,087	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	9,784	-	12,975
Public health	403,242	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	31,886	-
Total expenditures	<u>403,242</u>	<u>9,784</u>	<u>46,973</u>	<u>12,975</u>
Excess (deficiency) of revenues over expenditures	<u>(2,395)</u>	<u>(5,987)</u>	<u>15,034</u>	<u>35,309</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	(2,395)	(5,987)	15,034	35,309
FUND BALANCES, BEGINNING OF YEAR	209,803	10,584	100,387	110,792
Prior period adjustment	-	-	-	-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>209,803</u>	<u>10,584</u>	<u>100,387</u>	<u>110,792</u>
FUND BALANCES, END OF YEAR	<u>\$ 207,408</u>	<u>\$ 4,597</u>	<u>\$ 115,421</u>	<u>\$ 146,101</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, 2021

	Vital Records Automation Fund	Drug Enforcement Fund	Senior Citizens' Transportation Fund	Support Processing Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ 25,116	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	5,162	2,429	-	43,998
Investment income	11	9	260	12
Other	-	33,173	-	-
Total revenues	<u>5,173</u>	<u>35,611</u>	<u>25,376</u>	<u>44,010</u>
EXPENDITURES				
Current:				
General government	2,393	-	-	-
Public safety	-	11,290	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	59,608
Public health	-	-	-	-
Public welfare	-	-	18,379	-
Transportation	-	-	-	-
Capital outlay	6,293	18,365	-	-
Total expenditures	<u>8,686</u>	<u>29,655</u>	<u>18,379</u>	<u>59,608</u>
Excess (deficiency) of revenues over expenditures	<u>(3,513)</u>	<u>5,956</u>	<u>6,997</u>	<u>(15,598)</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>(3,513)</u>	<u>5,956</u>	<u>6,997</u>	<u>(15,598)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>30,532</u>	<u>22,914</u>	<u>93,773</u>	<u>34,969</u>
Prior period adjustment	-	-	-	-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>30,532</u>	<u>22,914</u>	<u>93,773</u>	<u>34,969</u>
FUND BALANCES, END OF YEAR	<u>\$ 27,019</u>	<u>\$ 28,870</u>	<u>\$ 100,770</u>	<u>\$ 19,371</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, 2021

	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund	Document Storage Fund	County Waste Management Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	21,000	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	2,130	48,816	41,072
Investment income	3	16	38	34
Other	-	4,513	-	-
Total revenues	<u>21,003</u>	<u>6,659</u>	<u>48,854</u>	<u>41,106</u>
EXPENDITURES				
Current:				
General government	-	6,190	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	28,000	-	85,488	-
Public health	-	-	-	64,976
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>28,000</u>	<u>6,190</u>	<u>85,488</u>	<u>64,976</u>
Excess (deficiency) of revenues over expenditures	<u>(6,997)</u>	<u>469</u>	<u>(36,634)</u>	<u>(23,870)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,000	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3	469	(36,634)	(23,870)
FUND BALANCES, BEGINNING OF YEAR	8,988	42,799	113,794	100,373
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>8,988</u>	<u>42,799</u>	<u>113,794</u>	<u>100,373</u>
FUND BALANCES, END OF YEAR	<u>\$ 8,991</u>	<u>\$ 43,268</u>	<u>\$ 77,160</u>	<u>\$ 76,503</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, 2021

	Economic Development Revolving Loan Fund	Court System Maintenance Fund	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund
REVENUES				
Property taxes	\$ 19,472	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	18,329	4,916	6,268
Investment income	-	9	4	9
Other	-	-	2,590	-
Total revenues	<u>19,472</u>	<u>18,338</u>	<u>7,510</u>	<u>6,277</u>
EXPENDITURES				
Current:				
General government	19,472	-	-	-
Public safety	-	-	-	-
Corrections	-	-	30,001	-
Judiciary and court related	-	8,438	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	2,002
Total expenditures	<u>19,472</u>	<u>8,438</u>	<u>30,001</u>	<u>2,002</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>9,900</u>	<u>(22,491)</u>	<u>4,275</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	30,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>9,900</u>	<u>7,509</u>	<u>4,275</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>19,074</u>	<u>5,734</u>	<u>23,990</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>-</u>	<u>19,074</u>	<u>5,734</u>	<u>23,990</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 28,974</u>	<u>\$ 13,243</u>	<u>\$ 28,265</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, 2021

	State's Attorney Drug Enforcement Fund	GIS Fee Fund	County Clerk GIS Fee Fund	State's Attorney Child Advocacy 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	-	90,006	4,283	7,603
Investment income	10	13	7	17
Other	2,551	11,620	-	-
Total revenues	<u>2,561</u>	<u>101,639</u>	<u>4,290</u>	<u>7,620</u>
EXPENDITURES				
Current:				
General government	-	83,045	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	4,559	-	-	44,400
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	2,647	-
Total expenditures	<u>4,559</u>	<u>83,045</u>	<u>2,647</u>	<u>44,400</u>
Excess (deficiency) of revenues over expenditures	<u>(1,998)</u>	<u>18,594</u>	<u>1,643</u>	<u>(36,780)</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	(1,998)	18,594	1,643	(36,780)
FUND BALANCES, BEGINNING OF YEAR	26,089	23,895	20,054	60,276
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>26,089</u>	<u>23,895</u>	<u>20,054</u>	<u>60,276</u>
FUND BALANCES, END OF YEAR	<u>\$ 24,091</u>	<u>\$ 42,489</u>	<u>\$ 21,697</u>	<u>\$ 23,496</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, 2021

