

MACON COUNTY, ILLINOIS

***ANNUAL COMPREHENSIVE
FINANCIAL REPORT***

***For the fiscal year ended
November 30, 2021***

***Report prepared and issued by
the Macon County Auditor's Office***

Carol Reed, County Auditor

MACON COUNTY, ILLINOIS

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INTRODUCTORY SECTION

CAROL A. REED



Macon County Auditor

May 31, 2022

To the Citizens of Macon County, Illinois and the Macon County Board

Ladies and Gentlemen:

We are pleased to present Macon County, Illinois' (the County) Annual Comprehensive Financial Report (ACFR) for the year ended November 30, 2021. It has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. The County is responsible for the accuracy and fairness of the presentation of the financial statements and other information as presented herein. The data presented in this report is believed to be accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the County's financial activities have been included.

This report is intended to provide informative and relevant financial information for the citizens of the County, board members, investors, creditors and other concerned readers. All are encouraged to contact me with any comments or questions concerning this report.

In accordance with requirements established by Illinois law, the County's financial statements have been audited by independent certified public accountants. The independent auditors' report is presented as the first component of the financial section of this report and includes an unmodified opinion.

An audit was also conducted to meet the requirements of the Federal Single Audit Act Amendment of 1996 and Title 2, *U.S. Code of Federal Regulations (CFR)*, Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on the administration of Federal and state awards. The results of the Federal Single Audit are presented as a separate report.

- i -

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The role of the auditors is to audit the basic financial statements to determine if they are free of material misstatements and to assess the accounting principles used. Based on their findings, they express an opinion on the fairness of the statements and disclose any material weaknesses. Responsibility for the accuracy of the data presented as well as the completeness and fairness of the presentation of this report rests with County management.

A system of internal control consists of all measures that the management of an organization implements in order to protect the organization's assets from theft, loss, or misuse (intentional and unintentional) and to ensure the accuracy of the County's financial statements. Internal control over financial reporting has inherent limitations because it involves human diligence and judgment that can be subject to lapses or breakdowns. Internal control over financial reporting also can be circumvented by collusion or improper override, and there is thus a risk that material misstatements will not be prevented or detected on a timely basis. However, these inherent limitations are known features of the financial reporting process and every effort has been made to design safeguards to reduce, though not eliminate, this risk.

The management of Macon County is responsible for developing, monitoring and maintaining a cost beneficial system of internal control over all financial related activities of the County. This responsibility is undertaken jointly by the Audit Sub Committee of the Macon County Board, the Finance Committee of the Macon County Board, the Macon County Auditor, and the elected and appointed officials of Macon County. There is an ongoing assessment of the effectiveness of existing internal controls, taking into consideration their costs and benefits. Recommendations for improvement also consider costs and benefits.

In accordance with GAAP, this ACFR includes a narrative introduction from management, which provides an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of Macon County Illinois

Established in 1829, Macon County is 581 square miles located centrally in the State of Illinois some 150 miles south of Chicago and west of Indianapolis, 109 miles northeast of St. Louis and within 40 miles of the communities of Champaign/Urbana, Bloomington/Normal, and

Springfield, Illinois. The county has a rich history of agricultural productivity, innovative manufacturing and world scale industrial agriculture. Immense acres of corn and soybean cropland cover 84% of the County's landmass.

Macon County is home to a diverse set of major industries with a mix of agriculture, manufacturing, and other commercial based businesses. Agricultural processors ADM and Primient (formerly Tate & Lyle) have North American headquarters here. Caterpillar, Inc., a world-leading manufacturer of construction and mining equipment, has a major plant here, as does Fuyao Glass America. Mueller Water Products, Inc., the largest supplier of potable water distribution products in North America, has a foundry and factory here, and Akorn, a leading specialty pharmaceutical company, has a presence here. These employers serve worldwide markets and have a large impact on the economic wellness of Macon County. Agriculture is of key importance to Macon County and is a major force in its fiscal wellness.

Macon County has an affordable cost of living and ranks approximately 25% below the national average. Housing is affordable and was recently deemed the 3rd most affordable housing market in the nation in a housing affordability survey. While success is being made in many areas, Macon County's population continues to decline and is an important factor in understanding Macon County's financial position.

Government Structure and Services

Macon County is a non-home rule county government governed by the Illinois County Code, 55 ILCS 5+ and related acts. It is composed of 24 departments, including eight independently elected officials, the judiciary, and a twenty-one-member County Board elected from seven three-member districts. The Board is both the legislative policy maker and the supervisor of administration for departments that report directly to the Board.

Elected officials, department heads and county board members work cooperatively together to insure the smooth functioning of county government. Macon County government also has cooperative arrangements with other governmental agencies, including the City of Decatur and various townships and villages throughout the County.

The largest portion of the County's governmental expenditures is for the administration of justice and public safety. This includes the State's Attorney, Public Defender, Circuit Clerk, Circuit Court (including Probation), and the Sheriff's functions which include Deputies, Corrections, Court Security, Emergency Management Services, and Animal Control. Other functions mandated by state statute include the construction and maintenance of county highways and bridges, voter registration and the election system, vital records such as birth, marriage, and death certificates, the maintenance of the property tax system, and the recording of deeds and other real estate records. Other major county responsibilities include provision of public health services, job training and workforce development, the veteran's commission, and environmental management.

Future Outlook

COVID19 disrupted the economy for everyone in 2020 and early 2021 and caused revenue fluctuations for several months throughout this period. Revenues have mostly rebounded, but now inflation is causing prices to rise and will be a present factor going forward.

The federal government passed the American Rescue Plan Recovery Act in 2021, which granted \$65.1 billion in direct federal aid to America's Counties. Macon County's share of this is \$20.2 million dollars with half (\$ 10.1 million) being received in 2021. This money may be used to address negative economic impacts from the COVID19 pandemic through December 31, 2024. Plans are in place to use some of this money for allowable revenue replacement, infrastructure improvements, premium pay for essential workers, election equipment upgrades, and expansion of broadband to underserved areas of Macon County.

Beyond the effects from COVID19, a declining population continues to be a challenge. Macon County has lost population in each of the years since the 2010 census and maintaining effective delivery of required services to the residents of Macon County is becoming a more difficult task. The state of Illinois as a whole has lost population and was one of only four states during the last decade to lose population. Budgets have been closely examined and expense reductions made where necessary. Our challenge is to continue to provide expanded and smarter services at reduced costs for all citizens of Macon County.

GFOA Certificate

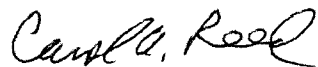
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Macon County for its annual comprehensive financial report for the fiscal years ended November 30, 2006 – 2020. In order to be awarded a Certificate of Achievement, a government must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

Preparation of the ACFR is a very significant undertaking, I wish to thank all of the staff of the Auditor's office, including but not limited to Chief Deputy Auditor, Lisa Wallace, and those in other offices who helped make this possible. I am also indebted to the professionalism and commitment of our independent auditors, MCK CPAs and Advisors. The cooperation of everyone is greatly appreciated, as is the commitment of the Macon County Board and the leadership of Chairman Kevin Greenfield to professional financial management of Macon County for the benefit of the citizens and taxpayers of this County.

Sincerely,



Carol A. Reed
Macon County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Macon County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morrill

Executive Director/CEO

MACON COUNTY, ILLINOIS

LIST OF PRINCIPAL OFFICERS

As of November 30, 2021

COUNTY BOARD MEMBERS:

| District | Representative | District | Representative |
|-----------------|-----------------------------|-----------------|-----------------------------|
| 7 | Kevin Greenfield (Chairman) | 2 | Verzell Taylor |
| 4 | Lloyd Holman | 6 | Kristen Larner |
| 5 | Jeff Entler | 7 | Jason Comer |
| 6 | Dave Drobisch | 6 | Jacob Horve |
| 3 | Marcy Rood | 4 | Patricia Dawson |
| 7 | Phillip Hogan | 3 | Jim Gresham |
| 5 | Grant Noland | 2 | Helena Buckner |
| 4 | Gregory Mattingley | 1 | Shad Edwards |
| 1 | Linda Little | 5 | Debra Kraft (Vice Chairman) |
| 2 | William Oliver | 1 | Karl Coleman |
| 3 | Ryan Kreke | | |

OTHER ELECTED OFFICIALS:

Auditor, Carol Reed

County Clerk, Josh Tanner

Treasurer, John Jackson

Recorder, Mary Eaton

Circuit Clerk, Sherry Doty

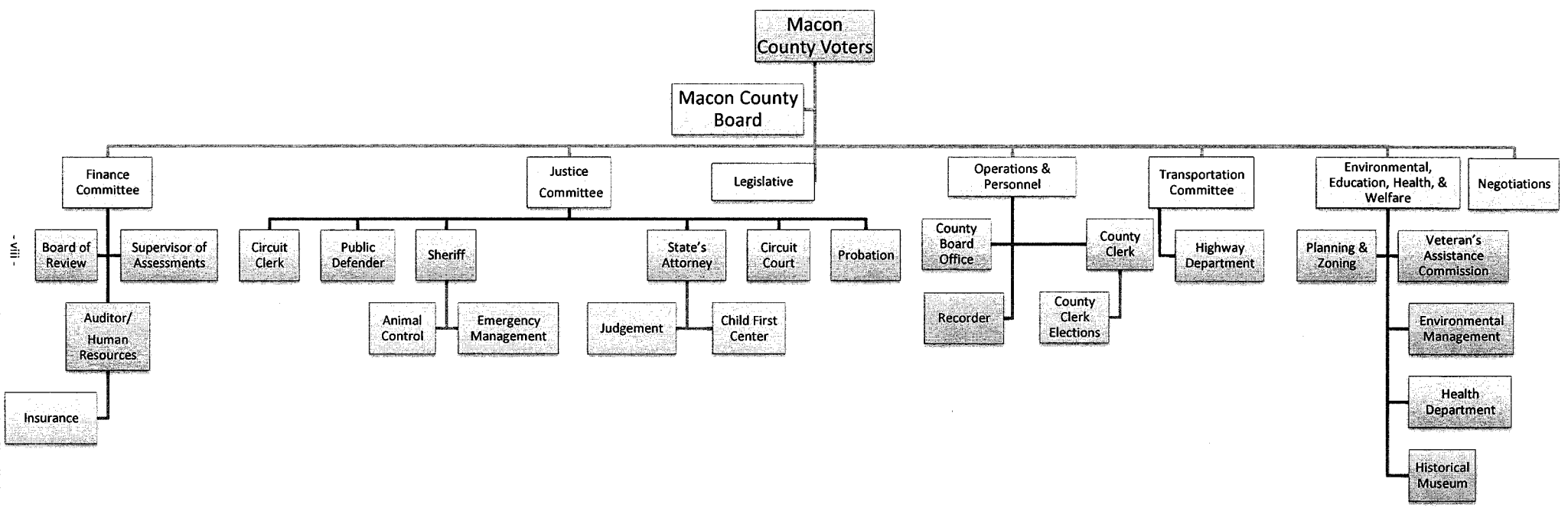
State's Attorney, Scott Rueter

Coroner, Michael Day

Regional Superintendent of Education, Matthew Snyder

Sheriff, James Root

Macon County Organizational Chart



FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

To the Macon County Board
Macon County, Illinois
Decatur, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois (County) as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the County's nonmajor governmental, internal service, and fiduciary funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended November 30, 2021, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Macon County Emergency Telephone System Board which represents 45.68% of the assets, 63.74% of the net position and 27.59% of the revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Macon County Emergency Telephone System Board, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Decatur Public Building Commission and the Macon County Emergency Telephone System Board were not audited in accordance with *Government Auditing Standards*.

Auditors' Responsibility, continued

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of November 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, internal service, and fiduciary fund of Macon County, Illinois, as of November 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in net pension liability, schedule of changes in total OPEB liability, and schedule of pension employer contributions as 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 and the other auditors 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.

Other Matters, continued

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macon County, Illinois' basic financial statements. The introductory section, statistical section, and budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Workforce Investment Solutions grant financial information and the Illinois Grant Accountability and Transparency Consolidated Year End Financial Report (CYEFR) are presented to comply with the requirements of the Illinois Department of Commerce and Economic Opportunity and the Illinois Department of Human Services, respectively, and are also not a required part of the financial statements.

The budgetary schedules, grant financial information and CYEFR are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the budgetary schedules, grant financial information and CYEFR are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2022, on our consideration of Macon 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 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 Macon County, Illinois' internal control over financial reporting and compliance.

MCK CPAs & Advisors

Decatur, Illinois
May 31, 2022

**MACON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS**

November 30, 2021

The Macon County, Illinois' (the "County") management discussion and analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns. Comparisons between current year and prior year are provided. We encourage readers to consider the information presented here in conjunction with the basic financial statements and accompanying notes to those financial statements.

Macon County's governmental structure contains all three branches of government, with appropriate checks and balances between them, as specified by State of Illinois Statutes. The Macon County Board serves as the legislative branch, with various responsibilities including, most importantly, responsibility for appropriating all public funds through the annual budget process. The executive branch includes eight officials responsible directly to the voters of Macon County (Sheriff, State's Attorney, Coroner, Circuit Clerk, County Clerk, Recorder, Treasurer and Auditor) as well as a number of appointed officials with duties specified by statute (County Engineer, Supervisor of Assessment and others). The judicial branch includes directly elected Circuit Judges, Associate Judges appointed by other parts of the judiciary, and officials appointed by and reporting through the Courts (Public Defender and Probation & Court Services). The County Board Chairman's position is considered part time; the County Board office consists of a single additional person. Without central administration, many of the Elected Officials have accepted significant responsibilities in addition to their statutory duties to insure the smooth operation of County Government. The County Board has determined that there is a need for professional administration and plans are in place to add the position of County Administrator in FY22 to more ably accomplish the objectives of the board.

Financial Highlights

- The County's net position totaled approximately \$ 95 million, an increase of \$ 12 million over the prior year. Most of this amount represents the County's investment in capital assets (land, infrastructure, buildings, furniture, fixtures and equipment), net of depreciation. Restricted net position totaling \$ 38 million is reported separately and is available for specific purposes. The \$ 5,021,600 unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- The two discretely presented component units of Macon County have a total of \$ 7,596,254 in additional net position, of which \$ 6,399,852 is unrestricted.
- Government-wide, Macon County had \$ 53,655,677 in expenses for the primary government, a decrease of \$ 3,523,543 from the prior year. The largest decrease was in business-type activities expenses, which went down \$ 2,564,516; and General Control and Administration which decreased by \$ 1,652,530. This was partially offset by an increase in Public Health and Welfare of \$ 543,840.

Financial Highlights, continued

- The primary government offset expenses with \$ 8,032,723 of charges for services, \$ 17,720,152 of operating grants and contributions, and \$ 3,450,640 of capital grants and contributions. This left a balance of \$ 24,452,162 in expenses to be covered by general revenue sources for the primary government. General revenues, including property taxes, sales taxes, income taxes and other income sources, were \$ 36,577,331 government-wide, thus creating a change in net position for the year of \$ 12,125,169.
- Macon County component units had \$ 4,569,714 in expenses, offset by \$ 251,979 of charges for services and \$ 1,737,543 of operating grants and contributions. Revenues were higher than expenses in both of the component units.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$ 8,424,440 or 39.86% of total General Fund expenditures. Ending fund balance is the sum of revenue minus expenditures in all prior years. Unassigned fund balance has increased by \$ 2,204,389 from FY 2020 to FY 2021.
- Macon County's total long-term liabilities (due in more than one year) decreased \$ 6,989,499 due primarily to decreases in the net pension liabilities of \$ 6,235,966.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Macon County's basic financial statements. The financial statement's focus is on both the County as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the government's accountability. The County's basic financial statements are comprised of three parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Macon County's finances, in a manner similar to a private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net position* presents information on all of Macon County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County in total is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Overview of the Financial Statements, continued

Government-wide Financial Statements, continued

In the Statement of Net Position and the Statement of Activities, the County operations are separated as follows:

Governmental activities: Most of the County's basic services are reported in this category, including general government, public safety, transportation, public health and welfare, and judiciary and court-related. Property and sales taxes, user fees, interest income and state and federal grants finance most of these activities.

Business-type activities: The County charges a fee to customers to cover all or most of the cost of certain services it provides. The Decatur Public Building Commission (DPBC) is reported in this category.

The government-wide financial statements include Macon County government and two component units: the Macon County Mental Health Board (708 Board) and the Emergency Telephone System Board (ETSB Board), which are reported separately from the financial information for the primary government itself. The government-wide financial statements can be found on pages 20 through 23 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Macon County, like other units of state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds, including the General Fund, are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Macon County maintains 37 governmental funds, including the General Fund and 36 special revenue funds. (There are a number of additional funds for management reporting and control purposes.) Of these 37 governmental funds, 4 (including the General Fund) are major funds as defined by GASB Statement No. 34, for each of which are presented statements of revenues, expenditures, and changes in fund balances, as well as fund balance sheets. Non-major governmental funds are also presented in the form of combining statements and individually in the supplemental information to this report.

Macon County government adopts annual appropriated budgets for the General Fund and most special revenue funds. Budgetary comparison schedules (original versus final) have been provided as Required Supplementary Information for the General Fund, the ARPA Grant Fund, the County Health Fund, and the Multi-Facility Lease Fund to demonstrate compliance with the adopted budget. Non-major budgeted funds are also presented individually in the supplemental information to this report.

Overview of the Financial Statements, continued

Fund Financial Statements, continued

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*. The basic governmental fund financial statements can be found on pages 24 through 29 of this report.

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds, an internal service fund and an enterprise fund. The Internal Service Fund is used to report activities that provide supplies and services for other programs and activities, such as the County's self-insurance program. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with governmental activities in the government-wide financial statements.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Decatur Public Building Commission, for which activities are financed in whole or in part by fees charged to external parties for goods or services they provide. The basic proprietary fund financial statements can be found on pages 30 through 33 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position, and Statement of Changes in Fiduciary Net Position found on pages 34 and 35 of this report. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the County's financial statements. The notes to the financial statements can be found on pages 36 through 85 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning budgetary comparison information for the general and major special revenue funds, and the County's progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplemental information can be found on pages 86 through 104 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplemental information on pensions. Combining and individual statements and schedules can be found on pages 105 through 168 of this report.

The County's Government-wide Financial Analysis

Of the County's primary government total assets of \$ 144,629,100, a substantial portion (39.7%) is held in cash (\$ 57,455,871). Cash and investments increased by \$ 15,524,952 or 37.03%. Another substantial portion of assets is capital assets, including the County's transportation infrastructure and all County buildings (\$ 52,005,516).

The government-wide balance sheet includes two component units, each of which has significant operational and/or financial relationships with the County.

Liabilities total \$ 18,520,919 for the primary government and include accounts payable, accrued salaries, liability for future compensated employee absences, unearned revenue, and net pension and OPEB liabilities. Net pension liability decreased by \$ 6,235,966 due to an improvement in estimated earnings rates, while other postemployment benefit liabilities also decreased by \$ 604,650.

Assets minus liabilities equal net position or assets available after satisfaction of obligations. Net position for Macon County currently stands at \$ 95,007,987 for the primary government, up 14.63% from the prior year. The unrestricted net position increased to \$ 5,021,600 from last year's (\$ 2,763,242) and is now in a positive position.

The County's net position for the primary government for fiscal year ended November 30 is summarized as follows (dollars in millions):

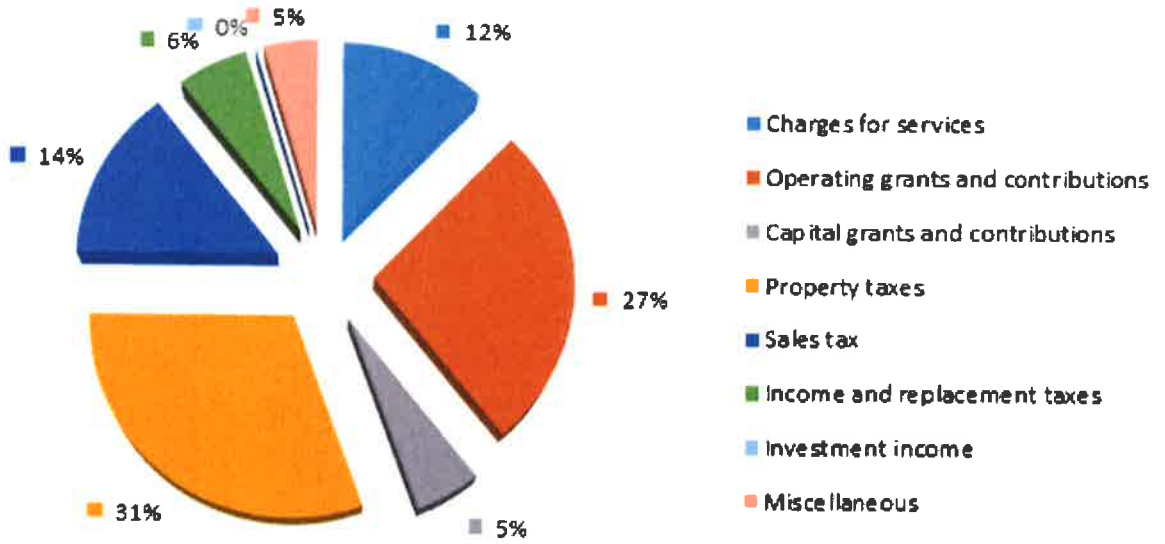
| | Governmental Activities | | | Business-type Activities | | | Total Primary Government | | |
|--------------------------------|-------------------------|--------|--------------|--------------------------|------|--------------|--------------------------|--------|--------------|
| | 2021 | 2020 | \$ Change | 2021 | 2020 | \$ Change | 2021 | 2020 | \$ Change |
| Assets: | | | | | | | | | |
| Current and other assets | \$ 89.15 | 66.75 | 22.40 | 3.47 | 2.84 | .63 | 92.62 | 69.59 | 23.03 |
| Capital assets | 51.08 | 51.25 | (0.17) | 0.93 | .93 | | 52.01 | 52.18 | (.17) |
| Total Assets | 140.23 | 118.00 | 22.23 | 4.40 | 3.77 | .63 | 144.63 | 121.77 | 22.86 |
| Deferred Outflows of Resources | 6.00 | 5.73 | .27 | | | - | 6.00 | 5.73 | .27 |
| Liabilities: | | | | | | | | | |
| Long-term liabilities | 4.18 | 11.17 | (6.99) | | | | 4.18 | 11.17 | (6.99) |
| Other liabilities | 14.09 | 4.68 | 9.41 | 0.25 | 0.19 | .06 | 14.34 | 4.87 | 9.47 |
| Total Liabilities | 18.27 | 15.85 | 2.42 | 0.25 | 0.19 | .06 | 18.52 | 16.04 | 2.48 |
| Deferred Inflows of Resources | 37.10 | 28.58 | 8.52 | | | - | 37.10 | 28.58 | 8.52 |
| Net Position: | | | | | | | | | |
| Invested in capital assets | 51.08 | 51.25 | (0.17) | 0.93 | 0.93 | | 52.01 | 52.18 | (.17) |
| Restricted | 37.98 | 33.46 | 4.52 | 0.00 | 0.00 | | 37.98 | 33.46 | 4.52 |
| Unrestricted | 1.80 | (5.41) | 7.21 | 3.22 | 2.65 | 0.57 | 5.02 | (2.76) | 7.78 |
| Total Net Position | 90.86 | 79.30 | 11.56 | 4.15 | 3.58 | 0.57 | 95.01 | 82.88 | 12.13 |

The County's Government-wide Financial Analysis, continued

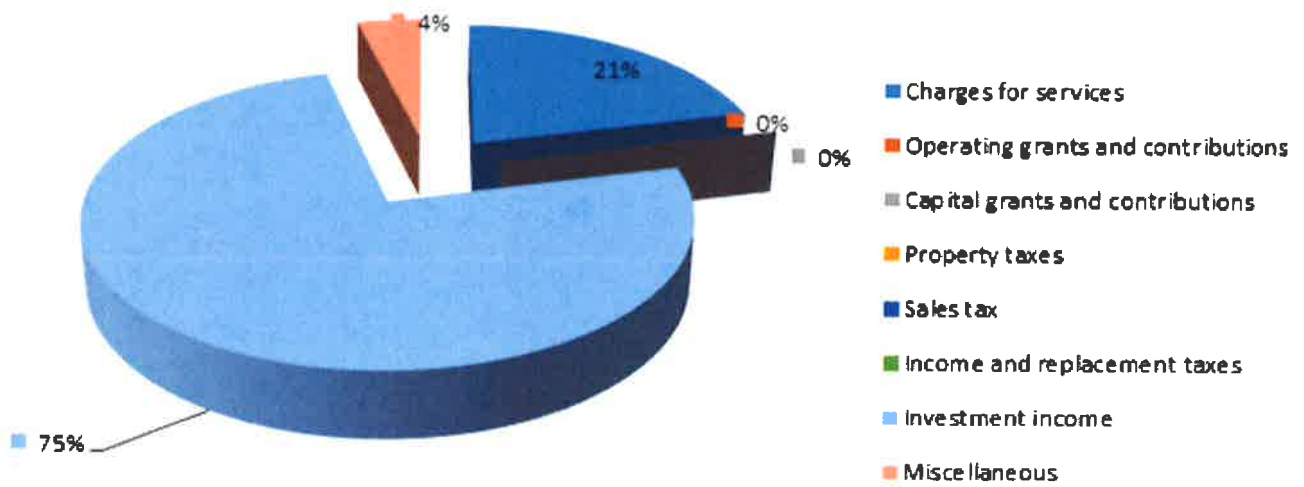
Governmental activities showed an increase in the County's net position of \$ 11,563,300 due to the change in net position (revenue over expenses) during the fiscal year. The business-type activities include the blended component unit, the Decatur Public Building Commission, as its only major enterprise fund. This fund showed an increase in net position of \$ 561,869. The key components of these changes for the primary government are the following (dollars in millions):

| | Governmental Activities | | | Business-type Activities | | | Total Primary Government | | |
|---|-------------------------|--------------|--------------|--------------------------|---------------|--------------|--------------------------|--------------|--------------|
| | 2021 | 2020 | \$ Change | 2021 | 2020 | \$ Change | 2021 | 2020 | \$ Change |
| Revenues: | | | | | | | | | |
| Program revenues: | | | | | | | | | |
| Charges for services | 8.03 | 7.05 | 0.98 | | 0.27 | (0.27) | 8.03 | 7.32 | 0.71 |
| Operating grants and contributions | 17.72 | 16.24 | 1.48 | | | - | 17.72 | 16.24 | 1.48 |
| Capital grants and contributions | 3.45 | 3.56 | (0.11) | | | - | 3.45 | 3.56 | (0.11) |
| General revenues: | | | | | | | | | |
| Property taxes | 20.10 | 20.20 | (0.10) | | | - | 20.10 | 20.20 | (0.10) |
| Sales tax | 9.47 | 7.75 | 1.72 | | | - | 9.47 | 7.75 | 1.72 |
| Income and replacement taxes | 3.86 | 2.98 | 0.88 | | | - | 3.86 | 2.98 | 0.88 |
| Investment income | 0.09 | 0.09 | 0.00 | 0.02 | 0.04 | (0.02) | 0.11 | 0.13 | (0.02) |
| Miscellaneous | 2.95 | 2.84 | 0.11 | | | - | 2.95 | 2.84 | 0.11 |
| Gain (loss) on asset sales | 0.09 | 0.00 | 0.09 | | | - | .09 | .00 | 0.09 |
| Total revenues | <u>65.76</u> | <u>60.71</u> | 5.05 | <u>0.02</u> | <u>0.31</u> | (0.02) | <u>65.78</u> | <u>61.02</u> | 4.76 |
| Expenses: | | | | | | | | | |
| Current: | | | | | | | | | |
| General control and administration | 7.40 | 9.06 | (1.66) | 4.28 | 6.85 | (2.57) | 11.68 | 15.91 | (4.23) |
| Public safety | 16.53 | 16.12 | (0.41) | | | - | 16.53 | 16.12 | 0.41 |
| Judiciary and court-related | 7.48 | 8.35 | (0.87) | | | - | 7.48 | 8.35 | (0.87) |
| Public health and welfare | 10.63 | 10.08 | 0.55 | | | - | 10.63 | 10.08 | 0.55 |
| Transportation | 7.33 | 6.72 | 0.61 | | | - | 7.33 | 6.72 | 0.61 |
| Total expenses | <u>49.37</u> | <u>50.33</u> | (0.96) | <u>4.28</u> | <u>6.85</u> | (2.57) | <u>53.65</u> | <u>57.18</u> | (3.53) |
| Excess (deficiency) of revenues over (under) expenses | 16.39 | 10.38 | 6.01 | (4.26) | (6.54) | 2.28 | 12.13 | 3.84 | 8.29 |
| Internal transfers - rent | (4.83) | (4.40) | 0.43 | 4.83 | 4.40 | 0.43 | | | - |
| Change in net position | <u>11.56</u> | <u>5.98</u> | 5.58 | <u>0.57</u> | <u>(2.14)</u> | 2.71 | <u>12.13</u> | <u>3.84</u> | 8.29 |
| Net position beginning | <u>79.30</u> | <u>73.32</u> | 5.98 | <u>3.58</u> | <u>5.72</u> | (2.14) | <u>82.88</u> | <u>79.04</u> | 3.84 |
| Net position, ending | <u>90.86</u> | <u>79.30</u> | 11.56 | <u>4.15</u> | <u>3.58</u> | 0.57 | <u>95.01</u> | <u>82.88</u> | 12.13 |

Revenues by Source - Governmental Activities



Revenues by Source - Business-Type Activities



The County's Government-wide Financial Analysis, continued

Key elements of the analysis of the government-wide revenues and expenses reflect the following:

- The overall financial position of the County again improved for fiscal year 2021. The County continues to be cautious in financial management as expenses continue to rise faster than revenues. Salaries and fringes are a large part of expenses and as health insurance costs continue to rise, the County has been cautious to keep staffing at an acceptable level while also trying to maintain competitive salaries and benefits.
- Government-wide, Macon County had \$ 53.65 million in expenses in its primary government functions and \$ 65.78 million in revenues. Wherever possible, reserves are accumulated for future needs and/or expected revenue shortfalls, as well as managing expenditures for major capital projects (primarily transportation).
- Changes in the net pension liability (asset) and the related deferred inflows and outflows added a total of \$ 5,117,022 to total expense government-wide. This expense is allocated among all governmental functions.

The following summarizes changes in the major expense categories excluding the depreciation expense of \$ 4,064,272 (2020 - \$ 4,052,226):

| | <u>2021</u> | 2020 | <u>\$ Change</u> |
|--|----------------------|------------|------------------|
| Operating Expenses without Depreciation: | | | |
| General Control and Administration | \$ 7,071,507 | 8,718,635 | (1,647,128) |
| Public Safety | 15,163,030 | 14,735,921 | 427,109 |
| Judiciary and Court | 7,241,861 | 8,122,882 | (881,021) |
| Public Health and Welfare | 10,449,243 | 9,897,764 | 551,479 |
| Transportation | 5,378,256 | 4,799,768 | 578,488 |
| | <u>\$ 45,303,897</u> | 46,274,970 | <u>(971,073)</u> |
| Total | | | |

Overall, expenses declined by \$ 971,073 or 2.10%.

- General Control and Administration showed a decrease of \$ 1,647,128 or 18.89% (excluding depreciation) in operating expenses government-wide. Decreases are due to reductions in the purchase of equipment and reductions in payroll costs as several retiring or vacated positions were either not replaced or were replaced with entry-level positions.
- The Judiciary and Courts expenditures (excluding depreciation) decreased by \$ 881,021 or 10.85%. Expense decreases are due to the closure of the Courts for a short period of time due to COVID-19 and the limited availability of services for several months. Also, several positions remained vacant for a while due to staffing shortages.

The County's Government-wide Financial Analysis, continued

- Public Health and Welfare operating expenses increased \$ 551,479 (excluding depreciation) or 5.57%. This includes an increase in personnel costs as The Macon County Health Department (MCHD) added many new employees to deal with the COVID-19 crisis. Several new programs and grants were added which required additional staff and expense. MCHD funding comes from tax dollars, fees for service, state grants, federal grants and Medicaid. The MCHD also offers a broad range of preventative services that are primarily grant funded.
- Transportation operating expenses (excluding depreciation) increased \$ 578,488 or 12.05% due to the variability and timing of construction projects. Several large projects started up while others were completed in 2021.
- For governmental activities, revenues increased in total by 8.32%. Revenues from grants and contributions had a 9.12% increase from more grants in the Public Health and Welfare sector due to COVID. Sales tax and income tax revenues continued their upward trend with an increase of 24.31%. Property taxes showed a small decrease due to slight decreases in a few of the tax levies.

The government-wide balance sheet includes two discretely presented component units, each of which has significant operational and/or financial relationships with the County. In addition, activities of the DPBC are shown in the business-type activities of the primary government. Business-type activities accounted for \$ 4,145,044 of net position including \$ 2,948,829 in cash and cash equivalents, constituting 67.10% of its total assets.

Financial Analysis of Macon County's Major Funds

As noted earlier, Macon County's government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Expenditures and Program Revenues - Government Activities. Macon County's government provides a number of services to the citizens of Macon County. These include law enforcement and administration of the criminal justice system, administration of consolidated elections, property tax records and tax collection for all taxing bodies, maintenance of county roads, bridges and highways and the provision of health services.

Financial Analysis of Macon County's Major Funds, continued

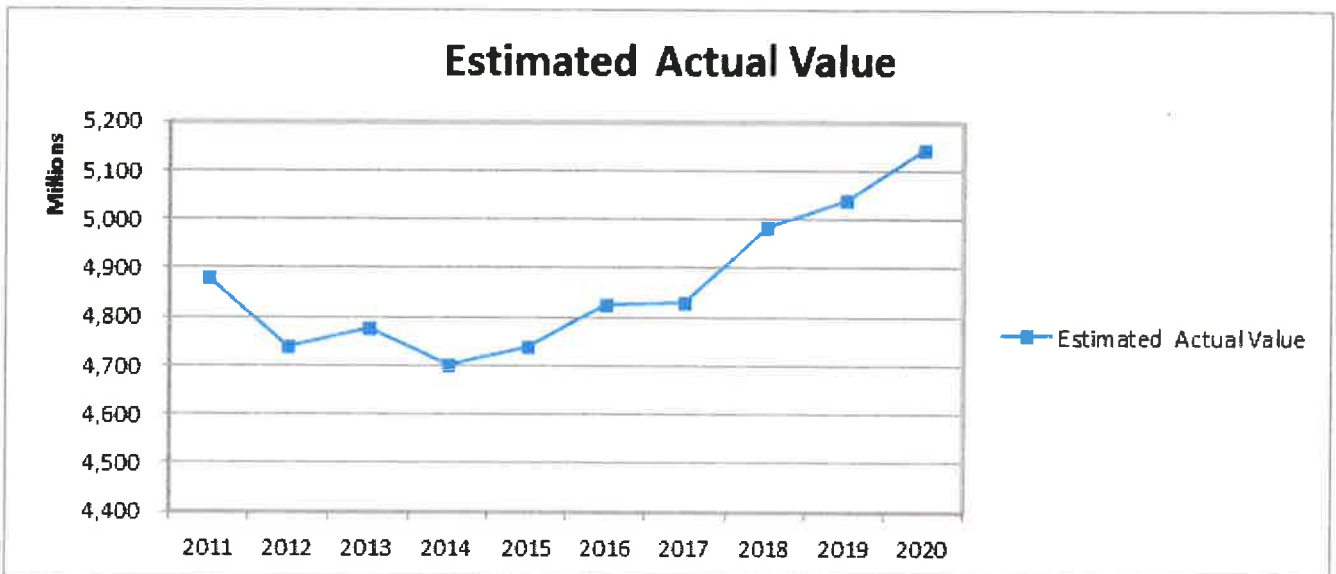
Revenues by Source - Government Activities. Revenues to support these programs are provided by fees for services, by operating grants and other intergovernmental transfers and from general revenue.

Charges for services include a wide variety of fees for court costs, fees collected when deeds are recorded, and fees collected when vital records are recorded. Fees are also collected for County building permits and for the provision of health services among other reasons.

Operating grants include both State and Federal grants; federal grants are primarily passed through state agencies; however, some are received directly from the federal government. These revenues may be in the form of subsidies for County personnel (such as Probation, Supervisor of Assessments or State's Attorney) or in the form of grants which require certain services be provided within the term of the grant. These revenue sources are earmarked for provision of specific services and may not be used for other purposes.

Receivables from all sources (including other governments) totaled \$ 27,746,414 or 32.5% of total assets, a decrease of 5.25% from the prior year. For financial reporting purposes, we have applied generally accepted accounting principles provisions regarding modified accrual accounting for governmental funds. However, given the current circumstances, this is no longer helpful, and we use full accrual for management accounting. Cash flow difficulties with the State of Illinois have substantially lengthened payment time even though all payments are eventually made. While this situation has improved somewhat, to apply the current rules for modified accrual essentially throws us back to cash basis accounting, which is not helpful for sound financial management. Given the current facts, we are choosing to retain full accrual for management accounting purposes but will respond to additional facts if they become available. Management throughout the County monitors the State cash flow situation constantly, and using full accrual for management accounting purposes retains decentralized accountability for insuring that we collect all owed sums.

The primary source of general revenue government-wide is property taxes. Property taxes are collected for and recorded in separate funds, such as the General Fund, the Health Fund, the Highway Fund, and so forth. The Equalized Assessed Valuation, on which all property taxes are raised, has increased slightly for the fifth year in a row.



Financial Analysis of Macon County's Major Funds, continued

General Fund

The General Fund is the main operating fund of the County and the largest source of day-to-day services. The total general fund balance increased by \$ 2,321,654 from \$ 6,793,858 at the end of FY 2020 to \$ 9,115,512 at the end of FY 2021 (increase of 34.17%). Reasons for the increase include receipts higher than expected for sales tax, state income tax, and personal property replacement tax. The rolling 12-month average for sales tax increased \$ 758,210, or 24.6% from November 2020 to November 2021. Income tax receipts increased \$ 313,146, or 14.1 % on a rolling 12-month average from November 2020 to November 2021. Personal Property Replacement tax receipts increased by \$ 568,669 from FY 2020 to FY 2021.

When the budget was developed for 2021, it was unknown how COVID-19 would affect our projections of revenue. All revenue categories exceeded budgeted amounts with the exception of miscellaneous revenue and Licenses and Permits which were slightly less.

Overall spending saw a slight decrease from the prior year, and was less than budget. This was enough to give the General Fund an operating surplus for the year with an ending fund balance of \$ 9,115,512, including \$ 200,000, which has been committed or assigned for future needs by the County Board, and \$ 8,424,440 which is unassigned. The fund balance classifications are detailed in Note 12.

On the revenue side, total revenue was \$ 2,765,106 more than the budgeted amount, or 13.51%. Tax receipts were higher than expected and were \$ 1,947,186 or 19.54% more than budget. Fines and fees also came in higher than expected by \$ 754,872 or 22.06%.

On the expenditure side, General Fund department spending was once again at or below budgeted appropriations. If budget was exceeded in one expenditure classification or "bucket" within a department, it was offset by spending below budget in another "bucket" for that department. Budgets were revised during the year to recognize funding for additional grant awards.

There was a total favorable variance of \$ 838,434 on the spending side in the General Fund because of office holder spending restraint due to COVID-19 and its continuing unknown economic impact. Combined with the favorable revenue variance of \$ 2,765,106 there was a net favorable variance of \$ 3,603,540 between budget and actual.

The budget for FY 2021 was set to allow for spending to exceed revenue, hoping that revenue sources would bring in more than budgeted, and the expenses would be less than budgeted. That did occur, increasing the available unrestricted and unassigned reserves in the General Fund. Total unrestricted reserves increased to \$ 8,424,440.

Financial Analysis of Macon County's Major Funds, continued

General Fund, continued

Following is the budgetary summary of the General Fund; the detailed statement of this fund is found on pages 86 through 88 of the financial report.

| Budgetary Basis | <u>2021</u> | 2020 | % Change |
|--|---------------------|-------------------|----------|
| Revenues: | | | |
| Taxes | \$ 11,911,027 | 10,627,031 | 12.08 |
| Intergovernmental | 4,528,535 | 5,281,414 | (14.26) |
| Fines, fees and forfeitures | 4,176,929 | 3,843,601 | 8.67 |
| Licenses and permits | 51,640 | 120,787 | (57.25) |
| Interest on investments | 22,867 | 26,154 | (12.57) |
| Contributions | 117,306 | 195,865 | (40.11) |
| Miscellaneous revenue | 2,425,052 | 2,587,257 | (6.27) |
| Total revenues | <u>23,233,356</u> | <u>22,682,109</u> | 2.43 |
| Expenditures: | | | |
| General control and administration | 4,070,294 | 4,526,169 | (10.07) |
| Public safety | 9,649,327 | 9,306,444 | 3.68 |
| Judiciary and court related | 7,187,982 | 7,318,818 | (1.79) |
| Public health and welfare | 225,452 | 255,399 | (11.73) |
| Total expenditures | <u>21,133,055</u> | <u>21,406,830</u> | (1.28) |
| Excess (deficiency) of revenues over (under) expenditures | 2,100,301 | 1,275,279 | 64.69 |
| Transfers in | 250,083 | 953,507 | (73.77) |
| Transfers out | - | - | - |
| Net changes in fund balance | <u>\$ 2,350,384</u> | <u>2,228,786</u> | 5.46 |

ARPA Grant Fund

The American Rescue Plan Act (ARPA) Grant Fund was established upon receipt of Macon County's share of direct federal aid to all counties based on the county share of the US population. Macon County is to receive \$ 20,171,905 of the \$ 65.1 billion federal grant. One-half of this allocation (\$ 10,101,264) was received in May 2021 and was set aside in a separate fund pending decisions on the proper expenditures of the funds. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.

In FY 2021, \$ 712,256 was included as revenue and \$ 702,875 expensed for premium pay for essential workers. The budgetary basis Fund Balance stands at (\$ 45,619) and represents interest earned on the deposited funds for the year and funds obligated for disbursement. Future uses of the fund will include broadband expansion, infrastructure projects, and election equipment purchases as well as supporting the public health response, addressing negative economic impacts, and replacing revenue loss due to the effects of COVID-19.

County Health Fund

Macon County's Health Fund collects and administers revenue from a variety of sources. These include local property taxes (the Health levy), and a large number of specialized grants for a broad range of services, some of which are essential services of public health that a local health department must carry out including, but not limited to: environmental health, immunizations, communicable diseases, TB testing and surveillance, dental clinic services for adults and children, Women, Infants, and Children, Family Case Management, and Emergency Preparedness; services for seniors and people with disabilities; health equity, diversity, and inclusion initiatives, teen pregnancy and STI prevention, health education, and communications. This fund also receives and administers Medicaid funding and provides medical and dental services to underserved populations. Expenditures include salaries and benefits for approximately twenty three percent of the County's total employees.

The fund balance of the County Health Fund increased by \$ 759,093 and has a healthy balance of \$ 5,637,676 (budgetary basis and modified accrual adjustment). This is the sixth straight year of increases due to good management and cautious spending, in addition to a large influx of grant funding related to the COVID-19 pandemic for contact tracing and mass vaccinations.

Revenues in the County Health Fund of \$ 8,643,911 show a 26.56% increase over the prior year, while expenditures of \$ 7,795,969 increased over the prior year by 23.24%. These increases include some new programs due to COVID-19 and other new health initiatives.

During FY 2021, the Health Department continued to provide all essential services and serve as the lead responding agency in Macon County in the global COVID-19 pandemic. Staff worked extra hours to cover all needs and duties. Additional Health Department employees were hired during the COVID response and those staffing levels fluctuated throughout the demands of the pandemic, as well as some staff (including leadership positions) left for a variety of reasons. New grants were awarded, shifted, and/or increased for use in responding to this health crisis and implementation of all public health services. Part of this grant money was used for salary and fringes for responding employees along with additional expenses incurred. Some expenses that were covered by grant funding included a new phone system, updated technology for ongoing needs in the Department, a salary assessment, and more. This pandemic and lack of immediate grant funding for response proved the importance of the Health Department maintaining a significant reserve for the future. This pandemic also exacerbated previous staffing issues experienced by the Health Department, specifically for nurses and other specialty professional positions. Other organizations pay higher salaries and sometimes significant bonuses for comparable positions.

Multi-Facility Lease Fund

Macon County's Multi-Facility Lease Fund collects property taxes, which are used to make lease payments to the Decatur Public Building Commission (DPBC) for rental of the Courthouse, Law Enforcement Center, Macon County Office Building, Macon County Animal Control facility, Macon County Health Department Building, and the Macon County Highway Department Buildings. The County has no levy limit on this fund as long as there is a valid lease in place with the DPBC, which can be of any mutually agreeable term.

Effective December 1, 2017, the Macon County Board approved Resolution No. G-4706-10-17, Renewal Amendment and Restatement of the 2005 Multiple Facilities Lease Between Decatur Public Building Commission and County of Macon, Illinois. This extends the lease term for an additional 20 years.

The lease provides for the annual payment of rent in advance; should funds not be spent, they are returned to the County in the following year or applied to future rents at the direction of the County.

Multi-Facility Lease Fund, continued

The fund balance of the Multi-Facility Lease Fund increased by \$ 812,029, or 7.09%, (budgetary basis and modified accrual adjustment) due primarily to the current year surplus of \$ 1,261,989 to be applied against rent or refunded in the following year. The fund balance now stands at \$ 12,269,862.

Details of this fund are shown on page 91 of the financial report. Details of the lease and its components are given in Notes 8 (Capital Assets) and 10 (Facilities Lease Agreements) to the financial statements.

The lease payment is made to the Decatur Public Building Commission, shown as a blended component unit under Business-type Activities, and is discussed elsewhere. The revenue and expenditure related to this lease are eliminated in the Government-Wide reports.

Capital Asset and Debt Administration

Capital Assets. Macon County's investment in capital assets for its governmental activities as of November 30, 2021 amounted to \$ 51,078,131 net of accumulated depreciation. This investment in capital assets includes land, buildings and related improvements, vehicles, furniture and fixtures, technology and equipment, and infrastructure. Most capital assets actually purchased during 2021 were replacements of assets removed from service. In addition to general capital assets, business-type activities include net capital assets of \$ 927,385, and component unit capital assets include \$ 1,140,703 for the ETSB for capital equipment.

Major capital asset additions included infrastructure work on County roads and bridges, which were largely supported by State of Illinois participation. Revenue of \$ 1,432,054 was recognized in the governmental activities, with a like amount included as capital asset additions, because of this participation. The State paid this directly to vendors rather than funds coming to the County. Other major capital asset additions included vehicles for the Sheriff's Department, Highway Department, and Veterans Assistance Commission, and refrigeration units for the Health Department.

Internal financing is available to purchase computers, servers and related software additions for various offices throughout the County through a Capital Project Fund established for leasing back to County offices. This financing tool saves a substantial amount on commercial lease interest charges. Financing is also available for vehicle purchases through a Capital Vehicle Fund, which has set aside \$ 200,000 from the General Fund balance.

A detailed schedule of capital assets and associated depreciation are shown in Note 8, pages 55 through 57 of the financial report.

Long-term Debt. Macon County has no general obligation debt and there have been no revenue bonds since 2017. The long-term lease with the DPBC would be recorded at the government-wide level, but as the DPBC is a blended component unit, the lease payable and receivable have been eliminated from the government-wide reporting.

State statutes limit the amount of net general obligation debt of the County; this should not exceed 2.875% of the total assessed valuation of the County. Total County debt falls below this limit and additional debt does not appear necessary at this time.

Details relating to long-term debt are shown in Note 9, pages 58 through 59. The terms of the Multiple Facilities Lease and its accounting treatment are covered in Note 10, pages 59 through 62.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the fiscal year 2022 period (December 1, 2021 to November 30, 2022):

- COVID-19 and the effects of its disruption caused much uncertainty in planning and preparing for the FY 2022 budget. Macon County was awarded \$ 20.2 million from the American Rescue Plan Act (ARPA) and had received one half of that amount when budgeting for FY22, but allowable expenditures and firm plans on how to spend the money for its intended purposes were unknown. Being cautious as to what the economy would look like and how it would affect our employment and ability to perform County functions has caused us to move carefully in planning. As of year-end, November 30, 2021, we have spent or obligated \$ 757,875 on items such as premium pay for essential workers and a contribution to the City of Decatur for a joint survey to identify workforce gaps. In August 2021, a resolution was passed to authorize a broad plan for the use of the funds. A framework was established authorizing a plan to use funds in the areas of broadband access, infrastructure improvements, hiring a county administrator, revenue replacement, essential county employee pay, supporting the public health response, and business and employment assistance. Subsequent to year-end, funds in the amount of \$ 4.3 million have been authorized for a rural fiber optic project in southern Macon County, \$ 6.3 million for bridge replacement on Reas Bridge Road, and smaller items such as replacement of election equipment, assistance to the Macon County Foreclosure Mediation Program, and hiring of a county administrator.
- Attracting and keeping businesses is a primary challenge for Macon County. A workforce with the skills desired by employers is a critical element to maintaining a healthy and growing economy. Workforce Investment Solutions helps employers recruit, develop, and retain employees while helping job seekers with services and resources to obtain employment opportunities. The "Fast Track to Employment" program assists job seekers wishing to improve their probability of securing a job quickly. The no cost program guides individuals through the process of identifying job skills, maintaining an effective job search, creating a powerful resume, and improving interviewing skills. In addition, a collaboration with Richland Community College, the City of Decatur, and the Decatur Public Library continues to offer employment classes and workshops based on employer needs. The Adult Education Consortium provides classes including GED preparation and BRIDGE programs to equip students with basic skills before and during the transition to employment. Workforce collaborates with agencies such as The Community Foundation of Macon County, Crossing Healthcare, DOVE, Homeward Bound, and the Decatur Trades Council. This provides many opportunities to build career pathways within the community.

Workforce and the IllinoisWorkNet Center have teamed up with area employers to host several zoom hiring events during the pandemic. The climate for export-oriented manufacturing centers, especially machinery producers such as those in Macon County, is improving. Growth in health care occupations, manufacturing, and logistics will continue to benefit the area and Macon County plans on being part of that.

- The loss of population continues for Macon County and the 2020 census confirmed that trend. Property values in total have trended slightly upward over the last several years, but at a slower rate than the national average. The budget for FY 2022 was prepared assuming that the EAV will remain flat. Until there is convincing evidence that long-term trends are leveling off or reversing, the prudent course is to assume that EAV will not increase for the planning period.

Economic Factors and Next Year's Budget and Rates, continued

- Economic growth in Macon County is expected to proceed at a slow but steady pace. Global demand for mining equipment produced here is on the upswing and warehousing and logistics are benefitting as factory output and agricultural shipments grow. Federal, state, and local government spending has increased and is providing help to patch budget holes and boost the economy.
- We are continuing to make an effort to increase the General Fund Reserves by holding down costs, making wise use of government funds provided through ARPA and increased sales and income tax revenue. Macon County is committed to remaining fiscally responsible as we work to continue providing services to taxpayers within the constraints that we face.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in its financial structure. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Macon County Auditor, Carol A. Reed, 141 South Main Street, Suite 312, Decatur, IL 62523; (217) 424-1385. Additional information is available on our web site: www.maconcounty.illinois.gov/auditor.php.

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2021

| | Primary Government | | | Discretely Presented Component Units Governmental Activities | |
|---|----------------------------|-----------------------------|--------------------|--|-------------------------|
| | Governmental Activities | Business-Type Activities | Total | Macon County Mental Health Board | Macon County ETSB |
| | | | | | |
| Assets | | | | | |
| Cash and cash equivalents | \$ 54,507,042 | 2,948,829 | 57,455,871 | 1,717,245 | 2,261,993 |
| Investments | | | | 1,078,066 | 1,100,000 |
| Taxes receivable | 21,368,002 | | 21,368,002 | 2,566,038 | |
| Due from governmental agencies: | | | | | |
| State of Illinois | 4,353,397 | | 4,353,397 | | |
| Other governmental agencies | 516,017 | | 516,017 | | |
| Internal balances | 877,723 | (877,723) | | | |
| Accounts receivable | 247,009 | | 247,009 | 310,186 | 478,999 |
| Inventories | 660,029 | 103,472 | 763,501 | | |
| Prepaid items | 97,064 | 25,199 | 122,263 | 35,219 | 31,375 |
| Restricted cash | 323,160 | 1,267,421 | 1,590,581 | | |
| Capital assets: | | | | | |
| Land and improvements | 2,984,723 | 483,380 | 3,468,103 | | 11,570 |
| Construction in process | 6,349,018 | | 6,349,018 | | |
| Other capital assets, net of depreciation | 41,744,390 | 444,005 | 42,188,395 | 55,699 | 1,129,133 |
| Net pension asset | 6,206,943 | | 6,206,943 | 280,061 | 67,776 |
| Total assets | 140,234,517 | 4,394,583 | 144,629,100 | 6,042,514 | 5,080,846 |
| Deferred Outflows of Resources | | | | | |
| Amounts related to pensions | 5,746,237 | | 5,746,237 | 177,495 | 52,432 |
| Amounts related to OPEB | 250,129 | | 250,129 | | |
| | 5,996,366 | - | 5,996,366 | 177,495 | 52,432 |
| Liabilities | | | | | |
| Accounts payable | 1,442,950 | 174,395 | 1,617,345 | 290,253 | 18,500 |
| Accrued salaries | 1,884,242 | 75,144 | 1,959,386 | 50,335 | 14,832 |
| Amounts held for others | 106,531 | | 106,531 | | |
| Unearned revenue | 10,087,951 | | 10,087,951 | | |
| Amounts due within one year: | | | | | |
| Claims liabilities | 268,374 | | 268,374 | | |
| Accrued compensated absences | 304,544 | | 304,544 | | 122,732 |
| Amounts due in more than one year: | | | | | |
| Claims liabilities | 324,912 | | 324,912 | | |
| Accrued compensated absences | 1,218,178 | | 1,218,178 | | |
| Other postemployment benefit liability | 792,408 | | 792,408 | | |
| Net pension liability | 1,841,290 | | 1,841,290 | | |
| Total liabilities | 18,271,380 | 249,539 | 18,520,919 | 340,588 | 156,064 |

(Continued)

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)

November 30, 2021

| | Primary Government | | | Discretely Presented Component Units | |
|--|----------------------------|-----------------------------|-------------------|---|-------------------------|
| | Governmental Activities | Business-Type Activities | Total | Governmental Activities Macon County Mental Health Board | Macon County ETSB |
| Deferred Inflows of Resources | | | | | |
| Amounts related to pensions | 15,554,535 | | 15,554,535 | 559,051 | 135,292 |
| Amounts related to OPEB | 525,312 | | 525,312 | | |
| Property taxes levied for future periods | 21,016,713 | | 21,016,713 | 2,566,038 | |
| | <u>37,096,560</u> | <u>-</u> | <u>37,096,560</u> | <u>3,125,089</u> | <u>135,292</u> |
| Net Position | | | | | |
| Net investment in capital assets | 51,078,131 | 927,385 | 52,005,516 | 55,699 | 1,140,703 |
| Restricted: | | | | | |
| General control and administration | 17,938,771 | | 17,938,771 | | |
| Public safety | 5,372,582 | | 5,372,582 | | |
| Judiciary and court-related | 969,106 | | 969,106 | | |
| Public health and welfare | 6,823,844 | | 6,823,844 | | |
| Transportation | 6,876,568 | | 6,876,568 | | |
| Unrestricted | 1,803,941 | 3,217,659 | 5,021,600 | 2,698,633 | 3,701,219 |
| | <u>90,862,943</u> | <u>4,145,044</u> | <u>95,007,987</u> | <u>2,754,332</u> | <u>4,841,922</u> |
| Total net position | \$ 90,862,943 | 4,145,044 | 95,007,987 | 2,754,332 | 4,841,922 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES
Year ended November 30, 2021

| Functions | Expenses | Program Revenues | |
|--|---------------------|-----------------------------|---|
| | | Charges for Services | Operating Grants and Contributions |
| Primary Government: | | | |
| Governmental activities: | | | |
| General control and administration | \$ 7,406,175 | 2,641,663 | 884,864 |
| Public safety | 16,532,631 | 1,318,250 | 3,087,497 |
| Judiciary and court-related | 7,476,380 | 2,243,683 | 1,713,682 |
| Public health and welfare | 10,626,311 | 1,811,519 | 9,232,679 |
| Transportation | 7,326,672 | 13,288 | 2,801,430 |
| Total governmental activities | <u>49,368,169</u> | <u>8,028,403</u> | <u>17,720,152</u> |
| Business-type activities: | | | |
| Decatur Public Building Commission | 4,287,508 | 4,320 | |
| Total primary government | <u>53,655,677</u> | <u>8,032,723</u> | <u>17,720,152</u> |
| Component Units: | | | |
| Governmental activities: | | | |
| Macon County Mental Health Board | 3,771,468 | 251,979 | 1,531,534 |
| Macon County Emergency Telephone System Board (ETSB) | 798,246 | | 206,009 |
| Total component units | <u>\$ 4,569,714</u> | <u>251,979</u> | <u>1,737,543</u> |
| General Revenues: | | | |
| Property taxes | | | |
| Sales tax | | | |
| Income and replacement tax | | | |
| Telephone surcharge | | | |
| Investment income | | | |
| Miscellaneous | | | |
| Gain (loss) on disposal of capital assets | | | |
| Internal transfers | | | |
| Total general revenues and transfers | | | |
| Change in net position | | | |
| Net position beginning | | | |
| Net position ending | | | |

See Notes to Financial Statements.

Net (Expense) Revenue and
Changes in Net Position

| Capital Grants and Contributions | Primary Government | | | Component Units | |
|--|----------------------------|-----------------------------|--------------|--|-------------------------|
| | Governmental Activities | Business-Type Activities | Total | Macon County Mental Health Board | Macon County ETSB |
| | (3,879,648) | | (3,879,648) | | |
| | (12,126,884) | | (12,126,884) | | |
| | (3,519,015) | | (3,519,015) | | |
| | 417,887 | | 417,887 | | |
| 3,450,640 | (1,061,314) | | (1,061,314) | | |
| 3,450,640 | (20,168,974) | - | (20,168,974) | | |
| | | (4,283,188) | (4,283,188) | | |
| 3,450,640 | (20,168,974) | (4,283,188) | (24,452,162) | | |
| | | | | (1,987,955) | |
| | | | | | (592,237) |
| | | | | (1,987,955) | (592,237) |
| | 20,103,749 | | 20,103,749 | 2,520,478 | |
| | 9,471,681 | | 9,471,681 | | |
| | 3,857,729 | | 3,857,729 | | |
| | 87,675 | 15,323 | 102,998 | 35,380 | 1,424,092 |
| | 2,953,633 | 802 | 2,954,435 | 26,035 | 10,988 |
| | 86,739 | | 86,739 | | 46,861 |
| | (4,828,932) | 4,828,932 | | | (24,477) |
| | 31,732,274 | 4,845,057 | 36,577,331 | 2,581,893 | 1,457,464 |
| | 11,563,300 | 561,869 | 12,125,169 | 593,938 | 865,227 |
| | 79,299,643 | 3,583,175 | 82,882,818 | 2,160,394 | 3,976,695 |
| \$ | 90,862,943 | 4,145,044 | 95,007,987 | 2,754,332 | 4,841,922 |

MACON COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2021**

| | General Corporate Fund | ARPA Grant Fund |
|---|------------------------------|-----------------------|
| Assets | | |
| Cash | \$ 9,479,245 | 9,367,079 |
| Taxes receivable | 4,264,560 | |
| Accounts receivable | 165,652 | |
| Inventory | 3,644 | |
| Due from governmental agencies: | | |
| State of Illinois | 1,297,130 | |
| Other governmental agencies | 254,421 | |
| Prepaid items | 96,064 | |
| Restricted cash | 200,416 | |
| Due from other funds | 525,828 | 40,692 |
| Total assets | <u>16,286,960</u> | <u>9,407,771</u> |
| Liabilities | | |
| Accounts payable | 697,302 | |
| Accrued salaries | 1,269,239 | |
| Cash held for others | 8,924 | |
| Unearned revenue | 38,752 | 9,398,390 |
| Due to other funds | 820,035 | |
| Total liabilities | <u>2,834,252</u> | <u>9,398,390</u> |
| Deferred Inflows of Resources | | |
| Property taxes and grants | <u>4,337,196</u> | |
| Fund Balances | | |
| Nonspendable | 99,708 | |
| Restricted | 391,364 | 9,381 |
| Unrestricted: | | |
| Committed | 200,000 | |
| Assigned | | |
| Unassigned | <u>8,424,440</u> | |
| Total fund balances | <u>9,115,512</u> | <u>9,381</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 16,286,960</u> | <u>9,407,771</u> |

See Notes to Financial Statements.

| County Health Fund | Multi-Facility Lease Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------|---------------------------|--------------------------|--------------------------|
| 4,922,020 | 10,935,180 | 19,767,234 | 54,470,758 |
| 1,639,206 | 6,063,523 | 9,400,713 | 21,368,002 |
| 26,423 | | 54,934 | 247,009 |
| 230,568 | | 425,817 | 660,029 |
| 1,562,319 | | 1,493,948 | 4,353,397 |
| | 1,261,989 | 261,596 | 1,778,006 |
| | | 1,000 | 97,064 |
| | | 122,744 | 323,160 |
| | 120,000 | 1,374,428 | 2,060,948 |
| <u>8,380,536</u> | <u>18,380,692</u> | <u>32,902,414</u> | <u>85,358,373</u> |
| 24,626 | 7,908 | 696,322 | 1,426,158 |
| 224,387 | | 390,432 | 1,884,058 |
| | | 97,607 | 106,531 |
| 223,259 | | 427,550 | 10,087,951 |
| 12,818 | | 1,224,189 | 2,057,042 |
| <u>485,090</u> | <u>7,908</u> | <u>2,836,100</u> | <u>15,561,740</u> |
| <u>2,232,942</u> | <u>5,974,449</u> | <u>9,268,400</u> | <u>21,812,987</u> |
| 230,568 | | 426,817 | 757,093 |
| 5,431,936 | 12,398,335 | 19,749,855 | 37,980,871 |
| | | 780,000 | 980,000 |
| | | (158,758) | 8,265,682 |
| <u>5,662,504</u> | <u>12,398,335</u> | <u>20,797,914</u> | <u>47,983,646</u> |
| <u>8,380,536</u> | <u>18,380,692</u> | <u>32,902,414</u> | <u>85,358,373</u> |

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

| | |
|---|----------------------|
| Total fund balances - total governmental funds | \$ 47,983,646 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 51,078,131 |
| Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. | (577,884) |
| Some revenues will not be collected for several months after year end, are not considered "available" revenues and are deferred inflows in the governmental funds. | 796,274 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | |
| Compensated absences liability | (1,522,722) |
| Internal balances - capital lease | (384,266) |
| Other Post Employment Benefit liability | (792,408) |
| Net Pension Asset | 6,206,943 |
| Net Pension liability | (1,841,290) |
| Deferred inflows of resources related to pensions and OPEB | (16,079,847) |
| Deferred outflows of resources related to pensions and OPEB | <u>5,996,366</u> |
| Net position of governmental activities | <u>\$ 90,862,943</u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year ended November 30, 2021

| | General Corporate Fund | ARPA Grant Fund | County Health Fund |
|---|------------------------------|-----------------------|--------------------------|
| Revenues: | | | |
| Taxes | \$ 11,882,297 | | 1,592,800 |
| Intergovernmental | 4,528,535 | 702,874 | 5,745,917 |
| Fines, fees, forfeitures | 4,176,929 | | 963,785 |
| Licenses and permits | 51,640 | | 293,190 |
| Interest on investments | 22,867 | 9,382 | 9,863 |
| Contributions | 117,306 | | |
| Miscellaneous | 2,425,052 | | 27,411 |
| Total revenues | 23,204,626 | 712,256 | 8,632,966 |
| Expenditures: | | | |
| Current: | | | |
| General control and administration | 4,063,173 | | |
| Public safety | 9,647,211 | 702,875 | |
| Judiciary and court-related | 7,173,302 | | |
| Public health and welfare | 225,452 | | 7,661,531 |
| Transportation | | | |
| Capital outlay | 23,917 | | 106,481 |
| Debt service: | | | |
| Principal | | | 27,448 |
| Interest | | | 509 |
| Total expenditures | 21,133,055 | 702,875 | 7,795,969 |
| Excess of revenues over expenditures | 2,071,571 | 9,381 | 836,997 |
| Other financing sources (uses): | | | |
| Transfers in | 250,083 | | |
| Transfers out | | | (88,849) |
| Total other financing sources (uses) | 250,083 | - | (88,849) |
| Net change in fund balances | 2,321,654 | 9,381 | 748,148 |
| Fund balances, beginning of year | 6,793,858 | - | 4,914,356 |
| Fund balances, end of year | \$ 9,115,512 | 9,381 | 5,662,504 |

See Notes to Financial Statements.

| Multi-Facility Lease Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------------------|--------------------------------|--------------------------------|
| 5,766,263 | 14,191,799 | 33,433,159 |
| 1,261,989 | 8,693,604 | 20,932,919 |
| | 2,076,157 | 7,216,871 |
| | 13,288 | 358,118 |
| 8,533 | 36,987 | 87,632 |
| | 43,849 | 161,155 |
| 49,082 | 536,789 | 3,038,334 |
| <u>7,085,867</u> | <u>25,592,473</u> | <u>65,228,188</u> |
| 1,168,620 | 4,809,912 | 10,041,705 |
| 3,117,557 | 6,314,230 | 19,781,873 |
| 1,742,688 | 870,923 | 9,786,913 |
| 18,435 | 3,711,419 | 11,616,837 |
| 175,845 | 5,429,380 | 5,605,225 |
| 54,935 | 2,277,729 | 2,463,062 |
| | | 27,448 |
| | | 509 |
| <u>6,278,080</u> | <u>23,413,593</u> | <u>59,323,572</u> |
| <u>807,787</u> | <u>2,178,880</u> | <u>5,904,616</u> |
| | 471,144 | 721,227 |
| | (813,592) | (902,441) |
| <u>-</u> | <u>(342,448)</u> | <u>(181,214)</u> |
| 807,787 | 1,836,432 | 5,723,402 |
| 11,590,548 | 18,961,482 | 42,260,244 |
| <u>12,398,335</u> | <u>20,797,914</u> | <u>47,983,646</u> |

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year ended November 30, 2021

| | | |
|--|--------------------|----------------------|
| Net change in fund balances - total governmental funds | | \$ 5,723,402 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Internal service funds are used to pay for the costs of certain activities, such as insurance and leasing. The net revenue of the internal service funds is reported with governmental activities in the statement of activities. | | |
| | | 323,404 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are: | | |
| Capital outlay | \$ 2,119,235 | |
| Donated capital assets - State grant participation | 1,432,054 | |
| Donated capital assets - Proprietary Fund | 337,043 | |
| Depreciation | <u>(4,064,272)</u> | (175,940) |
| Some revenues will not be collected for several months after year-end; they are not considered "available" revenues and are deferred inflows in the governmental funds. The change in deferred revenue recognized is: | | |
| | | 360,067 |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The net effect of these differences in the treatment of long-term debt is: | | |
| | | 27,448 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds: | | |
| Compensated absences payable change | 59,518 | |
| Other Postemployment Benefit liability change | 128,379 | |
| Net pension liability change | <u>5,117,022</u> | 5,304,919 |
| Change in net position of governmental activities | | <u>\$ 11,563,300</u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 November 30, 2021**

| | Business-Type Activities Decatur Public Building Commission | Governmental Activities Internal Service Fund |
|---|--|--|
| ASSETS | | |
| Current assets: | | |
| Cash | \$ 2,948,829 | 36,284 |
| Due from other funds | | 160 |
| Restricted cash and cash equivalents | 1,267,421 | |
| Lease receivable | 27,448 | |
| Inventory | 103,472 | |
| Prepaid expenses | 25,199 | |
| Total current assets | <u>4,372,369</u> | <u>36,444</u> |
| Noncurrent assets: | | |
| Capital assets, not being depreciated | 483,380 | |
| Capital assets, net of accumulated depreciation | 444,005 | |
| Lease receivable, net of current portion | 356,818 | |
| Total noncurrent assets | <u>1,284,203</u> | <u>-</u> |
| Total assets | <u>5,656,572</u> | <u>36,444</u> |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | 174,395 | 16,792 |
| Claims payable - workers compensation | | 224,226 |
| Claims payable - liability | | 44,148 |
| Lease surplus payable | 1,261,989 | |
| Accrued salaries | 28,663 | 184 |
| Accrued compensated absences | 46,481 | |
| Due to other funds | | 4,066 |
| Total current liabilities | <u>1,511,528</u> | <u>289,416</u> |
| Noncurrent liabilities: | | |
| Claims payable | | <u>324,912</u> |
| Total liabilities | <u>1,511,528</u> | <u>614,328</u> |
| NET POSITION | | |
| Net investment in capital assets | 927,385 | |
| Unrestricted | 3,217,659 | (577,884) |
| Total net position | <u>\$ 4,145,044</u> | <u>(577,884)</u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 Year ended November 30, 2021

| | Business-Type Activities Decatur Public Building Commission | Governmental Activities Internal Service Fund |
|---|--|--|
| Operating revenues: | | |
| Rental income | \$ 5,165,466 | |
| Unscheduled Parking lot fees | 4,320 | |
| Claim loss recoveries | | 307,172 |
| Miscellaneous | 802 | 2,038 |
| Total operating revenues | <u>5,170,588</u> | <u>309,210</u> |
| Operating expenses: | | |
| Salaries and benefits | 1,653,212 | 5,407 |
| Contractual services | 1,636,631 | 4,332 |
| Materials and supplies | 1,265,519 | |
| Other expenses | 32,551 | 17,370 |
| Depreciation | 32,509 | |
| Claim payments | | 106,729 |
| Contingency for claim loss | | 33,225 |
| Total operating expenses | <u>4,620,422</u> | <u>167,063</u> |
| Operating income | <u>550,166</u> | <u>142,147</u> |
| Nonoperating revenues (expenses): | | |
| Interest on investments | 15,832 | 43 |
| Gain (loss) on disposal of capital assets | (4,129) | |
| Total non-operating revenues (expenses) | <u>11,703</u> | <u>43</u> |
| Income before transfers | <u>561,869</u> | <u>142,190</u> |
| Transfers: | | |
| Transfers in | | 188,514 |
| Transfers out | | (7,300) |
| Total transfers | <u>-</u> | <u>181,214</u> |
| Change in net position | 561,869 | 323,404 |
| Net position, beginning of year | <u>3,583,175</u> | <u>(901,288)</u> |
| Net position, end of year | <u>\$ 4,145,044</u> | <u>(577,884)</u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

Year ended November 30, 2021

| | Business-Type Activities Decatur Public Building Commission | Governmental Activities Internal Service Fund |
|--|--|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from customers | \$ 5,455,215 | |
| Payments to suppliers | (2,896,476) | (4,332) |
| Payments to employees | (1,653,142) | (22,762) |
| Cash paid for user departments and participants | | 6,828 |
| Cash paid for claims | | (134,092) |
| Net cash flows from operating activities | <u>905,597</u> | <u>(154,358)</u> |
| CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES | | |
| Transfers in | | 188,514 |
| Transfers out | | (7,300) |
| Net cash flows from non capital financing activities | <u>-</u> | <u>181,214</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Acquisition and construction of capital assets | (29,168) | |
| Net cash flows from capital and related financing activities | <u>(29,168)</u> | <u>-</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest on investments | 15,832 | 42 |
| Net cash flows from investing activities | <u>15,832</u> | <u>42</u> |
| Net increase in cash and cash equivalents | 892,261 | 26,898 |
| Cash and cash equivalents, beginning of year | 3,323,989 | 9,386 |
| Cash and cash equivalents, end of year | <u>\$ 4,216,250</u> | <u>36,284</u> |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS TO SPECIFIC ASSETS ON THE STATEMENT OF NET POSITION | | |
| Cash | \$ 2,948,829 | 36,284 |
| Restricted cash | 1,267,421 | |
| | <u>\$ 4,216,250</u> | <u>36,284</u> |

(Continued)

MACON COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (Continued)
 Year ended November 30, 2021**

| | Business-Type Activities Decatur Public Building Commission | Governmental Activities Internal Service Fund |
|--|--|--|
| RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Operating income | \$ 550,166 | 142,147 |
| Adjustments to reconcile operating loss to net cash flows from operating activities: | | |
| Depreciation | 32,509 | |
| (Increase) decrease in assets: | | |
| Lease receivable | 27,447 | |
| Inventory | (23,934) | |
| Prepaid expenses | 5,990 | |
| Due from other funds | | 724 |
| Increase (decrease) in liabilities: | | |
| Accounts payable, excluding payable for capital assets | 56,170 | 5,862 |
| Accrued payroll and withholdings | (6,148) | 15 |
| Accrued compensated absences | 6,218 | |
| Lease closeout/surplus payable | 257,179 | |
| Claims payable | | (307,172) |
| Due to other funds | | 4,066 |
| Net cash flows from operating activities | \$ 905,597 | (154,358) |
| Noncash Transactions: | | |
| Contributions of capital assets to other funds | \$ 337,043 | - |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

November 30, 2021

Assets

| | |
|--|--------------------------|
| Cash | \$ 10,902,741 |
| Investments | 300,000 |
| Accrued interest | 104 |
| Due from State of Illinois - allotment | <u>137,509</u> |
| Total assets | <u><u>11,340,354</u></u> |

Liabilities

| | |
|--|-------------------------|
| Due to individuals and other governmental agencies | 2,749,534 |
| Accounts payable | <u>21,981</u> |
| Total liabilities | <u><u>2,771,515</u></u> |

Net Position

| | |
|--|----------------------------|
| Restricted for individuals and other governmental entities | <u><u>\$ 8,568,839</u></u> |
|--|----------------------------|

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
Year ended November 30, 2021**

Additions

| | |
|--|--------------|
| Amounts received as fiscal agent | \$ 6,996,483 |
| Fines for other governments | 4,894,499 |
| Property tax Collections for other governments | 167,093,465 |
| Special Allotments for other governments | 1,542,285 |
| Rebuild Illinois grants allocated to other governments | 865,097 |
| Interest income | 212,408 |

Total additions 181,604,237

Deductions

| | |
|---|-------------|
| Payments made on behalf of others | 6,948,123 |
| Property tax Collections to other governments | 165,527,517 |
| Fines distributed to other governments | 4,517,626 |
| Miscellaneous | 12 |

Total deductions 176,993,278

Net increase in Fiduciary Net Position 4,610,959

Net Position, beginning of year, as restated 3,957,880

Net Position, end of year \$ 8,568,839

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2021

Note 1 - Summary of Significant Accounting Policies

Macon County (County) is a municipal corporation comprising three branches of government. Primary governance is by an elected twenty-one member board holding both legislative and some executive branch powers. In addition, the executive branch is comprised of officials elected directly by the voters of the County including the Auditor, Circuit Clerk, County Clerk, Coroner, Recorder, Sheriff, State's Attorney and Treasurer. Although elected officials manage the internal operations of their respective departments, the County Board authorizes expenditures as well as serves as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The financial statements of Macon County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

The Financial Reporting Entity: As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The County's financial statements include all funds, departments, boards and agencies that are not legally separate from the County. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County. Furthermore, their inclusion is considered necessary to avoid incomplete or misleading financial reporting.

The financial statements are formatted to allow users to clearly distinguish between the primary government and its component units. Because of the closeness of their relationship with the primary government, some component units are blended as though they are part of the primary government; others are discretely presented.

Blended Component Units - The Decatur Public Building Commission (DPBC) is a municipal corporation created under the provisions of the Public Building Commission Act of the State of Illinois. The purpose of the DPBC is to acquire or construct facilities for participating governments and to issue bonded debt to finance the acquisition or construction of such facilities. The City of Decatur organized the DPBC along with the County, and together, they appoint the five-member governing board of the DPBC. The DPBC provides services almost entirely to the County by maintaining County facilities. The County levies a tax to pay for maintenance and facility upgrades performed by the DPBC. As such, the County has significant influence over the DPBC and has included the organization in the reporting entity.

Discretely Presented Component Units - The following discretely presented component units are reported in separate columns in the basic financial statements to emphasize that they are legally separate from the County.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

The Financial Reporting Entity, continued:

The Macon County Mental Health Board (708 Board) is a special unit of local County government, operating under the Community Mental Health Act, Chapter 405 ILCS, Section 20/01 et seq. of the Illinois Compiled Statutes (ILCS). The 708 Board is funded through Macon County property taxes and by various state agencies through grant agreements, and distributes funds to various local nonprofit agencies that deal with the developmentally disabled and mentally ill. All members of the 708 Board are appointed by the Macon County Board. The Macon County Board has the authority to determine the 708 Board's tax levy. As such, the County has significant influence over the 708 Board and has included the organization in the reporting entity. The 708 Board's year-end for financial reporting purposes is June 30, which differs from the County. The 708 Board's June 30, 2021, financial statements are included herein.

Complete financial statements for the Macon County Mental Health Board can be obtained at 131 South Main Street, Suite 601, Decatur, Illinois 62521.