	Animal Control Memorial Fund	Animal Pet Population Fund	Insurance Reserve Fund	Child Advocacy 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	3,093	11,990	-	-
Investment income	220	28	15,174	-
Other	5,978	-	(15,694)	-
Total revenues	<u>9,291</u>	<u>12,018</u>	<u>(520)</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	3,764	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	57
Public health	20,121	14,327	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>20,121</u>	<u>14,327</u>	<u>3,764</u>	<u>57</u>
Excess (deficiency) of revenues over expenditures	<u>(10,830)</u>	<u>(2,309)</u>	<u>(4,284)</u>	<u>(57)</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	(10,830)	(2,309)	(4,284)	(57)
FUND BALANCES, BEGINNING OF YEAR	90,582	74,566	1,112,790	16,358
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>90,582</u>	<u>74,566</u>	<u>1,112,790</u>	<u>16,358</u>
FUND BALANCES, END OF YEAR	<u>\$ 79,752</u>	<u>\$ 72,257</u>	<u>\$ 1,108,506</u>	<u>\$ 16,301</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, 2021

	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State of Illinois:					
Sales tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-
State grants and expenditure reimbursements	-	-	-	129,042	-
Federal revenue	-	-	-	-	-
Fees for services and materials	6,550	12,192	1,625	-	-
Investment income	18	19	4	74	4
Other	-	-	-	-	-
Total revenues	<u>6,568</u>	<u>12,211</u>	<u>1,629</u>	<u>129,116</u>	<u>4</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections	-	-	-	-	-
Judiciary and court related	-	-	-	135,591	46,475
Public health	-	-	-	-	-
Public welfare	-	-	-	-	-
Transportation	-	-	-	-	-
Capital outlay	974	-	-	-	-
Total expenditures	<u>974</u>	<u>-</u>	<u>-</u>	<u>135,591</u>	<u>46,475</u>
Excess (deficiency) of revenues over expenditures	<u>5,594</u>	<u>12,211</u>	<u>1,629</u>	<u>(6,475)</u>	<u>(46,471)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>5,594</u>	<u>12,211</u>	<u>1,629</u>	<u>(6,475)</u>	<u>(46,471)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>45,105</u>	<u>49,609</u>	<u>12,520</u>	<u>229,686</u>	<u>46,471</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>45,105</u>	<u>49,609</u>	<u>12,520</u>	<u>229,686</u>	<u>46,471</u>
FUND BALANCES, END OF YEAR	<u>\$ 50,699</u>	<u>\$ 61,820</u>	<u>\$ 14,149</u>	<u>\$ 223,211</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, 2021

	Transportation Sales Tax Fund	Public Defender Recorders Automation Fund	Public Safety Sales Tax Fund	Probation Service Fund	Total Nonmajor Special Revenue Funds
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,742,976
State of Illinois:					
Sales tax	615,827	-	1,231,654	-	1,847,481
Motor fuel tax allotments	-	-	-	-	2,186,321
State grants and expenditure reimbursements	-	-	-	-	1,281,911
Federal revenue	441,676	-	-	-	788,894
Fees for services and materials	-	536	-	82,523	900,226
Investment income	564	-	208	125	34,264
Other	-	-	19,732	-	448,521
Total revenues	<u>1,058,067</u>	<u>536</u>	<u>1,251,594</u>	<u>82,648</u>	<u>9,230,594</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	301,693
Public safety	-	-	727,854	-	739,144
Corrections	-	-	222,978	-	502,979
Judiciary and court related	-	-	-	39,131	474,506
Public health	-	-	-	-	661,312
Public welfare	-	-	-	-	150,798
Transportation	658,148	-	-	-	4,069,943
Capital outlay	-	-	77,917	-	146,243
Total expenditures	<u>658,148</u>	<u>-</u>	<u>1,028,749</u>	<u>39,131</u>	<u>7,046,618</u>
Excess (deficiency) of revenues over expenditures	<u>399,919</u>	<u>536</u>	<u>222,845</u>	<u>43,517</u>	<u>2,183,976</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	523,472
Transfers out	-	-	(30,000)	-	(728,237)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>(204,765)</u>
NET CHANGE IN FUND BALANCES	<u>399,919</u>	<u>536</u>	<u>192,845</u>	<u>43,517</u>	<u>1,979,211</u>
FUND BALANCES, BEGINNING OF YEAR	<u>543,217</u>	<u>476</u>	<u>510,905</u>	<u>-</u>	<u>6,730,138</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>403,410</u>	<u>2,816,411</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED	<u>543,217</u>	<u>476</u>	<u>510,905</u>	<u>403,410</u>	<u>9,546,549</u>
FUND BALANCES, END OF YEAR	<u>\$ 943,136</u>	<u>\$ 1,012</u>	<u>\$ 703,750</u>	<u>\$ 446,927</u>	<u>\$ 11,525,760</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, 2021