The Macon County Emergency Telephone System Board (ETSB) is a special unit of local County government, operating under the Emergency Telephone System Act, Chapter 50 ILCS, Section 750/15.4 et seq. of the Illinois Compiled Statutes (ILCS). The ETSB is funded through telephone surcharges and distributes funds to plan, coordinate, and supervise the implementation of an enhanced 9-1-1 emergency telephone system. All members of the ETSB are appointed by the Macon County Board. The Macon County Board may at any time change the rate of the surcharge imposed as long as the new rate does not exceed the rate specified in the referendum. As such, the County has significant influence over the ETSB and has included the organization in the reporting entity. The ETSB's year end for financial reporting purposes is November 30, 2021, the same as the County. The ETSB's November 30, 2021, financial statements are included herein.

Complete financial statements for the Macon County Emergency Telephone System Board can be obtained at 1078 West Rotary Way, Decatur, Illinois 62521.

Related Organizations: The County's officials are also responsible for appointing members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. The County Board appoints board members of all Fire Protection Districts in Macon County, all Drainage Districts in Macon County, the Decatur Sanitary District, Macon County Conservation District, and the Macon County Mosquito Abatement District.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Jointly Governed Organization: Pursuant to Article VII, Section 10 of the 1970 Constitution of the State of Illinois, the Central Illinois Regional Dispatch Center (CIRDC) is a public agency established jointly by Macon County and the City of Decatur for the purpose of providing the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint dispatch system, to provide such services on a contract basis to other governmental units within Macon County and to provide a forum for discussion, study, development, and implementation of recommendations regarding public safety communications within Macon County and the City of Decatur. None of the participants have unilateral control over the financial or operating policies of the CIRDC.

In addition, several legally separate tax exempt organizations have been established to benefit the County and others and are not included herein. These organizations include the Decatur and Macon County Animal Shelter Foundation, the Macon County Historical Society, and Friends of the Child First Center.

Payments Between the County and Component Units: Resource flows (except those that affect the statement of net position/balance sheet only, such as loans and repayments) between a primary government and its discretely presented component units are reported as external transactions - that is, as revenues and expenditures. Resource flows between the primary government and blended component units are classified as interfund transactions in the financial statements.

Basis of Presentation: The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its component units, except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses (including depreciation) are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid (including fines and fees) by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the County.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Presentation, continued:

Government-wide Financial Statements, continued: As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. 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. The focus of fund financial statements is on major funds, each presented in a separate column. All remaining funds are aggregated and presented in a single column and reported as nonmajor funds.

Fund Accounting: The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds: Governmental Funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

The General Fund is the government's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose, provided it is expended or transferred according to the general laws of Illinois.

The ARPA Fund accounts for federal grant proceeds restricted for specific projects and expenditures to promote a response to the pandemic and economic recovery.

The County Health Fund accounts for a county-wide property tax levy and federal and state grants restricted for operating the Macon County Health Department and the costs of services provided to the public through the department.

The Multi-Facility Lease Fund accounts for property tax revenue restricted to annual lease payments and maintenance expenditures to the Decatur Public Building Commission for the Macon County Office Building, Courts Facility, Law Enforcement Center and Animal Control Facility.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting, continued:

Governmental Funds, continued: The other governmental funds of the County are considered nonmajor and account for county-wide property tax levies, grants and other resources whose use is restricted or committed for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

Proprietary Funds: Proprietary Funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on determination of operating income, financial position, changes in net position and cash flows. Operating revenues include charges for services. Operating expenses include costs of services as well as materials, contracts, personnel, and depreciation. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

The County's proprietary fund types consist of one Enterprise Fund and one Internal Service Fund. Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where management has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County's Enterprise Fund consists of activities of the Decatur Public Building Commission, its only major Enterprise Fund.

The Internal Service Fund accounts for the financing of goods or services provided by one department to other departments or agencies of the County. The County established the Self Insurance Fund for the purpose of providing for the accumulation of funds to fund the County's self-funded workmen's compensation liability insurance. This Internal Service Fund derives its funding from periodic transfers from the Insurance Liability Fund and limited cost reimbursements from other funds. This funding is then used to pay claims when the need arises. The Internal Service Fund is included in governmental activities for government-wide reporting purposes.

Fiduciary Funds: Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employment benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as a fiscal agent for various districts and entities; for various taxes and assessments; and fines and fees collected for the benefit of and distributed to other governments.

The County's custodial funds are maintained for the Circuit Clerk, Collector, Treasurer, County Clerk, Sheriff, and Township.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Measurement Focus:

Government-wide Financial Statements: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of the County are included on the statement of net position, including long-term assets as well as long-term debt and obligations. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Fund Financial Statements: All governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

All proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. As such, revenues are recognized when earned and expenses are recorded when the obligation has been incurred.

Basis of Accounting and Measurement Focus: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

Discretely Presented Component Units: Each component unit financial statement included herein is prepared using the accrual basis of accounting.

Revenues - Exchange and Nonexchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place, regardless of the timing of the cash flows. On the modified accrual basis, revenue is recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty (60) days after year end.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting and Measurement Focus, continued:

Revenues - Exchange and Nonexchange Transactions, continued: Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: grants, property taxes, sales taxes, income taxes and state-levied locally shared taxes. All other revenue items, including fines and fees, are considered to be measurable and available only when cash is received.

Unearned Revenues: The County reports unavailable and unearned revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the measurable and available or year intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the deferred inflow for unavailable revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

Expenses/Expenditures: On the accrual basis, expenses are recognized at the time they are incurred, regardless of the timing of the related cash flows. On the modified accrual basis, the measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized 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 reported only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Operating Revenues and Expenses: Operating revenues and expenses consist of those revenues that result from the ongoing principal operations of the Decatur Public Building Commission. Operating revenues consist primarily of rental charges. Operating expenses include the cost of maintaining the properties for rent, administrative expenses, depreciation and amortization. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing type of activities and result from nonexchange transactions or ancillary activities, if any.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

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 position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenditure) until then. In addition to liabilities, the statement of net 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 position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Equity: In the government-wide financial statements, the County's net position is classified as follows:

Net Investment in Capital Assets: This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Position: Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted Net Position: This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, the County's fund balances are classified as follows:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory) or are required to be maintained intact (such as perpetual trusts).
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority, the County Board by resolution. To be reported as committed, amounts cannot be used for any other purpose unless the County Board adopts a resolution to remove or change the constraint.
- Assigned fund balance - amounts the County intends to use for a specific purpose. Intent can be expressed by the County Board or its formal designee.
- Unassigned fund balance - the remaining amount available for appropriation within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if the nonspendable amount exceeds amounts restricted, committed, or assigned for those specific purposes.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Equity, continued: The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Cash and Cash Equivalents/Investments: All deposits of the County are made in board designated official depositories and are secured as required by the Public Funds Investment Act. The County may designate, as an official depository, any bank insured by the Federal Deposit Insurance Corporation or credit union with the principal office located within the State of Illinois. Also, the County may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. The County maintains separate bank accounts for each individual fund.

Investments consist of interest-bearing deposits invested in certificates of deposit and are stated at cost, which approximates fair value.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the County's proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three (3) months or less when purchased to be cash equivalents.

Restricted Assets: Restricted cash in the General Fund is cash set aside for the payment of expenses related to the child support maintenance program operated by the Macon County Circuit Clerk, the commissary operated at the jail by the Macon County Sheriff, and a marriage account held for judicial expenditures.

Inventories and Prepaid Items: Inventories of consumable supplies are recorded at cost (determined on a first-in, first-out basis). Inventory in the General Fund, Governmental Activities, Proprietary Funds and Business-type Activities consists of expendable supplies held for consumption. The costs are reported as expenditures when consumed. Reported inventories are equally offset by a nonspendable fund balance. Inventory recorded as an asset at year end consists of unused commodities (vaccines) received through grant programs, office supplies, and parts and operating materials.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendors are made, and the expenses are amortized in the appropriate accounting period.

Grants from Other Governments: Federal and state governmental units represent an important source of supplemental funding used to finance workforce opportunity programs, health and welfare programs, public safety and probation programs, construction programs, and other activities beneficial to the community. This funding, primarily in the form of grants, is recorded in governmental funds when the County has met all eligibility requirements. In addition, grants revenue must be considered measurable and available.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets: General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Governmental Activities: Capital assets purchased or acquired with an original individual cost of at least \$ 5,000 and an estimated useful life of more than one year are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement, if any, are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|-------------------------------------|------------------------|
| Buildings and building improvements | 25-40 years |
| Vehicles | 5-10 years |
| Furniture and fixtures | 5 years |
| Technology and equipment | 3 years |
| Infrastructure | 25 years |

Business-type Activities: Capital assets of proprietary funds are stated at cost. The cost of property additions and major replacements of retired units of property is capitalized. Interest on funds used during construction of major projects has not been capitalized. The cost of maintenance, minor repairs and small tools are charged to operations. Donated capital assets, if any, are reported at acquisition value on the date donated and capitalized.

Assets capitalized have an original cost of \$ 5,000 or more. Depreciation is computed on the straight-line basis. The estimated useful lives used to compute depreciation are as follows:

| <u>Description</u> | <u>Estimated Lives</u> |
|----------------------------|------------------------|
| Land improvements | 10 years |
| Buildings and improvements | 25-40 years |
| Vehicles | 5-10 years |
| Furniture and fixtures | 5 years |
| Technology and equipment | 5 years |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets, continued:

Business-type Activities, continued: All assets purchased by the DPBC under the provisions of the lease agreements discussed in Note 10 are considered to be assets owned by other parties, mainly the County, as ownership is transferred to the other parties upon expiration of the leases. Therefore, such purchases are not capitalized by the DPBC, but rather recorded as materials and supplies expenses on the DPBC financial statements.

Macon County Emergency Telephone System Board: Capital assets result from expenditures in the governmental funds. These assets are reported only in the government-wide statement of net position.

All capital assets are capitalized at cost (or estimated historical cost), depreciated on a straight-line basis over its estimated useful life ranging from 1 to 10 years and updated for additions and retirements during the year. The Board maintains a capitalization threshold of \$ 500. The Board does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed when incurred.

Macon County Mental Health Board: In the government-wide financial statements, capital assets are accounted for as assets in the Statement of Net Position. All purchased capital assets are valued at historical cost or estimated historical cost if actual is unavailable. All donated capital assets are valued at acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$ 5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

| <u>Description</u> | <u>Estimated Lives</u> |
|-------------------------|------------------------|
| Software | 3 years |
| Phone system | 7 years |
| Furniture and equipment | 8 years |

Interfund Activity: Interfund activity is reported as either loans, services provided or used, reimbursements or transfers. On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "due to/from other funds." Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers which are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in enterprise funds. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "Internal Balances".

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Compensated Absences: Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered, and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

County employees receive vacation and sick pay in varying amounts based upon their employment anniversary dates, officeholder policies, and the bargaining unit to which they are a part. All employees' unused sick leave is utilized according to IMRF regulations to extend retirement benefits when an employee dies or retires. The deputies or correction officers, or their beneficiary in case of death, may elect to receive a sick leave buy-out payment at the rate of 50 percent of the employees' accumulated sick leave up to a maximum of 60 days, or 120 days for employees hired before 1994. Employees covered under the AFSCME 612 contract have the option of receiving a sick leave payout of 50% for up to 30 days; Circuit Clerk covered employees may elect to receive a 50% payout on a maximum of 50 days. All employees who are enrolled in IMRF have the option of having unpaid sick leave count toward their retirement by IMRF formula; many retiring employees elect this option rather than that available in the labor contract.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. The County does not set aside funds in its current budget to fund liabilities incurred during the period. Rather, the County funds compensated absences on a "pay-as-you-go" basis. The noncurrent portion of the liability is not reported.

Business-type Activities: Employees can earn three weeks vacation, three floating holidays, one personal day and six sick days per year. Sick leave benefits provide for ordinary sick pay and are cumulative but do not vest with employees and, therefore, are not paid out at termination. Unvested accumulated sick leave of DPBC employees at November 30, 2021 totaled \$ 179,642 (2020 - \$ 175,808).

Macon County Emergency Telephone System Board: The Board does not accrue compensatory time for employees. Sick and vacation time must be used in the year earned.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 1 - Summary of Significant Accounting Policies, continued

Accrued Liabilities and Long-Term Obligations: All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, compensated absences and contractually required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are reported as other financing sources and are recognized as a liability on the fund financial statements only when due in the current period.

Use of Estimates: The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and disclosures. Actual results may differ from those estimates.

Related Parties: Macon County Mental Health Board: Woodford Homes, Inc., a related party through common management, pays a management fee to the Board for administrative services rendered. The fee was \$163,239 for the year ended June 30, 2021.

Note 2 - Deposits and Investments

Illinois Compiled statutes authorize the County to invest in obligations of the U.S. Treasury or its agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements (subject to limitations), commercial paper rated within the three highest classifications by at least two standard rating services, money market mutual funds and the Illinois Funds.

Deposits - Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy indicates that the Treasurer requires collateralization of public deposits be performed through pledging of appropriate securities by the depositories. As of November 30, 2021, the County's bank balances were \$ 65,729,620, all of which was insured or collateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

The Decatur Public Building Commission's deposits are excluded from the above due to the fact that different custodians and deposit risk policies exist for these separate accounts. Of the DPBC's total deposits of \$ 4,260,015, \$ 250,000 was covered by FDIC with the remaining \$ 4,010,015 completely covered by securities pledged by the holding financial institution at November 30, 2021.

Macon County Emergency Telephone System Board: The Board does not have policies regarding credit risk, custodial credit risk or concentration of credit risk. At November 30, 2021, all ETSB's cash accounts and investments are covered by federal insurance or collateralized by the pledging financial institution's trust department or agent in favor of the Board.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 2 - Deposits and Investments, continued

Deposits - Custodial Credit Risk, continued:

Macon County Emergency Telephone System Board, continued: As of November 30, 2021, the Board had the following cash and investments:

| | |
|------------------------|---------------------|
| Demand deposit | \$ 817,729 |
| Money market deposit | 1,456,669 |
| Certificate of deposit | <u>1,100,000</u> |
| | <u>\$ 3,374,398</u> |

Macon County Mental Health Board: At June 30, 2021, the carrying amount of the Board's deposits was \$ 1,717,245, while the bank balance totaled \$ 1,850,769. The entire balance was insured.

Investments:

Macon County Mental Health Board: The Board may invest in any type of security allowed by the Public Funds Investment Act of the State of Illinois.

At June 30, 2021, the Board's investments consisted of the following:

| | |
|--------------------------------|---------------------|
| Certificates of deposit - cost | \$ 1,035,253 |
| Corporate stock - fair value | <u>42,813</u> |
| | <u>\$ 1,078,066</u> |

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Board's policy to enter only into investments that seek to ensure the preservation of capital.

Investment income for the year ended June 30, 2021, consisted of:

| | |
|---|------------------|
| Interest and dividends | \$ 20,005 |
| Net increase in fair value of investments | <u>15,375</u> |
| | <u>\$ 35,380</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2021

Note 2 - Deposits and Investments, continued

Investments, continued:

Macon County: The composition of the County's cash, cash equivalents and investments, including restricted cash and investments, was as follows:

| | Component Units | | |
|-------------------|---|------------------------------|-----------------------------|
| | Primary Government - November 30, 2021 | 708 Board - June 30, 2021 | ETSB - November 30, 2021 |
| Cash on hand | \$ 15,138 | | |
| Deposits in banks | 70,234,055 | 2,752,498 | 3,374,398 |
| Corporate stock | | 42,813 | |
| Total | <u>\$ 70,249,193</u> | <u>2,795,311</u> | <u>3,374,398</u> |

The County's cash, cash equivalents and investments for the primary government at November 30, 2021, are reported as:

| | Governmental Activities | Business-type Activities | Fiduciary Funds | Total |
|---------------------------|----------------------------|-----------------------------|--------------------|-------------------|
| Cash and cash equivalents | \$ 54,222,709 | 2,948,829 | 11,187,074 | 68,358,612 |
| Investments | | | 300,000 | 300,000 |
| Restricted cash | 323,160 | 1,267,421 | | 1,590,581 |
| Total | <u>\$ 54,545,869</u> | <u>4,216,250</u> | <u>11,487,074</u> | <u>70,249,193</u> |

Restricted Cash and Investments: Cash and investments restricted by state statute or for specific purposes are as follows:

| | |
|---------------------------------------|---------------------|
| Major governmental - General Fund: | |
| Circuit Clerk Separate Maintenance | \$ 29,396 |
| Jail Commissary | 156,854 |
| Judiciary expenditures | 5,608 |
| Child Support Held in Trust | 8,558 |
| | <u>200,416</u> |
| Nonmajor governmental - Sheriff Drug: | |
| Recovered assets | 97,607 |
| Animal welfare restricted donations | 25,137 |
| | <u>122,744</u> |
| Total governmental | <u>323,160</u> |
| Major proprietary - DPBC: | |
| General and surplus revenue | <u>1,267,421</u> |
| Total restricted cash and investments | <u>\$ 1,590,581</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 3 - Property Taxes

The County's property tax is levied by the last Tuesday in December of each year for the following year on all taxable real property located in the County. The levy becomes an enforceable lien against the property as of the preceding January 1. Real property tax revenue received in 2021 represents collection of the 2020 taxes. Real property taxes for the 2021 levy will be collected in and are intended to finance 2022 operations.

Macon County property is assessed as of January 1 of each year by the Township Assessors. The values are adjusted by various percentages according to the type of property (residential, commercial, etc.). The assessed values are equalized by the Illinois Department of Revenue to ensure uniformity of property assessments throughout the state. The Macon County Clerk computes the annual tax rate by dividing the requested levy into the equalized value of each taxing unit. The Clerk then computes the tax for each parcel by multiplying the aggregate rates of all the taxing units having jurisdiction over the parcel by the equalized value. The tax amounts by parcel are forwarded to the Macon County Collector and used as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the Macon County Collector who periodically remits to each taxing unit its respective share of the collections. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Taxes levied in one year typically become due and payable in two installments in June and September of the following year. A lien on taxable real property is effective thirty (30) days after the second installment due date.

The following are the taxes levied per \$ 100 of assessed valuation.

| | Maximum Rate | 2020 Levy |
|------------------------------------|-----------------|----------------------|
| General Corporate | .2500 | \$ 4,200,000 |
| County Highway | .1000 | 1,700,000 |
| Bridge Fund | .0500 | 854,973 |
| Illinois Municipal Retirement | | 1,750,000 |
| Federal Aid Matching | .0500 | 854,973 |
| Historical Museum | .0020 | 33,000 |
| County Health Department | | 1,614,380 |
| Insurance Liability | | 1,400,000 |
| Veterans' Assistance Commission | .0300 | 239,400 |
| Mental Health (708 Board) | | 2,662,063 |
| Judgment Fund | | 775,000 |
| DPBC Lease Fund | | 5,794,886 |
| Social Security | | 1,000,000 |
| Macon County Cooperative Extension | | 445,136 |
| | | <u>\$ 23,323,811</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 4 - Permissive Sales and Use Tax

In 2003, the County Board, by resolution approved by the electors, imposed a one quarter of one percent (.25%) tax on all retail sales made in the County. In 2018, the electors approved a one quarter of one percent (.25%) increase in the permissive sales tax bringing the total to one half of one percent (.50%). Revenue from this tax is to be used exclusively for public safety purposes. The County Board established how the sales tax proceeds would be allocated to the various public safety-related departments and activities. In 2021, this tax supported the sheriff and emergency management activities.

Vendor collections of the tax are paid to the State Treasurer by the twentieth day of the month following collection. The State Comptroller then determines the amount of the taxes to be returned to the County. A receivable is recognized at year end for amounts that will be received from sales which occurred prior to December 1, 2021.

Note 5 - Receivables

Receivables at November 30, 2021 consisted of accounts (billings for user charged services), sales taxes, accrued interest, grants, entitlements, shared revenues, and property taxes. All amounts due from other governments are considered collectible in full.

Receivables are recognized to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonably systematic method of determining their existence, completeness, valuation, and collectability.

A summary of the principal amounts due is as follows:

| <u>Fund Type/Fund</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------------|------------------------|----------------------|
| General Fund | Taxes | \$ 5,190,340 |
| | Federal contract | 128,412 |
| | State salary subsidies | 371,350 |
| | Municipal contracts | 126,009 |
| | Other receivables | <u>165,652</u> |
| Total General Fund | | <u>5,981,763</u> |
| Special Revenue Funds | Taxes | 18,275,053 |
| | Grants | 1,884,656 |
| | Local governments | 1,523,585 |
| | Other receivables | <u>81,357</u> |
| Total Special Revenue Funds | | <u>21,764,651</u> |
| Total | | <u>\$ 27,746,414</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 6 - Inventories

Physical inventories of goods on hand were taken as of November 30, 2021. Inventories on hand, stated at cost or average cost at November 30, 2021, are as follows:

| | |
|--|--------------------------|
| General Fund - consumable supplies | <u>\$ 3,644</u> |
| Health Fund: | |
| Dental supplies | 83,792 |
| Vaccines - purchased | 52,617 |
| Vaccines - donated through state grant program | <u>94,159</u> |
| Total Health Fund | <u>230,568</u> |
| Highway Fund: | |
| Consumable supplies | 401,205 |
| Fuel | <u>24,612</u> |
| Total Highway Fund | <u>425,817</u> |
| Total all governmental funds | <u>660,029</u> |
| Proprietary Fund - consumable supplies | <u>103,472</u> |
| Total government-wide | <u><u>\$ 763,501</u></u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 7 - Interfund Receivables and Payables and Transfers

Interfund receivables and payables of Governmental Funds at November 30, 2021, resulting from transactions between funds stemming from the time lag between the dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made, are as follows:

| | Interfund Receivable | Interfund Payable |
|-----------------------------|-------------------------|----------------------|
| General Corporate Fund: | | |
| County Health | \$ 12,206 | |
| Internal Service Fund | 154 | 314 |
| Nonmajor governmental funds | 513,468 | 819,721 |
| ARPA Grant: | | |
| Nonmajor governmental funds | 40,692 | |
| County Health: | | |
| General | | 12,818 |
| Multi-facility Lease Fund: | | |
| Nonmajor governmental funds | 120,000 | |
| Nonmajor Governmental Funds | 1,374,428 | 1,224,189 |
| Internal Service Funds: | | |
| Nonmajor governmental funds | 160 | 4,066 |
| | \$ 2,061,108 | 2,061,108 |
| | Transfers Out | Transfers In |
| General Corporate Fund: | | |
| County Health | \$ | 88,849 |
| Internal Service Fund | | 7,300 |
| Nonmajor governmental funds | | 153,934 |
| Health Department: | | |
| General | 88,849 | |
| Internal Service Fund: | | |
| General | 7,300 | |
| Nonmajor governmental funds | | 188,514 |
| Nonmajor Governmental Funds | 813,592 | 471,144 |
| | \$ 909,741 | 909,741 |

Transfers were made to the General Fund from other funds to support departmental operations in the amount of \$ 177,798. An additional \$ 72,285 was transferred from the Probation and Court Services Fund to the General Fund in order to support the operations of the Probation Department.

The Liability Insurance Fund transferred \$ 185,000 to the Self Insurance Fund to provide resources for the payment of workmen's compensation insurance and other insurance claims under the County's self-insurance program.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 7 - Interfund Receivables and Payables and Transfers

The Motor Fuel Tax Fund transferred \$ 410,000 to the Highway fund to offset the costs of equipment used in the County's road maintenance patrols.

The Government-wide internal balances presented on the Statement of Net Position of \$ 877,723 represent the residual amount due to the Governmental Activities from the Business-type Activities. Additionally, the internal transfers presented on the Statement of Activities of \$ 4,828,932 represent net transfers made by the Governmental Activities to the Business-type Activities of \$ 5,165,975 for internal lease transactions and capital asset purchases by the Business-type Activities of \$ 337,043 for the benefit of and used in the Governmental Activities.

Note 8 - Capital Assets

Capital asset activity for the year ended November 30, 2021, was as follows:

| | Balance December 1, 2020 | Additions | Deletions | Balance November 30, 2021 |
|---|--------------------------------|-------------|-----------|---------------------------------|
| Governmental activities: | | | | |
| Nondepreciable capital assets: | | | | |
| Land improvements | \$ 2,874,023 | 110,700 | | 2,984,723 |
| Construction in process | 4,754,656 | 1,877,375 | (283,003) | 6,349,018 |
| Total nondepreciable capital assets | 7,628,669 | 1,988,075 | (283,003) | 9,333,741 |
| Depreciable capital assets: | | | | |
| Buildings and building improvements | 54,871,042 | 452,426 | | 55,323,468 |
| Vehicles | 6,795,006 | 252,613 | (265,411) | 6,782,208 |
| Furniture and fixtures | 790,327 | | | 790,327 |
| Technology and equipment | 7,105,786 | 256,701 | | 7,362,487 |
| Infrastructure | 54,815,550 | 1,048,778 | | 55,864,328 |
| Total depreciable capital assets | 124,377,711 | 2,010,518 | (265,411) | 126,122,818 |
| Less accumulated depreciation for: | | | | |
| Buildings and building improvements | 36,442,803 | 1,322,196 | | 37,764,999 |
| Vehicles | 5,066,256 | 658,200 | (265,411) | 5,459,045 |
| Furniture and fixtures | 779,829 | 5,997 | | 785,826 |
| Technology and equipment | 5,990,054 | 449,786 | | 6,439,840 |
| Infrastructure | 32,300,625 | 1,628,093 | | 33,928,718 |
| Total accumulated depreciation | 80,579,567 | 4,064,272 | (265,411) | 84,378,428 |
| Total depreciable assets, net | 43,798,144 | (2,053,754) | - | 41,744,390 |
| Governmental activities capital assets, net | \$ 51,426,813 | (65,679) | (283,003) | 51,078,131 |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 8 - Capital Assets, continued

Depreciation expense for the year ended November 30, 2021 was charged to governmental functions as follows:

| | |
|---|---------------------|
| Governmental activities: | |
| General government | \$ 334,668 |
| Judiciary and court-related | 234,519 |
| Public safety | 1,369,601 |
| Transportation | 1,948,416 |
| Public health and welfare | <u>177,068</u> |
| Total depreciation expense - governmental activities | <u>\$ 4,064,272</u> |

| | Balance December 1, 2020 | Additions | Disposals | Balance November 30, 2021 |
|--|--------------------------------|-----------|-----------|---------------------------------|
| Business-type activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 483,380 | | | <u>483,380</u> |
| Total capital assets, not being depreciated | 483,380 | - | - | <u>483,380</u> |
| Depreciable capital assets: | | | | |
| Parking lot | 667,138 | | | 667,138 |
| Buildings and improvements | 19,792 | | | 19,792 |
| Equipment and furnishings | 266,740 | 29,168 | 46,438 | <u>249,470</u> |
| Total depreciable capital assets | 953,670 | 29,168 | 46,438 | <u>936,400</u> |
| Less accumulated depreciation for: | | | | |
| Parking lot | 316,930 | 10,268 | | 327,198 |
| Buildings and improvements | 4,771 | 495 | | 5,266 |
| Equipment and furnishings | 180,494 | 21,746 | 42,309 | <u>159,931</u> |
| Total accumulated depreciation | 502,195 | 32,509 | 42,309 | <u>492,395</u> |
| Total depreciable assets, net | 451,475 | (3,341) | 4,129 | <u>444,005</u> |
| Business-type activities capital assets | \$ 934,855 | (3,341) | 4,129 | <u>927,385</u> |

Depreciation expense for the year ending November 30, 2021 totaled \$ 32,509.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 8 - Capital Assets, continued

Macon County Emergency Telephone System Board: Capital assets activity for the year ended November 30, 2021 was:

| | Balance December 1, 2020 | Additions | Deletions | Balance November 30, 2021 |
|--------------------------------|--------------------------------|-----------|-----------|---------------------------------|
| Land | \$ 63,276 | | 51,706 | 11,570 |
| Capital Assets: | | | | |
| E-911 equipment | 2,041,090 | 167,457 | 494,916 | 1,713,631 |
| Office furniture and equipment | 28,163 | | 4,090 | 24,073 |
| Vehicles | 56,972 | | | 56,972 |
| Total capital assets | 2,189,501 | 167,457 | 550,712 | 1,806,246 |
| Less accumulated depreciation: | | | | |
| E-911 equipment | 987,875 | 111,526 | 494,916 | 604,485 |
| Office furniture and equipment | 17,437 | 4,300 | 3,953 | 17,784 |
| Vehicles | 35,135 | 8,139 | | 43,274 |
| Total accumulated depreciation | 1,040,447 | 123,965 | 498,869 | 665,543 |
| Total capital assets, net | \$ 1,149,054 | 43,492 | 51,843 | 1,140,703 |

Total depreciation for all governmental activities assets amounted to \$ 123,965 for the current year, all of which was charged to the General Government function in the Statement of Activities.

Macon County Mental Health Board: Capital assets activity for the year ended June 30, 2021 was:

| | Balance July 1, 2020 | Additions | Deletions | Balance June 30, 2021 |
|-------------------------------|-------------------------|-----------|-----------|--------------------------|
| Capital Assets: | | | | |
| Furniture and equipment | \$ | 56,763 | | 56,763 |
| Software/phone system | 71,831 | | | 71,831 |
| | 71,831 | 56,763 | - | 128,594 |
| Less accumulated depreciation | 53,103 | 19,792 | | 72,895 |
| Total capital assets, net | \$ 18,728 | 36,971 | - | 55,699 |

Depreciation expense of \$ 11,168 was charged to general government functions, \$ 3,859 was charged to combined disability services functions, and \$ 4,765 to combined disability services in the Statement of Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 9 - Long-Term Liabilities

The following is a summary of changes in the County's long-term obligations for the year ended November 30, 2021:

| | Balance December 1, 2020 | Additions | Reductions | Balance November 30, 2021 | Amount Due in One Year |
|-------------------------------|--------------------------------|------------------|------------------|---------------------------------|---------------------------|
| Governmental activities: | | | | | |
| Compensated absences | \$ 1,582,240 | 2,166,043 | 2,225,561 | 1,522,722 | 304,544 |
| Claims liabilities | 900,458 | 129,811 | 436,983 | 593,286 | 268,374 |
| Total governmental activities | \$ 2,482,698 | 2,295,854 | 2,662,544 | 2,116,008 | |

Compensated Absences: Compensated absences represent the estimated liability for employee's accrued vacation for which employees are entitled to be paid upon termination. These benefits are not expected to be paid from current available resources. The liability will be liquidated from the general and special revenue funds of the County, based on the assignment of an employee at termination.

Claims Liabilities: Internal service funds primarily serve the government funds, and thus, the related long-term liabilities are included with the governmental activities above. Estimated claims payable are recognized when the loss is probable and reasonably estimable, as required by accounting standards. Any changes in estimates from one year to the next are recognized in the year of the change. Long-term liabilities for estimated claims payable are liquidated by the Self Insurance (Internal Service) Fund.

Legal Debt Margin: The Illinois Compiled Statutes provide that the net general obligation debt of the County, exclusive of certain exempt debt, should not exceed 2.875 percent of the total assessed valuation of the County. The effect of the debt limitations described above is an overall debt margin of \$ 50,446,520 at November 30, 2021.

The Illinois General Assembly enacted an amendment in 1978 to the Public Building Commission Act which limits the amount of debt a commission may issue to 5% of the chartering organization's property tax assessed valuation. The City of Decatur enacted the Commission's charter on July 21, 1980. The following is a computation of the Commission's legal debt margin at November 30, 2021:

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 9 - Long-Term Liabilities, continued

Legal Debt Margin, continued:

| | |
|---|----------------------|
| Total assessed value of taxable property in the City of Decatur, Illinois | \$ 848,659,319 |
| Debt limit percentage | <u>5%</u> |
| Statutory debt limitation | 42,432,966 |
| Amount of debt outstanding | <u>-</u> |
| Legal debt margin | <u>\$ 42,432,966</u> |

Note 10 - Facilities Lease Agreements

Multiple Facilities Lease: The County has entered into a lease agreement with the Decatur Public Building Commission (DPBC). The leases require that the County levy property taxes to make annual rental payments to the DPBC to pay maintenance and utility costs of the facilities.

As noted previously, since the DPBC is a blended component unit, the lease payable/receivable between the DPBC and the County has been eliminated at the government-wide reporting level. At the fund level, transactions relating to the lease have not been eliminated and are therefore discussed in detail.

On June 1, 2005, the County and the DPBC entered into a Multiple Facilities Lease Agreement. This lease expired on December 1, 2017.

On October 12, 2017, the Macon County Board approved Resolution No. G-4706-10-17, Renewal, Amendment and Restatement of the 2005 Multiple Facilities Lease Between Decatur Public Building Commission and County of Macon, Illinois, Effective December 1, 2017.

On October 26, 2018, the first addendum to the Restated Multiple Facilities Lease was approved. The addendum altered the payment schedule from 2019-2023 as a result of the County's request for the DPBC to acquire Tyler Technologies, Inc. Odyssey software for use at various County facilities. The agreement with Tyler Technologies was for five years.

On November 24, 2020, the Commission executed a "Termination Agreement and Mutual Release" as a response to Macon County's declaration that a contractual relationship with Tyler Technologies, Inc. will not be beneficial to the County. All fees due to Tyler Technologies, Inc. (including an early termination fee of \$ 132,872) were paid on November 24, 2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 10 - Facilities Lease Agreements, continued

On December 1, 2021, the second addendum to the Restated Multiple Facilities Lease was effective. The addendum altered the payment schedule for 2022 and 2023 as a result of the Commission’s “Termination Agreement and Mutual Release” with Tyler Technologies, Inc.

The significant terms of the Lease are as follows:

- Agreement to renew, amend and restate the 2005 Lease for an additional twenty (20) years.
- Amended and Restated Lease agreement is effective December 1, 2017.
- The County will continue with the use of certain facilities as lessee of such facilities.
- The DPBC provides operation and maintenance services for the following Macon County Facilities:
 - Courthouse
 - County Offices
 - Animal Control
 - Law Enforcement Center
 - Highway Department
 - Two Parking Areas
- Annual rents will be paid by the County to the DPBC on or before December 1 of the then current fiscal year.
- On February 1 of each year, the DPBC shall determine the amount of surplus monies as of December 1 of the preceding year and file with the County a certificate stating said amount and available to the County for (1) application as a credit against the next rents due under the Lease or (2) refund.
- General duties of the DPBC include:
 - Operation and maintenance of specified County facilities and parking facilities.
 - Provide security services at the County Office Building and Courthouse Building.
- Reconveyance Clause: Quit-claim deeds from the DPBC to the County will be deposited with an escrow agent. Such deeds will be conveyed to the County upon expiration of Lease, thus conveying ownership of the Facilities to Macon County at the termination of Lease.

The following lease payments are due under the lease agreement:

| County Fiscal Year | Total Rent - All Facilities | Courthouse | Office Building | Animal Control | Law Enforcement Center | Highway Department Sites | Parking Lots | SaaS Services |
|--------------------|-----------------------------|-------------------|-------------------|------------------|------------------------|--------------------------|------------------|----------------|
| 2022 | \$ 6,002,500 | 1,617,356 | 1,015,772 | 283,065 | 2,610,280 | 163,199 | 50,648 | 262,180 |
| 2023 | 5,912,530 | 1,665,878 | 1,046,245 | 291,557 | 2,688,588 | 168,095 | 52,167 | |
| 2024 | 6,089,906 | 1,715,854 | 1,077,632 | 300,304 | 2,769,246 | 173,138 | 53,732 | |
| 2025 | 6,272,603 | 1,767,330 | 1,109,961 | 309,313 | 2,852,323 | 178,332 | 55,344 | |
| 2026 | 6,460,781 | 1,820,348 | 1,143,260 | 318,593 | 2,937,893 | 183,682 | 57,005 | |
| 2027-2031 | 35,330,198 | 9,954,413 | 6,251,815 | 1,742,195 | 16,065,604 | 1,004,446 | 311,725 | |
| 2032-2036 | 40,957,381 | 11,539,890 | 7,247,567 | 2,019,682 | 18,624,438 | 1,164,429 | 361,375 | |
| 2037 | 8,943,232 | 2,519,789 | 1,582,539 | 441,007 | 4,066,731 | 254,258 | 78,908 | |
| Total | \$ 115,969,131 | 32,600,858 | 20,474,791 | 5,705,716 | 52,615,103 | 3,289,579 | 1,020,904 | 262,180 |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 10 - Facilities Lease Agreements, continued

Upon the execution of the lease, the County must provide for the levy and collection of a direct annual tax, sufficient to pay the annual rent payable under such lease as and when it becomes due and payable. Such taxes shall be extended annually during the term of the lease without further action by the County or the DPBC and shall be extended and collected with all other taxes of the County and in addition to all of its other taxes. Funds realized from the tax levy for the payment of such annual rents shall not be disbursed for any other purpose until the annual rental has been paid in full. The County is authorized to pay additional annual amounts for maintenance and operation, if needed, and to include the same in their annual appropriation proceedings.

The change in the surplus for 2021 is as follows:

| | |
|------------------------------|---------------------|
| Balance at November 30, 2020 | \$ 1,004,809 |
| 2021 rents applied | - |
| 2021 surplus | 1,262,789 |
| Surplus refunded | <u>(1,005,609)</u> |
| Balance at November 30, 2021 | <u>\$ 1,261,989</u> |

Macon County Health Department: At December 1, 2015, the DPBC agreed to pay off debt belonging to the Macon County Health Department totaling \$ 548,950. In doing so, the DPBC purchased the Macon County Health Department facilities at that date. In addition, the agreement calls for the DPBC to subsequently lease back the facility to the Macon County Board of Health over a 20 year period.

During the lease period, the Macon County Board of Health, along with Macon County, shall pay rents to buy back the leased premises. Annual principal payments are to be \$ 27,448 with 2% interest the first five years. Interest will be adjusted for each subsequent five year period based on the weekly average yield on United States Treasury Securities, adjusted to a constant maturity for one year, as made available by the Federal Reserve Board. The interest rate shall not increase more than 4% any one five year period. Starting with the fiscal 2021 payment, the interest rate was changed to .124%.

Future minimum lease payments related to the Macon County Health Board buying back Macon County Health Department facilities are as follows:

| <u>Year ending November 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------------|-------------------|-----------------|----------------|
| 2022 | \$ 27,448 | 476 | 27,924 |
| 2023 | 27,448 | 442 | 27,890 |
| 2024 | 27,448 | 408 | 27,856 |
| 2025 | 27,448 | 374 | 27,822 |
| 2026 | 27,448 | 340 | 27,788 |
| 2027-2031 | 137,237 | 1,191 | 138,428 |
| 2032-2035 | 109,789 | 340 | 110,129 |
| Total | <u>\$ 384,266</u> | <u>3,571</u> | <u>387,837</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2021

Note 10 - Facilities Lease Agreements, continued

Macon County Health Department, continued: During this period, the DPBC will be responsible for all maintenance duties with regard to the Macon County Health Department facilities. As such, the Macon County Health Board and Macon County agree to make lease payments over a 20 year period beginning December 1, 2015. Lease payments will increase by 2% each subsequent year for the remaining 20 year period.

Future minimum lease payments related to this operating lease are as follows:

| <u>Year ending November 30,</u> | <u>Principal</u> |
|-------------------------------------|---------------------|
| 2022 | \$ 302,817 |
| 2023 | 308,873 |
| 2024 | 315,051 |
| 2025 | 321,351 |
| 2026 | 327,778 |
| 2027-2031 | 1,739,887 |
| 2032-2035 | 1,521,416 |
| Total | <u>\$ 4,837,173</u> |

The cost of land, buildings and equipment under capital leases in capital assets at November 30, 2021 include the following:

| | |
|-------------------------------|----------------------|
| Land | \$ 1,070,382 |
| Construction in process | 70,380 |
| Other assets | <u>51,197,399</u> |
| | 52,338,161 |
| Less accumulated depreciation | <u>(33,699,398)</u> |
| Total | <u>\$ 18,638,763</u> |

Note 11 - Intergovernmental Revenue

A summary of intergovernmental revenue for the year ended November 30, 2021, follows:

| | <u>Municipal</u> | <u>Federal and State Grants</u> | <u>Federal Government</u> | <u>State of Illinois</u> | <u>Total</u> |
|----------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|-------------------|
| Major Funds: | | | | | |
| General | \$ 1,048,184 | 253,157 | 1,531,529 | 1,695,665 | 4,528,535 |
| ARPA Grant | | | 702,874 | | 702,874 |
| County Health | | 5,745,917 | | | 5,745,917 |
| Multi-Facility Lease | 1,261,989 | | | | 1,261,989 |
| Nonmajor Funds | <u>864,477</u> | <u>4,798,642</u> | | <u>3,030,485</u> | <u>8,693,604</u> |
| Total | <u>\$ 3,174,650</u> | <u>10,797,716</u> | <u>2,234,403</u> | <u>4,726,150</u> | <u>20,932,919</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 11 - Intergovernmental Revenue, continued

In addition, the County participates in joint construction projects with the State of Illinois, whereby both entities pay a portion of the total costs incurred. On some contracts, the State approves the project, awards contracts, and pays contractors, then bills the County for its portion. On others, the County pays the bills and submits a reimbursement request to the State. Because the County will be ultimately responsible for maintaining the final asset, the amount paid by the State is included in intergovernmental revenue and capital asset costs in the Government-wide Statement of Net Position when construction is completed. During 2021, the State contributed \$ 1,432,054 to these joint projects with the County contributing \$ 374,941.

Note 12 - Fund Equity Balances

The fund equity balances have been classified to reflect the limitations and restrictions placed on the respective funds as follows:

| | General Corporate Fund | ARPA Fund | County Health Fund | Multi- Facility Lease Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|------------------------------|--------------|--------------------------|----------------------------------|-----------------------------------|--------------------------------|
| Nonspendable for inventory | \$ 3,644 | | 230,568 | | 425,817 | 660,029 |
| Nonspendable for prepaid expenditures | 96,064 | | | | 1,000 | 97,064 |
| Restricted for: | | | | | | |
| General control and administration | 391,364 | | | 12,398,335 | 5,139,691 | 17,929,390 |
| Public safety | | | | | 5,372,582 | 5,372,582 |
| Judiciary and court-related | | | | | 969,106 | 969,106 |
| Public health and welfare | | | 5,431,936 | | 1,391,908 | 6,823,844 |
| Transportation | | | | | 6,876,568 | 6,876,568 |
| Capital outlay | | 9,381 | | | | 9,381 |
| Committed for: | | | | | | |
| Disaster contingency | | | | | 500,000 | 500,000 |
| Future capital outlay | 200,000 | | | | 280,000 | 480,000 |
| Unassigned | 8,424,440 | | | | (158,758) | 8,265,682 |
| | <u>\$ 9,115,512</u> | <u>9,381</u> | <u>5,662,504</u> | <u>12,398,335</u> | <u>20,797,914</u> | <u>47,983,646</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 12 - Fund Equity Balances, continued

Fund Equity Deficits: The following funds reported deficit fund balances as of November 30, 2021. The Internal Service Fund deficit is created in part by recognizing claims and judgment liabilities when the loss is probable and reasonably estimable, as required by standards. These potential claims are financed with a combination of commercial insurance and self-insurance with resources transferred from the Liability Insurance Fund. As cases mature and are closed, actual claims paid tend to be less than the original estimated liability as estimated costs and final settlements are negotiated. Changes in estimates from one year to the next are recognized in the year of the change. The Workforce Investment Solutions Fund and the State's Attorney Grant Fund deficits result from grant recognition timing differences and are expected to be eliminated with future grant revenues.

| | |
|--|------------|
| Internal Service - Self Insurance Fund | \$ 577,884 |
| Special Revenue Funds: | |
| Workforce Investment Solutions Fund | 99,123 |
| State's Attorney Grant Fund | 59,635 |

Note 13 - Pension Plan

Employees of the County and its component units, the Macon County Mental Health Board and the Macon County Emergency Telephone System Board, participate in the Illinois Municipal Retirement Fund. The primary government and its component units are considered to be one employer. Amounts and disclosures that follow are for the County, with information related to the Macon County Mental Health Board and the Macon County Emergency Telephone System Board available in the separately issued financial statements of each of the discretely presented component units. The County uses general and special revenue funds to liquidate net pension obligations.

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Benefits Provided: IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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

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

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

Employees Covered by Benefit Terms: As of December 31, 2020, the following employees were covered by the benefit terms:

| | Regular | SLEP | ECO |
|--|-----------|---------|--------|
| Retirees and beneficiaries currently receiving benefits | 538 | 50 | 15 |
| Inactive plan members entitled to but not yet receiving benefits | 425 | 15 | 5 |
| Active plan members | 410 | 45 | 3 |
| Total | 1,373 | 110 | 23 |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Contributions: As set by statute, the County's Regular, SLEP and ECO plan members are required to contribute 4.50%, 7.50% and 7.50%, respectively, of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual contribution rate for calendar year 2020 for Regular, SLEP, and ECO was 10.07%, 25.72% and 22.56%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$ 1,986,884, \$ 997,976, and \$ 43,925 to the Regular, SLEP, and ECO plans, respectively. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability: The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Fair Value of Assets.
- The **Inflation Rate** was assumed to be 2.25%.
- **Salary Increases** were expected to be 2.89% to 13.75%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For **Non-Disabled 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 were used.
- 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 MP2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Actuarial Assumptions, continued:

- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table, as of December 31, 2020:

| Asset Class | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|--------------------------------|---|
| Domestic Equity | 37% | 5.00% |
| International Equity | 18% | 6.00% |
| Fixed Income | 28% | 1.30% |
| Real Estate | 9% | 6.20% |
| Alternative Investments | 7% | 2.85%-6.95% |
| Cash Equivalents | 1% | 0.70% |
| Total | <u>100%</u> | |

Single Discount Rate: A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2020. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and,
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Changes in the Net Pension Liability:

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (Asset) (A) - (B) |
|--|-----------------------------------|---------------------------------------|---|
| <u>Regular:</u> | | | |
| Balances at December 31, 2019 | \$ 113,347,895 | 110,237,646 | 3,110,249 |
| Changes for the year: | | | |
| Service Cost | 1,778,747 | - | 1,778,747 |
| Interest on the Total Pension Liability | 8,107,393 | - | 8,107,393 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 2,230,973 | - | 2,230,973 |
| Changes of Assumptions | (1,318,613) | - | (1,318,613) |
| Contributions - Employer | - | 1,957,682 | (1,957,682) |
| Contributions - Employees | - | 879,988 | (879,988) |
| Net Investment Income | - | 15,685,483 | (15,685,483) |
| Benefit Payments, including Refunds of Employee Contributions | (5,173,277) | (5,173,277) | - |
| Other (Net Transfer) | 175,481 | 761,582 | (586,101) |
| Net Changes | 5,800,704 | 14,111,458 | (8,310,754) |
| Balances at December 31, 2020 | \$ 119,148,599 | 124,349,104 | (5,200,505) |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 13 - Pension Plan, continued

Changes in the Net Pension Liability, continued:

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (Asset) (A) - (B) |
|--|-----------------------------------|---------------------------------------|---|
| SLEP: | | | |
| Balances at December 31, 2019 | \$ 43,460,064 | 38,493,057 | 4,967,007 |
| Changes for the year: | | | |
| Service Cost | 693,602 | - | 693,602 |
| Interest on the Total Pension Liability | 3,101,694 | - | 3,101,694 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | (407,960) | - | (407,960) |
| Changes of Assumptions | (273,331) | - | (273,331) |
| Contributions - Employer | - | 1,094,338 | (1,094,338) |
| Contributions - Employees | - | 314,698 | (314,698) |
| Net Investment Income | - | 5,762,706 | (5,762,706) |
| Benefit Payments, including Refunds of Employee Contributions | (2,049,757) | (2,049,757) | - |
| Other (Net Transfer) | - | (932,020) | 932,020 |
| Net Changes | 1,064,248 | 4,189,965 | (3,125,717) |
| Balances at December 31, 2020 | \$ 44,524,312 | 42,683,022 | 1,841,290 |
| ECO: | | | |
| Balances at December 31, 2019 | \$ 7,183,296 | 7,538,843 | (355,547) |
| Changes for the year: | | | |
| Service Cost | 61,486 | - | 61,486 |
| Interest on the Total Pension Liability | 506,325 | - | 506,325 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 157,950 | - | 157,950 |
| Changes of Assumptions | (45,404) | - | (45,404) |
| Contributions - Employer | - | 73,177 | (73,177) |
| Contributions - Employees | - | 24,328 | (24,328) |
| Net Investment Income | - | 1,119,466 | (1,119,466) |
| Benefit Payments, including Refunds of Employee Contributions | (460,485) | (460,485) | - |
| Other (Net Transfer) | - | 114,277 | (114,277) |
| Net Changes | 219,872 | 870,763 | (650,891) |
| Balances at December 31, 2020 | \$ 7,403,168 | 8,409,606 | (1,006,438) |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Changes in the Net Pension Liability, continued:

Total net pension liability of all three plans at December 31, 2020 is \$ 1,841,290 and the total net pension asset is \$ 6,206,943.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

| | 1% Lower (6.25%) | Current (7.25%) | 1% Higher (8.25%) |
|--------------------------------|---------------------|--------------------|----------------------|
| Net Pension Liability/(Asset): | | | |
| Regular | \$ 9,815,427 | (5,200,505) | (17,070,100) |
| SLEP | 10,909,417 | 1,841,290 | 118,478 |
| ECO | (329,649) | (1,006,438) | (1,591,782) |

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended November 30, 2021, the County recognized pension expense (benefit) of \$(2,075,562), \$ 317,434 and (\$ 207,696) for the Regular, SLEP and ECO plans, respectively. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Deferred Amounts Related to Pensions: | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Regular: | | |
| Deferred amounts to be recognized in pension expense in future periods: | | |
| Differences between expected and actual experience | \$ 1,898,288 | 131,080 |
| Changes of assumptions | 474,651 | 927,171 |
| Net difference between projected and actual earnings on pension plan investments | - | 9,322,863 |
| | <u>2,372,939</u> | <u>10,381,114</u> |
| Total deferred amounts to be recognized in pension expense in future periods: | | |
| Pension contributions made subsequent to the measurement date | 1,738,799 | - |
| | <u>1,738,799</u> | <u>-</u> |
| Total deferred amounts related to pensions | <u>\$ 4,111,738</u> | <u>10,381,114</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Deferred Amounts Related to Pensions, continued

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| SLEP: | | |
| Deferred amounts to be recognized in pension expense in future periods: | | |
| Differences between expected and actual experience | \$ 25,895 | 645,412 |
| Changes of assumptions | 601,479 | 313,342 |
| Net difference between projected and actual earnings on pension plan investments | - | 3,488,155 |
| | <u>627,374</u> | <u>4,446,909</u> |
| Total deferred amounts to be recognized in pension expense in future periods: | | |
| Pension contributions made subsequent to the measurement date | 969,605 | - |
| | <u>969,605</u> | <u>-</u> |
| Total deferred amounts related to pensions | <u>\$ 1,596,979</u> | <u>4,446,909</u> |

ECO:

| | | |
|---|-------------------------|-----------------------|
| Deferred amounts to be recognized in pension expense in future periods: | | |
| Differences between expected and actual experience | \$ - | - |
| Changes of assumptions | - | - |
| Net difference between projected and actual earnings on pension plan investments | - | 726,512 |
| | <u>-</u> | <u>726,512</u> |
| Total deferred amounts to be recognized in pension expense in future periods: | | |
| Pension contributions made subsequent to the measurement date | 37,250 | - |
| | <u>37,250</u> | <u>-</u> |
| Total deferred amounts related to pensions | <u>\$ 37,520</u> | <u>726,512</u> |

The primary government's total deferred outflows/inflows of resources of all three plans at December 31, 2020 are \$ 5,746,237 and \$ 15,554,535, respectively.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Year Ending December 31 | Regular | SLEP | ECO |
|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | Net Deferred Outflows of Resources | Net Deferred Outflows of Resources | Net Deferred Outflows of Resources |
| 2021 | \$(2,095,789) | (1,143,950) | (226,160) |
| 2022 | (740,553) | (457,663) | (93,133) |
| 2023 | (3,623,008) | (1,498,838) | (290,836) |
| 2024 | (1,548,825) | (719,084) | (116,383) |
| 2025 | - | - | - |
| Thereafter | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$(8,008,175)</u> | <u>(3,819,535)</u> | <u>(726,512)</u> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 13 - Pension Plan, continued

Reconciliation to Statements: The Net Pension liability (asset) and deferred outflows/inflows of resources disclosed above reflect the balances of the County's three plans in total as of December 31, 2020. The amounts reported in the Statement of Net Position have been adjusted for the discretely presented component units, Macon County Mental Health Board and Macon County Emergency Telephone System Board and only report the amounts related to the County. The following table combines the County's reported amounts with those of its discretely presented component units:

| | Primary Government Macon County | Discretely Presented Component Units | | Totals |
|---------------------------------------|--|---|----------------------|--------------------|
| | | Macon County Mental Health Board | Macon County ETSB | |
| Regular Net Pension Liability (Asset) | \$ (5,200,505) | (280,061) | (67,776) | (5,548,342) |
| SLEP Net Pension Liability | 1,841,290 | | | 1,841,290 |
| ECO Net Pension Liability (Asset) | (1,006,438) | | | (1,006,438) |
| | <u>\$ (4,365,653)</u> | <u>(280,061)</u> | <u>(67,776)</u> | <u>(4,713,490)</u> |
| Regular Deferred Outflows | \$ 4,111,738 | 177,495 | 52,432 | 4,341,665 |
| SLEP Deferred Outflows | 1,596,979 | | | 1,596,979 |
| ECO Deferred Outflows | 37,520 | | | 37,520 |
| | <u>\$ 5,746,237</u> | <u>177,495</u> | <u>52,432</u> | <u>5,976,164</u> |
| Regular Deferred Inflows | \$ 10,381,114 | 559,051 | 135,292 | 11,075,457 |
| SLEP Deferred Inflows | 4,446,909 | | | 4,446,909 |
| ECO Deferred Inflows | 726,512 | | | 726,512 |
| | <u>\$ 15,554,535</u> | <u>559,051</u> | <u>135,292</u> | <u>16,248,878</u> |

Note 14 - Decatur Public Building Commission Retirement Plan

In 1998, the DPBC adopted a Savings Incentive Match Plan for Employees (SIMPLE) Individual Retirement Account (IRA) Plan under Section 408(p) of the Internal Revenue Code. The DPBC administers the SIMPLE IRA Plan as a single-employer defined contribution plan, which has been established through a trust agreement with a financial institution. Plan provisions are established and may be amended by the Board. Eligible employees are those who received at least \$ 5,000 in compensation from the DPBC during the current year. Participants may elect to make salary reduction contributions to the plan for amounts expressed either as a specific dollar amount or as a percentage of compensation. Salary reduction contributions cannot exceed \$ 12,500 (\$ 15,500 if over 50 years of age) per plan year. In addition, the DPBC is generally required to make a matching contribution on behalf of each eligible employee in an amount equal to the employee's salary reduction contributions, up to 3% of the employee's compensation for the applicable calendar year. A participant's interest in the plan, including that attributable to the DPBC's matching contribution, is nonforfeitable. For the year ended November 30, 2021, the DPBC's total matching contributions to the plan were \$ 24,303.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 15 - Deferred Compensation Plan

The County offers all full-time employees a deferred compensation plan established in accordance with the requirements of the Internal Revenue Code Section 457. Participants authorize the County to withhold funds from their salaries which are invested, within a range of options, in individual accounts as directed by the individual. The assets are administered by ICMA-RC. The assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency. The County made no contributions to the plan.

Macon County Mental Health Board: The Board offers various employees a deferred compensation plan established in accordance with the requirements of Internal Revenue Code Section 457. The assets of the plan are held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian of the trust holds the custodial account for the beneficiaries of the Section 457 plan, and the assets may not be diverted to any other use. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the Board's financial statements.

Note 16 - Other Leases

Child First Center: During 2015, the County entered into a three year lease agreement for office space at 800 East Clay for use by the State's Attorney for a Child Advocacy Center. The lease period was November 1, 2015 through October 31, 2018 and called for monthly rental payments of \$ 1,300. Total rent paid was \$ 15,600 for the year ended November 30, 2021. Since the term has expired, it is ongoing on a year-to-year basis for the same monthly rent.

Macon County CASA, NFP: The County sub-leased office space located on the seventh floor of the Macon County Office Building to Macon County CASA for the period of April 1, 2018 through January 31, 2021, which was renewed in 2021 for three years under the same terms. Annual rent of \$ 11,175 is payable in monthly installments of \$ 931. Total rent income for the year ended November 30, 2021 was \$ 11,175. Future minimum lease payments are as follows:

| | |
|------|-----------|
| 2022 | \$ 11,175 |
| 2023 | 11,175 |
| 2024 | 931 |
| | <hr/> |
| | \$ 23,281 |
| | <hr/> |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 16 - Other Leases, continued

Macon County Mental Health Board: The County sub-leased office space located on the sixth floor of the Macon County Office Building to Macon County Mental Health Board for the period of November 1, 2020 through November 1, 2030. Annual rent of \$ 36,000 is payable in monthly installments of \$ 3,000. Total rent income for the year ended November 30, 2021 was \$ 36,000. Future minimum lease payments are as follows:

| | |
|------------|-------------------|
| 2022 | \$ 36,000 |
| 2023 | 36,000 |
| 2024 | 36,000 |
| 2025 | 36,000 |
| 2026 | 36,000 |
| Thereafter | <u>132,000</u> |
| Total | <u>\$ 312,000</u> |

Note 17 - Risk Management

Property and Liability: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance coverage for liability, property, and crime insurance. The program has a \$ 50,000 self-insured retention per occurrence. The list below is a general description of insurance coverage in effect at November 30, 2021; not all policy terms, conditions, restrictions, exclusions, etc. are included.

Liability:

| | |
|--|---------------|
| General (per occurrence/aggregate) | \$ 9,950,000 |
| Law Enforcement (each wrongful act limit/aggregate) | \$ 9,950,000 |
| Auto | \$ 9,950,000 |
| Public Entity Employment Related Practices | \$ 9,950,000 |
| Public Entity Management Liability (each wrongful act limit/aggregate) | \$ 9,950,000 |
| Crime | \$ 500,000 |
| Umbrella Excess Liability aggregate | \$ 10,000,000 |
| Employee Benefit Plans Liability aggregate/each employee | \$ 9,950,000 |
| Cyber | \$ 1,000,000 |
| Aggregate: | |
| Building | \$ 1,470,000 |
| Building property | \$ 4,317,400 |
| Inland Marine (scheduled equipment) | \$ 2,777,200 |
| Unscheduled equipment | \$ 100,000 |
| Earthquake | \$ 5,787,400 |

The County pays all elected officials' bonds by statute.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 17 - Risk Management, continued

Property and Liability, continued: The other County building and contents are insured under the Decatur Public Building Commission's policy. The boiler/machine is covered by the Decatur Public Building Commission. Settled claims have not exceeded this commercial coverage in any of the past three years.

Unemployment Insurance: Under provisions of the Illinois Unemployment Insurance Act, the County has elected to self-insure for unemployment compensation benefits. Rather than contribute to the Illinois Unemployment Insurance Fund, the County has agreed to reimburse the State of Illinois for any unemployment benefits paid by the State on behalf of the County. The unemployment compensation program is funded totally by the County.

Workers' Compensation: The County has elected to self-insure for workers' compensation. The worker's compensation program is funded 90 percent by the County, with the remaining 10 percent being covered by an insurance carrier. The program is insured for amounts above the self-insured retention limits of \$ 600,000 (\$ 750,000 for police) with a statutory maximum limit of indemnity per occurrence. After these limits, the County is insured for amounts up to \$ 1,000,000.

The County's self-insurance program is funded by property tax receipts. Proceeds from property taxes are initially recorded in the Insurance Liability Fund and subsequently transferred to the Internal Service Fund (Self Insurance Fund) as the need arises. At November 30, 2021, the Internal Service Fund had a deficit fund balance of \$ 577,884 due to the year end financial statement recording of pending claims and potential claims. Assets to cover these potential liabilities are held in the Insurance Fund until claims have matured to actual, at which point assets are transferred to the Internal Service Fund for payment of the claims.

Claims and Judgements: When a probable claim liability has been incurred at year end and the amount of the loss can be reasonably estimated, the County records the estimated loss under its self-insurance program. The claim liability includes claims incurred and estimation for claims incurred but not reported (IBNR), based on historical data pursuant to the self-funded workmen's compensation and unemployment compensation programs. This estimated liability for claims reported to date has been recorded in the Self-Insurance Internal Service Fund.

Changes in the balances of the claims liabilities amount for the two most recent fiscal years are as follows:

| | Workers' Compensation | | Liability | |
|--|-----------------------|-----------|-----------|-----------|
| | 2021 | 2020 | 2021 | 2020 |
| Claims liability, beginning of year | \$ 565,346 | 889,312 | 335,112 | 257,687 |
| Claims incurred and changes in estimates | 25,421 | 18,713 | 104,390 | 181,895 |
| Claim payments | (291,799) | (342,679) | (145,184) | (104,470) |
| Claims liability, end of year | \$ 298,968 | 565,346 | 294,318 | 335,112 |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 17 - Risk Management, continued

Claims and Judgments continued: Liabilities for unpaid claims are based on recommendations by third party administrators. There have been no significant reductions in insurance coverage from coverage in prior years. The amount of settlements has not exceeded insurance coverage in any of the past three fiscal years.

There was no liability reported for claims incurred but not reported (IBNR) as of November 30, 2021.

Note 18 - Commitments and Contingencies

Federally Assisted Grant Programs: The County participated in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representative. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be insignificant.

During 2021, the federal government signed into law the American Rescue Plan Act (ARPA) providing \$ 65 million in funding for county governments both to mitigate the financial impacts of COVID as well as stimulate economic recovery. Through this Act, Macon County was awarded \$ 20,351,846 of State and Local Fiscal Recover Funds by the Department of Treasury. As of November 30, 2021, the County had received half of the award, or \$ 10,101,265, of which approximately \$ 750,000 had spent or committed at year end. Subsequent to year end, the County Board approved additional commitments of \$ 4.6 million for equipment upgrades and broadband infrastructure improvements, of which \$ 2.1 million had been paid.

Pending Litigation: The County is a defendant in several lawsuits, many of which normally occur in governmental operations. Such litigation includes, but is not limited to, claims assessed against the County for property damage and personal injury and other alleged violations of state and federal laws. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying financial statements. Litigation where loss to the County is reasonably possible has not been accrued nor can such an amount be estimated at year end. The outcome of the remaining claims cannot be determined at this time. Based upon past experience, management believes that the insurance coverage maintained by the County is sufficient to cover any potential claims over the amount of loss accrued.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 18 - Commitments and Contingencies, continued

Construction Commitments: The County has active engineering and construction projects as of November 30, 2021, consisting mainly of road and bridge construction and resurfacing projects. At year end, the County's major project commitments are as follows:

| Project | Total Contract | Spent- to-Date | Remaining Construction Commitment | Expected Completion Date |
|--------------------------------|-------------------|-------------------|---|--------------------------------|
| South and East Beltway | | | | |
| Engineering Feasibility Study | \$ 2,597,190 | 2,293,397 | 303,793 | - |
| Brush College Road connector * | 6,973,885 | 2,943,671 | 4,030,214 | 2024 |
| 85 th Street Bridge | 3,141,173 | 2,512,938 | 628,235 | 2022 |
| Damery Road Bridge | 646,831 | 517,465 | 129,366 | 2022 |
| Reas Bridge Road resurfacing | 1,027,537 | 822,029 | 205,507 | 2022 |

The Beltway Feasibility Study is funded primarily by motor fuel tax proceeds, and state and federal grant proceeds. The outcome of the study will determine whether additional construction commitments will be accepted.

* These projects are included under the Macon County Beltway Northeast Connector Project being funded 100% by the Illinois Department of Transportation up to \$ 10 million.

Contract Commitments: During 2019, the County entered into a forty-eight month contract for the County Clerk to obtain electronic services supplies, equipment preparation and support in connection with the 2020-2023 election cycles. Quarterly payments of \$ 54,525 are due based on a total contract price of \$ 872,400. The County paid \$ 218,100 during 2021 under this agreement. Total remaining on the contract at November 30, 2021 was \$ 436,200.

The County also entered into a three year contract in connection with the license and support of the property tax administration software. The three year agreement calls for annual payments of \$ 49,414 each. The County paid \$ 49,398 during 2021 under this agreement.

During 2021, the County continued the ongoing support and license subscription by entering into another three year agreement calling for annual payments of \$ 49,398 each or a total of \$ 246,895.

The County contracts with vendors to provide service and support to the Sheriff's Department. During 2020, a vendor was retained to provide medical services for inmates of the Macon County Jail at a cost of \$ 66,355 per month, plus additional charges based on actual medical services provided. A total of \$ 1,050,755, including \$ 254,495 of additional charges, was paid under this agreement. Another vendor was retained to provide dietary services at a per-meal price also for inmates of the jail. The total amount paid under this arrangement during 2021 was \$ 437,599.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 18 - Commitments and Contingencies, continued

Contract Commitments, continued: The County entered into an intergovernmental agreement with Peoria County Juvenile Detention Center to provide beds for juvenile inmates, since Macon County currently has no facility of its own to serve this population. The agreement was for three years beginning January 1, 2016 at an annual fee of \$ 224,706 and has been extended an additional three years with an increase based on the Consumer Price Index. The total amount paid under this contract during 2021 was \$ 270,311 plus additional amounts for bed space not contemplated in the contract.

During 2017, the County entered into an intergovernmental agreement with the Central Illinois Regional Dispatch Center (CIRDC) for emergency communication services. The CIRDC provides the equipment, services and other items necessary for the establishment, operation and maintenance of a joint public safety communication system. In turn, CIRDC charges participating members for calls for service, dispatching and other services provided based on a service-based funding formula determined annually. During 2021, the County paid \$ 633,233 for these services, and has been notified that the fee for 2021 will be \$ 541,684.

The County, through its Workforce Investment Solutions program, is party to a Memorandum of Understanding (MOU) to operate a One Stop Center in Local Workforce Investment Area 19 under the Workforce Innovation and Opportunity Act. Workforce Investment Solutions role in the One Stop Center MOU is referred to as a "core partner". Workforce is one of three partners who are part of the One-Stop Operator Consortium. The three operators include Workforce Investment Solutions, Illinois Department of Employment Security and Illinois Division of Rehabilitation. The Operators organizes monthly meeting for all partners. The MOU provides all One-Stop Partners with the opportunity to share program concerns and needs, but also to pay a portion of costs in the day to day functions of the One Stop. Some of the day to day functions include: employment search, employment workshops, resume development, and hiring events with employers. Associated costs include: personnel costs, facility lease, cleaning, utilities, telecommunications, and technology costs.

Encumbrances: Encumbrances are commitments related to unperformed contracts for goods or service. Encumbrances outstanding at year end are not accounted for as expenditures and liabilities but are included in fund balance. As of November 30, 2021, encumbrances were accounted for in the following funds:

| | |
|---------------------------|-----------|
| ARPA Grant Fund | \$ 55,000 |
| Multi-Facility Lease Fund | \$ 39,398 |

Macon County Emergency Telephone System Board: During the fiscal year ended November 30, 2018, the Board committed with Pictometry Economic Alliance Partnership for three flights to be done over six years to produce pictometry images. The commitment was separated into three segments connected to the three flights, and each segment was payable in two installments. The first installment was due at the time the images were shipped, and the second installment was due one year later. The first segment was priced at \$ 101,938 and is to be paid over the fiscal years ending November 30, 2018 and 2019. The second segment was also priced at \$ 101,938, and was to be paid over the fiscal years ending November 30, 2020 and 2021. The third segment is priced at \$ 91,313 and will be paid over the fiscal years ending November 30, 2022 and 2023.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 18 - Commitments and Contingencies, continued

Macon County Emergency Telephone System Board, continued: During the fiscal year ended November 30, 2021, the Board signed a 7-year contract for the period of October 1, 2021 through September 30, 2028 for \$ 332,999 with Intrado Life & Safety Solutions Corporation to upgrade all servers, software, phone systems, etc. The Board paid a total of \$ 186,343 towards the agreement in the fiscal year ended November 30, 2021, which included the initial system cost and the first year of maintenance and recurring services. The remaining balance on the agreement will be paid as follows:

| Year ending November 30, | For the period: | Required Payment |
|-----------------------------|--------------------|---------------------|
| 2022 | 10/1/22 to 9/30/23 | \$ 24,169 |
| 2023 | 10/1/23 to 9/30/24 | 24,275 |
| 2024 | 10/1/24 to 9/30/25 | 24,384 |
| 2025 | 10/1/25 to 9/30/26 | 24,495 |
| 2026 | 10/1/26 to 9/30/27 | 24,609 |
| 2027 | 10/1/27 to 9/30/28 | <u>24,724</u> |
| Total remaining | | <u>\$ 146,656</u> |

During 2017, the Board joined with other public agencies to form the Central Illinois Regional Dispatch Center (Dispatch Center). The Dispatch Center was formed to provide the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint public safety communications system. As part of these agreements, the Board committed to contributing \$ 125,000 through monetary contributions and in-kind contributions of salaries and equipment during the fiscal year ended November 30, 2021.

During the fiscal year ended November 30, 2021, the Board directly paid the Dispatch Center \$ 125,000, provided in-kind contributions of \$ 121,014 in services by paying the salaries of the Executive Director, Administrative Assistant and IT Personnel, and provided in-kind contributions of equipment totaling \$ 10,284 by paying for various computer equipment, licenses, etc. for the Dispatch Center.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB)

General Information about the OPEB Plan:

Plan description. The County's post-retirement welfare plan defined benefit OPEB plan provides OPEB for all permanent full-time general and public safety employees of the County. The Plan is a single-employer defined benefit OPEB plan administered by the County. The authority to establish and amend the benefit terms and financing requirements rests with the County Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided. The County's Plan provides healthcare and dental insurance benefits for retirees and their dependents. The benefit terms provide for the continuance of medical, prescription drug and dental insurance benefits for retired employees and their spouses under 65 years of age who were participating in the County's healthcare plan at the time of their retirement by allowing them to remain in the County's healthcare plan after retirement. Once retirees reach 65 years of age, they are eligible for Medicare enrollment and are no longer eligible to participate in the County's health insurance program. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County. The retirees pay 100% of the required premium, which is equal to the employee and employer costs for each plan year. For deputies and their spouses, the first three months of benefit continuation requires no premium payments from the retired deputy. Amounts paid by retirees are recorded as revenue when received, and the premium paid by the County is recorded as expenditures when paid. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the County's governmental activities.

Employees covered by benefit terms. At December 1, 2020, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Active plan members | 354 |
| Retired participants (including spouses) | <u>12</u> |
| Total | <u>366</u> |

Funding Policy: The County is not required to, and currently does not, advance fund the cost of benefits that will become due and payable in the future. The required contribution is based on projected pay-as-you-go financing requirements with an additional amount to pre-fund benefits as determined annually. Expenditures for these insurance premiums are prorated between the general fund and other funds where the personnel are located. All retirees contribute 100% of the blended premium to the plan to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended November 30, 2021, retirees contributed \$ 185,683. Active employees do not contribute to the plan until retirement.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB), continued

Total OPEB Liability: The County's total OPEB liability of \$ 792,408 was measured as of November 30, 2020, and was determined by an actuarial valuation as of December 1, 2020.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

| | |
|---|---|
| Inflation | 2.5 percent per year. |
| Salary increases | Not applicable. |
| Medicare eligibility | All participants are assumed to be eligible for Medicare upon attainment of age 65. |
| Investment rate of return | N/A |
| Healthcare cost trend rates | 7.5 percent for 2020, decreasing 0.15 percent per year to an ultimate rate of 4.5 percent for 2040 and later years. |
| Mortality table | Mortality rates were based on the Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2021. |
| Retirees share of benefit-related costs | 100 percent of projected health insurance premiums for retirees. |
| Participation | 25% of active employees currently enrolled in the County plan are assumed to participate in the medical plan after retirement. 100% of active deputies are assumed to receive the 3-month no cost continuation of coverage benefit. |
| Lapse rate | 25% of current and future retirees are assumed to lapse coverage per year. |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB), continued

Total OPEB Liability, continued:

Changes from prior valuation.

| | |
|----------------------|--|
| Interest rate | The discount rate was updated from 2.91% as of November 30, 2019 to 2.05% as of November 30, 2020. |
| Mortality table | The mortality table was updated from Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2019 to Pub-2010 Public Retirement Plans General Mortality table projected generationally with Scale MP-2021. |
| Salary increase rate | The salary increase assumption was changed from 1.00% to 0.00%. |
| Trend rates | The medical trend rate table was reset in fiscal 2021. |
| Participation | The participation assumption was changed from 30% to 25%. |
| Lapse rate | The lapse rate was changed from 15% to 25% per year. |

The most recent retirement experience study covered the period from 2017 through 2019 and was completed in 2020.

Under GASB 75, the discount rate for unfunded plans must be based on a yield or index rate for a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Rates were taken from the Fidelity Municipal GO AA 20-year index as of the measurement dates.

Changes in the Total OPEB Liability:

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
|--|-------------------------|--------------------------------|-----------------------|
| Balance at November 30, 2020 | \$ 1,397,058 | - | 1,397,058 |
| Changes for the year: | | | |
| Service cost | 65,396 | | 65,396 |
| Interest on the total OPEB liability | 41,143 | | 41,143 |
| Differences between expected and actual experience | (256,599) | | (256,599) |
| Changes in assumptions or other inputs | (357,440) | | (357,440) |
| Employer contributions | | 97,150 | (97,150) |
| Benefit payments | (97,150) | (97,150) | |
| Net changes | (604,650) | - | (604,650) |
| Balance at November 30, 2021 | \$ 792,408 | - | 792,408 |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 19 - Other Postemployment Benefits Other than Pensions (OPEB), continued

Changes in the Total OPEB Liability, continued:

Impact of changes in the discount rate. The following presents the net OPEB liability of the County, calculated using the discount rate of 2.05%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher, than the current rate:

| | 1% Decrease (1.05%) | Discount Rate (2.05%) | 1% Increase (3.05%) |
|--------------------|------------------------|--------------------------|------------------------|
| Net OPEB liability | \$ 864,465 | 792,408 | 729,077 |

Impact of changes in the healthcare trend rates. The following presents the net OPEB liability of the County calculated using healthcare cost trend rates of 1-percentage-point lower or 1-percentage-point higher than the assumed healthcare cost trend rates for all years:

| | 1% Decrease in Trend Rates | Current Trend Rates | 1% Increase in Trend Rates |
|--------------------|-------------------------------|------------------------|-------------------------------|
| Net OPEB liability | \$ 725,963 | 792,408 | 868,896 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended November 30, 2021, the County recognized OPEB expense (benefit) of \$(128,379). 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 |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 12,678 | 171,066 |
| Changes of assumptions or other inputs | 237,451 | 354,246 |
| Total | \$ 250,129 | 525,312 |

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

Year ended June 30:

| | |
|------------|-------------|
| 2022 | \$(137,768) |
| 2023 | (137,767) |
| 2024 | 66,909 |
| 2025 | (11,384) |
| 2026 | (15,195) |
| Thereafter | (39,978) |

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 20 - Non-Commitment Debt

On May 1, 2000, the County issued Series 2000 Adjustable Rate Demand Revenue Bonds in the amount of \$ 8,700,000. Net proceeds of the issuance were deposited by Decatur Family YMCA, Illinois for the construction of a new facility. During 2011, the County issued Economic Development Revenue Refunding Bonds (Decatur Family YMCA School Project) Series 2011 in the amount of \$ 2,400,000. The net proceeds of this issue, along with additional funds from the YMCA, were used to pay all outstanding Series 2000 bonds, accrued interest and closing costs. The Series 2011 bonds were purchased by Hickory Point Bank in exchange for a tax exempt loan to the YMCA. The YMCA has signed a promissory note payable to the bank, securing all principal and interest due under the loan. As the intent of all parties is that the YMCA will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$ 1,349,047 at December 31, 2021.

During 2014, the County issued Series 2014 Revenue Bonds in the amount of \$ 10,000,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for construction and renovation projects. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded in the County's financial statements. The outstanding balance on this obligation was \$ 10,000,000 at June 30, 2021.

During 2018, the County issued Series 2017 Revenue Bonds in the amount of \$ 10,000,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for construction and renovation projects. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded in the County's financial statements. The outstanding balance on this obligation was \$ 10,000,000 at June 30, 2021.

Note 21 - Tax Abatements

Tax abatements, as defined by Governmental Accounting Standards Board ("GASB") Statement No. 77, *Tax Abatement Disclosures* ("GASB 77"), are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

Enterprise Zone Credits: Enterprise zone credits are available to local businesses under the state Economic Development Opportunity Act of 2016. Under the Act, localities may grant property tax abatements of business' property tax bills for the purpose of attracting or retaining businesses within their jurisdictions and certified by the State of Illinois. The total estimated net reduced property tax resulting from Enterprise Zone abatements for the 2020 assessment year was \$ 440,170, of which the portion abated from County revenues is \$ 55,506.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2021

Note 22 - Restatement of Net Position

Change in Accounting Principles: In 2021, the County adopted Government Accounting Standards Board Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds.

With the implementation of GASB 84, the new custodial funds, which were formerly agency funds only reporting assets and liabilities, now report net position and changes in net position. Therefore, beginning net position was created for the following funds:

| | |
|------------------|--------------|
| County Collector | \$ (796,299) |
| County Treasurer | 32,117 |
| County Clerk | 142,136 |
| Circuit Clerk | 3,272,166 |
| County Sheriff | 116,732 |
| Township Road | 1,191,328 |

Note 23 - Subsequent Events

Macon County Emergency Telephone System Board: Subsequent to November 30, 2021, the Board is pursuing the construction of two new towers in Macon County: one on Hilvety Road in Macon and one on Jasper Street in Decatur. As of the date of these financials statements, site plans, engineering and licensing are in process. The Hilvety Road tower is estimated to cost \$ 835,000. A cost estimate for the Jasper Street tower is not yet available.