	Special Revenue			
	County Highway		County Motor Fuel Tax	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 360,000	\$ 358,800	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	650,000	561,280
State grants and expenditure reimbursements	-	-	-	209,987
Federal revenue	-	-	-	314,983
Fees for services and materials	700,000	486,473	-	-
Investment income	1,500	1,341	500	3,315
Other	50,000	98,458	-	-
Total revenues	<u>1,111,500</u>	<u>945,072</u>	<u>650,500</u>	<u>1,089,565</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	1,186,900	944,791	964,982	951,040
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>1,186,900</u>	<u>944,791</u>	<u>964,982</u>	<u>951,040</u>
Excess (deficiency) of revenues over expenditures	<u>(75,400)</u>	<u>281</u>	<u>(314,482)</u>	<u>138,525</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	75,000	-	-	-
Transfers out	-	-	-	(544,633)
Total other financing sources (uses)	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(544,633)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (400)</u>	<u>281</u>	<u>\$ (314,482)</u>	<u>(406,108)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>13,993</u>		<u>754,015</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		14,274		347,907
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		478,713		947,992
Prior period adjustment		-		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>478,713</u>		<u>947,992</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 492,987</u>		<u>\$ 1,295,899</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, 2021

	Special Revenue			
	County Aid to Bridges		Federal Aid Matching	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 164,000	\$ 161,342	\$ 201,250	\$ 200,668
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	32,235
Fees for services and materials	50,000	38,028	-	-
Investment income	1,000	728	-	686
Other	-	-	-	-
Total revenues	<u>215,000</u>	<u>200,098</u>	<u>201,250</u>	<u>233,589</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	200,000	64,050	375,000	61,853
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>200,000</u>	<u>64,050</u>	<u>375,000</u>	<u>61,853</u>
Excess (deficiency) of revenues over expenditures	<u>15,000</u>	<u>136,048</u>	<u>(173,750)</u>	<u>171,736</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>\$ 15,000</u>	<u>136,048</u>	<u>\$ (173,750)</u>	<u>171,736</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(50,638)</u>		<u>3,684</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		85,410		175,420
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		394,835		363,031
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE		<u>394,835</u>		<u>363,031</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 480,245</u>		<u>\$ 538,451</u>
		(Continued)		(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, 2021

	Special Revenue			
	Engineering Revolving		Tuberculosis Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ 5,000	\$ 5,058
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	125,000	-	-	-
Investment income	450	587	25	13
Other	1,500	40,810	-	-
Total revenues	<u>126,950</u>	<u>41,397</u>	<u>5,025</u>	<u>5,071</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	25,000	(1,232)
Public welfare	-	-	-	-
Transportation	134,200	97,980	-	-
Other expenditures	-	-	-	-
Capital outlay	10,000	3,715	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>144,200</u>	<u>101,695</u>	<u>25,000</u>	<u>(1,232)</u>
Excess (deficiency) of revenues over expenditures	<u>(17,250)</u>	<u>(60,298)</u>	<u>(19,975)</u>	<u>6,303</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	-	-	-
Transfers out	-	-	-	(3,577)
Total other financing sources (uses)	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>(3,577)</u>
NET CHANGE IN FUND BALANCES	<u>\$ 27,750</u>	<u>(60,298)</u>	<u>\$ (19,975)</u>	<u>2,726</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>107,030</u>		<u>(1,232)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		46,732		1,494
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		333,804		41,910
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>333,804</u>		<u>41,910</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 380,536</u>		<u>\$ 43,404</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, 2021

	Special Revenue			
	Veterans' Assistance		Building Rental Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 50,000	\$ 49,960	\$ 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	86	-	-
Other	-	350	-	-
Total revenues	<u>50,100</u>	<u>50,396</u>	<u>350,000</u>	<u>350,000</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	250,000	250,000
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	63,000	31,280	100,000	100,000
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>63,000</u>	<u>31,280</u>	<u>350,000</u>	<u>350,000</u>
Excess (deficiency) of revenues over expenditures	<u>(12,900)</u>	<u>19,116</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>\$ (12,900)</u>	<u>19,116</u>	<u>\$ -</u>	<u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(1,139)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		17,977		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		165,417		-
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>165,417</u>		<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 183,394</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, 2021

	Special Revenue			
	Cooperative Extension		Animal Control Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 172,000	\$ 171,742	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	144,850	129,587
Investment income	-	-	1,200	842
Other	-	-	525	1,311
Total revenues	<u>172,000</u>	<u>171,742</u>	<u>146,575</u>	<u>131,740</u>
EXPENDITURES				
Current:				
General government	172,000	171,742	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	172,522	160,169
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	4,000	2,700
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>172,000</u>	<u>171,742</u>	<u>176,522</u>	<u>162,869</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(29,947)</u>	<u>(31,129)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	(8,896)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>(8,896)</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>-</u>	<u>\$ (39,947)</u>	<u>(40,025)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>1,597</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		(38,428)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		213,331
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>-</u>		<u>213,331</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 174,903</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, 2021

	Special Revenue			
	Mental Health Fund		Law Library Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 401,500	\$ 400,818	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	19,200	3,754
Investment income	-	29	-	3
Other	-	-	-	-
Total revenues	<u>401,500</u>	<u>400,847</u>	<u>19,200</u>	<u>3,757</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	18,446	9,784
Public health	401,500	403,242	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>401,500</u>	<u>403,242</u>	<u>18,446</u>	<u>9,784</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(2,395)</u>	<u>754</u>	<u>(6,027)</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>(2,395)</u>	<u>\$ 754</u>	<u>(6,027)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>40</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(2,395)		(5,987)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		209,803		10,584
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>209,803</u>		<u>10,584</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 207,408</u>		<u>\$ 4,597</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, 2021