REQUIRED SUPPLEMENTARY INFORMATION

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 GENERAL CORPORATE FUND
 Year ended November 30, 2021

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Variance |
|--|------------------------------|---------------------------|---|--|------------------------------------|------------------|
| Revenues: | | | | | | |
| Taxes | \$ 9,963,841 | 9,963,841 | 11,911,027 | (28,730) | 11,882,297 | 1,947,186 |
| Intergovernmental | 4,115,919 | 4,321,721 | 4,528,535 | | 4,528,535 | 206,814 |
| Fines, fees, forfeitures | 3,313,057 | 3,422,057 | 4,176,929 | | 4,176,929 | 754,872 |
| Licenses and permits | 67,500 | 67,500 | 51,640 | | 51,640 | (15,860) |
| Interest on investments | 18,288 | 18,838 | 22,867 | | 22,867 | 4,029 |
| Contributions | 129,000 | 105,000 | 117,306 | | 117,306 | 12,306 |
| Miscellaneous revenue | 2,561,935 | 2,569,293 | 2,425,052 | | 2,425,052 | (144,241) |
| Total revenues | 20,169,539 | 20,468,250 | 23,233,356 | (28,730) | 23,204,626 | 2,765,106 |
| Expenditures: | | | | | | |
| General Control and Administration: | | | | | | |
| County Clerk: | | | | | | |
| Personnel | 370,250 | 370,250 | 363,857 | | 363,857 | 6,393 |
| Supplies and materials | 27,900 | 27,900 | 31,559 | | 31,559 | (3,659) |
| County Clerk - Elections: | | | | | | |
| Personnel | 25,000 | 25,000 | 16,827 | | 16,827 | 8,173 |
| Supplies and materials | 365,000 | 365,000 | 419,928 | | 419,928 | (54,928) |
| County Recorder: | | | | | | |
| Personnel | 159,362 | 159,362 | 155,287 | | 155,287 | 4,075 |
| Supplies and materials | 6,840 | 6,840 | 7,148 | | 7,148 | (308) |
| County Treasurer: | | | | | | |
| Personnel | 377,292 | 377,292 | 341,697 | | 341,697 | 35,595 |
| Supplies and materials | 37,200 | 37,200 | 38,187 | | 38,187 | (987) |
| Auditor: | | | | | | |
| Personnel | 333,139 | 333,139 | 342,153 | | 342,153 | (9,014) |
| Supplies and materials | 14,470 | 14,470 | 12,504 | | 12,504 | 1,966 |
| County Board: | | | | | | |
| Personnel | 263,198 | 313,198 | 180,643 | | 180,643 | 132,555 |
| Supplies and materials | 2,187,933 | 2,193,933 | 1,839,562 | | 1,839,562 | 354,371 |
| Equipment | 8,000 | 10,000 | 7,121 | | 7,121 | 2,879 |

(Continued)

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
GENERAL CORPORATE FUND (Continued)
Year ended November 30, 2021**

| | Budgeted Amounts | | Actual | Budget to | Actual | |
|--|------------------|-----------|-----------|--------------|-----------|-----------|
| | Original | Final | Amounts | GAAP | Amounts | Variance |
| | | | Budgetary | Differences | GAAP | |
| | | | Basis | Over (Under) | Basis | |
| Expenditures, continued: | | | | | | |
| General Control and Administration, continued: | | | | | | |
| Supervisor of Assessments: | | | | | | |
| Personnel | \$ 229,236 | 229,236 | 213,207 | | 213,207 | 16,029 |
| Supplies and materials | 59,275 | 59,275 | 28,739 | | 28,739 | 30,536 |
| Equipment | 1,000 | 1,000 | | | | 1,000 |
| Board of Review: | | | | | | |
| Personnel | 64,248 | 64,248 | 64,620 | | 64,620 | (372) |
| Supplies and materials | 16,700 | 16,700 | 7,255 | | 7,255 | 9,445 |
| Equipment | 150 | 150 | | | | 150 |
| Public Safety: | | | | | | |
| County Sheriff: | | | | | | |
| Personnel | 1,518,708 | 1,526,066 | 1,552,408 | | 1,552,408 | (26,342) |
| Supplies and materials | 94,600 | 94,600 | 71,479 | | 71,479 | 23,121 |
| Coroner: | | | | | | |
| Personnel | 190,784 | 190,784 | 188,714 | | 188,714 | 2,070 |
| Supplies and materials | 78,976 | 78,976 | 85,210 | | 85,210 | (6,234) |
| Equipment | 2,065 | 2,065 | 2,116 | | 2,116 | (51) |
| Law Facilities Center: | | | | | | |
| Personnel | 5,843,510 | 5,843,510 | 5,798,405 | | 5,798,405 | 45,105 |
| Supplies and materials | 1,414,500 | 1,620,302 | 1,727,296 | | 1,727,296 | (106,994) |
| Jail - Commissary Supplies | | | 223,699 | | 223,699 | (223,699) |
| Judiciary and Court-Related: | | | | | | |
| Circuit Clerk: | | | | | | |
| Personnel | 1,036,641 | 1,108,606 | 1,025,081 | | 1,025,081 | 83,525 |
| Supplies and materials | 90,300 | 157,338 | 97,319 | | 97,319 | 60,019 |
| Equipment | | 5,000 | 1,360 | | 1,360 | 3,640 |
| State's Attorney: | | | | | | |
| Personnel | 1,526,816 | 1,526,816 | 1,471,327 | | 1,471,327 | 55,489 |
| Supplies and materials | 66,200 | 66,200 | 94,266 | | 94,266 | (28,066) |
| Equipment | 475 | 475 | 3,553 | | 3,553 | (3,078) |
| Circuit Court: | | | | | | |
| Personnel | 532,859 | 532,859 | 526,833 | | 526,833 | 6,026 |
| Supplies and materials | 52,000 | 102,515 | 76,968 | | 76,968 | 25,547 |
| Public Defender: | | | | | | |
| Personnel | 977,657 | 977,657 | 831,846 | | 831,846 | 145,811 |
| Supplies and materials | 113,516 | 113,516 | 127,056 | | 127,056 | (13,540) |
| Equipment | 2,500 | 2,500 | 1,769 | | 1,769 | 731 |

(Continued)

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
GENERAL CORPORATE FUND (Continued)
Year ended November 30, 2021**

| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Variance |
|--|------------------|-------------|---|--|------------------------------------|-----------|
| | Original | Final | | | | |
| Expenditures, continued: | | | | | | |
| Judiciary and Court-Related, continued: | | | | | | |
| Probation Officers: | | | | | | |
| Personnel | 1,901,682 | 1,901,682 | 1,868,734 | | 1,868,734 | 32,948 |
| Supplies and materials | 359,496 | 352,468 | 357,970 | | 357,970 | (5,502) |
| Equipment | 1,000 | 8,028 | 7,998 | | 7,998 | 30 |
| Probation - Drug Court: | | | | | | |
| Personnel | 22,000 | 22,000 | 15,887 | | 15,887 | 6,113 |
| Court Security: | | | | | | |
| Personnel | 723,315 | 723,315 | 678,160 | | 678,160 | 45,155 |
| Supplies and materials | 3,000 | 3,000 | 1,855 | | 1,855 | 1,145 |
| Public Health and Welfare: | | | | | | |
| Superintendent, Regional Office of Education: | | | | | | |
| Personnel | 103,354 | 103,354 | 94,649 | | 94,649 | 8,705 |
| Supplies and materials | 25,712 | 25,712 | 25,265 | | 25,265 | 447 |
| Environmental Management: | | | | | | |
| Personnel | 62,752 | 62,752 | 51,627 | | 51,627 | 11,125 |
| Supplies and materials | 111,110 | 111,110 | 53,911 | | 53,911 | 57,199 |
| Equipment | 2,000 | 24,090 | | | | 24,090 |
| Capital Vehicles Fund: | | | | | | |
| Equipment | | 80,000 | | | | 80,000 |
| Total expenditures | 21,403,721 | 21,971,489 | 21,133,055 | - | 21,133,055 | 838,434 |
| Excess (deficiency) of revenues over (under) expenditures | (1,234,182) | (1,503,239) | 2,100,301 | (28,730) | 2,071,571 | 3,603,540 |
| Other financing sources (uses): | | | | | | |
| Transfers in | 312,798 | 312,798 | 250,083 | | 250,083 | (62,715) |
| Total other financing sources (uses) | 312,798 | 312,798 | 250,083 | - | 250,083 | (62,715) |
| Net change in fund balance | \$ (921,384) | (1,190,441) | 2,350,384 | (28,730) | 2,321,654 | 3,540,825 |
| Budgetary fund balance, beginning of year | | | 6,700,568 | | | |
| Budgetary fund balance, end of year | | | \$9,050,952 | | | |

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 ARPA GRANT FUND
 Year ended November 30, 2021

| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Variance |
|--|------------------|------------------|---|--|------------------------------------|----------------|
| | Original | Final | | | | |
| Revenues: | | | | | | |
| Intergovernmental | \$ | | 702,874 | | 702,874 | 702,874 |
| Interest on investments | | | 9,382 | | 9,382 | 9,382 |
| Total revenues | - | - | 712,256 | - | 712,256 | 712,256 |
| Expenditures: | | | | | | |
| Public Safety | | 855,000 | 757,875 | (55,000) | 702,875 | 97,125 |
| Total expenditures | - | 855,000 | 757,875 | (55,000) | 702,875 | 97,125 |
| Excess (deficiency) of revenues over (under) expenditures | - | (855,000) | (45,619) | 55,000 | 9,381 | 809,381 |
| Net change in fund balance | \$ | <u>(855,000)</u> | <u>(45,619)</u> | <u>55,000</u> | <u>9,381</u> | <u>809,381</u> |
| Budgetary fund balance, beginning of year | | | - | | | |
| Budgetary fund balance, end of year | | | <u>\$ (45,619)</u> | | | |

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
COUNTY HEALTH FUND
Year ended November 30, 2021**

| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Variance |
|--|------------------|------------------|---|--|------------------------------------|--------------------|
| | Original | Final | | | | |
| Revenues: | | | | | | |
| Taxes | \$ 1,614,380 | 1,614,380 | 1,603,745 | (10,945) | 1,592,800 | (10,635) |
| Intergovernmental | 4,662,968 | 6,637,439 | 5,745,917 | | 5,745,917 | (891,522) |
| Fines, fees, forfeitures | 911,250 | 1,244,250 | 963,785 | | 963,785 | (280,465) |
| Licenses and permits | 303,098 | 303,098 | 293,190 | | 293,190 | (9,908) |
| Interest on investments | 12,200 | 12,200 | 9,863 | | 9,863 | (2,337) |
| Miscellaneous revenue | 27,000 | 27,000 | 27,411 | | 27,411 | 411 |
| Total revenues | 7,530,896 | 9,838,367 | 8,643,911 | (10,945) | 8,632,966 | (1,194,456) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public Health and Welfare: | | | | | | |
| Personnel | 6,120,219 | 7,956,470 | 6,561,388 | | 6,561,388 | 1,395,082 |
| Supplies and materials | 1,205,212 | 1,496,147 | 1,100,143 | | 1,100,143 | 396,004 |
| Equipment | 16,239 | 83,119 | 106,481 | | 106,481 | (23,362) |
| Debt Service: | | | | | | |
| Principal | 27,448 | 27,448 | 27,448 | | 27,448 | |
| Interest | 8,237 | 8,237 | 509 | | 509 | 7,728 |
| Total expenditures | 7,377,355 | 9,571,421 | 7,795,969 | - | 7,795,969 | 1,775,452 |
| Excess (deficiency) of revenues over (under) expenditures | 153,541 | 266,946 | 847,942 | (10,945) | 836,997 | 580,996 |
| Other financing sources (uses): | | | | | | |
| Transfers out | (87,508) | (102,254) | (88,849) | | (88,849) | 13,405 |
| Total other financing sources (uses) | (87,508) | (102,254) | (88,849) | - | (88,849) | 13,405 |
| Net change in fund balance | \$ 66,033 | 164,692 | 759,093 | (10,945) | 748,148 | 594,401 |
| Budgetary fund balance, beginning of year | | | 4,878,583 | | | |
| Budgetary fund balance, end of year | | | <u>\$ 5,637,676</u> | | | |

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
MULTI-FACILITY LEASE FUND
Year ended November 30, 2021**

| | Budgeted Amounts | | Actual Amounts Budgetary Basis | Budget to GAAP Differences Over (Under) | Actual Amounts GAAP Basis | Variance |
|--|---------------------|------------------|---|--|------------------------------------|------------------|
| | Original | Final | | | | |
| Revenues: | | | | | | |
| Taxes | \$ 5,794,886 | 5,794,886 | 5,809,903 | (43,640) | 5,766,263 | 15,017 |
| Intergovernmental | | | 1,261,989 | | 1,261,989 | 1,261,989 |
| Interest on investments | 10,000 | 10,000 | 8,533 | | 8,533 | (1,467) |
| Miscellaneous | 53,175 | 53,175 | 49,082 | | 49,082 | (4,093) |
| Total revenues | 5,858,061 | 5,858,061 | 7,129,507 | (43,640) | 7,085,867 | 1,271,446 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General Control and Administration: | | | | | | |
| Public Building Commission lease payments | 1,142,396 | 1,127,329 | 1,168,620 | | 1,168,620 | (41,291) |
| Public Safety: | | | | | | |
| Public Building Commission lease payments | 3,047,600 | 3,007,404 | 3,117,557 | | 3,117,557 | (110,153) |
| Judiciary and Court-Related: | | | | | | |
| Public Building Commission lease payments | 1,703,582 | 1,681,113 | 1,742,688 | | 1,742,688 | (61,575) |
| Public Health and Welfare: | | | | | | |
| Public Building Commission lease payments | 18,435 | 18,435 | 18,435 | | 18,435 | |
| Transportation: | | | | | | |
| Public Building Commission lease payments | 171,899 | 169,632 | 175,845 | | 175,845 | (6,213) |
| Capital Outlay | | 123,898 | 94,333 | (39,398) | 54,935 | (9,833) |
| Total expenditures | 6,088,232 | 6,132,131 | 6,317,478 | (39,398) | 6,278,080 | (224,745) |
| Net change in fund balance | \$ (230,171) | (274,070) | 812,029 | (4,242) | 807,787 | 1,046,701 |
| Budgetary fund balance, beginning of year | | | 11,457,833 | | | |
| Budgetary fund balance, end of year | | | \$12,269,862 | | | |

MACON COUNTY, ILLINOIS

**SCHEDULE OF CHANGES IN THE NET PENSION
AND RELATED RATIOS - REGULAR
Last Ten Calendar Years**

| Calendar Year Ended December 31 | 2020 | 2019 | 2018 |
|---|-----------------------|--------------------|--------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 1,894,804 | 1,903,850 | 1,745,789 |
| Interest on the Total Pension Liability | 8,636,369 | 8,245,860 | 8,000,748 |
| Benefit Changes | - | - | - |
| Differences Between Expected and Actual Experience | 2,376,535 | 825,765 | (939,057) |
| Assumption Changes | (1,404,647) | - | 3,400,389 |
| Benefit Payments and Refunds | (5,510,813) | (5,658,438) | (4,796,633) |
| Net Change in Total Pension Liability | 5,992,248 | 5,317,037 | 7,411,236 |
| Total Pension Liability - Beginning | 120,930,335 | 115,613,298 | 108,202,062 |
| Total Pension Liability - Ending (A) | \$ 126,922,583 | 120,930,335 | 115,613,298 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 2,085,414 | 1,610,529 | 2,037,197 |
| Employees Contributions | 937,403 | 956,487 | 878,029 |
| Pension Plan Net Investment Income | 16,708,900 | 18,823,119 | (5,812,042) |
| Benefit Payments and Refunds | (5,510,813) | (5,658,438) | (4,796,633) |
| Other | 629,472 | 840,094 | 629,548 |
| Net Change in Plan Fiduciary Net Position | 14,850,376 | 16,571,791 | (7,063,901) |
| Plan Fiduciary Net Position - Beginning | 117,612,025 | 101,040,234 | 108,104,135 |
| Plan Fiduciary Net Position - Ending (B) | \$ 132,462,401 | 117,612,025 | 101,040,234 |
| Net Pension Liability (Asset) - Ending (A) - (B) | \$ (5,539,818) | 3,318,310 | 14,573,064 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 104.36% | 97.26% | 87.39% |
| Covered Valuation Payroll | 20,060,666 | 18,977,165 | 18,793,327 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 27.62% | 17.49% | 77.54% |

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

| 2017 | 2016 | 2015 | 2014 |
|-------------|-------------|-------------|-------------|
| 1,914,224 | 1,992,940 | 1,981,706 | 2,070,364 |
| 7,983,756 | 7,641,366 | 7,309,758 | 6,793,095 |
| - | - | - | - |
| (1,393,108) | (570,116) | (725,185) | (1,011,858) |
| (3,423,683) | (136,804) | 133,466 | 2,914,291 |
| (4,744,178) | (4,173,558) | (4,122,220) | (3,543,227) |
| 337,011 | 4,753,828 | 4,577,525 | 7,222,665 |
| 107,865,051 | 103,111,223 | 98,533,698 | 91,311,033 |
| 108,202,062 | 107,865,051 | 103,111,223 | 98,533,698 |
| 1,955,429 | 2,104,513 | 2,183,752 | 2,116,053 |
| 853,462 | 852,687 | 874,186 | 957,595 |
| 16,683,032 | 6,174,326 | 456,655 | 5,310,297 |
| (4,744,178) | (4,173,558) | (4,122,220) | (3,543,227) |
| (2,343,227) | 303,826 | (817,720) | (266,392) |
| 12,404,518 | 5,261,794 | (1,425,347) | 4,574,326 |
| 95,699,617 | 90,437,823 | 91,863,170 | 87,288,844 |
| 108,104,135 | 95,699,617 | 90,437,823 | 91,863,170 |
| 97,927 | 12,165,434 | 12,673,400 | 6,670,528 |
| 99.91% | 88.72% | 87.71% | 93.23% |
| 18,145,838 | 18,503,294 | 19,071,323 | 18,287,558 |
| 0.54% | 65.75% | 66.45% | 36.48% |

MACON COUNTY, ILLINOIS

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS - SLEP
Last Ten Calendar Years**

| Calendar Year Ended December 31 | 2020 | 2019 | 2018 |
|---|----------------------|-------------------|--------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 693,602 | 749,336 | 680,789 |
| Interest on the Total Pension Liability | 3,101,694 | 2,993,289 | 2,881,533 |
| Benefit Changes | - | - | - |
| Differences Between Expected and Actual Experience | (407,960) | (253,343) | (191,657) |
| Assumption Changes | (273,331) | - | 1,291,189 |
| Benefit Payments and Refunds | (2,049,757) | (1,882,580) | (1,777,077) |
| Net Change in Total Pension Liability | 1,064,248 | 1,606,702 | 2,884,777 |
| Total Pension Liability - Beginning | 43,460,064 | 41,853,362 | 38,968,585 |
| Total Pension Liability - Ending (A) | \$ 44,524,312 | 43,460,064 | 41,853,362 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | 1,094,338 | 854,778 | 912,737 |
| Employee Contributions | 314,698 | 283,798 | 290,980 |
| Pension Plan Net Investment Income | 5,762,706 | 6,429,063 | (2,477,872) |
| Benefit Payments and Refunds | (2,049,757) | (1,882,580) | (1,777,077) |
| Other | (932,020) | 174,954 | 601,427 |
| Net Change in Plan Fiduciary Net Position | 4,189,965 | 5,860,013 | (2,449,805) |
| Plan Fiduciary Net Position - Beginning | 38,493,057 | 32,633,044 | 35,082,849 |
| Plan Fiduciary Net Position - Ending (B) | \$ 42,683,022 | 38,493,057 | 32,633,044 |
| Net Pension Liability (Asset) - Ending (A) - (B) | \$ 1,841,290 | 4,967,007 | 9,220,318 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 95.86% | 88.57% | 77.97% |
| Covered Valuation Payroll | 3,813,031 | 3,783,960 | 3,879,725 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 48.29% | 131.26% | 237.65% |

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

| 2017 | 2016 | 2015 | 2014 |
|-------------|-------------|-------------|-------------|
| 733,635 | 709,903 | 666,698 | 663,543 |
| 2,772,482 | 2,623,546 | 2,522,485 | 2,361,818 |
| - | - | - | - |
| (173,422) | 120,025 | (425,285) | 130,099 |
| (202,502) | (153,083) | 48,440 | 472,581 |
| (1,522,441) | (1,411,418) | (1,460,375) | (1,418,653) |
| 1,607,752 | 1,888,973 | 1,351,963 | 2,209,388 |
| 37,360,833 | 35,471,860 | 34,119,897 | 31,910,509 |
| 38,968,585 | 37,360,833 | 35,471,860 | 34,119,897 |
| 1,085,073 | 992,554 | 954,049 | 883,773 |
| 286,437 | 290,448 | 304,173 | 254,735 |
| 5,539,168 | 1,940,714 | 140,833 | 1,631,474 |
| (1,522,441) | (1,411,418) | (1,460,375) | (1,418,653) |
| (639,056) | 819,183 | (504,232) | 30,861 |
| 4,749,181 | 2,631,481 | (565,552) | 1,382,190 |
| 30,333,668 | 27,702,187 | 28,267,739 | 26,885,549 |
| 35,082,849 | 30,333,668 | 27,702,187 | 28,267,739 |
| 3,885,736 | 7,027,165 | 7,769,673 | 5,852,158 |
| 90.03% | 81.19% | 78.10% | 82.85% |
| 3,839,364 | 3,872,628 | 3,705,705 | 3,368,412 |
| 101.21% | 181.46% | 209.67% | 173.74% |

MACON COUNTY, ILLINOIS

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS - ECO
Last Ten Calendar Years**

| Calendar Year Ended December 31 | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|-----------------------|------------------|------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 61,486 | 61,384 | 79,246 |
| Interest on the Total Pension Liability | 506,325 | 515,007 | 492,486 |
| Benefit Changes | - | - | - |
| Differences Between Expected and Actual | | | |
| Experience | 157,950 | (247,105) | 210,662 |
| Assumption Changes | (45,404) | - | 164,181 |
| Benefit Payments and Refunds | (460,485) | (437,683) | (363,486) |
| Net Change in Total Pension Liability | <u>219,872</u> | <u>(108,397)</u> | <u>583,089</u> |
| Total Pension Liability - Beginning | <u>7,183,296</u> | <u>7,291,693</u> | <u>6,708,604</u> |
| Total Pension Liability - Ending (A) | <u>\$ 7,403,168</u> | <u>7,183,296</u> | <u>7,291,693</u> |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 73,177 | 33,403 | 103,934 |
| Employee Contributions | 24,328 | 26,538 | 33,599 |
| Pension Plan Net Investment Income | 1,119,466 | 1,338,538 | (451,468) |
| Benefit Payments and Refunds | (460,485) | (437,683) | (363,486) |
| Other | 114,277 | (84,449) | 132,646 |
| Net Change in Plan Fiduciary Net Position | <u>870,763</u> | <u>876,347</u> | <u>(544,775)</u> |
| Plan Fiduciary Net Position - Beginning | <u>7,538,843</u> | <u>6,662,496</u> | <u>7,207,271</u> |
| Plan Fiduciary Net Position - Ending (B) | <u>\$ 8,409,606</u> | <u>7,538,843</u> | <u>6,662,496</u> |
| Net Pension Liability (Asset) - Ending (A) - (B) | <u>\$ (1,006,438)</u> | <u>(355,547)</u> | <u>629,197</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 113.59% | 104.95% | 91.37% |
| Covered Valuation Payroll | 324,368 | 353,835 | 447,986 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | -310.28% | -100.48% | 140.45% |

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

| 2017 | 2016 | 2015 | 2014 |
|-----------|-----------|-----------|-----------|
| 131,832 | 130,909 | 121,379 | 146,690 |
| 508,543 | 547,509 | 532,677 | 505,802 |
| - | - | - | - |
| (523,893) | (870,528) | (129,129) | (9,236) |
| 48,998 | (27,675) | - | 57,061 |
| (343,065) | (335,662) | (326,081) | (292,494) |
| (177,585) | (555,447) | 198,846 | 407,823 |
| 6,886,189 | 7,441,636 | 7,242,790 | 6,834,967 |
| 6,708,604 | 6,886,189 | 7,441,636 | 7,242,790 |
| 260,266 | 267,627 | 238,091 | 326,528 |
| 39,978 | 40,963 | 40,530 | 42,157 |
| 1,135,788 | 409,587 | 30,113 | 343,956 |
| (343,065) | (335,662) | (326,081) | (292,494) |
| (364,731) | 8,222 | 59,243 | 25,720 |
| 728,236 | 390,737 | 41,896 | 445,867 |
| 6,479,035 | 6,088,298 | 6,046,402 | 5,600,535 |
| 7,207,271 | 6,479,035 | 6,088,298 | 6,046,402 |
| (498,667) | 407,154 | 1,353,338 | 1,196,388 |
| 107.43% | 94.09% | 81.81% | 83.48% |
| 543,065 | 546,178 | 536,726 | 491,495 |
| -91.82% | 74.55% | 252.15% | 243.42% |

MACON COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

Last Ten Fiscal Years

| Year Ended November 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|-------------------------|-------------------------------------|---------------------|----------------------------------|---------------------------|--|
| Regular: | | | | | |
| 2015 | 2,195,560 | 2,195,560 | - | 19,027,711 | 11.54% |
| 2016 | 2,066,297 | 2,066,297 | - | 18,407,502 | 11.23% |
| 2017 | 1,956,832 | 1,956,832 | - | 18,221,719 | 10.74% |
| 2018 | 2,025,515 | 2,037,380 | 11,865 | 18,726,489 | 10.88% |
| 2019 | 1,636,129 | 1,695,001 | 58,872 | 19,225,376 | 8.82% |
| 2020 | 1,882,876 | 1,950,590 | 67,714 | 18,992,060 | 10.27% |
| 2021 | 1,865,202 | 1,985,865 | 120,663 | 19,145,401 | 10.37% |
| SLEP: | | | | | |
| 2015 | 932,227 | 932,227 | - | 3,662,353 | 25.45% |
| 2016 | 995,593 | 995,593 | - | 3,889,416 | 25.60% |
| 2017 | 940,245 | 940,245 | - | 3,842,241 | 24.47% |
| 2018 | 905,218 | 905,218 | - | 3,879,724 | 23.33% |
| 2019 | 866,554 | 866,554 | - | 3,914,157 | 22.14% |
| 2020 | 888,616 | 1,004,292 | 115,676 | 3,492,056 | 28.76% |
| 2021 | 997,976 | 1,116,406 | 118,430 | 3,954,961 | 28.23% |
| ECO: | | | | | |
| 2015 | 242,719 | 242,719 | - | 535,175 | 45.35% |
| 2016 | 265,254 | 265,254 | - | 544,879 | 48.68% |
| 2017 | 233,991 | 233,991 | - | 549,814 | 42.56% |
| 2018 | 110,739 | 110,739 | - | 451,307 | 24.54% |
| 2019 | 37,686 | 37,686 | - | 357,431 | 10.54% |
| 2020 | 69,139 | 69,139 | - | 321,046 | 21.54% |
| 2021 | 43,925 | 43,925 | - | 339,245 | 12.95% |

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

MACON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN NET OTHER POST EMPLOYMENT BENEFITS
LIABILITY AND RELATED RATIOS

November 30, 2021

Total OPEB Liability (TOL) Change

| | 2021 | 2020 | 2019 | 2018 | 2017 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Service Cost | \$ 65,396 | 72,692 | 34,867 | 39,232 | 40,942 |
| Interest | 41,143 | 53,182 | 28,130 | 37,770 | 32,773 |
| Difference Between Expected and Actual Experience | (256,599) | - | 25,359 | - | - |
| Assumption Changes | (357,440) | 22,881 | 444,396 | (147,857) | (31,562) |
| Benefit Payments | (97,150) | (120,807) | (60,765) | - | - |
| Net Change in TOL | (604,650) | 27,948 | 471,987 | (70,855) | 42,153 |
| TOL, Beginning | 1,397,058 | 1,369,110 | 897,123 | 967,978 | 925,825 |
| TOL, Ending | \$ 792,408 | 1,397,058 | 1,369,110 | 897,123 | 967,978 |
| Plan Fiduciary Net Position | | | | | |
| Contributions - Employer | 97,150 | 120,807 | 60,765 | - | - |
| Contributions - Employee | - | - | - | - | - |
| Net Investment Income | - | - | - | - | - |
| Benefit Payments | (97,150) | (120,807) | (60,765) | - | - |
| Other | - | - | - | - | - |
| Net Change in Plan Fiduciary Net Position | - | - | - | - | - |
| Plan Fiduciary Net Position - Beginning | - | - | - | - | - |
| Plan Fiduciary Net Position - Ending | \$ - | - | - | - | - |
| Net OPEB Liability | \$ 792,408 | 1,397,058 | 1,369,110 | 897,123 | 967,978 |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | - | - | - | - | - |
| Covered Employee Payroll | 23,625,871 | 23,496,964 | 21,701,414 | 23,215,240 | 22,698,696 |
| Plan Net OPEB Liability as a Percentage of the Covered Employee Payroll | 3.35% | 5.95% | 6.31% | 3.86% | 4.26% |

MACON COUNTY, ILLINOIS

SCHEDULE OF OPEB CONTRIBUTIONS

Last Ten Fiscal Years

| Year Ended November 30, | Actuarially Determined Contribution | Contribution in Relation to the Actuarially Determined Contribution | Contribution Deficiency (Excess) A - B | Covered Employee Payroll | Contribution as a Percentage of Covered Employee Payroll B ÷ D |
|-------------------------|-------------------------------------|---|--|--------------------------|--|
| 2017 | \$ 71,029 | - | 71,029 | 22,698,696 | 0.00% |
| 2018 | 61,807 | - | 61,807 | 23,215,240 | 0.00% |
| 2019 | 126,095 | 60,765 | 65,330 | 21,701,414 | 0.28% |
| 2020 | 192,786 | 120,807 | 71,979 | 23,496,964 | 0.51% |
| 2021 | - | 97,150 | (97,150) | 23,625,871 | 0.41% |

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2021

Note 1 - Budgetary Process

The budget and appropriations ordinance is prepared on the budgetary basis of accounting. The appropriations ordinance is the County Board's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Board.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended budget as of November 30, 2021.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

- 1) An appropriations budget is legally adopted through the budgetary process on an annual fiscal year basis for the General Fund; Special Revenue Funds (except for the Working Cash Fund, Public Education Government Fund, State's Attorney Drug Fund, State's Attorney Forfeited Federal Fund, States Attorney Automation Fund, Sheriff's Drug Fund, and Probation and Court Services Fund); Capital Project Funds and the Internal Service Fund.
- 2) Officeholders prepare their original appropriated budget requests in June and July.
- 3) The officeholders meet with their respective oversight committees and revise the original appropriated budget amounts during July through August.
- 4) The various committees present their revised appropriated budget requests to the Finance Committee at a series of budget hearings held during August through October.
- 5) As approved by the Finance Committee, a display budget is prepared in October for a mandatory 15 day public display.
- 6) The appropriated budget is reviewed and legally adopted by the Macon County Board in a regular or special session held in November preceding the new fiscal year. The fiscal year 2021 budget was passed by resolution on November 12, 2020.
- 7) The appropriated budget is prepared under the modified accrual basis of accounting as required by generally accepted accounting principles (GAAP) except for property tax revenue, which is budgeted on the cash basis, and encumbrances, which are recorded as expenditures for budgetary reporting. The Budget Basis of Accounting footnote shows the nature and amounts of basis and timing differences necessary to reconcile the Non-GAAP actual to GAAP actual at the fund type level.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2021

Note 1 - Budgetary Process, continued

- 8) Expenditures are classified into three broad categories - personnel, supplies and materials, and equipment. Transfers of budgeted line items may be made within an expenditure category of a fund by the elected official or department head without seeking approval of the County Board. Transfers or any budget amendments made during the year are reflected in the budget information included in the financial statements.
- 9) Formal budgetary integration is employed as a management control device during the year through an internal reporting basis for all budgeted funds. It is budgetary control policy that expenditures do not exceed appropriations. The legal level of budgetary control (level at which disbursements may not exceed budgets) is at the "three broad categories" level (personnel, supplies and materials, and equipment); however, budgetary control is also maintained with each department at the line item level. The County uses an encumbrance accounting system.
- 10) All nonencumbered appropriations lapse at year end, requiring reappropriation the following fiscal year.

Note 2 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Schedule of Revenues, Expenditures, and Changes in Fund Balance (Non-GAAP) - Budget and Actual for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

- 1) Property tax revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- 2) Encumbrances are treated as expenditures (budget basis) rather than as a committed or assigned fund balance (GAAP basis).

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)
November 30, 2021

Note 2 - Budgetary Basis of Accounting, continued

The adjustments necessary to reconcile the GAAP and budgetary basis statements are as follows:

| | General Fund | ARPA Grant Fund | County Health | Multi- Facility Lease |
|---------------------------------------|---------------------|-----------------------|------------------|-----------------------------|
| Net change in fund balance: | | | | |
| GAAP basis, November 30, 2021 | \$ 2,321,654 | 9,381 | 748,148 | 807,787 |
| Taxes receivable at November 30, 2020 | 93,290 | - | 35,771 | 132,714 |
| Taxes receivable at November 30, 2021 | (64,560) | - | (24,826) | (89,074) |
| Encumbrances at November 30, 2020 | - | - | - | - |
| Encumbrances at November 30, 2021 | - | (55,000) | - | (39,398) |
| Budget basis | <u>\$ 2,350,384</u> | <u>(45,619)</u> | <u>759,093</u> | <u>812,029</u> |

Note 3 - Excess of Expenditures over Appropriations

Excess of expenditures over appropriations for the year ended November 30, 2021 are as follows:

| | Expenditures | Appropriations | Variance |
|------------------------------------|--------------|----------------|----------|
| Nonmajor Funds: | | | |
| Multi-Facility Lease Fund | \$ 6,317,478 | 6,278,080 | 224,745 |
| Illinois Municipal Retirement Fund | 2,301,693 | 2,121,424 | 180,269 |
| Social Security Fund | 1,173,176 | 1,156,648 | 16,528 |
| State Township Bridge Fund | 287,432 | 260,000 | 27,432 |
| Automation Fund | 246,808 | 242,471 | 4,337 |
| Historical Museum Fund | 68,786 | 68,484 | 302 |
| Insurance Liability Fund | 1,220,510 | 1,211,214 | 9,296 |

Note 4 - OPEB Liability

Changes of benefit terms - Benefit terms were not changed during 2021.

There are no assets in a trust compliant with GASB codification P22.101 or P52.101 to pay related benefits.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2021

Note 5 - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate - IMRF *

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year which is twelve months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|---------------------------------------|--|
| <i>Actuarial Cost Method:</i> | Aggregate entry age normal |
| <i>Amortization Method:</i> | Level percentage of payroll, closed |
| <i>Remaining Amortization Period:</i> | 23-year closed period |
| <i>Asset Valuation Method:</i> | 5-year smoothed market; 20% corridor |
| <i>Wage Growth:</i> | 3.25% |
| <i>Price Inflation:</i> | 2.50% |
| <i>Salary Increases:</i> | 3.35% to 14.25%, including inflation |
| <i>Investment Rate of Return:</i> | 7.25% |
| <i>Retirement Age:</i> | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016. |
| <i>Mortality:</i> | For non-disabled retirees , an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees , an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members , an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation, note two year lag between valuation and rate setting.

COMBINING AND INDIVIDUAL FUND INFORMATION

GENERAL CORPORATE FUND

The General Corporate Fund is used to account for resources traditionally associated with government which are not required legally, or by sound financial management, to be accounted for in another fund.