	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	61,999	54,000	47,824
Investment income	-	38	-	45
Other	-	-	-	-
Total revenues	<u>30,000</u>	<u>62,037</u>	<u>54,000</u>	<u>47,869</u>
EXPENDITURES				
Current:				
General government	31,000	15,906	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	100,000	26,211
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	45,000	31,886	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>76,000</u>	<u>47,792</u>	<u>100,000</u>	<u>26,211</u>
Excess (deficiency) of revenues over expenditures	<u>(46,000)</u>	<u>14,245</u>	<u>(46,000)</u>	<u>21,658</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>\$ (46,000)</u>	<u>14,245</u>	<u>\$ (46,000)</u>	<u>21,658</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>789</u>		<u>13,651</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		15,034		35,309
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		100,387		110,792
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>100,387</u>		<u>110,792</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 115,421</u>		<u>\$ 146,101</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, 2021

	Special Revenue			
	Vital Records Automation		Drug Enforcement 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	5,500	5,162	-	2,429
Investment income	10	11	-	9
Other	-	-	3,310	33,173
Total revenues	<u>5,510</u>	<u>5,173</u>	<u>3,310</u>	<u>35,611</u>
EXPENDITURES				
Current:				
General government	3,000	2,393	-	-
Public safety	-	-	-	11,290
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	12,000	6,293	-	18,365
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>15,000</u>	<u>8,686</u>	<u>-</u>	<u>29,655</u>
Excess (deficiency) of revenues over expenditures	<u>(9,490)</u>	<u>(3,513)</u>	<u>3,310</u>	<u>5,956</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>(3,513)</u>	<u>\$ 3,310</u>	<u>5,956</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		(3,513)		5,956
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		30,532		22,914
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE		<u>30,532</u>		<u>22,914</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 27,019</u>		<u>\$ 28,870</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, 2021

	Special Revenue			
	Senior Citizens' Transportation Fund		Support Processing Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 25,100	\$ 25,116	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	40,000	43,998
Investment income	-	260	-	12
Other	-	-	-	-
Total revenues	<u>25,100</u>	<u>25,376</u>	<u>40,000</u>	<u>44,010</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	35,000	59,608
Public health	-	-	-	-
Public welfare	38,000	18,379	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>38,000</u>	<u>18,379</u>	<u>35,000</u>	<u>59,608</u>
Excess (deficiency) of revenues over expenditures	<u>(12,900)</u>	<u>6,997</u>	<u>5,000</u>	<u>(15,598)</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>6,997</u>	<u>\$ 5,000</u>	<u>(15,598)</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		6,997		(15,598)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		93,773		34,969
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>93,773</u>		<u>34,969</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 100,770</u>		<u>\$ 19,371</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, 2021

	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	21,000	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	3,000	2,130
Investment income	-	3	23	16
Other	-	-	4,000	4,513
Total revenues	<u>28,000</u>	<u>21,003</u>	<u>7,023</u>	<u>6,659</u>
EXPENDITURES				
Current:				
General government	-	-	20,000	6,410
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	28,000	21,000	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>28,000</u>	<u>21,000</u>	<u>20,000</u>	<u>6,410</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>3</u>	<u>(12,977)</u>	<u>249</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>3</u>	<u>\$ (12,977)</u>	<u>249</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>220</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		3		469
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		8,988		42,799
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>8,988</u>		<u>42,799</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 8,991</u>		<u>\$ 43,268</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, 2021

	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	48,233	35,000	49,862
Investment income	-	38	40	34
Other	-	-	-	-
Total revenues	<u>60,600</u>	<u>48,271</u>	<u>35,040</u>	<u>49,896</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	100,000	85,059	-	-
Public health	-	-	76,313	67,332
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>100,000</u>	<u>85,059</u>	<u>76,313</u>	<u>67,332</u>
Excess (deficiency) of revenues over expenditures	<u>(39,400)</u>	<u>(36,788)</u>	<u>(41,273)</u>	<u>(17,436)</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>\$ (39,400)</u>	<u>(36,788)</u>	<u>\$ (41,273)</u>	<u>(17,436)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		154		(6,434)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(36,634)		(23,870)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		113,794		100,373
Prior period adjustment		-		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>113,794</u>		<u>100,373</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 77,160</u>		<u>\$ 76,503</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, 2021

	Special Revenue			
	Economic Development Revolving Loan Fund		Court System Maintenance Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 25,000	\$ 19,472	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	23,220	17,993
Investment income	-	-	5	8
Other	-	-	-	-
Total revenues	<u>25,000</u>	<u>19,472</u>	<u>23,225</u>	<u>18,001</u>
EXPENDITURES				
Current:				
General government	25,000	19,472	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	18,000	8,588
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>25,000</u>	<u>19,472</u>	<u>18,000</u>	<u>8,588</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>5,225</u>	<u>9,413</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>-</u>	<u>\$ 5,225</u>	<u>9,413</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>487</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		9,900
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		19,074
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>-</u>		<u>19,074</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 28,974</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, 2021