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
BALANCE SHEET
November 30, 2021

Assets

| | |
|---------------------------------|--------------|
| Cash | \$ 9,479,245 |
| Investments, at cost | |
| Taxes receivable | 4,264,560 |
| Accounts receivable | 165,652 |
| Inventory | 3,644 |
| Due from governmental agencies: | |
| State of Illinois | 1,297,130 |
| Other governmental agencies | 254,421 |
| Prepaid items | 96,064 |
| Restricted cash | 200,416 |
| Due from other funds | 525,828 |
| | <hr/> |
| Total assets | 16,286,960 |
| | <hr/> <hr/> |

Liabilities

| | |
|----------------------|-------------|
| Accounts payable | 697,302 |
| Accrued salaries | 1,269,239 |
| Cash held for others | 8,924 |
| Unearned revenue | 38,752 |
| Due to other funds | 820,035 |
| | <hr/> |
| Total liabilities | 2,834,252 |
| | <hr/> <hr/> |

Deferred Inflows of Resources

| | |
|----------------------|-----------|
| Unavailable revenues | 4,337,196 |
| | <hr/> |

Fund Balances

| | |
|---------------------|-------------|
| Nonspendable | 99,708 |
| Restricted | 391,364 |
| Unrestricted: | |
| Committed | 200,000 |
| Assigned | |
| Unassigned | 8,424,440 |
| | <hr/> |
| Total fund balances | 9,115,512 |
| | <hr/> <hr/> |

| | |
|-------------------------------------|---------------|
| Total liabilities and fund balances | \$ 16,286,960 |
| | <hr/> <hr/> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**GENERAL CORPORATE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year ended November 30, 2021**

| | |
|--------------------------------------|---------------|
| Revenues: | |
| Taxes | \$ 11,882,297 |
| Intergovernmental | 4,528,535 |
| Fines, fees, forfeitures | 4,176,929 |
| Licenses and permits | 51,640 |
| Interest on investments | 22,867 |
| Contributions | 117,306 |
| Miscellaneous revenue | 2,425,052 |
| | <hr/> |
| Total revenues | 23,204,626 |
| | <hr/> |
| Expenditures: | |
| Current: | |
| General control and administration | 4,063,173 |
| Public safety | 9,647,211 |
| Judiciary and court-related | 7,173,302 |
| Public health and welfare | 225,452 |
| Capital outlay | 23,917 |
| | <hr/> |
| Total expenditures | 21,133,055 |
| | <hr/> |
| Excess of revenues over expenditures | 2,071,571 |
| | <hr/> |
| Other financing sources (uses): | |
| Transfers in | 250,083 |
| Transfers out | |
| | <hr/> |
| Net change in fund balance | 2,321,654 |
| | <hr/> |
| Fund balance, beginning of year | 6,793,858 |
| | <hr/> |
| Fund balance, end of year | \$ 9,115,512 |
| | <hr/> <hr/> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**GENERAL CORPORATE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--|------------------|-------------------|------------------|
| Revenues: | | | |
| Taxes: | | | |
| Property taxes | \$ 4,200,000 | 4,208,112 | 8,112 |
| Retailers' occupational tax | 3,110,000 | 3,845,186 | 735,186 |
| Illinois State income tax | 2,000,000 | 2,536,369 | 536,369 |
| Illinois personal property replacement tax | 653,841 | 1,321,360 | 667,519 |
| Total revenues, taxes | <u>9,963,841</u> | <u>11,911,027</u> | <u>1,947,186</u> |
| Intergovernmental: | | | |
| Contracts, municipalities | 453,282 | 453,414 | 132 |
| State Board of Elections | 71,243 | 90,121 | 18,878 |
| Building Commission - Court Security | 578,167 | 574,901 | (3,266) |
| Salary reimbursements | 1,674,489 | 1,683,905 | 9,416 |
| Sheriff training reimbursement | 5,000 | 11,760 | 6,760 |
| Federal prisoner contract | 1,150,000 | 1,531,529 | 381,529 |
| Public Health certificate reimbursement | 4,000 | 3,399 | (601) |
| Illinois Department of Human Services: | | | |
| Child Support | 25,541 | 16,174 | (9,367) |
| Township assessor contracts | 9,500 | 19,869 | 10,369 |
| Sheriff Grants: | | | |
| Mental Health Board Grant | 300,712 | 87,990 | (212,722) |
| State's Attorney Grants: | | | |
| 708 Board Deferred Prosecution | 12,839 | 20,289 | 7,450 |
| Public Defender Grants: | | | |
| Mental Health Board Grant | 7,948 | 5,650 | (2,298) |
| Probation: | | | |
| 708 Board Drug Court | 14,000 | 15,249 | 1,249 |
| Mental Health Board Grant | 15,000 | 14,285 | (715) |
| Total revenues, intergovernmental | <u>4,321,721</u> | <u>4,528,535</u> | <u>206,814</u> |

(Continued)

MACON COUNTY, ILLINOIS

**GENERAL CORPORATE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--|------------|-----------|----------|
| Revenues (continued): | | | |
| Fines, fees, forfeitures: | | | |
| Circuit Clerk | \$ 987,139 | 1,353,807 | 366,668 |
| State's Attorney | 155,799 | 166,717 | 10,918 |
| County Recorder | 410,000 | 587,857 | 177,857 |
| County Sheriff | 201,119 | 182,264 | (18,855) |
| Court Security | 195,000 | 334,859 | 139,859 |
| County Coroner | 24,000 | 42,757 | 18,757 |
| County Collector | 450,000 | 493,450 | 43,450 |
| County Clerk | 425,000 | 473,230 | 48,230 |
| County Board | 1,000 | - | (1,000) |
| Probation Court fees | 8,000 | 13,647 | 5,647 |
| Environmental Management | | 778 | 778 |
| Disposal fees | 5,000 | 4,650 | (350) |
| Mortgage mediation fees | 20,000 | 3,900 | (16,100) |
| General host fee | 540,000 | 519,013 | (20,987) |
| Total revenues, fines, fees, forfeitures | 3,422,057 | 4,176,929 | 754,872 |
| Licenses and permits: | | | |
| Building, rezoning permits | 65,000 | 51,640 | (13,360) |
| Liquor license | 2,500 | - | (2,500) |
| Total revenues, licenses and permits | 67,500 | 51,640 | (15,860) |
| Interest on investments | 18,838 | 22,867 | 4,029 |
| Contributions: | | | |
| Sheriff | 105,000 | 117,306 | 12,306 |
| Total revenues, contributions | 105,000 | 117,306 | 12,306 |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|-------------------------------------|------------|------------|-----------|
| Revenues (continued): | | | |
| Miscellaneous revenues: | | | |
| Miscellaneous receipts and refunds | \$ 26,867 | 21,763 | (5,104) |
| Copy and fax | 150 | 205 | 55 |
| Planning and zoning | 3,800 | 7,453 | 3,653 |
| Sheriff sales and commissions | 351,358 | 354,400 | 3,043 |
| Weapons & equipment | 1,119 | - | (1,119) |
| Health insurance premiums received | 2,000,000 | 1,652,167 | (347,833) |
| Commissary revenue | | 231,518 | 231,518 |
| Gaming revenue | 36,000 | 24,149 | (11,851) |
| Franchise fees | 150,000 | 133,397 | (16,603) |
| Total miscellaneous revenues | 2,569,293 | 2,425,052 | (144,241) |
| Total revenues | 20,468,250 | 23,233,356 | 2,765,106 |
| Expenditures: | | | |
| General Control and Administration: | | | |
| County Clerk: | | | |
| Salaries | 301,622 | 293,595 | 8,027 |
| Hospitalization | 68,628 | 70,262 | (1,634) |
| | 370,250 | 363,857 | 6,393 |
| Postage | 6,000 | 8,051 | (2,051) |
| Telephone | 900 | 776 | 124 |
| Supplies | 4,500 | 6,266 | (1,766) |
| EDP | 16,500 | 16,466 | 34 |
| | 27,900 | 31,559 | (3,659) |
| Total County Clerk | 398,150 | 395,416 | 2,734 |
| County Clerk - Elections: | | | |
| Salaries | 25,000 | 16,827 | 8,173 |
| | 25,000 | 16,827 | 8,173 |
| Rental polling places | 3,000 | 5,010 | (2,010) |
| Postage | 15,000 | 6,468 | 8,532 |
| Legal advertising | 15,000 | 7,438 | 7,562 |
| Supplies | 275,000 | 317,073 | (42,073) |
| Travel | - | 2,432 | (2,432) |
| Judge fees | 50,000 | 69,505 | (19,505) |
| Miscellaneous drayage | 7,000 | 12,002 | (5,002) |
| | 365,000 | 419,928 | (54,928) |
| Total County Clerk - Elections | 390,000 | 436,755 | (46,755) |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|----------------|----------------|---------------|
| Expenditures (continued): | | | |
| General Control and Administration (continued): | | | |
| County Recorder: | | | |
| Salaries | \$ 149,558 | 145,483 | 4,075 |
| Hospitalization | 9,804 | 9,804 | |
| | <u>159,362</u> | <u>155,287</u> | <u>4,075</u> |
| Travel | 1,500 | 1,356 | 144 |
| Postage | 350 | 431 | (81) |
| Dues | 740 | 690 | 50 |
| Telephone | 1,650 | 1,748 | (98) |
| Copy machine | 1,500 | 1,804 | (304) |
| Supplies | 1,100 | 1,119 | (19) |
| | <u>6,840</u> | <u>7,148</u> | <u>(308)</u> |
| Total County Recorder | <u>166,202</u> | <u>162,435</u> | <u>3,767</u> |
| County Treasurer: | | | |
| Salaries | 328,272 | 291,043 | 37,229 |
| Hospitalization | 49,020 | 50,654 | (1,634) |
| | <u>377,292</u> | <u>341,697</u> | <u>35,595</u> |
| Postage | 21,369 | 22,145 | (776) |
| Telephone | 2,400 | 2,680 | (280) |
| Dues | 500 | 500 | |
| Copy machine | 1,000 | 995 | 5 |
| EDP | 2,000 | 2,000 | |
| Training | 75 | 75 | |
| Professional services | 1,150 | 1,169 | (19) |
| Printing | 8,706 | 8,623 | 83 |
| | <u>37,200</u> | <u>38,187</u> | <u>(987)</u> |
| Total County Treasurer | <u>414,492</u> | <u>379,884</u> | <u>34,608</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|----------------|----------------|----------------|
| Expenditures (continued): | | | |
| General Control and Administration (continued): | | | |
| Auditor: | | | |
| Salaries | \$ 284,119 | 293,133 | (9,014) |
| Hospitalization | 49,020 | 49,020 | |
| | <u>333,139</u> | <u>342,153</u> | <u>(9,014)</u> |
| Postage | 3,000 | 2,702 | 298 |
| Telephone | 1,800 | 1,756 | 44 |
| Travel | 1,000 | 143 | 857 |
| Supplies | 2,500 | 3,511 | (1,011) |
| Legal advertising | 250 | 29 | 221 |
| EDP | 400 | | 400 |
| Training | 1,500 | 375 | 1,125 |
| Dues | 1,300 | 1,504 | (204) |
| Copy machine | 1,200 | 964 | 236 |
| Professional services | 1,520 | 1,520 | |
| | <u>14,470</u> | <u>12,504</u> | <u>1,966</u> |
| Total Auditor | <u>347,609</u> | <u>354,657</u> | <u>(7,048)</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|----------------|----------------|----------------|
| Expenditures (continued): | | | |
| General Control and Administration (continued): | | | |
| County Board: | | | |
| Salaries | \$ 254,178 | 143,077 | 111,101 |
| Hospitalization | 59,020 | 37,566 | 21,454 |
| | <u>313,198</u> | <u>180,643</u> | <u>132,555</u> |
| Travel | 300 | - | 300 |
| Postage | 750 | 554 | 196 |
| Telephone | 2,000 | 1,779 | 221 |
| Legal advertising | 1,000 | 589 | 411 |
| Copy machine | 700 | 519 | 181 |
| Dues | 9,608 | 6,244 | 3,364 |
| Training | 2,442 | 16 | 2,426 |
| Supplies | 22,250 | 14,780 | 7,470 |
| Car expense | 2,000 | 2,041 | (41) |
| Economic development | 4,000 | 4,000 | |
| Nuisance expense | 3,000 | - | 3,000 |
| Zoning Board of Appeals | 4,200 | 2,834 | 1,366 |
| Safety commission expense | 500 | 134 | 366 |
| Professional services | 27,000 | 18,461 | 8,539 |
| Miscellaneous | 2,000 | | 2,000 |
| | <u>81,750</u> | <u>51,951</u> | <u>29,799</u> |
| Total County Board | <u>394,948</u> | <u>232,594</u> | <u>162,354</u> |
| Supervisor of Assessments: | | | |
| Salaries | 189,736 | 168,272 | 21,464 |
| Hospitalization | 39,500 | 44,935 | (5,435) |
| | <u>229,236</u> | <u>213,207</u> | <u>16,029</u> |
| Travel | 2,500 | 322 | 2,178 |
| Training | 4,000 | 1,250 | 2,750 |
| Dues | 325 | 325 | |
| Legal advertising | 27,500 | 11,612 | 15,888 |
| Copy machine | 2,250 | 1,499 | 751 |
| Supplies | 2,000 | 1,472 | 528 |
| Car expense, field assessors | 2,000 | 745 | 1,255 |
| Postage | 17,500 | 10,155 | 7,345 |
| Telephone | 1,200 | 1,359 | (159) |
| | <u>59,275</u> | <u>28,739</u> | <u>30,536</u> |
| Total Supervisor of Assessments | <u>288,511</u> | <u>241,946</u> | <u>46,565</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|------------------|------------------|----------------|
| Expenditures (continued): | | | |
| General Control and Administration (continued): | | | |
| Board of Review: | | | |
| Salaries | \$ 44,640 | 45,012 | (372) |
| Hospitalization | 19,608 | 19,608 | |
| | <u>64,248</u> | <u>64,620</u> | <u>(372)</u> |
| Travel | 500 | | 500 |
| Training | 500 | | 500 |
| Supplies | 200 | | 200 |
| Postage | 1,000 | 996 | 4 |
| Appraisal research | 14,000 | 6,259 | 7,741 |
| Legal advertising | 500 | | 500 |
| | <u>16,700</u> | <u>7,255</u> | <u>9,445</u> |
| Total Board of Review | <u>80,948</u> | <u>71,875</u> | <u>9,073</u> |
| Miscellaneous: | | | |
| Network support | 61,630 | 67,311 | (5,681) |
| Telephone | 900 | 382 | 518 |
| CPA | 106,358 | 106,148 | 210 |
| Supplies | 1,500 | 3,352 | (1,852) |
| Network - EDP | 16,000 | 8,518 | 7,482 |
| Postage | 2,000 | (71) | 2,071 |
| Miscellaneous | 1,620 | 6,653 | (5,033) |
| Hospitalization | 1,875,000 | 1,544,646 | 330,354 |
| COVID expenses | 42,175 | 50,672 | (8,497) |
| IMRF reimbursement | 5,000 | - | 5,000 |
| | <u>2,112,183</u> | <u>1,787,611</u> | <u>324,572</u> |
| Total Miscellaneous | <u>2,112,183</u> | <u>1,787,611</u> | <u>324,572</u> |
| Total General Control and Administration | <u>4,593,043</u> | <u>4,063,173</u> | <u>529,870</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---------------------------|------------------|------------------|------------------|
| Expenditures (continued): | | | |
| Public Safety: | | | |
| County Sheriff: | | | |
| Salaries | \$ 1,349,594 | 1,372,668 | (23,074) |
| Hospitalization | 176,472 | 179,740 | (3,268) |
| | <u>1,526,066</u> | <u>1,552,408</u> | <u>(26,342)</u> |
| Travel | 1,000 | 731 | 269 |
| Investigation | 2,000 | 105 | 1,895 |
| Postage | 5,000 | 2,247 | 2,753 |
| Copy machine | 7,000 | 5,775 | 1,225 |
| Telephone | 36,500 | 40,581 | (4,081) |
| Legal advertising | 1,000 | 195 | 805 |
| Supplies | 42,000 | 21,650 | 20,350 |
| Merit commission | 100 | 195 | (95) |
| | <u>94,600</u> | <u>71,479</u> | <u>23,121</u> |
| Total County Sheriff | <u>1,620,666</u> | <u>1,623,887</u> | <u>(3,221)</u> |
| Coroner: | | | |
| Salaries | 161,372 | 159,302 | 2,070 |
| Hospitalization | 29,412 | 29,412 | |
| | <u>190,784</u> | <u>188,714</u> | <u>2,070</u> |
| Travel | 1,000 | - | 1,000 |
| Investigation | 3,000 | 2,900 | 100 |
| Autopsy - medical | 66,000 | 73,824 | (7,824) |
| Postage | 500 | 140 | 360 |
| Maintenance of equipment | 1,426 | 1,224 | 202 |
| Dues | 500 | 400 | 100 |
| Supplies | 3,750 | 4,170 | (420) |
| Disposition of indigents | 1,200 | 800 | 400 |
| Telephone | 1,600 | 1,752 | (152) |
| | <u>78,976</u> | <u>85,210</u> | <u>(6,234)</u> |
| Total Coroner | <u>269,760</u> | <u>273,924</u> | <u>(4,164)</u> |
| Jail - Commissary: | | | |
| Commissary supplies | | 223,699 | (223,699) |
| Total Jail - Commissary | <u>-</u> | <u>223,699</u> | <u>(223,699)</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|------------------------------|------------------|------------------|------------------|
| Expenditures (continued): | | | |
| Public Safety (continued): | | | |
| Law Facilities Center: | | | |
| Salaries and payroll | \$ 5,059,190 | 5,015,719 | 43,471 |
| Hospitalization | 784,320 | 782,686 | 1,634 |
| | <u>5,843,510</u> | <u>5,798,405</u> | <u>45,105</u> |
| Training | 30,000 | 42,154 | (12,154) |
| Transport prisoners | 20,000 | 8,017 | 11,983 |
| Maintenance of equipment | 33,500 | 29,076 | 4,424 |
| Medical | 1,055,802 | 1,150,954 | (95,152) |
| Supplies, law enforcement | 26,000 | 13,718 | 12,282 |
| Hardware/software upgrade | 6,000 | 4,659 | 1,341 |
| Uniforms and related items | 15,000 | 14,780 | 220 |
| Dietary | 412,000 | 447,600 | (35,600) |
| Vehicle maintenance | 20,000 | 16,338 | 3,662 |
| Travel | 2,000 | | 2,000 |
| | <u>1,620,302</u> | <u>1,727,296</u> | <u>(106,994)</u> |
| Total Law Facilities Center | <u>7,463,812</u> | <u>7,525,701</u> | <u>(61,889)</u> |
| Total Public Safety | <u>9,354,238</u> | <u>9,647,211</u> | <u>(292,973)</u> |
| Judiciary and Court-Related: | | | |
| Circuit Clerk: | | | |
| Salaries | 845,261 | 782,046 | 63,215 |
| Hospitalization | 255,721 | 241,015 | 14,706 |
| Fringes | 7,624 | 2,020 | 5,604 |
| | <u>1,108,606</u> | <u>1,025,081</u> | <u>83,525</u> |
| Travel | 4,000 | 1,434 | 2,566 |
| Supplies | 69,500 | 24,009 | 45,491 |
| Postage | 35,000 | 33,916 | 1,084 |
| Telephone | 8,000 | 8,106 | (106) |
| Training | 8,000 | 715 | 7,285 |
| E-Citation expenses | 9,013 | 6,343 | 2,670 |
| EDP | 11,000 | 7,613 | 3,387 |
| Dues | 525 | 525 | |
| Jury fees | (4,500) | 2,400 | (6,900) |
| Jury meals | 2,000 | 827 | 1,173 |
| Jury parking | 4,800 | 2,400 | 2,400 |
| Miscellaneous | - | 2,000 | (2,000) |
| Legal advertising | 10,000 | 7,031 | 2,969 |
| | <u>157,338</u> | <u>97,319</u> | <u>60,019</u> |
| Total Circuit Clerk | <u>1,265,944</u> | <u>1,122,400</u> | <u>143,544</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)

Year ended November 30, 2021

| | Budget | Actual | Variance |
|--|------------------|------------------|-----------------|
| Expenditures (continued): | | | |
| Judiciary and Court-Related (continued): | | | |
| State's Attorney: | | | |
| Salaries | \$ 1,301,324 | 1,257,273 | 44,051 |
| Hospitalization | 225,492 | 214,054 | 11,438 |
| | <u>1,526,816</u> | <u>1,471,327</u> | <u>55,489</u> |
| Supplies | 5,425 | 9,739 | (4,314) |
| Court costs, transcripts, appeals | 4,775 | 10,384 | (5,609) |
| Investigations | 900 | 3,231 | (2,331) |
| Appellate services | 24,000 | 28,000 | (4,000) |
| Postage | 1,550 | 1,767 | (217) |
| Telephone | 13,675 | 18,179 | (4,504) |
| State's Attorney's library | 7,325 | 10,083 | (2,758) |
| Copy machine | 5,400 | 4,853 | 547 |
| IT Services | 3,150 | 7,896 | (4,746) |
| Miscellaneous | | 134 | (134) |
| | <u>66,200</u> | <u>94,266</u> | <u>(28,066)</u> |
| Total State's Attorney | <u>1,593,016</u> | <u>1,565,593</u> | <u>27,423</u> |
| Probation Officers: | | | |
| Salaries | 1,636,778 | 1,612,686 | 24,092 |
| Hospitalization | 264,904 | 256,048 | 8,856 |
| | <u>1,901,682</u> | <u>1,868,734</u> | <u>32,948</u> |
| Travel | 49 | 49 | - |
| Postage | 5,000 | 3,673 | 1,327 |
| Telephone | 9,000 | 8,488 | 512 |
| Supplies | 8,000 | 6,728 | 1,272 |
| Gas and oil | 6,000 | 5,150 | 850 |
| Offender services | 19,951 | 19,815 | 136 |
| EDP | 21,000 | 21,825 | (825) |
| Institute training | 200 | 50 | 150 |
| Contractual services | 9,650 | 8,759 | 891 |
| Juvenile detention | 260,496 | 270,311 | (9,815) |
| Radio dispatch | 13,122 | 13,122 | |
| | <u>352,468</u> | <u>357,970</u> | <u>(5,502)</u> |
| Total Probation Officers | <u>2,254,150</u> | <u>2,226,704</u> | <u>27,446</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|--|-----------|---------|----------|
| Expenditures (continued): | | | |
| Judiciary and Court-Related (continued): | | | |
| Public Defender - Specialty Court: | | | |
| Salaries | \$ 22,000 | 15,887 | 6,113 |
| Total Public Defender - Specialty Court | 22,000 | 15,887 | 6,113 |
| Public Defender: | | | |
| Salaries | 850,232 | 721,551 | 128,681 |
| Hospitalization | 127,425 | 110,295 | 17,130 |
| | 977,657 | 831,846 | 145,811 |
| Telephone | 1,500 | 1,164 | 336 |
| Postage | 800 | 733 | 67 |
| EDP | 3,500 | 894 | 2,606 |
| Contractual services | 82,798 | 107,217 | (24,419) |
| Publications | 1,000 | 520 | 480 |
| Supplies | 2,500 | 1,943 | 557 |
| Investigations | 3,500 | 3,512 | (12) |
| Witness expense | 1,500 | 625 | 875 |
| Mental exams, court costs | 14,918 | 10,208 | 4,710 |
| Transcripts | 1,500 | 240 | 1,260 |
| | 113,516 | 127,056 | (13,540) |
| Total Public Defender | 1,091,173 | 958,902 | 132,271 |
| Circuit Court: | | | |
| Salaries, Circuit Court | 415,211 | 418,989 | (3,778) |
| Hospitalization | 117,648 | 107,844 | 9,804 |
| | 532,859 | 526,833 | 6,026 |
| Mortgage mediation | 5,000 | 2,709 | 2,291 |
| Transcripts | 5,000 | 6,270 | (1,270) |
| Jury fees | 47,000 | 26,406 | 20,594 |
| Postage | 500 | 304 | 196 |
| Interpreters | 1,500 | 963 | 537 |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|--|------------------|------------------|----------------|
| Expenditures (continued): | | | |
| Judiciary and Court-Related (continued): | | | |
| Circuit Court (continued): | | | |
| Pro rata share of Circuit and Associate | | | |
| Judges' salaries | \$ 4,000 | 3,581 | 419 |
| Attorney fees - Court of Appeals | 25,515 | 24,000 | 1,515 |
| Telephone | 6,000 | 5,303 | 697 |
| Maintenance of equipment | 500 | 489 | 11 |
| Supplies | 3,000 | 3,574 | (574) |
| Supplies, automation | 2,000 | 1,001 | 999 |
| Legal advertising | 1,500 | 1,368 | 132 |
| Circuit Court Chief Justice | 1,000 | 1,000 | |
| | <u>102,515</u> | <u>76,968</u> | <u>25,547</u> |
| Total Circuit Court | <u>635,374</u> | <u>603,801</u> | <u>31,573</u> |
| Court Security: | | | |
| Salaries | 605,667 | 566,231 | 39,436 |
| Hospitalization | 117,648 | 111,929 | 5,719 |
| | <u>723,315</u> | <u>678,160</u> | <u>45,155</u> |
| Supplies | 250 | | 250 |
| Uniforms/safety equipment | 2,500 | 1,615 | 885 |
| Travel | 250 | 240 | 10 |
| | <u>3,000</u> | <u>1,855</u> | <u>1,145</u> |
| Total Court Security | <u>726,315</u> | <u>680,015</u> | <u>46,300</u> |
| Total Judiciary and Court-Related | <u>7,587,972</u> | <u>7,173,302</u> | <u>414,670</u> |

(Continued)

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|----------------|----------------|---------------|
| Expenditures (continued): | | | |
| Public Health and Welfare: | | | |
| Superintendent, Regional Office of Education: | | | |
| Salaries | \$ 86,908 | 79,921 | 6,987 |
| Hospitalization | 16,446 | 14,728 | 1,718 |
| | <u>103,354</u> | <u>94,649</u> | <u>8,705</u> |
| Building maintenance, lease | 24,446 | 25,121 | (675) |
| Unemployment insurance | 1,266 | 144 | 1,122 |
| | <u>25,712</u> | <u>25,265</u> | <u>447</u> |
| | | | |
| Total Superintendent, Regional Office of Education | <u>129,066</u> | <u>119,914</u> | <u>9,152</u> |
| | | | |
| Environmental Management: | | | |
| Salaries | 57,850 | 45,908 | 11,942 |
| Hospitalization | 4,902 | 5,719 | (817) |
| | <u>62,752</u> | <u>51,627</u> | <u>11,125</u> |
| Grants, Municipal | 18,000 | 11,800 | 6,200 |
| Recycling programs | 51,500 | 29,590 | 21,910 |
| Environmental management sundry | 12,000 | 3,884 | 8,116 |
| Supplies | 1,350 | 270 | 1,080 |
| Maintenance equipment | 2,000 | 394 | 1,606 |
| Travel | 8,200 | 5,202 | 2,998 |
| Consultant contract | 10,000 | 920 | 9,080 |
| Telephone | 660 | 567 | 93 |
| Training | 1,500 | | 1,500 |
| Postage and printing | 1,900 | 244 | 1,656 |
| Promotional materials | 4,000 | 1,040 | 2,960 |
| | <u>111,110</u> | <u>53,911</u> | <u>57,199</u> |
| | | | |
| Total Environmental Management | <u>173,862</u> | <u>105,538</u> | <u>68,324</u> |
| | | | |
| Total Public Health and Welfare | <u>302,928</u> | <u>225,452</u> | <u>77,476</u> |

(Continued)

MACON COUNTY, ILLINOIS

**GENERAL CORPORATE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-----------------------|---------------------|------------------|
| Expenditures (continued): | | | |
| Capital Outlay: | | | |
| County Administration | 10,000 | 7,121 | 2,879 |
| Circuit Clerk | 5,000 | 1,360 | 3,640 |
| Coroner | 2,065 | 2,116 | (51) |
| State's Attorney | 475 | 3,553 | (3,078) |
| Supervisor of Assessments | 1,000 | | 1,000 |
| Board of Review | 150 | | 150 |
| Public Defender | 2,500 | 1,769 | 731 |
| Probation | 8,028 | 7,998 | 30 |
| Environmental management | 24,090 | | 24,090 |
| Vehicles | 80,000 | | 80,000 |
| Total Capital Outlay | <u>133,308</u> | <u>23,917</u> | <u>109,391</u> |
| Total expenditures | <u>21,971,489</u> | <u>21,133,055</u> | <u>838,434</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,503,239)</u> | <u>2,100,301</u> | <u>3,603,540</u> |
| Other financing sources (uses): | | | |
| Transfers in: | | | |
| Fund administration fees | 177,798 | 177,798 | |
| Probation and court services reimbursement | 135,000 | 72,285 | (62,715) |
| Total other financing sources (uses) | <u>312,798</u> | <u>250,083</u> | <u>(62,715)</u> |
| Net changes in fund balance | <u>\$ (1,190,441)</u> | <u>2,350,384</u> | <u>3,540,825</u> |
| Budgetary fund balance, beginning of year | | <u>6,700,568</u> | |
| Budgetary fund balance, end of year | | <u>\$ 9,050,952</u> | |

COMBINING STATEMENTS
Nonmajor Governmental Funds

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific taxes or other earmarked revenue sources, which by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of the government.

The Law Enforcement Safety Tax Fund (LEST) accounts for sales tax revenue restricted to expenditures for public safety issues.

The Illinois Municipal Retirement Fund accounts for revenue, including property tax levies, contributions from employees and charges to other funds restricted for expenditures to the state administered retirement system for all general service employees.

The Social Security Fund accounts for revenue, including property tax levies and contributions from employees, and expenditures to the federal government for payroll taxes.

The Insurance Liability Fund accounts for a county-wide property tax levy used to pay the cost of providing liability insurance coverage for the entire entity.

The Judgement Repayment Fund accounts for a county-wide property tax levy for judgments against the County, arbitrators for union negotiations and special prosecutors.

The Public Education and Government (PEG) Access Fund (non-budgeted) accounts for fees collected to support capital costs of broadcasting for public education.

The Regional Planning Commission Fund (non-budgeted) accounts for proceeds of grant revenue and expenditures for planning purposes.

The County Highway Fund accounts for a county-wide property tax levy restricted for County highway maintenance, as well as federal and state grants and subsidies restricted to expenditures for the purpose of highway improvements and maintenance.

The Federal Aid Matching Fund accounts for revenue, including project refunds from the State of Illinois, and property tax levies restricted to expenditures for the County's share of highway improvements.

The County Motor Fuel Tax Fund accounts for revenue, including the County's Motor Fuel tax allotment from the State of Illinois restricted to expenditures for the purpose of maintenance patrols and payments to the County Highway Fund.

The Special Bridge Fund accounts for revenue, including property tax levies, and expenditures for the County's share of bridge construction and maintenance.

The State-Township Bridge Fund accounts for revenue from the State of Illinois and expenditures to townships for bridge repairs and construction.

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (Continued)

The Circuit Clerk Automation Fund accounts for fees collected by the Circuit Clerk and expenditures designated for the computerization of the Circuit Clerk's office.

The Circuit Clerk Document Storage Fund accounts for fees collected for the Circuit Clerk's storage of various documents and expenditures for electronic document storage.

The State's Attorney Drug Fund (non-budgeted) accounts for revenue, including court ordered forfeitures and expenditures for professional services.

The State's Attorney Forfeited Funds Fund accounts for revenue obtained in federal cases whereby some of the monies are distributed to the State's Attorney.

The State's Attorney Automation Fund accounts for fees collected by the State's Attorney and expenditures made by the State's Attorney for hardware, software, research and development costs and personnel.

The County Clerk Automation Fund accounts for fees collected by the County Clerk for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

The Treasurer Automation Fund accounts for fees collected by the Treasurer for the filing of various documents and expenditures designated for the computerization of this department.

The Geographic Information Systems (GIS) Automation Fund accounts for fees collected by the recorder's office and expenditures for computerization of the County offices.

The Public Defender Automation Fund accounts for fees collected by the Public Defender and expenditures made by the Public Defender for hardware, software, research and development costs and personnel.

The Sheriff's Drug Fund (non-budgeted) accounts for revenues, including fees collected through the Circuit Clerk and court ordered forfeitures and expenditures for drug enforcement.

The Animal Control Fund accounts for revenue, including fees collected by the Animal Shelter and a contract with the City of Decatur, and expenditures relating to Animal Control for the County.

The Historical Museum Fund accounts for revenue, including reimbursements received from the Macon County Historical Society and property tax levies, and expenditures relating to the operation of the Macon County Historical Museum.

The Law Library Fund accounts for revenue, including fees through the Circuit Clerk, and expenditures relating to purchases of law reference material.

The Probation and Court Services Fund (non-budgeted) accounts for fees collected through the Circuit Clerk in order to supplement County appropriations for probation and court services.

The Automation Fund accounts for fees collected by the Recorder for the filing of various documents and expenditures designated for the computerization of the document storage system of this department.

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (Continued)

The Environmental Management Fund accounts for revenue and expenditures relating to solid waste education, plans and study.

The Veterans Assistance Commission Fund accounts for revenue, including property tax levies, and expenditures relating to services for veterans.

The Sheriff's Grant Fund accounts for revenue, including federal and state grants, and expenditures fulfilling the grants purposes.

The State's Attorney Grant Fund accounts for revenue, including federal and state grants restricted to expenditures fulfilling the grant purposes for grants under the direction of the Macon County State's Attorney.

The Probation Grant Fund (non-budgeted) accounts for revenue, including federal and state grants restricted to expenditures fulfilling the grants purposes for grants under the direction of the Macon County Probation Department.

Workforce Investment Solutions Fund accounts for federal and state grant revenues and expenditures to support employment opportunities for grant participants.

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

| | Special Revenue Funds | | | | |
|---|---------------------------------|------------------------------------|----------------------|--------------------------|-------------------------|
| | Law Enforcement Safety Tax Fund | Illinois Municipal Retirement Fund | Social Security Fund | Insurance Liability Fund | Judgment Repayment Fund |
| Assets | | | | | |
| Cash | \$ 4,580,840 | 1,435,743 | 502,263 | 869,600 | 1,095,015 |
| Taxes receivable, net of allowance for uncollectibles | | 1,926,901 | 1,315,374 | 1,657,520 | 761,914 |
| Accounts receivable | | | | | |
| Inventory | | | | | |
| Due from governmental agencies: | | | | | |
| State of Illinois | 976,234 | | | | |
| Other governmental agencies | | | | 18,500 | |
| Prepaid items | | | | 1,000 | |
| Restricted cash | | | | | |
| Due from other funds | 103,557 | 206,867 | 73,559 | 1,268 | 1,302 |
| Total assets | 5,660,631 | 3,569,511 | 1,891,196 | 2,547,888 | 1,858,231 |
| Liabilities | | | | | |
| Accounts payable | 29,187 | | | 4,772 | 3,739 |
| Accrued salaries | 176,584 | | | 1,511 | 38,359 |
| Cash held for others | | | | | |
| Unearned revenue | | | | | |
| Due to other funds | 32,315 | 11,570 | 1,585 | (20,234) | 3,225 |
| Total liabilities | 238,086 | 11,570 | 1,585 | (13,951) | 45,323 |
| Deferred Inflows of Resources | | | | | |
| Property taxes and grants | | 1,900,000 | 1,300,000 | 1,636,000 | 750,000 |
| Fund Balances | | | | | |
| Nonspendable | | | | 1,000 | |
| Restricted | 4,742,545 | 1,657,941 | 589,611 | 924,839 | 962,908 |
| Unrestricted: | | | | | |
| Committed | 680,000 | | | | 100,000 |
| Assigned | | | | | |
| Unassigned | | | | | |
| Total fund balances | 5,422,545 | 1,657,941 | 589,611 | 925,839 | 1,062,908 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 5,660,631 | 3,569,511 | 1,891,196 | 2,547,888 | 1,858,231 |

(Continued)

Special Revenue Funds

| PEG Fund | Regional Planning Commission Fund | County Highway Fund | Federal Aid Matching Fund | Special Bridge Fund | County Motor Fuel Tax | State-Township Bridge Fund | Circuit Clerk Automation Fund |
|----------|-----------------------------------|---------------------|---------------------------|---------------------|-----------------------|----------------------------|-------------------------------|
| 98,916 | 42,274 | 1,424,619 | 1,648,943 | 1,474,730 | 2,326,946 | 207,515 | 81,855 |
| | | 1,726,132 | 868,142 | 868,142 | | | |
| | | 425,817 | | | | | |
| | | | 103,040 | | 195,377 | | |
| | | | | 468 | | | |
| | | 59,254 | 210,000 | 130,347 | 540,545 | | |
| 98,916 | 42,274 | 3,635,822 | 2,830,125 | 2,473,687 | 3,062,868 | 207,515 | 81,855 |
| | 38,062 | 25,242 | | 14,478 | 426,506 | 2,715 | 644 |
| | | 6,985 | | | 46,339 | | 3,121 |
| | | 654,460 | 55,026 | 148,125 | | 100,591 | |
| | | | | | | 17,165 | 1,323 |
| - | 38,062 | 686,687 | 55,026 | 162,603 | 472,845 | 120,471 | 5,088 |
| | | 1,700,000 | 855,000 | 855,000 | | | |
| 98,916 | 4,212 | 425,817 823,318 | 1,920,099 | 1,456,084 | 2,590,023 | 87,044 | 76,767 |
| 98,916 | 4,212 | 1,249,135 | 1,920,099 | 1,456,084 | 2,590,023 | 87,044 | 76,767 |
| 98,916 | 42,274 | 3,635,822 | 2,830,125 | 2,473,687 | 3,062,868 | 207,515 | 81,855 |

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2021

| | Special Revenue Funds | | | |
|---|--|-------------------------------------|---|---|
| | Circuit Clerk Document Storage Fund | State's Attorney Drug Fund | State's Attorney Forfeited Federal Funds | State's Attorney Automation Fund |
| Assets | | | | |
| Cash | \$ 48,079 | 98,153 | 46,912 | 10,618 |
| Taxes receivable, net of allowance for uncollectibles | | | | |
| Accounts receivable | | | | |
| Inventory | | | | |
| Due from governmental agencies: | | | | |
| State of Illinois | | | | |
| Other governmental agencies | | | | |
| Prepaid items | | | | |
| Restricted cash | | | | |
| Due from other funds | | | | |
| | <hr/> | | | |
| Total assets | 48,079 | 98,153 | 46,912 | 10,618 |
| Liabilities | | | | |
| Accounts payable | 218 | 1,044 | | |
| Accrued salaries | 2,467 | | | |
| Cash held for others | | | | |
| Unearned revenue | | | | |
| Due to other funds | 4,000 | 177 | | |
| | <hr/> | | | |
| Total liabilities | 6,685 | 1,221 | - | - |
| Deferred Inflows of Resources | | | | |
| Property taxes and grants | | | | |
| Fund Balances | | | | |
| Nonspendable | | | | |
| Restricted | 41,394 | 96,932 | 46,912 | 10,618 |
| Unrestricted: | | | | |
| Committed | | | | |
| Assigned | | | | |
| Unassigned | | | | |
| | <hr/> | | | |
| Total fund balances | 41,394 | 96,932 | 46,912 | 10,618 |
| | <hr/> | | | |
| Total liabilities, deferred inflows of resources and fund balances | \$ 48,079 | 98,153 | 46,912 | 10,618 |

(Continued)

Special Revenue Funds

| County Clerk Automation Fund | Treasurer Automation Fund | GIS Automation Fund | Public Defender Automation Fund | Sheriff's Drug Fund | Animal Control Fund | Historical Museum Fund | Law Library Fund | Probation and Court Services Fund |
|---------------------------------------|---------------------------------|---------------------------|--|---------------------------|---------------------------|------------------------------|------------------------|--|
| 25,066 | 11,058 | 537,963 | 5,844 | 236,989 | 266,207 | 4,249 | 142,785 | 624,817 |
| | 1,800 | | | | 53,134 | 33,508 | | |
| | | | | | 242,628 | | | |
| | | | | 97,607 | 25,137 | | | |
| | | | | | | 165 | 1,259 | |
| 25,066 | 12,858 | 537,963 | 5,844 | 334,596 | 587,106 | 37,922 | 144,044 | 624,817 |
| 164 | 5,570 | | | | 5,932 | | 3,667 | 575 |
| 1,313 | 1,253 | 3,340 | | | 38,893 | 2,329 | 1,695 | |
| | | | | 97,607 | | | | |
| 340 | 2,914 | 2,100 | | | 144,356 | | | 72,285 |
| | | | | | 4,877 | | | |
| 1,817 | 9,737 | 5,440 | - | 97,607 | 194,058 | 2,329 | 5,362 | 72,860 |
| | | | | | | 33,000 | | |
| 23,249 | 3,121 | 532,523 | 5,844 | 236,989 | 393,048 | 2,593 | 138,682 | 551,957 |
| 23,249 | 3,121 | 532,523 | 5,844 | 236,989 | 393,048 | 2,593 | 138,682 | 551,957 |
| 25,066 | 12,858 | 537,963 | 5,844 | 334,596 | 587,106 | 37,922 | 144,044 | 624,817 |

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2021

| | Special Revenue Funds | | |
|---|-----------------------|-------------------------------------|--|
| | Automation Fund | Environmental Management Fund | Veterans Assistance Commission Fund |
| Assets | | | |
| Cash | \$ 353,189 | 307,793 | 712,159 |
| Taxes receivable, net of allowance for uncollectibles | | | 243,080 |
| Accounts receivable | | | |
| Inventory | | | |
| Due from governmental agencies: | | | |
| State of Illinois | | 3,418 | |
| Other governmental agencies | | | |
| Prepaid items | | | |
| Restricted cash | | | |
| Due from other funds | | | |
| | | | |
| Total assets | 353,189 | 311,211 | 955,239 |
| Liabilities | | | |
| Accounts payable | 695 | 15 | 3,191 |
| Accrued salaries | 5,526 | 1,195 | 4,967 |
| Cash held for others | | | |
| Unearned revenue | | | |
| Due to other funds | 7,190 | 2,640 | 1,661 |
| | | | |
| Total liabilities | 13,411 | 3,850 | 9,819 |
| Deferred Inflows of Resources | | | |
| Property taxes and grants | | | 239,400 |
| Fund Balances | | | |
| Nonspendable | | | |
| Restricted | 339,778 | 307,361 | 706,020 |
| Unrestricted: | | | |
| Committed | | | |
| Assigned | | | |
| Unassigned | | | |
| | | | |
| Total fund balances | 339,778 | 307,361 | 706,020 |
| | | | |
| Total liabilities, deferred inflows of resources and fund balances | \$ 353,189 | 311,211 | 955,239 |

See Notes to Financial Statements.

| Special Revenue Funds | | | | |
|----------------------------|-----------------------------------|----------------------------|--|--|
| Sheriff's Grant Fund | State's Attorney Grant Fund | Probation Grant Fund | Workforce Investment Solutions Fund | Total Nonmajor Governmental Funds |
| 303,775 | 151,520 | 35,622 | 55,177 | 19,767,234 |
| | | | | 9,400,713 |
| | | | | 54,934 |
| | | | | 425,817 |
| 8,244 | 147,952 | | 59,683 | 1,493,948 |
| | | | | 261,596 |
| | | | | 1,000 |
| | | | | 122,744 |
| 45,571 | 26 | 100 | 608 | 1,374,428 |
| 357,590 | 299,498 | 35,722 | 115,468 | 32,902,414 |
| 13,947 | 71,365 | | 44,594 | 696,322 |
| 838 | 25,948 | | 27,769 | 390,432 |
| | | | | 97,607 |
| | 40,516 | | 142,087 | 427,550 |
| | 221,304 | | 141 | 1,224,189 |
| 14,785 | 359,133 | - | 214,591 | 2,836,100 |
| | | | | 9,268,400 |
| 342,805 | | 35,722 | | 426,817 |
| | | | | 19,749,855 |
| | | | | 780,000 |
| | (59,635) | | (99,123) | (158,758) |
| 342,805 | (59,635) | 35,722 | (99,123) | 20,797,914 |
| 357,590 | 299,498 | 35,722 | 115,468 | 32,902,414 |

MACON COUNTY, ILLINOIS

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

Year ended November 30, 2021

| | Special Revenue Funds | | | | |
|--|--|---|----------------------------|--------------------------------|-------------------------------|
| | Law Enforcement Safety Tax Fund | Illinois Municipal Retirement Fund | Social Security Fund | Insurance Liability Fund | Judgment Repayment Fund |
| Revenues: | | | | | |
| Taxes | \$ 5,626,495 | 1,741,408 | 995,212 | 1,393,125 | 771,264 |
| Intergovernmental | 56,384 | | | | |
| Fines, fees, forfeitures | 1,109 | | | | |
| Licenses and permits | | | | | |
| Interest on investments | 8,124 | 3,198 | 949 | 943 | 3,307 |
| Contributions | | | | | |
| Miscellaneous | 8,004 | | | 37,262 | 129,669 |
| Total revenues | 5,700,116 | 1,744,606 | 996,161 | 1,431,330 | 904,240 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General control and administration | | 892,306 | 1,173,176 | 1,220,510 | 981,730 |
| Public safety | 4,215,167 | 913,039 | | | |
| Judiciary and court-related | | 473,983 | | | |
| Public health and welfare | | 22,365 | | | |
| Transportation | | | | | |
| Capital outlay | 166,714 | | | | |
| Total expenditures | 4,381,881 | 2,301,693 | 1,173,176 | 1,220,510 | 981,730 |
| Excess (deficiency) of revenues over (under) expenditures | 1,318,235 | (557,087) | (177,015) | 210,820 | (77,490) |
| Other financing sources (uses): | | | | | |
| Transfers in | | | | 61,144 | |
| Transfers out | | | | (185,000) | |
| Total other financing sources (uses) | - | - | - | (123,856) | - |
| Net change in fund balances | 1,318,235 | (557,087) | (177,015) | 86,964 | (77,490) |
| Fund balances (deficit), beginning of year | 4,104,310 | 2,215,028 | 766,626 | 838,875 | 1,140,398 |
| Fund balances (deficit), end of year | \$ 5,422,545 | 1,657,941 | 589,611 | 925,839 | 1,062,908 |

(Continued)

Special Revenue Funds

| PEG Fund | Regional Planning Commission Fund | County Highway Fund | Federal Aid Matching Fund | Special Bridge Fund | County Motor Fuel Tax | State-Township Bridge Fund |
|----------|-----------------------------------|---------------------|---------------------------|---------------------|-----------------------|----------------------------|
| | | 1,691,607 | 850,752 | 850,752 | | |
| 10,143 | | 2,023 | 314,660 | 56,818 | 4,057,979 | 388,536 |
| | | 13,288 | | | | |
| 201 | 92 | 3,093 | 1,555 | 2,492 | 5,184 | 255 |
| | | 248,267 | | | | |
| 10,344 | 92 | 1,958,278 | 1,166,967 | 910,062 | 4,063,163 | 388,791 |
| | | 1,247,964 | 558,210 | | 3,335,774 | 287,432 |
| | | 1,475,654 | | 437,962 | 97,537 | |
| - | - | 2,723,618 | 558,210 | 437,962 | 3,433,311 | 287,432 |
| 10,344 | 92 | (765,340) | 608,757 | 472,100 | 629,852 | 101,359 |
| | | 410,000 | | | | |
| | | (122,394) | | | (410,000) | |
| - | - | 287,606 | - | - | (410,000) | - |
| 10,344 | 92 | (477,734) | 608,757 | 472,100 | 219,852 | 101,359 |
| 88,572 | 4,120 | 1,726,869 | 1,311,342 | 983,984 | 2,370,171 | (14,315) |
| 98,916 | 4,212 | 1,249,135 | 1,920,099 | 1,456,084 | 2,590,023 | 87,044 |

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2021

| | Special Revenue Funds | | | | |
|--|--|--|-------------------------------------|---|---|
| | Circuit Clerk Automation Fund | Circuit Clerk Document Storage Fund | State's Attorney Drug Fund | State's Attorney Forfeited Federal Funds | State's Attorney Automation Fund |
| Revenues: | | | | | |
| Taxes | \$ | | | | |
| Intergovernmental | | | | | |
| Fines, fees, forfeitures | 162,290 | 161,374 | 34,607 | | 5,019 |
| Licenses and permits | | | | | |
| Interest on investments | 132 | 53 | 189 | 102 | 18 |
| Contributions | | | | | |
| Miscellaneous | | | | | |
| Total revenues | 162,422 | 161,427 | 34,796 | 102 | 5,037 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General control and administration | | | | | |
| Public safety | | | | | |
| Judiciary and court-related | 140,298 | 155,838 | 12,541 | | |
| Public health and welfare | | | | | |
| Transportation | | | | | |
| Capital outlay | | | 3,590 | | |
| Total expenditures | 140,298 | 155,838 | 16,131 | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 22,124 | 5,589 | 18,665 | 102 | 5,037 |
| Other financing sources (uses): | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balances | 22,124 | 5,589 | 18,665 | 102 | 5,037 |
| Fund balances (deficit), beginning of year | 54,643 | 35,805 | 78,267 | 46,810 | 5,581 |
| Fund balances (deficit), end of year | \$ 76,767 | 41,394 | 96,932 | 46,912 | 10,618 |

(Continued)

Special Revenue Funds

| County Clerk Automation Fund | Treasurer Automation Fund | GIS Automation Fund | Public Defender Automation Fund | Sheriff's Drug Fund | Animal Control Fund | Historical Museum Fund | Law Library Fund | Probation and Court Services Fund |
|---------------------------------------|---------------------------------|---------------------------|--|---------------------------|---------------------------|------------------------------|------------------------|--|
| | | | | | | 32,914 36,000 | | |
| 58,263 | 1,958 | 295,011 | 3,018 | 25,124 20,829 | 622,158 583,270 | | 68,564 | 297,274 |
| 50 | 26 | 978 | 9 | | 936 17,493 20,534 | 19 | 194 | 599 |
| | 1,800 | 150 | | 22 | | | | |
| 58,313 | 3,784 | 296,139 | 3,027 | 45,975 | 1,244,391 | 68,933 | 68,758 | 297,873 |
| 51,134 | 20,662 | 154,800 | | | | 68,786 | | |
| | | | | 39,899 | 1,146,125 | | 88,254 | 9 |
| | 3,599 | - | | | 12,953 | | 5,192 | |
| 51,134 | 24,261 | 154,800 | - | 39,899 | 1,159,078 | 68,786 | 93,446 | 9 |
| 7,179 | (20,477) | 141,339 | 3,027 | 6,076 | 85,313 | 147 | (24,688) | 297,864 |
| | | | | | (19,600) | (800) | | (72,285) |
| - | - | - | - | - | (19,600) | (800) | - | (72,285) |
| 7,179 | (20,477) | 141,339 | 3,027 | 6,076 | 65,713 | (653) | (24,688) | 225,579 |
| 16,070 | 23,598 | 391,184 | 2,817 | 230,913 | 327,335 | 3,246 | 163,370 | 326,378 |
| 23,249 | 3,121 | 532,523 | 5,844 | 236,989 | 393,048 | 2,593 | 138,682 | 551,957 |

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)

Year ended November 30, 2021

| | Special Revenue Funds | | | |
|--|-----------------------|-------------------------------------|--|-------------------------|
| | Automation Fund | Environmental Management Fund | Veterans Assistance Commission Fund | Sheriff's Grant Fund |
| Revenues: | | | | |
| Taxes | \$ | | 238,270 | |
| Intergovernmental | | 32,368 | | 34,050 |
| Fines, fees, forfeitures | 342,547 | | | |
| Licenses and permits | | | | |
| Interest on investments | 653 | 641 | 1,469 | 966 |
| Contributions | | | 5,249 | 8,802 |
| Miscellaneous | | 50 | | 54,000 |
| Total revenues | 343,200 | 33,059 | 244,988 | 97,818 |
| Expenditures: | | | | |
| Current: | | | | |
| General control and administration | 246,808 | | | |
| Public safety | | | | |
| Judiciary and court-related | | | | |
| Public health and welfare | | 34,511 | 244,826 | 207,683 |
| Transportation | | | | |
| Capital outlay | 1,650 | | | 64,879 |
| Total expenditures | 248,458 | 34,511 | 244,826 | 272,562 |
| Excess (deficiency) of revenues over (under) expenditures | 94,742 | (1,452) | 162 | (174,744) |
| Other financing sources (uses): | | | | |
| Transfers in | | | | |
| Transfers out | | | | |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | 94,742 | (1,452) | 162 | (174,744) |
| Fund balances (deficit), beginning of year | 245,036 | 308,813 | 705,858 | 517,549 |
| Fund balances (deficit), end of year | \$ 339,778 | 307,361 | 706,020 | 342,805 |

See Notes to Financial Statements.

Special Revenue Funds

| State's Attorney Grant Fund | Probation Grant Fund | Workforce Investment Solutions Fund | Total Nonmajor Governmental Funds |
|-----------------------------------|-------------------------|--|--|
| | | | 14,191,799 |
| 968,905 | | 2,098,599 | 8,693,604 |
| 30,881 | | | 2,076,157 |
| | | | 13,288 |
| 269 | 78 | 213 | 36,987 |
| 12,305 | | | 43,849 |
| | | 37,031 | 536,789 |
| 1,012,360 | 78 | 2,135,843 | 25,592,473 |
| | | | 4,809,912 |
| | | | 6,314,230 |
| | | | 870,923 |
| 1,063,548 | | 2,138,486 | 3,711,419 |
| | | | 5,429,380 |
| | | 7,999 | 2,277,729 |
| 1,063,548 | - | 2,146,485 | 23,413,593 |
| (51,188) | 78 | (10,642) | 2,178,880 |
| | | | 471,144 |
| (3,513) | | | (813,592) |
| (3,513) | - | - | (342,448) |
| (54,701) | 78 | (10,642) | 1,836,432 |
| (4,934) | 35,644 | (88,481) | 18,961,482 |
| (59,635) | 35,722 | (99,123) | 20,797,914 |

MACON COUNTY, ILLINOIS

**LAW ENFORCEMENT SAFETY TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|-------------------------------|------------------|------------------|----------------|
| Revenues: | | | |
| Illinois Safety tax | \$ 4,750,970 | 5,626,495 | 875,525 |
| Interest on investments | 2,084 | 8,124 | 6,040 |
| Fines, fees, forfeitures: | | | |
| Court security fees | 1,250 | 1,109 | (141) |
| Intergovernmental: | | | |
| City Emergency Management fee | 10,000 | | (10,000) |
| Nuclear Safety Block Grant | 9,005 | 11,925 | 2,920 |
| FEMA Grants | 40,000 | 44,459 | 4,459 |
| Other | | | |
| Miscellaneous | | 8,004 | 8,004 |
| Total revenues | 4,813,309 | 5,700,116 | 886,807 |
| Expenditures: | | | |
| Public Safety: | | | |
| County Sheriff: | | | |
| Personnel: | | | |
| Salaries | 2,893,556 | 2,889,301 | 4,255 |
| Group hospitalization | 372,552 | 367,650 | 4,902 |
| Supplies and materials: | | | |
| Training | 50,000 | 50,824 | (824) |
| Radio fees and maintenance | 840,000 | 625,448 | 214,552 |
| Supplies | 5,000 | 5,079 | (79) |
| Auto expense | 150,000 | 144,236 | 5,764 |
| Uniforms | 17,500 | 12,380 | 5,120 |
| Total County Sheriff | 4,328,608 | 4,094,918 | 233,690 |

(Continued)

MACON COUNTY, ILLINOIS

LAW ENFORCEMENT SAFETY TAX FUND
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|-----------|--------------|-----------|
| Expenditures, continued: | | | |
| Public Safety, continued: | | | |
| Emergency Management Agency: | | | |
| Personnel: | | | |
| Salaries | 110,443 | 72,634 | 37,809 |
| Fringes, retirement, FICA | 19,214 | 11,333 | 7,881 |
| Group hospitalization | 19,608 | 13,072 | 6,536 |
| Supplies and materials: | | | |
| Maintenance of equipment | 6,675 | 5,355 | 1,320 |
| Radios | 7,450 | 4,596 | 2,854 |
| Telephone | 6,500 | 3,682 | 2,818 |
| Travel | 500 | | 500 |
| Postage and printing | 2,650 | 1,447 | 1,203 |
| Training | 500 | | 500 |
| Dues | 200 | 144 | 56 |
| Supplies | 1,000 | 754 | 246 |
| Car - gas and oil | 5,000 | 4,091 | 909 |
| Miscellaneous | 6,500 | 3,141 | 3,359 |
| Total Emergency Management Agency | 186,240 | 120,249 | 65,991 |
| Total Public Safety expenditures | 4,514,848 | 4,215,167 | 299,681 |
| Capital Outlay: | | | |
| County Sheriff | 50,000 | 7,542 | 42,458 |
| Emergency Management Agency | | 120 | (120) |
| Technology | 163,326 | 155,135 | 8,191 |
| Equipment | | 3,917 | (3,917) |
| Total Capital Outlay | 213,326 | 166,714 | 46,612 |
| Total expenditures | 4,728,174 | 4,381,881 | 346,293 |
| Net change in fund balance | \$ 85,135 | 1,318,235 | 1,233,100 |
| Budgetary fund balance, beginning of year | | 4,104,310 | |
| Budgetary fund balance, end of year | | \$ 5,422,545 | |

MACON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|---------------------|---------------------|------------------|
| Revenues: | | | |
| Property taxes | \$ 1,750,000 | 1,764,497 | 14,497 |
| Interest on investments | 3,000 | 3,198 | 198 |
| Total revenues | <u>1,753,000</u> | <u>1,767,695</u> | <u>14,695</u> |
| Expenditures: | | | |
| Retirement | <u>2,121,424</u> | <u>2,301,693</u> | <u>(180,269)</u> |
| Total expenditures | <u>2,121,424</u> | <u>2,301,693</u> | <u>(180,269)</u> |
| Net change in fund balance | <u>\$ (368,424)</u> | <u>(533,998)</u> | <u>(165,574)</u> |
| Budgetary fund balance, beginning of year | | <u>2,165,038</u> | |
| Budgetary fund balance, end of year | | <u>\$ 1,631,040</u> | |

MACON COUNTY, ILLINOIS

SOCIAL SECURITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|---------------------|-------------------|-----------------|
| Revenues: | | | |
| Property taxes | \$ 1,000,000 | 1,002,055 | 2,055 |
| Interest on investments | 1,400 | 949 | (451) |
| Total revenues | <u>1,001,400</u> | <u>1,003,004</u> | <u>1,604</u> |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel - payroll taxes | <u>1,156,648</u> | <u>1,173,176</u> | <u>(16,528)</u> |
| Total expenditures | <u>1,156,648</u> | <u>1,173,176</u> | <u>(16,528)</u> |
| Net change in fund balance | <u>\$ (155,248)</u> | <u>(170,172)</u> | <u>(14,924)</u> |
| Budgetary fund balance, beginning of year | | <u>744,409</u> | |
| Budgetary fund balance, end of year | | <u>\$ 574,237</u> | |

MACON COUNTY, ILLINOIS

INSURANCE LIABILITY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|--------------------|-------------------|----------------|
| Revenues: | | | |
| Property taxes | \$ 1,400,000 | 1,393,377 | (6,623) |
| Interest on investments | 600 | 943 | 343 |
| Miscellaneous | 18,500 | 37,262 | 18,762 |
| Total revenues | <u>1,419,100</u> | <u>1,431,582</u> | <u>12,482</u> |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Salaries | 41,250 | 32,866 | 8,384 |
| Fringes, retirement, FICA | 4,005 | 2,983 | 1,022 |
| Group hospitalization | 9,804 | 9,804 | |
| Supplies and materials: | | | |
| Unemployment | 3,155 | 2,339 | 816 |
| Insurance expense | 1,153,000 | 1,172,518 | (19,518) |
| Total expenditures | <u>1,211,214</u> | <u>1,220,510</u> | <u>(9,296)</u> |
| Excess of revenues over expenditures | <u>207,886</u> | <u>211,072</u> | <u>3,186</u> |
| Other financing sources (uses): | | | |
| Transfers in - Highway Fund | 61,144 | 61,144 | |
| Transfers out - Self Insurance Fund | (327,000) | (185,000) | 142,000 |
| Total other financing sources (uses) | <u>(265,856)</u> | <u>(123,856)</u> | <u>142,000</u> |
| Net change in fund balance | <u>\$ (57,970)</u> | <u>87,216</u> | <u>145,186</u> |
| Budgetary fund balance, beginning of year | | <u>817,103</u> | |
| Budgetary fund balance, end of year | | <u>\$ 904,319</u> | |

MACON COUNTY, ILLINOIS

**JUDGEMENT REPAYMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|--------------|--------------|----------|
| Revenues: | | | |
| Property taxes | \$ 775,000 | 774,347 | (653) |
| Interest on investments | 3,044 | 3,307 | 263 |
| Miscellaneous | | 129,669 | 129,669 |
| Total revenues | 778,044 | 907,323 | 129,279 |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Salaries | 449,820 | 439,094 | 10,726 |
| Fringes, retirement, FICA | 78,089 | 65,616 | 12,473 |
| Hospitalization | 78,432 | 60,458 | 17,974 |
| Supplies and materials: | | | |
| Contractual | 306,460 | 219,070 | 87,390 |
| Payments of judgments | 308,261 | 197,492 | 110,769 |
| Total expenditures | 1,241,062 | 981,730 | 259,332 |
| Net change in fund balance | \$ (463,018) | (74,407) | 388,611 |
| Budgetary fund balance, beginning of year | | 1,125,401 | |
| Budgetary fund balance, end of year | | \$ 1,050,994 | |

MACON COUNTY, ILLINOIS

**COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--------------------------------|------------------|------------------|------------------|
| Revenues: | | | |
| Property taxes | \$ 1,700,000 | 1,702,360 | 2,360 |
| Intergovernmental: | | | |
| State of Illinois | 15,100 | | (15,100) |
| Richland Community College | 250,000 | | (250,000) |
| Other townships and villages | 45,100 | 2,023 | (43,077) |
| Licenses and permits | 15,000 | 13,288 | (1,712) |
| Interest on investments | 2,200 | 3,093 | 893 |
| Miscellaneous | 316,600 | 248,267 | (68,333) |
| Total revenues | 2,344,000 | 1,969,031 | (374,969) |
| Expenditures: | | | |
| Transportation: | | | |
| Personnel: | | | |
| Salaries | 249,890 | 439,256 | (189,366) |
| Retirement | 130,828 | 52,673 | 78,155 |
| Payroll taxes | 116,142 | 42,504 | 73,638 |
| Group hospitalization | 225,492 | 149,511 | 75,981 |
| Supplies and materials: | | | |
| Equipment maintenance | 200,000 | 31,278 | 168,722 |
| Highway maintenance | 158,000 | 158,371 | (371) |
| Bridge maintenance | 10,000 | | 10,000 |
| Vehicle maintenance | 240,100 | 262,734 | (22,634) |
| Travel | 9,800 | 3,758 | 6,042 |
| Contract equipment rental | 10,000 | | 10,000 |
| Utilities | 34,500 | 35,873 | (1,373) |
| Telephone | 5,000 | | 5,000 |
| Dues | 1,500 | 1,375 | 125 |
| Copy machine | 3,000 | 2,955 | 45 |
| Office supplies | 5,000 | 2,640 | 2,360 |
| Uniforms and safety equipment | 100 | | 100 |
| Contractual services | 47,202 | 30,000 | 17,202 |
| Other | 45,417 | 35,036 | 10,381 |
| Total Transportation | 1,491,971 | 1,247,964 | 244,007 |
| Capital Outlay | 1,892,798 | 1,475,654 | 417,144 |
| Total expenditures | 3,384,769 | 2,723,618 | 661,151 |

(Continued)

MACON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|---------------------|---------------------|----------------|
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,040,769)</u> | <u>(754,587)</u> | <u>286,182</u> |
| Other financing sources (uses): | | | |
| Transfers in | 410,000 | 410,000 | |
| Transfers out | <u>(122,469)</u> | <u>(122,394)</u> | <u>75</u> |
| Total other financing sources (uses) | <u>287,531</u> | <u>287,606</u> | <u>75</u> |
| Net change in fund balance | <u>\$ (753,238)</u> | <u>(466,981)</u> | <u>286,257</u> |
| Budgetary fund balance, beginning of year | | <u>1,689,985</u> | |
| Budgetary fund balance, end of year | | <u>\$ 1,223,004</u> | |

MACON COUNTY, ILLINOIS

**FEDERAL AID MATCHING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|---------------------|---------------------|--------------------|
| Revenues: | | | |
| Property taxes | \$ 854,973 | 856,054 | 1,081 |
| Intergovernmental: | | | |
| State of Illinois | 6,000,000 | 314,660 | (5,685,340) |
| Other | 3,000 | | (3,000) |
| Interest on investments | 500 | 1,555 | 1,055 |
| Miscellaneous | 1,050 | | (1,050) |
| Total revenues | <u>6,859,523</u> | <u>1,172,269</u> | <u>(5,687,254)</u> |
| Expenditures: | | | |
| Transportation: | | | |
| Supplies and materials - County's Share | <u>7,000,065</u> | <u>558,210</u> | <u>6,441,855</u> |
| Total expenditures | <u>7,000,065</u> | <u>558,210</u> | <u>6,441,855</u> |
| Net change in fund balance | <u>\$ (140,542)</u> | <u>614,059</u> | <u>754,601</u> |
| Budgetary fund balance, beginning of year | | <u>1,292,898</u> | |
| Budgetary fund balance, end of year | | <u>\$ 1,906,957</u> | |

MACON COUNTY, ILLINOIS

**SPECIAL BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|---------------------|---------------------|------------------|
| Revenues: | | | |
| Property taxes | \$ 854,973 | 856,054 | 1,081 |
| Intergovernmental | 41,000 | 56,818 | 15,818 |
| Interest on investments | 2,100 | 2,492 | 392 |
| Miscellaneous | 5,000 | | (5,000) |
| Total revenues | <u>903,073</u> | <u>915,364</u> | <u>12,291</u> |
| Expenditures: | | | |
| Capital Outlay | <u>1,555,000</u> | <u>437,962</u> | <u>1,117,038</u> |
| Total expenditures | <u>1,555,000</u> | <u>437,962</u> | <u>1,117,038</u> |
| Net change in fund balance | <u>\$ (651,927)</u> | <u>477,402</u> | <u>1,129,329</u> |
| Budgetary fund balance, beginning of year | | <u>965,540</u> | |
| Budgetary fund balance, end of year | | <u>\$ 1,442,942</u> | |

MACON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|---------------------|---------------------|--------------------|
| Revenues: | | | |
| Intergovernmental: | | | |
| State of Illinois | \$ 3,522,572 | 3,900,521 | 377,949 |
| Other | 50,050 | 157,458 | 107,408 |
| Interest on investments | 5,100 | 5,184 | 84 |
| Miscellaneous | 5,050 | | (5,050) |
| Total revenues | <u>3,582,772</u> | <u>4,063,163</u> | <u>480,391</u> |
| Expenditures: | | | |
| Transportation: | | | |
| Personnel - salaries | 1,159,475 | 799,993 | 359,482 |
| Fringes, retirement, FICA | | 100,563 | (100,563) |
| Group hospitalization | | 79,249 | (79,249) |
| Supplies and materials | 1,050,057 | 2,355,969 | (1,305,912) |
| Total Transportation | <u>2,209,532</u> | <u>3,335,774</u> | <u>(1,126,242)</u> |
| Capital Outlay | <u>1,300,000</u> | <u>97,537</u> | <u>1,202,463</u> |
| Total expenditures | <u>3,509,532</u> | <u>3,433,311</u> | <u>76,221</u> |
| Excess of revenues over expenditures | <u>73,240</u> | <u>629,852</u> | <u>556,612</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(410,000)</u> | <u>(410,000)</u> | |
| Net change in fund balance | <u>\$ (336,760)</u> | <u>219,852</u> | <u>556,612</u> |
| Budgetary fund balance, beginning of year | | <u>2,370,171</u> | |
| Budgetary fund balance, end of year | | <u>\$ 2,590,023</u> | |

MACON COUNTY, ILLINOIS

**STATE-TOWNSHIP BRIDGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|--------------------|------------------|-----------------|
| Revenues: | | | |
| State of Illinois | \$ 175,000 | 388,536 | 213,536 |
| Interest on investments | 200 | 255 | 55 |
| Miscellaneous | 15,000 | | (15,000) |
| Total revenues | <u>190,200</u> | <u>388,791</u> | <u>198,591</u> |
| Expenditures: | | | |
| Transportation: | | | |
| Supplies and materials - Township bridges | <u>260,000</u> | <u>287,432</u> | <u>(27,432)</u> |
| Net change in fund balance | <u>\$ (69,800)</u> | <u>101,359</u> | <u>171,159</u> |
| Budgetary fund balance, beginning of year | | <u>(14,315)</u> | |
| Budgetary fund balance, end of year | | <u>\$ 87,044</u> | |

MACON COUNTY, ILLINOIS

**CIRCUIT CLERK AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-------------------|------------------|---------------|
| Revenues: | | | |
| Circuit Clerk automation fees | \$ 225,000 | 162,290 | (62,710) |
| Interest on investments | | 132 | 132 |
| | <hr/> | | |
| Total revenues | 225,000 | 162,422 | (62,578) |
| <hr/> | | | |
| Expenditures: | | | |
| Judiciary and Court-Related: | | | |
| Personnel: | | | |
| Court technology administrator | 108,916 | 83,088 | 25,828 |
| Fringes, retirement, FICA | 18,908 | 13,073 | 5,835 |
| Group hospitalization | 19,608 | 13,072 | 6,536 |
| Supplies and materials: | | | |
| Circuit Clerk - EDP | 60,000 | 20,733 | 39,267 |
| Circuit Courts - EDP | 20,000 | 10,332 | 9,668 |
| | <hr/> | | |
| Total expenditures | 227,432 | 140,298 | 87,134 |
| <hr/> | | | |
| Net change in fund balance | <u>\$ (2,432)</u> | 22,124 | <u>24,556</u> |
| | | | |
| Budgetary fund balance, beginning of year | | <u>54,643</u> | |
| | | | |
| Budgetary fund balance, end of year | | <u>\$ 76,767</u> | |

MACON COUNTY, ILLINOIS

**CIRCUIT CLERK DOCUMENT STORAGE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|--------------------|------------------|---------------|
| Revenues: | | | |
| Document storage fees | \$ 225,000 | 161,374 | (63,626) |
| Interest on investments | | 53 | 53 |
| | | <hr/> | |
| Total revenues | 225,000 | 161,427 | (63,573) |
| | | | |
| Judiciary and Court-Related: | | | |
| Personnel: | | | |
| Salaries | 137,900 | 87,719 | 50,181 |
| Fringes, retirement, FICA | 23,939 | 14,403 | 9,536 |
| Group hospitalization | 29,412 | 25,327 | 4,085 |
| Supplies and materials: | | | |
| Circuit Clerk - EDP | 50,000 | 28,389 | 21,611 |
| | | <hr/> | |
| Total expenditures | 241,251 | 155,838 | 85,413 |
| | | <hr/> | |
| Net change in fund balance | <u>\$ (16,251)</u> | 5,589 | <u>21,840</u> |
| | | <hr/> | |
| Budgetary fund balance, beginning of year | | 35,805 | |
| | | <hr/> | |
| Budgetary fund balance, end of year | | <u>\$ 41,394</u> | |

MACON COUNTY, ILLINOIS

**STATE'S ATTORNEY AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-------------------|------------------|--------------|
| Revenues: | | | |
| Automation fees | \$ 3,568 | 5,019 | 1,451 |
| Interest on investments | | 18 | 18 |
| Total revenues | 3,568 | 5,037 | 1,469 |
| Expenditures: | | | |
| Judiciary and Court-Related: | | | |
| Automation expense | 6,089 | | 6,089 |
| Net change in fund balance | <u>\$ (2,521)</u> | 5,037 | <u>7,558</u> |
| Budgetary fund balance, beginning of year | | <u>5,581</u> | |
| Budgetary fund balance, end of year | | <u>\$ 10,618</u> | |

MACON COUNTY, ILLINOIS

**COUNTY CLERK AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|---------------|---------------|--------------|
| Revenues: | | | |
| County Clerk automation fees | \$ 53,200 | 58,263 | 5,063 |
| Interest on investments | 100 | 50 | (50) |
| Total revenues | 53,300 | 58,313 | 5,013 |
| Expenditures: | | | |
| Judiciary and Court-Related: | | | |
| Personnel: | | | |
| Salaries | 28,500 | 28,565 | (65) |
| Retirement | 2,900 | 2,556 | 344 |
| Payroll Taxes | 2,300 | 2,005 | 295 |
| Group Insurance | 9,804 | 9,804 | |
| Supplies and materials: | | | |
| Miscellaneous | 9,000 | 8,204 | 796 |
| Total expenditures | 52,504 | 51,134 | 1,370 |
| Net change in fund balance | \$ 796 | 7,179 | 6,383 |
| Budgetary fund balance, beginning of year | | 16,070 | |
| Budgetary fund balance, end of year | | \$ 23,249 | |

MACON COUNTY, ILLINOIS

TREASURER AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|-------------------|-----------------|-----------------|
| Revenues: | | | |
| Treasurer automation fees | \$ 40,000 | 1,958 | (38,042) |
| Interest on investments | 100 | 26 | (74) |
| Other income | | 1,800 | 1,800 |
| Total revenues | 40,100 | 3,784 | (36,316) |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Salaries | 10,000 | 5,822 | 4,178 |
| Fringes | | | |
| Personnel - payroll taxes | 765 | 349 | 416 |
| Supplies and materials: | | | |
| Treasurer - EDP | 17,000 | 17,000 | |
| Reimburse copies and fax | (20,000) | (32,003) | 12,003 |
| Tax sale license | 5,300 | 5,300 | |
| Legal advertising | 4,000 | 4,000 | |
| Guardian ad litem | 800 | 800 | |
| Postage | 23,000 | 17,830 | 5,170 |
| Equipment maintenance | 500 | 72 | 428 |
| Travel | | 495 | (495) |
| Other expenditures | 1,000 | 997 | 3 |
| Total General Control and Administration | 42,365 | 20,662 | 21,703 |
| Capital Outlay | 2,000 | 3,599 | (1,599) |
| Total expenditures | 44,365 | 24,261 | 20,104 |
| Net change in fund balance | \$ (4,265) | (20,477) | (16,212) |
| Budgetary fund balance, beginning of year | | 23,598 | |
| Budgetary fund balance, end of year | | \$ 3,121 | |

MACON COUNTY, ILLINOIS

**GIS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--|--------------------|-------------------|----------------|
| Revenues: | | | |
| GIS automation fees | \$ 230,000 | 295,011 | 65,011 |
| Interest on investments | 300 | 978 | 678 |
| Miscellaneous income | 500 | 150 | (350) |
| Total revenues | 230,800 | 296,139 | 65,339 |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Salaries | 107,000 | 80,059 | 26,941 |
| Group hospitalization | 39,500 | 23,693 | 15,807 |
| Fringes, retirement, FICA | 20,000 | 13,028 | 6,972 |
| Supplies and materials: | | | |
| Consulting fees | 5,000 | | 5,000 |
| Training | 1,500 | | 1,500 |
| EDP | 87,750 | 37,677 | 50,073 |
| Supplies | 2,150 | 343 | 1,807 |
| Total General Control and Administration | 262,900 | 154,800 | 108,100 |
| Capital Outlay | 3,000 | | 3,000 |
| Total expenditures | 265,900 | 154,800 | 111,100 |
| Net change in fund balance | \$ (35,100) | 141,339 | 176,439 |
| Budgetary fund balance, beginning of year | | 391,184 | |
| Budgetary fund balance, end of year | | \$ 532,523 | |

MACON COUNTY, ILLINOIS

**PUBLIC DEFENDER AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-------------|-----------------|--------------|
| Revenues: | | | |
| Automation fees | \$ 2,000 | 3,018 | 1,018 |
| Interest on investments | | 9 | 9 |
| | | <hr/> | <hr/> |
| Total revenues | 2,000 | 3,027 | 1,027 |
| Expenditures: | | | |
| Judiciary and Court-Related: | | | |
| Automation expense | 2,000 | | 2,000 |
| | | <hr/> | <hr/> |
| Net change in fund balance | <u>\$ -</u> | 3,027 | <u>3,027</u> |
| Budgetary fund balance, beginning of year | | <u>2,817</u> | |
| Budgetary fund balance, end of year | | <u>\$ 5,844</u> | |

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|------------|-----------|----------|
| Revenues: | | | |
| Intergovernmental: | | | |
| City-County contract | \$ 615,908 | 621,962 | 6,054 |
| Municipality contract | 5,000 | 196 | (4,804) |
| Fines, fees and forfeitures: | | | |
| Pet registration tags | 450,000 | 429,349 | (20,651) |
| Impound fees | 40,000 | 45,143 | 5,143 |
| Euthanasia | 5,000 | 4,462 | (538) |
| Animal adoptions | 75,000 | 86,364 | 11,364 |
| Warden | 1,000 | 815 | (185) |
| Avid chip | 120 | | (120) |
| Citations | 8,000 | 4,745 | (3,255) |
| Owner release | 4,000 | 5,778 | 1,778 |
| Rabies vaccination | 150 | 5,829 | 5,679 |
| Disposal | 800 | 785 | (15) |
| Interest on investments | 1,075 | 936 | (139) |
| Contributions | 35,000 | 17,493 | (17,507) |
| Miscellaneous | 30,075 | 20,534 | (9,541) |
| Total revenues | 1,271,128 | 1,244,391 | (26,737) |
| Expenditures: | | | |
| Public Safety: | | | |
| Personnel: | | | |
| Salaries | 822,382 | 700,561 | 121,821 |
| Fringes, retirement, FICA | 160,463 | 132,562 | 27,901 |
| Group hospitalization | 176,472 | 171,570 | 4,902 |
| Supplies and materials: | | | |
| Vehicle maintenance, gas, and insurance | 20,000 | 20,373 | (373) |
| Contractual services | 200 | 219 | (19) |
| Dues | 600 | 387 | 213 |
| Supplies | 63,000 | 72,320 | (9,320) |
| Telephone | 2,500 | 3,363 | (863) |

(Continued)

MACON COUNTY, ILLINOIS

**ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--|--------------------|-------------------|----------------|
| Expenditures, continued: | | | |
| Public Safety, continued: | | | |
| Supplies and materials, continued: | | | |
| Radio fees | 4,000 | 4,347 | (347) |
| Radio dispatch | 12,500 | | 12,500 |
| Postage | 2,000 | 1,191 | 809 |
| Printing | 200 | | 200 |
| Maintenance of equipment | 1,000 | 821 | 179 |
| Computer/software | 19,000 | 20,192 | (1,192) |
| Training | 2,000 | 1,480 | 520 |
| Professional services | 4,000 | 3,649 | 351 |
| Avid chip | 6,000 | 5,990 | 10 |
| Uniforms | 5,000 | 4,579 | 421 |
| Miscellaneous | 2,500 | 2,521 | (21) |
| Total Public Safety | 1,303,817 | 1,146,125 | 157,692 |
| Capital Outlay | 15,000 | 12,953 | 2,047 |
| Total expenditures | 1,318,817 | 1,159,078 | 159,739 |
| Excess (deficiency) of revenues over (under) expenditures | (47,689) | 85,313 | 133,002 |
| Other financing sources (uses): | | | |
| Transfers out - General Fund administration | (19,600) | (19,600) | |
| Total other financing sources (uses) | (19,600) | (19,600) | - |
| Net change in fund balance | <u>\$ (67,289)</u> | 65,713 | <u>133,002</u> |
| Budgetary fund balance, beginning of year | | <u>327,335</u> | |
| Budgetary fund balance, end of year | | <u>\$ 393,048</u> | |