	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	4,879	4,400	6,268
Investment income	-	3	-	9
Other	2,500	2,590	-	-
Total revenues	<u>10,520</u>	<u>7,472</u>	<u>4,400</u>	<u>6,277</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	28,000	29,694	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	10,000	2,002
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>28,000</u>	<u>29,694</u>	<u>10,000</u>	<u>2,002</u>
Excess (deficiency) of revenues over expenditures	<u>(17,480)</u>	<u>(22,222)</u>	<u>(5,600)</u>	<u>4,275</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	30,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (2,480)</u>	<u>7,778</u>	<u>\$ (5,600)</u>	<u>4,275</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(269)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		7,509		4,275
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		5,734		23,990
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>5,734</u>		<u>23,990</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 13,243</u>		<u>\$ 28,265</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, 2021

	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	90,006
Investment income	-	10	15	13
Other	-	2,551	-	220
Total revenues	-	2,561	60,015	90,239
EXPENDITURES				
Current:				
General government	-	-	77,543	71,954
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	7,000	4,559	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	7,000	4,559	77,543	71,954
Excess (deficiency) of revenues over expenditures	(7,000)	(1,998)	(17,528)	18,285
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (7,000)</u>	<u>(1,998)</u>	<u>\$ (17,528)</u>	<u>18,285</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		(1,998)		18,594
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		26,089		23,895
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>26,089</u>		<u>23,895</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 24,091</u>		<u>\$ 42,489</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, 2021

	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	4,283	36,900	7,626
Investment income	4	7	-	17
Other	-	-	-	-
Total revenues	<u>3,304</u>	<u>4,290</u>	<u>36,900</u>	<u>7,643</u>
EXPENDITURES				
Current:				
General government	1,000	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	46,400	44,400
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	3,000	2,647	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,000</u>	<u>2,647</u>	<u>46,400</u>	<u>44,400</u>
Excess (deficiency) of revenues over expenditures	<u>(696)</u>	<u>1,643</u>	<u>(9,500)</u>	<u>(36,757)</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>1,643</u>	<u>\$ (9,500)</u>	<u>(36,757)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(23)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		1,643		(36,780)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		20,054		60,276
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>20,054</u>		<u>60,276</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 21,697</u>		<u>\$ 23,496</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, 2021

	Special Revenue			
	Animal Control Memorial		Animal Pet Population	
	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	-	3,093	12,500	11,990
Investment income	-	220	15	28
Other	-	5,978	-	-
Total revenues	-	9,291	12,515	12,018
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	14,250	20,198	18,452	14,527
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	14,250	20,198	18,452	14,527
Excess (deficiency) of revenues over expenditures	(14,250)	(10,907)	(5,937)	(2,509)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ (14,250)</u>	<u>(10,907)</u>	<u>\$ (5,937)</u>	<u>(2,509)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>77</u>		<u>200</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(10,830)		(2,309)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		90,582		74,566
Prior period adjustment		-		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>90,582</u>		<u>74,566</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 79,752</u>		<u>\$ 72,257</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, 2021

	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	6,550
Investment income	-	-	-	18
Other	-	-	-	-
Total revenues	-	-	7,000	6,568
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	57	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	974	974
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	57	974	974
Excess (deficiency) of revenues over expenditures	-	(57)	6,026	5,594
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>(57)</u>	<u>\$ 6,026</u>	<u>5,594</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		(57)		5,594
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		16,358		45,105
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>16,358</u>		<u>45,105</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 16,301</u>		<u>\$ 50,699</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, 2021

	Special Revenue			
	Circuit Clerk Electronic Fund		State's Attorney Recorders 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	4,720	12,067	1,890	1,617
Investment income	-	19	3	4
Other	-	-	-	-
Total revenues	<u>4,720</u>	<u>12,086</u>	<u>1,893</u>	<u>1,621</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	750	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	750	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,720</u>	<u>12,086</u>	<u>393</u>	<u>1,621</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>12,086</u>	<u>\$ 393</u>	<u>1,621</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>125</u>		<u>8</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		12,211		1,629
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		49,609		12,520
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>49,609</u>		<u>12,520</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 61,820</u>		<u>\$ 14,149</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, 2021

	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	216,047	156,599	-	1,703
Investment income	-	74	-	4
Other	-	-	-	-
Total revenues	<u>216,047</u>	<u>156,673</u>	<u>-</u>	<u>1,707</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	216,047	137,025	31,000	46,475
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>216,047</u>	<u>137,025</u>	<u>31,000</u>	<u>46,475</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>19,648</u>	<u>(31,000)</u>	<u>(44,768)</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>19,648</u>	<u>\$ (31,000)</u>	<u>(44,768)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(26,123)</u>		<u>(1,703)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(6,475)		(46,471)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		229,686		46,471
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATED		<u>229,686</u>		<u>46,471</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 223,211</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, 2021

	Special Revenue			
	Transportation Sales Tax Fund		Public Safety Sales Tax	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	400,000	570,162	960,000	1,140,323
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	250	564	-	208
Other	-	-	19,437	19,732
Total revenues	<u>400,250</u>	<u>570,726</u>	<u>979,437</u>	<u>1,160,263</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	847,884	729,058
Corrections	-	-	248,678	224,246
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	660,000	658,148	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	80,200	80,195
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>660,000</u>	<u>658,148</u>	<u>1,176,762</u>	<u>1,033,499</u>
Excess (deficiency) of revenues over expenditures	<u>(259,750)</u>	<u>(87,422)</u>	<u>(197,325)</u>	<u>126,764</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(30,000)	(30,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (259,750)</u>	<u>(87,422)</u>	<u>\$ (227,325)</u>	<u>96,764</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>487,341</u>		<u>96,081</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		399,919		192,845
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		543,217		510,905
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE		<u>543,217</u>		<u>510,905</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 943,136</u>		<u>\$ 703,750</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, 2021

	Capital Projects Equipment Replacement Fund		Capital Projects Capital Improvement & Equipment 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	-	-	-	-
Investment income	1,500	1,036	-	3
Other	155,000	215,849	-	-
Total revenues	<u>156,500</u>	<u>216,885</u>	<u>-</u>	<u>3</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	120,000	362,457	2,500	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>120,000</u>	<u>362,457</u>	<u>2,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>36,500</u>	<u>(145,572)</u>	<u>(2,500)</u>	<u>3</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>\$ 36,500</u>	<u>(145,572)</u>	<u>\$ (2,500)</u>	<u>3</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(4,264)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(149,836)		3
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		583,502		10,571
Prior period adjustment		<u>-</u>		<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR RESTATE		<u>583,502</u>		<u>10,571</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 433,666</u>		<u>\$ 10,574</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

November 30, 2021

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,134,231	\$ 2,806,471	\$ 3,940,702
Receivables, net:			
Property taxes	725,000	-	725,000
Prepaid insurance	118,991	12,500	131,491
Due from other funds	42,982	13,778	56,760
TOTAL ASSETS	<u>2,021,204</u>	<u>2,832,749</u>	<u>4,853,953</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities:			
Accounts payable	6,571	-	6,571
Claims payable	-	140,934	140,934
Due to other funds	14,541	-	14,541
Total liabilities	<u>21,112</u>	<u>140,934</u>	<u>162,046</u>
Deferred inflows of resources:			
Deferred revenue - property taxes	725,000	-	725,000
Total deferred inflows of resources	<u>725,000</u>	<u>-</u>	<u>725,000</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>746,112</u>	<u>140,934</u>	<u>887,046</u>
NET POSITION			
Unrestricted	<u>1,275,092</u>	<u>2,691,815</u>	<u>3,966,907</u>
TOTAL NET POSITION	<u>\$ 1,275,092</u>	<u>\$ 2,691,815</u>	<u>\$ 3,966,907</u>

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, 2021

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for services	\$ 192,181	\$ 2,725,345	\$ 2,917,526
OPERATING EXPENSES			
Unemployment	41,332	-	41,332
Liability insurance	235,971	-	235,971
Workman's compensation	250,443	-	250,443
Medical claims and administration fees	245,811	2,858,170	3,103,981
Total operating expenses	773,557	2,858,170	3,631,727
Operating income (loss)	(581,376)	(132,825)	(714,201)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	667,367	-	667,367
Investment income	537	280	817
Grants	11,222	-	11,222
Total nonoperating revenue	679,126	280	679,406
Income (loss) before transfers	97,750	(132,545)	(34,795)
TRANSFERS			
Transfers out	(7,000)	(450)	(7,450)
Total other financing sources (uses)	(7,000)	(450)	(7,450)
CHANGE IN NET POSITION	90,750	(132,995)	(42,245)
TOTAL NET POSITION - BEGINNING	1,184,342	2,824,810	4,009,152
TOTAL NET POSITION - ENDING	\$ 1,275,092	\$ 2,691,815	\$ 3,966,907

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

For the year ended November 30, 2021

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers	\$ (788,663)	\$ (2,989,495)	\$ (3,778,158)
Receipts from employees and others	-	157,250	157,250
Internal activity-payments from other funds	192,181	2,568,095	2,760,276
Net cash from operating activities	<u>(596,482)</u>	<u>(264,150)</u>	<u>(860,632)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	667,367	-	667,367
Grants received	11,222	-	11,222
Interfund borrowing	(1,442)	(8,475)	(9,917)
Transfers out	(7,000)	(450)	(7,450)
Net cash from noncapital financing activities	<u>670,147</u>	<u>(8,925)</u>	<u>661,222</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	537	280	817
Net cash from investing activities	<u>537</u>	<u>280</u>	<u>817</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	74,202	(272,795)	(198,593)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,060,029</u>	<u>3,079,266</u>	<u>4,139,295</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,134,231</u></u>	<u><u>\$ 2,806,471</u></u>	<u><u>\$ 3,940,702</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES			
Operating loss	\$ (581,376)	\$ (132,825)	\$ (714,201)
Adjustments to reconcile operating loss to net cash from operating activities			
Change in assets and liabilities:			
Prepaid insurance	(21,496)	-	(21,496)
Accounts payable	6,390	(131,325)	(124,935)
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (596,482)</u></u>	<u><u>\$ (264,150)</u></u>	<u><u>\$ (860,632)</u></u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

November 30, 2021

	County Collector's Tax Fund				
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund	Condemnation Fund
ASSETS					
Cash and cash equivalents	\$ 1,336	\$ 7,232	\$ 2,045,940	\$ 133,220	\$ 22,799
Investments	-	-	-	-	20,000
Receivables:					
State of Illinois	-	-	291,213	-	-
TOTAL ASSETS	<u>1,336</u>	<u>7,232</u>	<u>2,337,153</u>	<u>133,220</u>	<u>42,799</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 1,622	\$ -	\$ -
Bail bond deposits	-	-	-	-	-
Due to County	-	-	-	-	-
Due to other taxing units	1,336	7,232	-	-	-
Due to others	-	-			37,922
Total liabilities	<u>1,336</u>	<u>7,232</u>	<u>1,622</u>	<u>-</u>	<u>37,922</u>
NET POSITION					
Restricted for:					
Individuals, Organizations, and other governments	-	-	2,335,531	133,220	4,877
Unrestricted	-	-	-	-	-
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,335,531</u>	<u>\$ 133,220</u>	<u>\$ 4,877</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

November 30, 2021

	Unclaimed Estates Fund	Advocacy Fund	Dive and Rescue Team Fund	Sheriff's Inmate Commissary Fund	State's Attorney Restitution Fund
ASSETS					
Cash and cash equivalents	\$ 1,257	\$ 159	\$ 392	\$ 10,704	\$ 4,232
Investments	-	-	-	-	-
Receivables:					
State of Illinois	-	-	-	-	-
TOTAL ASSETS	<u>1,257</u>	<u>159</u>	<u>392</u>	<u>10,704</u>	<u>4,232</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Bail bond deposits	-	-	-	-	-
Due to County	360	-	-	-	-
Due to other taxing units	-	-	-	-	-
Due to others	<u>4,140</u>	<u>159</u>	<u>392</u>	<u>9,614</u>	<u>4,207</u>
Total liabilities	<u>4,500</u>	<u>159</u>	<u>392</u>	<u>9,614</u>	<u>4,207</u>
NET POSITION					
Restricted for:					
Individuals, Organizations, and other governments	-	-	-	1,090	25
Unrestricted	<u>(3,243)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Position	<u>\$ (3,243)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,090</u>	<u>\$ 25</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

November 30, 2021

	Tax Sale Indemnity Fund	County Clerk	Circuit Clerk	Total
ASSETS				
Cash and cash equivalents	\$ 131,786	\$ 119,851	\$ 244,299	\$2,723,207
Investments	-	-	40,000	60,000
Receivables:				
State of Illinois	-	2,061	-	293,274
TOTAL ASSETS	<u>131,786</u>	<u>121,912</u>	<u>284,299</u>	<u>3,076,481</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,622
Bail bond deposits	-	-	283,885	283,885
Due to County	-	49,693	-	50,053
Due to other taxing units	-	70,318	-	78,886
Due to others	-	-	414	56,848
Total liabilities	<u>-</u>	<u>120,011</u>	<u>284,299</u>	<u>471,294</u>
NET POSITION				
Restricted for:				
Individuals, Organizations, and other governments	131,786	1,901	-	2,608,430
Unrestricted	-	-	-	(3,243)
Total Net Position	<u>\$ 131,786</u>	<u>\$ 1,901</u>	<u>\$ -</u>	<u>\$2,605,187</u> (Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

November 30, 2021

	County Collector's Tax Fund			
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund
ADDITIONS				
Property tax and related item collections for other governments	\$ 45,544,974	\$ 34,399	\$ -	\$ -
Previously sold property taxes redeemed				
Fines and fees collected for others	-	-	3,290,727	43,721
Bail bonds collected	-	-	-	-
Amounts collected pending court disposition				
Fund participant deposits				
Interest earned	-	-	3,040	65
	<u>-</u>	<u>-</u>	<u>3,040</u>	<u>65</u>
 Total Additions	 <u>\$ 45,544,974</u>	 <u>\$ 34,399</u>	 <u>\$ 3,293,767</u>	 <u>\$ 43,786</u>
DEDUCTIONS				
Payments of property tax and related items to other governments	\$ 45,544,974	\$ 34,399	\$ -	\$ -
Payments to tax buyers	-	-	-	-
Payments of fines and fees to others	-	-	3,476,457	23,856
Payment of bail bonds released	-	-	-	-
Payments of amounts released by the courts	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Deductions	 <u>45,544,974</u>	 <u>34,399</u>	 <u>3,476,457</u>	 <u>23,856</u>
 Net increase (decrease) in fiduciary net position	 -	 -	 (182,690)	 19,930
Net position, December 1	-	-	-	-
Change in accounting principle	-	-	2,518,221	113,290
Net position, December 1, RESTATED	<u>-</u>	<u>-</u>	<u>2,518,221</u>	<u>113,290</u>
 Net position - end of year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 2,335,531</u>	 <u>\$ 133,220</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

November 30, 2021

	Condemnation Fund	Unclaimed Estates Fund	Advocacy Fund	Dive and Rescue Team Fund
ADDITIONS				
Property tax and related item collections for other governments	\$ -	\$ -	\$ -	\$ -
Previously sold property taxes redeemed				
Fines and fees collected for others	-	-	-	-
Bail bonds collected				
Amounts collected pending court disposition				
Fund participant deposits				
Interest earned	117	-	-	-
	<u>117</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Additions	 <u>\$ 117</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
DEDUCTIONS				
Payments of property tax and related items to other governments	\$ -	\$ -	\$ -	\$ -
Payments to tax buyers	-	-	-	-
Payments of fines and fees to others	-	-	-	-
Payment of bail bonds released				
Payments of amounts released by the courts				
Reimbursement to or on behalf of fund participants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Deductions	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net increase (decrease) in fiduciary net position	 117	 -	 -	 -
Net position, December 1	-	-	-	-
Change in accounting principle	4,760	(3,243)	-	-
Net position, December 1, RESTATED	<u>4,760</u>	<u>(3,243)</u>	<u>-</u>	<u>-</u>
 Net position - end of year	 <u>\$ 4,877</u>	 <u>\$ (3,243)</u>	 <u>\$ -</u>	 <u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

November 30, 2021

	Sheriff's Inmate Commissary Fund	State's Attorney Restitution Fund	Tax Sale Indemnity Fund	County Clerk
ADDITIONS				
Property tax and related item collections for other governments	\$ -	\$ -	\$ -	\$ -
Previously sold property taxes redeemed				696,257
Fines and fees collected for others	-	-	6,620	602,603
Bail bonds collected				
Amounts collected pending court disposition				
Fund participant deposits	77,927	2,030		
Interest earned	-	-	62	81
	<u>-</u>	<u>-</u>	<u>62</u>	<u>81</u>
 Total Additions	 <u><u>\$ 77,927</u></u>	 <u><u>\$ 2,030</u></u>	 <u><u>\$ 6,682</u></u>	 <u><u>\$1,298,941</u></u>
DEDUCTIONS				
Payments of property tax and related items to other governments	\$ -	\$ -	\$ -	\$ -
Payments to tax buyers	-	-	-	696,257
Payments of fines and fees to others	-	-	-	600,783
Payment of bail bonds released				
Payments of amounts released by the courts				
Reimbursement to or on behalf of fund participants	76,837	2,005	-	-
	<u>76,837</u>	<u>2,005</u>	<u>-</u>	<u>-</u>
 Total Deductions	 <u><u>76,837</u></u>	 <u><u>2,005</u></u>	 <u><u>-</u></u>	 <u><u>1,297,040</u></u>
 Net increase (decrease) in fiduciary net position	 1,090	 25	 6,682	 1,901
Net position, December 1	-	-	-	-
Change in accounting principle	-	-	125,104	-
Net position, December 1, RESTATEI	<u>-</u>	<u>-</u>	<u>125,104</u>	<u>-</u>
 Net position - end of year	 <u><u>\$ 1,090</u></u>	 <u><u>\$ 25</u></u>	 <u><u>\$ 131,786</u></u>	 <u><u>\$ 1,901</u></u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

November 30, 2021

	Circuit Clerk	Total
ADDITIONS		
Property tax and related item collections for other governments	\$ -	\$ 45,579,373
Previously sold property taxes redeemed		696,257
Fines and fees collected for others	911,380	4,855,051
Bail bonds collected	38,441	38,441
Amounts collected pending court disposition		-
Fund participant deposits		79,957
Interest earned	1,137	4,502
Total Additions	<u>\$ 950,958</u>	<u>\$ 51,253,581</u>
DEDUCTIONS		
Payments of property tax and related items to other governments	\$ -	\$ 45,579,373
Payments to tax buyers	-	696,257
Payments of fines and fees to others	950,958	5,052,054
Payment of bail bonds released		-
Payments of amounts released by the courts		-
Reimbursement to or on behalf of fund participants	-	78,842
Total Deductions	<u>950,958</u>	<u>51,406,526</u>
Net increase (decrease) in fiduciary net position	-	(152,945)
Net position, December 1	-	-
Change in accounting principle	-	2,758,132
Net position, December 1, RESTATED	<u>-</u>	<u>2,758,132</u>
Net position - end of year	<u>\$ -</u>	<u>\$ 2,605,187</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, 2021		
	2020		
	Levy	Rate	Collection
General Corporate **	\$ 1,253,500	0.26528	\$ 1,219,745
County Highway	359,400	0.07728	358,780
County Aid to Bridges	161,600	0.03475	161,342
Federal Aid Matching	201,003	0.04322	200,668
Tuberculosis	5,040	0.00109	5,058
Veterans' Assistance	50,000	0.01076	49,960
Municipal Retirement	1,350,060	0.29028	1,347,739
Social Security	760,000	0.16341	758,697
Building Rental (Building Commission)	350,000	0.07526	349,425
Cooperative Extension	172,000	0.03699	171,742
Mental Health	401,500	0.08633	400,818
County Health	337,510	0.07257	336,932
Senior Citizens' Transportation	25,125	0.00541	25,116
Economic Development Revolving Loan	-	-	19,472
Insurance Reserve Bond	216,410	0.04654	216,082
Liability Insurance	668,500	0.14374	667,367
The Elms	401,500	0.08633	400,818
TOTALS	\$ 6,713,148	1.43924	\$ 6,689,761

ASSESSED VALUATION**\$ 465,089,978**

(Continued)

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

** For the year ended November 30, 2021, the assessed valuations used for General Corporate was \$472,523,707, which includes the assessed valuation of Enterprise Zone properties. Collections of \$19,472 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, 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
Bond & Interest	-	-	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)

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	(Concluded)