MACON COUNTY, ILLINOIS

**HISTORICAL MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|--|-------------------|-----------------|--------------|
| Revenues: | | | |
| Property taxes | \$ 33,000 | 33,140 | 140 |
| Interest on investments | 15 | 19 | 4 |
| Payroll refund, Historical Society | 35,000 | 36,000 | 1,000 |
| Total revenues | <u>68,015</u> | <u>69,159</u> | <u>1,144</u> |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Salaries | 50,000 | 50,665 | (665) |
| Fringes, retirement, FICA | 8,680 | 8,317 | 363 |
| Group hospitalization | 9,804 | 9,804 | |
| Total expenditures | <u>68,484</u> | <u>68,786</u> | <u>(302)</u> |
| Excess (deficiency) of revenues over (under) expenditures | (469) | 373 | 842 |
| Other financing sources (uses): | | | |
| Transfer out - General Fund | <u>(800)</u> | <u>(800)</u> | |
| Net change in fund balance | <u>\$ (1,269)</u> | <u>(427)</u> | <u>842</u> |
| Budgetary fund balance, beginning of year | | <u>2,512</u> | |
| Budgetary fund balance, end of year | | <u>\$ 2,085</u> | |

MACON COUNTY, ILLINOIS

**LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-----------------|-------------------|-----------------|
| Revenues: | | | |
| Law Library fees | \$ 110,000 | 68,564 | (41,436) |
| Interest on investments | 150 | 194 | 44 |
| | <hr/> | | |
| Total revenues | 110,150 | 68,758 | (41,392) |
| <hr/> | | | |
| Expenditures: | | | |
| Judiciary and Court-Related: | | | |
| Personnel: | | | |
| Law librarian | 36,743 | 37,346 | (603) |
| Group hospitalization | 9,804 | 9,804 | |
| Fringes, retirement, FICA | 6,586 | 5,815 | 771 |
| Supplies and materials: | | | |
| Electronic research | 47,500 | 35,278 | 12,222 |
| Supplies | 200 | | 200 |
| Service charge | 50 | 11 | 39 |
| Telephone | 450 | | 450 |
| | <hr/> | | |
| Total Judiciary and Court-Related | 101,333 | 88,254 | 13,079 |
| | <hr/> | | |
| Capital Outlay | 7,700 | 5,192 | 2,508 |
| | <hr/> | | |
| Total expenditures | 109,033 | 93,446 | 15,587 |
| | <hr/> | | |
| Net change in fund balance | <u>\$ 1,117</u> | <u>(24,688)</u> | <u>(25,805)</u> |
| | <hr/> | | |
| Budgetary fund balance, beginning of year | | <u>163,370</u> | |
| | <hr/> | | |
| Budgetary fund balance, end of year | | <u>\$ 138,682</u> | |

MACON COUNTY, ILLINOIS

**AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-----------------|-------------------|----------------|
| Revenues: | | | |
| Recorder automation and document storage fees | \$ 249,000 | 342,547 | 93,547 |
| Interest on investments | 475 | 653 | 178 |
| Total revenues | 249,475 | 343,200 | 93,725 |
| Expenditures: | | | |
| General Control and Administration: | | | |
| Personnel: | | | |
| Recorder salaries | 134,975 | 137,302 | (2,327) |
| Personnel - payroll taxes | 11,635 | 8,713 | 2,922 |
| Group hospitalization | 49,020 | 54,739 | (5,719) |
| Fringes, retirement, FICA | 13,106 | 11,108 | 1,998 |
| Supplies and materials: | | | |
| Recorder automation expense | 33,735 | 34,946 | (1,211) |
| Total General Control and Administration | 242,471 | 246,808 | (4,337) |
| Capital Outlay | 2,000 | 1,650 | 350 |
| Total expenditures | 244,471 | 248,458 | (3,987) |
| Net change in fund balance | \$ 5,004 | 94,742 | 89,738 |
| Budgetary fund balance, beginning of year | | 245,036 | |
| Budgetary fund balance, end of year | | \$ 339,778 | |

MACON COUNTY, ILLINOIS

**ENVIRONMENTAL MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|--------------------|-------------------|-----------------|
| Revenues: | | | |
| Intergovernmental: | | | |
| IEPA Solid Waste Enforcement grant | \$ 46,265 | 19,470 | (26,795) |
| Electronics Recycling Program | 20,000 | 12,898 | (7,102) |
| Interest on investments | 1,000 | 641 | (359) |
| Miscellaneous | 1,000 | 50 | (950) |
| | | | |
| Total revenues | <u>68,265</u> | <u>33,059</u> | <u>(35,206)</u> |
| Expenditures: | | | |
| Public Health and Welfare: | | | |
| Personnel: | | | |
| Salaries | 67,305 | 25,971 | 41,334 |
| Fringes, retirement, FICA | 11,735 | 4,185 | 7,550 |
| Group hospitalization | 4,902 | 4,085 | 817 |
| Supplies and materials: | | | |
| Recycling programs | 15,000 | | 15,000 |
| Travel | 200 | | 200 |
| Telephone | 660 | | 660 |
| Vehicle gas, oil tires | 2,667 | 99 | 2,568 |
| Postage | 100 | 64 | 36 |
| Printing | 150 | | 150 |
| Training | 500 | | 500 |
| Supplies | 150 | 107 | 43 |
| | | | |
| Total Public Health and Welfare | <u>103,369</u> | <u>34,511</u> | <u>68,858</u> |
| Capital Outlay | <u>6,760</u> | | <u>6,760</u> |
| | | | |
| Total expenditures | <u>110,129</u> | <u>34,511</u> | <u>75,618</u> |
| | | | |
| Excess (deficiency) of revenues over (under) expenditures | <u>(41,864)</u> | <u>(1,452)</u> | <u>(40,412)</u> |
| Other financing sources (uses): | | | |
| Transfers out - General Fund | <u>(320)</u> | | <u>(320)</u> |
| | | | |
| Net change in fund balance | <u>\$ (42,184)</u> | <u>(1,452)</u> | <u>(40,732)</u> |
| | | | |
| Budgetary fund balance, beginning of year | | <u>308,813</u> | |
| | | | |
| Budgetary fund balance, end of year | | <u>\$ 307,361</u> | |

MACON COUNTY, ILLINOIS

VETERANS ASSISTANCE COMMISSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|----------------|----------------|---------------|
| Revenues: | | | |
| Property taxes | \$ 239,400 | 239,911 | 511 |
| Contributions | 5,000 | 5,249 | 249 |
| Interest on investments | 1,000 | 1,469 | 469 |
| Total revenues | 245,400 | 246,629 | 1,229 |
| Expenditures: | | | |
| Public Health and Welfare: | | | |
| Personnel: | | | |
| Salaries | 106,612 | 105,402 | 1,210 |
| Fringes, retirement, FICA | 18,508 | 17,452 | 1,056 |
| Group hospitalization | 19,608 | 19,608 | |
| Supplies and materials: | | | |
| Dues | 370 | 280 | 90 |
| Supplies | 2,000 | 2,271 | (271) |
| EDP | 2,800 | 3,529 | (729) |
| Copy machine | 200 | | 200 |
| Veterans burial | 1,000 | | 1,000 |
| Bus transportation | 12,500 | 7,923 | 4,577 |
| Emergency assistance | 24,000 | 4,833 | 19,167 |
| Help for Heroes | 75,000 | 80,368 | (5,368) |
| Travel | 3,400 | 1,527 | 1,873 |
| Telephone | 390 | 388 | 2 |
| Postage | 700 | 386 | 314 |
| Equipment maintenance | 300 | | 300 |
| Contractual services | 2,000 | 209 | 1,791 |
| Incentives | | 650 | (650) |
| Miscellaneous | 500 | | 500 |
| Total Public Health and Welfare | 269,888 | 244,826 | 25,062 |
| Capital Outlay | 500 | | 500 |
| Total expenditures | 270,388 | 244,826 | 25,562 |
| Net change in fund balance | \$ (24,988) | 1,803 | 26,791 |
| Budgetary fund balance, beginning of year | | 700,537 | |
| Budgetary fund balance, end of year | | \$ 702,340 | |

MACON COUNTY, ILLINOIS

**SHERIFF'S GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|--------------------|-------------------|------------------|
| Revenues: | | | |
| Intergovernmental: | | | |
| U.S. Marshall's Grant | \$ 18,000 | 16,650 | (1,350) |
| SSA Incentive and SCAAP reimbursements | 40,000 | 17,400 | (22,600) |
| Contributions | 416,560 | 8,802 | (407,758) |
| Interest on investments | 3,000 | 966 | (2,034) |
| Sale of vehicles | | 54,000 | 54,000 |
| Total revenues | 477,560 | 97,818 | (379,742) |
| Expenditures: | | | |
| Public Health and Welfare: | | | |
| Personnel: | | | |
| Salaries | 166,384 | 22,740 | 143,644 |
| Retirement | 41,495 | 4,979 | 36,516 |
| Fringes | 12,323 | 1,604 | 10,719 |
| Group hospitalization | 9,804 | 1,634 | 8,170 |
| Supplies and materials: | | | |
| Sheriff Jail Drug Grant | 45,214 | | 45,214 |
| Grant expense | 40,000 | 4,587 | 35,413 |
| Community outreach | 166,522 | 1,329 | 165,193 |
| Other | | 170,810 | (170,810) |
| Total Public Health and Welfare | 481,742 | 207,683 | 274,059 |
| Capital Outlay | 67,297 | 64,879 | 2,418 |
| Total expenditures | 549,039 | 272,562 | 276,477 |
| Net change in fund balance | \$ (71,479) | (174,744) | (103,265) |
| Budgetary fund balance, beginning of year | | 517,549 | |
| Budgetary fund balance, end of year | | \$ 342,805 | |

MACON COUNTY, ILLINOIS

STATE'S ATTORNEY GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|------------|-----------|-----------|
| Revenues: | | | |
| Intergovernmental: | | | |
| Child 1st Center: | | | |
| Department of Children and Family Services | \$ 136,154 | 132,164 | (3,990) |
| Attorney General | 20,000 | 15,000 | (5,000) |
| Children's Advocacy Centers of Illinois | 279,194 | 206,580 | (72,614) |
| Illinois Criminal Justice Information Authority | | | |
| Adult Replot | 380,087 | 377,844 | (2,243) |
| Macon County Mental Health Board Grants | 17,100 | 15,697 | (1,403) |
| Illinois Attorney General Violent Crime Victims Grant | 29,000 | 29,000 | |
| Other grant revenue | | 191,879 | 191,879 |
| Other | 1,336 | 741 | (595) |
| Circuit Clerk fees | 26,832 | 30,881 | 4,049 |
| Contributions | 235,380 | 12,305 | (223,075) |
| Interest on investments | | 269 | 269 |
| | | | |
| Total revenues | 1,125,083 | 1,012,360 | (112,723) |
| Expenditures: | | | |
| Public Health and Welfare: | | | |
| Personnel: | | | |
| Salaries | 560,191 | 554,323 | 5,868 |
| Group hospitalization | 110,007 | 104,249 | 5,758 |
| Fringes, retirement, FICA | 87,672 | 81,790 | 5,882 |
| Supplies and materials: | | | |
| Phone | 10,431 | 11,523 | (1,092) |
| Travel | 8,315 | 2,538 | 5,777 |
| Training | 6,987 | 2,685 | 4,302 |
| Building lease/occupancy | 15,600 | 15,600 | |
| Postage | 740 | 347 | 393 |
| Printing | 2,345 | 3,469 | (1,124) |

(Continued)

MACON COUNTY, ILLINOIS

**STATE'S ATTORNEY GRANT FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL (Continued)
Year ended November 30, 2021**

| | Budget | Actual | Variance |
|---|-----------------|--------------------|-----------------|
| Expenditures, continued: | | | |
| Public Health and Welfare, continued: | | | |
| Supplies and materials: | | | |
| Liability insurance | 8,075 | 6,998 | 1,077 |
| Reference materials | 423 | 327 | 96 |
| Grant specific expenditures | 19,312 | 14,819 | 4,493 |
| Copy machine | 1,500 | | 1,500 |
| Supplies | 10,605 | 14,294 | (3,689) |
| Contractual services | 264,777 | 248,480 | 16,297 |
| Miscellaneous | | 2,106 | (2,106) |
| Total Public Health and Welfare | 1,106,980 | 1,063,548 | 43,432 |
| Capital Outlay | 4,479 | | 4,479 |
| Total expenditures | 1,111,459 | 1,063,548 | 47,911 |
| Excess (deficiency) of revenues over (under) expenditures | 13,624 | (51,188) | (64,812) |
| Other financing sources (uses): | | | |
| Transfers out - General Fund | (8,058) | (3,513) | 4,545 |
| Net change in fund balance | <u>\$ 5,566</u> | <u>(54,701)</u> | <u>(60,267)</u> |
| Budgetary fund balance (deficit), beginning of year | | <u>(4,934)</u> | |
| Budgetary fund balance (deficit), end of year | | <u>\$ (59,635)</u> | |

MACON COUNTY, ILLINOIS

WORKFORCE INVESTMENT SOLUTIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2021

| | Budget | Actual | Variance |
|---|------------------|------------------|------------------|
| Revenues: | | | |
| Intergovernmental - Workforce Grants | \$ 2,447,319 | 2,098,599 | (348,720) |
| Interest on investments | 210 | 213 | 3 |
| MOU Revenue | 158,253 | 37,031 | (121,222) |
| Total revenues | 2,605,782 | 2,135,843 | (469,939) |
| Expenditures: | | | |
| Public Health and Welfare: | | | |
| Personnel: | | | |
| Salaries | 603,830 | 553,265 | 50,565 |
| Group hospitalization | 98,041 | 76,798 | 21,243 |
| Payroll taxes, retirement, fringes | 104,267 | 87,608 | 16,659 |
| Supplies and materials: | | | |
| Vocational training | 687,278 | 674,481 | 12,797 |
| On-the-job training | 72,000 | 51,145 | 20,855 |
| Child care and transportation expenses | 153,273 | 100,226 | 53,047 |
| SDA Contracts | 195,667 | 178,321 | 17,346 |
| Participant payroll | 3,000 | 3,815 | (815) |
| Work experience stipends | 439,838 | 157,549 | 282,289 |
| MOU expenses | 18,238 | | 18,238 |
| Telephone | 10,144 | 9,555 | 589 |
| Travel | 12,600 | 3,576 | 9,024 |
| Marketing | 6,500 | 5,627 | 873 |
| Annual membership fees | 834 | 1,775 | (941) |
| Facility costs | 167,304 | 61,324 | 105,980 |
| Liability insurance | 1,500 | 3,870 | (2,370) |
| Supplies | 36,115 | 137,382 | (101,267) |
| Miscellaneous | | 32,169 | (32,169) |
| Total Public Health and Welfare | 2,610,429 | 2,138,486 | 471,943 |
| Capital Outlay | 24,000 | 7,999 | 16,001 |
| Total expenditures | 2,634,429 | 2,146,485 | 487,944 |
| Net change in fund balance | \$ (28,647) | (10,642) | 18,005 |
| Budgetary fund balance (deficit), beginning of year | | (88,481) | |
| Budgetary fund balance (deficit), end of year | | \$ (99,123) | |

MACON COUNTY, ILLINOIS

FIDUCIARY FUNDS

Custodial Funds are used to account for resources received and held by the County as agent or trustee for individuals, private organizations, and other governmental units. The resources are expended or invested in accordance with the fiduciary agreement or applicable legislative enactment for each fund.

COUNTY COLLECTOR'S FUND -

The County Collector's Fund accounts for property tax collections and disbursements to taxing authorities.

COUNTY TREASURER'S FUND -

The Trust Fund accounts for wage deductions, monies for condemnation suits, and court ordered deposits. Warrants are issued based on court orders.

COUNTY CLERK'S FUND -

The Trust Fund accounts for deposits from delinquent taxpayers for the portion of the tax bill that is for tax buyers. Warrants are then issued to tax buyers after tax sales.

CIRCUIT CLERK'S FUNDS -

The Trust Fund charges and collects fees incurred from court cases and distributes the proceeds to the applicable governmental agencies and funds.

The Support Fund accounts for monies collected for child support and disbursed on court order.

COUNTY SHERIFF'S FUNDS -

The Trust Fund is used only for reimbursements for overpayments on warrant billing, sheriff sale, and civil process fees.

The Correctional Center Resident Trust Fund accounts for monies held by the Sheriff as trustee for jail detainees that can be used for commissary purchases. Any balance remaining is returned to the detainees upon release or transfer.

TOWNSHIP ROAD FUND -

The Township Road Fund provides for disbursements to townships in Macon County for road repairs. The County Highway Engineer is custodian of funds provided by state motor fuel tax designated for each township.

MACON COUNTY, ILLINOIS

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

November 30, 2021

| | County Collector's Fund | County Treasurer's Funds | County Clerk's Fund | Circuit Clerk's Funds | County Sheriff's Funds | Township Road Fund | Total |
|--|-------------------------------|--------------------------------|---------------------------|-----------------------------|------------------------------|--------------------------|-------------------|
| Assets | | | | | | | |
| Cash | \$ 3,579,347 | 1,109,113 | 240,801 | 3,497,588 | 120,192 | 2,355,700 | 10,902,741 |
| Investments | | | | 300,000 | | | 300,000 |
| Accrued interest receivable | | | | 104 | | | 104 |
| Due from State of Illinois - allotment | | | | | | 137,509 | 137,509 |
| Total assets | 3,579,347 | 1,109,113 | 240,801 | 3,797,692 | 120,192 | 2,493,209 | 11,340,354 |
| Liabilities | | | | | | | |
| Due to individuals and other governmental agencies | 2,610,860 | | | 138,674 | | | 2,749,534 |
| Accounts payable | | | | | | 21,981 | 21,981 |
| Total liabilities | 2,610,860 | - | - | 138,674 | - | 21,981 | 2,771,515 |
| Net Position | | | | | | | |
| Restricted for individuals and other governmental entities | \$ 968,487 | 1,109,113 | 240,801 | 3,659,018 | 120,192 | 2,471,228 | 8,568,839 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS

Year ended November 30, 2021

| | County Collector's Fund | County Treasurer's Funds | County Clerk's Fund | Circuit Clerk's Funds | County Sheriff's Funds | Township Road Fund | Total |
|---|-------------------------------|--------------------------------|---------------------------|-----------------------------|------------------------------|--------------------------|--------------------|
| Additions | | | | | | | |
| Amounts received as fiscal agent | \$ | 1,094,343 | 3,084,450 | 1,205,920 | 1,611,770 | | 6,996,483 |
| Fines for other governments | | | | 4,894,499 | | | 4,894,499 |
| Property tax collections for other governments | 167,093,465 | | | | | | 167,093,465 |
| Special allotments for other governments | | | | | | 1,542,285 | 1,542,285 |
| Rebuild Illinois grants allocated to other governments | | | | | | 865,097 | 865,097 |
| Interest income | 199,138 | 140 | 204 | 8,508 | | 4,418 | 212,408 |
| Total additions | 167,292,603 | 1,094,483 | 3,084,654 | 6,108,927 | 1,611,770 | 2,411,800 | 181,604,237 |
| Deductions | | | | | | | |
| Payments made on behalf of others | | 17,487 | 2,985,989 | 1,204,449 | 1,608,298 | 1,131,900 | 6,948,123 |
| Property tax collections to other governments | 165,527,517 | | | | | | 165,527,517 |
| Fines distributed to other governments | | | | 4,517,626 | | | 4,517,626 |
| Miscellaneous | | | | | | 12 | 12 |
| Total deductions | 165,527,517 | 17,487 | 2,985,989 | 5,722,075 | 1,608,310 | 1,131,900 | 176,993,278 |
| Net increase in Fiduciary Net Position | 1,765,086 | 1,076,996 | 98,665 | 386,852 | 3,460 | 1,279,900 | 4,610,959 |
| Net Position, beginning of year, as restated | (796,599) | 32,117 | 142,136 | 3,272,166 | 116,732 | 1,191,328 | 3,957,880 |
| Net Position, end of year | \$ 968,487 | 1,109,113 | 240,801 | 3,659,018 | 120,192 | 2,471,228 | 8,568,839 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY COLLECTOR'S FUND
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021**

Assets

Cash \$ 3,579,347

Total assets 3,579,347

Liabilities

Due to individuals and other governmental agencies 2,610,860

Net Position

Restricted for individuals and
other governmental agencies \$ 968,487

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY COLLECTOR'S FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021**

Additions

| | |
|--|--------------------|
| Property tax Collections for other governments | \$ 167,093,465 |
| Interest income | <u>199,138</u> |
| Total additions | <u>167,292,603</u> |

Deductions

| | |
|---|--------------------|
| Property tax Collections to other governments | <u>165,527,517</u> |
| Total deductions | <u>165,527,517</u> |

| | |
|--|--------------------------|
| Net increase in Fiduciary Net Position | 1,765,086 |
| Net Position, beginning of year, as restated | <u>(796,599)</u> |
| Net Position, end of year | <u><u>\$ 968,487</u></u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY TREASURER'S TRUST FUND
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021**

Assets

Cash \$ 1,109,113

Total assets 1,109,113

Net Position

Restricted for individuals or other
governmental agencies \$ 1,109,113

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY TREASURER'S FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021**

Additions

| | |
|----------------------------------|--------------|
| Amounts received as fiscal agent | \$ 1,094,343 |
| Interest income | <u>140</u> |
| Total additions | 1,094,483 |

Deductions

| | |
|--|----------------------------|
| Payments made on behalf of others | <u>17,487</u> |
| Net increase in Fiduciary Net Position | 1,076,996 |
| Net Position, beginning of year, as restated | <u>32,117</u> |
| Net Position, end of year | <u><u>\$ 1,109,113</u></u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY CLERK'S FUND
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021**

Assets

Cash \$ 240,801

Total assets 240,801

Net Position

Restricted for other
governmental agencies \$ 240,801

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY CLERK'S FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021**

Additions

| | |
|----------------------------------|--------------|
| Amounts received as fiscal agent | \$ 3,084,450 |
| Interest income | <u>204</u> |
| Total additions | 3,084,654 |

Deductions

| | |
|--|--------------------------|
| Payments made on behalf of others | <u>2,985,989</u> |
| Net increase in Fiduciary Net Position | 98,665 |
| Net Position, beginning of year, as restated | <u>142,136</u> |
| Net Position, end of year | <u><u>\$ 240,801</u></u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021

| | Trust Fund | Support Fund | Total Circuit Clerk's Funds |
|---|---------------|-----------------|--------------------------------------|
| Assets | | | |
| Cash | \$ 3,480,208 | 17,380 | 3,497,588 |
| Certificates of deposit | 300,000 | | 300,000 |
| Accrued interest | 104 | | 104 |
| | | | <hr/> |
| Total assets | 3,780,312 | 17,380 | 3,797,692 |
| | | | <hr/> |
| Liabilities | | | |
| Due to individuals and other governmental agencies: | 138,674 | - | 138,674 |
| | | | <hr/> |
| Net Position | | | |
| Restricted for individuals and other governmental agencies | \$ 3,641,638 | 17,380 | 3,659,018 |
| | | | <hr/> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021

| | Trust Fund | Support Fund | Total Circuit Clerk's Funds |
|--|---------------|-----------------|--------------------------------------|
| Additions | | | |
| Amounts received as fiscal agent | \$ | 1,205,920 | 1,205,920 |
| Fines for other governments | 4,894,499 | | 4,894,499 |
| Interest | 8,508 | | 8,508 |
| Total additions | 4,903,007 | 1,205,920 | 6,108,927 |
| Deductions | | | |
| Payments made on behalf of others | | 1,204,449 | 1,204,449 |
| Fines distributed to other governments | 4,517,626 | | 4,517,626 |
| Total deductions | 4,517,626 | 1,204,449 | 5,722,075 |
| Net increase in Fiduciary Net Position | 385,381 | 1,471 | 386,852 |
| Net Position, beginning of year, as restated | 3,256,257 | 15,909 | 3,272,166 |
| Net Position, end of year | \$ 3,641,638 | 17,380 | 3,659,018 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY SHERIFF'S FUNDS
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021**

| | Trust Fund | Correctional Center Resident Trust Fund | Total County Sheriff's Funds |
|---|---------------|--|---------------------------------------|
| Assets | | | |
| Cash | \$ 4,270 | 115,922 | 120,192 |
| Total assets | <u>4,270</u> | <u>115,922</u> | <u>120,192</u> |
| Net Position | | | |
| Restricted for individuals and other governmental agencies | \$ 4,270 | 115,922 | 120,192 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY SHERIFF'S FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021**

| | Trust Fund | Correctional Center Resident Trust Fund | Total County Sheriff's Funds |
|--|---------------|--|---------------------------------------|
| Additions | | | |
| Amounts received as fiscal agent | \$ 86 | 1,611,684 | 1,611,770 |
| Deductions | | | |
| Payments made on behalf of others | | 1,608,298 | 1,608,298 |
| Miscellaneous | 12 | | 12 |
| Total deductions | 12 | 1,608,298 | 1,608,310 |
| Net increase in Fiduciary Net Position | 74 | 3,386 | 3,460 |
| Net Position, beginning of year, as restated | 4,196 | 112,536 | 116,732 |
| Net Position, end of year | \$ 4,270 | 115,922 | 120,192 |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**TOWNSHIP ROAD FUND
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2021**

| | |
|--|----------------------------|
| Assets | |
| Cash | \$ 2,355,700 |
| Due from State of Illinois - allotment | <u>137,509</u> |
| Total assets | <u><u>2,493,209</u></u> |
| Liabilities | |
| Accounts payable | <u><u>21,981</u></u> |
| Net Position | |
| Restricted for other governmental agencies | <u><u>\$ 2,471,228</u></u> |

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**TOWNSHIP ROAD FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year ended November 30, 2021**

Additions

| | |
|--|--------------|
| Special Allotments for other governments | \$ 1,542,285 |
| Rebuild Illinois grants allocated to other governments | 865,097 |
| Interest income | <u>4,418</u> |

Total additions 2,411,800

Deductions

| | |
|--|------------------|
| Payments made on behalf of other governments | <u>1,131,900</u> |
|--|------------------|

Net increase in Fiduciary Net Position 1,279,900

Net Position, beginning of year, as restated 1,191,328

Net Position, end of year \$ 2,471,228

See Notes to Financial Statements.

STATISTICAL SECTION
(Unaudited)

MACON COUNTY, ILLINOIS

STATISTICAL SECTION

This part of Macon County, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help readers understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help readers assess the County's most significant local revenue source - its property tax.

Debt Capacity

These schedules present information to help readers assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help readers understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help readers understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Except where noted, the information in these schedules is derived from Macon County, Illinois' comprehensive annual financial reports for the relevant year.

MACON COUNTY, ILLINOIS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(Prepared using the accrual basis of accounting)

| | 2021 | 2020 | 2019 | 2018 |
|---|----------------------|-------------|-------------|-------------|
| Governmental activities: | | | | |
| Net invested in capital assets | \$ 51,078,131 | 51,254,069 | 51,757,948 | 47,373,314 |
| Restricted | 37,980,871 | 33,457,136 | 29,564,316 | 22,377,036 |
| Unrestricted | 1,803,941 | (5,411,562) | (8,004,676) | (2,103,546) |
| | <hr/> | | | |
| Total governmental activities net position | 90,862,943 | 79,299,643 | 73,317,588 | 67,646,804 |
| | <hr/> | | | |
| Business-type activities: | | | | |
| Net invested in capital assets | 927,385 | 934,855 | 2,128,558 | 2,293,578 |
| Restricted | | | 1,354,289 | 1,217,804 |
| Unrestricted | 3,217,659 | 2,648,320 | 2,232,415 | 1,987,512 |
| | <hr/> | | | |
| Total business-type activities net position | 4,145,044 | 3,583,175 | 5,715,262 | 5,498,894 |
| | <hr/> | | | |
| Primary government: | | | | |
| Net invested in capital assets | 52,005,516 | 52,188,924 | 53,886,506 | 49,666,892 |
| Restricted | 37,980,871 | 33,457,136 | 30,918,605 | 23,594,840 |
| Unrestricted | 5,021,600 | (2,763,242) | (5,772,261) | (116,034) |
| | <hr/> | | | |
| Total primary government net position | \$ 95,007,987 | 82,882,818 | 79,032,850 | 73,145,698 |
| | <hr/> | | | |

Note: Fiscal year 2015 includes the implementation of GASB Statement 68, which required the recognition of deferred outflows of resources, net pension liabilities, and deferred inflows of resources related to the County's pension plan. The net effect of these changes decreased net position by \$ 6.7 million in fiscal year 2015. Prior years have not been restated to reflect the changes required by GASB Statement 68.

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------|------------|------------|------------|------------|------------|
| 46,062,657 | 45,773,226 | 44,580,631 | 46,312,558 | 48,405,141 | 46,496,975 |
| 26,344,639 | 18,421,060 | 18,536,827 | 17,380,481 | 16,706,457 | 17,261,200 |
| (6,218,842) | (311,284) | 891,882 | 10,001,171 | 12,566,406 | 13,102,623 |
| 66,188,454 | 63,883,002 | 64,009,340 | 73,694,210 | 77,678,004 | 76,860,798 |
| 885,969 | 899,301 | 807,434 | 694,903 | 442,355 | 463,794 |
| 3,323,366 | 3,234,647 | 3,620,563 | 2,557,400 | 1,793,086 | 1,904,829 |
| 4,209,335 | 4,133,948 | 4,427,997 | 3,252,303 | 2,235,441 | 2,368,623 |
| 46,948,626 | 46,672,527 | 45,388,065 | 47,007,461 | 48,847,496 | 46,960,769 |
| 26,344,639 | 18,421,060 | 18,536,827 | 17,380,481 | 16,706,457 | 17,261,200 |
| (2,895,476) | 2,923,363 | 4,512,445 | 12,558,571 | 14,359,492 | 15,007,452 |
| 70,397,789 | 68,016,950 | 68,437,337 | 76,946,513 | 79,913,445 | 79,229,421 |

MACON COUNTY, ILLINOIS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Prepared using the accrual basis of accounting)

| | 2021 | 2020 | 2019 |
|---|----------------------|-------------------|-------------------|
| Expenses: | | | |
| Governmental activities: | | | |
| General control and administration | \$ 7,406,175 | 9,058,705 | 9,180,510 |
| Public safety | 16,532,631 | 16,118,591 | 16,862,287 |
| Judiciary and court-related | 7,476,380 | 8,344,131 | 9,066,248 |
| Public health and welfare | 10,626,311 | 10,082,471 | 9,847,632 |
| Transportation | 7,326,672 | 6,723,298 | 5,584,856 |
| Interest on long-term debt | | | |
| Total governmental activities expenses | <u>49,368,169</u> | <u>50,327,196</u> | <u>50,541,533</u> |
| Business-type activities: | | | |
| Decatur Public Building Commission | 4,287,508 | 6,852,024 | 5,323,467 |
| Total business-type activities expenses | <u>4,287,508</u> | <u>6,852,024</u> | <u>5,323,467</u> |
| Total primary government expenses | <u>53,655,677</u> | <u>57,179,220</u> | <u>55,865,000</u> |
| Program Revenues: | | | |
| Governmental activities: | | | |
| Charges for services: | | | |
| General government | 2,641,663 | 2,500,658 | 2,482,589 |
| Public safety | 1,318,250 | 1,396,353 | 1,395,427 |
| Judiciary and court-related | 2,243,683 | 1,932,956 | 2,395,606 |
| Other activities | 1,824,807 | 1,218,538 | 1,145,435 |
| Operating grants and contributions | 17,720,152 | 16,239,612 | 13,993,420 |
| Capital grants and contributions | 3,450,640 | 3,561,844 | 6,313,775 |
| Total governmental activities program revenues | <u>29,199,195</u> | <u>26,849,961</u> | <u>27,726,252</u> |
| Business-type activities: | | | |
| Decatur Public Building Commission: | | | |
| Charges for services | 4,320 | 277,358 | (18,388) |
| Capital grants and contributions | | | |
| Total business-type activities program revenues | <u>4,320</u> | <u>277,358</u> | <u>(18,388)</u> |
| Total primary government program revenues | <u>\$ 29,203,515</u> | <u>27,127,319</u> | <u>27,707,864</u> |

(Continued)

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|------------|------------|------------|------------|------------|------------|------------|
| 9,584,723 | 9,197,926 | 9,097,348 | 8,416,560 | 7,663,100 | 7,391,989 | 7,465,827 |
| 17,849,364 | 16,398,892 | 18,191,427 | 15,540,901 | 14,457,846 | 14,142,826 | 13,742,754 |
| 8,205,080 | 9,040,552 | 9,879,223 | 9,161,779 | 8,983,962 | 8,700,375 | 8,810,365 |
| 9,778,577 | 9,171,632 | 9,779,909 | 10,190,041 | 11,127,181 | 11,486,680 | 10,493,149 |
| 7,157,445 | 7,372,558 | 7,167,305 | 6,902,501 | 7,364,004 | 6,454,652 | 5,335,827 |
| | 1,484 | 19,246 | 65,943 | 80,287 | 111,075 | 159,640 |
| 52,575,189 | 51,183,044 | 54,134,458 | 50,277,725 | 49,676,380 | 48,287,597 | 46,007,562 |
| 4,404,508 | 4,089,414 | 3,663,416 | 3,253,350 | 3,309,450 | 3,339,575 | 3,327,133 |
| 4,404,508 | 4,089,414 | 3,663,416 | 3,253,350 | 3,309,450 | 3,339,575 | 3,327,133 |
| 56,979,697 | 55,272,458 | 57,797,874 | 53,531,075 | 52,985,830 | 51,627,172 | 49,334,695 |
| 2,488,371 | 2,792,710 | 5,476,506 | 2,733,424 | 2,325,150 | 2,139,484 | 2,209,660 |
| 1,802,124 | 1,731,581 | 1,759,252 | 1,807,407 | 1,651,348 | 1,672,860 | 1,661,515 |
| 1,933,323 | 2,010,388 | 2,310,462 | 2,284,529 | 2,471,123 | 2,842,079 | 2,747,891 |
| 1,128,569 | 1,197,763 | 1,217,684 | 1,325,837 | 1,142,485 | 1,232,322 | 1,190,285 |
| 15,339,657 | 13,758,103 | 14,287,331 | 13,933,885 | 14,417,867 | 15,009,122 | 13,338,712 |
| 2,873,189 | 2,202,460 | 1,706,821 | 1,419,339 | 292,966 | 2,327,371 | 4,971,150 |
| 25,565,233 | 23,693,005 | 26,758,056 | 23,504,421 | 22,300,939 | 25,223,238 | 26,119,213 |
| 3,900 | 101,269 | 127,673 | 141,936 | 338,316 | 638,209 | 565,475 |
| 1,277,233 | | | 32,116 | 158,414 | 119,021 | |
| 1,281,133 | 101,269 | 127,673 | 174,052 | 496,730 | 757,230 | 565,475 |
| 26,846,366 | 23,794,274 | 26,885,729 | 23,678,473 | 22,797,669 | 25,980,468 | 26,684,688 |

MACON COUNTY, ILLINOIS

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (Continued)
(Prepared using the accrual basis of accounting)**

| | 2021 | 2020 | 2019 |
|---|----------------------|---------------------|---------------------|
| Net (expense) revenue: | | | |
| Governmental activities | \$ (20,168,974) | (23,477,235) | (22,815,281) |
| Business-type activities | (4,283,188) | (6,574,666) | (5,341,855) |
| Total primary government net (expense) revenues | <u>(24,452,162)</u> | <u>(30,051,901)</u> | <u>(28,157,136)</u> |
| General revenues and other changes in net position: | | | |
| Governmental activities: | | | |
| Taxes: | | | |
| Property taxes | 20,103,749 | 20,197,819 | 19,906,990 |
| Sales taxes | 9,471,681 | 7,746,567 | 8,276,990 |
| Other taxes | 3,857,729 | 2,975,914 | 2,912,628 |
| Investment earnings | 87,675 | 92,494 | 103,282 |
| Miscellaneous | 3,040,372 | 2,848,887 | 2,794,323 |
| Internal transfers - rent | (4,828,932) | (4,402,391) | (5,508,148) |
| Total governmental activities | <u>31,732,274</u> | <u>29,459,290</u> | <u>28,486,065</u> |
| Business-type activities: | | | |
| Investment earnings | 15,323 | 38,568 | 40,407 |
| Miscellaneous | 802 | 1,620 | 9,668 |
| Internal transfers - rent | 4,828,932 | 4,402,391 | 5,508,148 |
| Total business-type activities | <u>4,845,057</u> | <u>4,442,579</u> | <u>5,558,223</u> |
| Total primary government | <u>36,577,331</u> | <u>33,901,869</u> | <u>34,044,288</u> |
| Change in net position: | | | |
| Governmental activities | 11,563,300 | 5,982,055 | 5,670,784 |
| Business-type activities | 561,869 | (2,132,087) | 216,368 |
| Total primary government change in net position | <u>\$ 12,125,169</u> | <u>3,849,968</u> | <u>5,887,152</u> |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| (27,009,956) | (27,490,039) | (27,376,402) | (26,773,304) | (27,375,441) | (23,064,359) | (19,888,349) |
| (3,123,375) | (3,988,145) | (3,535,743) | (3,079,298) | (2,812,720) | (2,582,345) | (2,761,658) |
| <u>(30,133,331)</u> | <u>(31,478,184)</u> | <u>(30,912,145)</u> | <u>(29,852,602)</u> | <u>(30,188,161)</u> | <u>(25,646,704)</u> | <u>(22,650,007)</u> |
| 19,253,579 | 20,818,777 | 18,568,239 | 16,808,301 | 16,333,375 | 15,757,702 | 16,877,262 |
| 8,050,079 | 6,309,298 | 5,629,330 | 5,771,051 | 5,829,801 | 5,627,356 | 5,899,908 |
| 2,510,720 | 2,458,282 | 2,517,084 | 2,696,066 | 2,440,621 | 2,323,433 | 2,301,989 |
| 64,586 | 29,835 | 28,927 | 30,415 | 34,075 | 54,295 | 54,749 |
| 2,986,652 | 3,053,008 | 3,708,200 | 2,598,100 | 2,602,033 | 2,558,733 | 2,348,401 |
| <u>(4,397,310)</u> | <u>(4,053,731)</u> | <u>(3,201,713)</u> | <u>(4,245,926)</u> | <u>(3,848,258)</u> | <u>(2,439,954)</u> | <u>(2,917,262)</u> |
| 28,468,306 | 28,615,469 | 27,250,067 | 23,658,007 | 23,391,647 | 23,881,565 | 24,565,047 |
| 15,343 | 10,049 | 9,623 | 10,779 | 9,178 | 9,898 | 19,134 |
| 281 | (248) | 30,358 | (1,713) | 2,781 | (689) | 1,398 |
| <u>4,397,310</u> | <u>4,053,731</u> | <u>3,201,713</u> | <u>4,245,926</u> | <u>3,848,258</u> | <u>2,439,954</u> | <u>2,917,262</u> |
| 4,412,934 | 4,063,532 | 3,241,694 | 4,254,992 | 3,860,217 | 2,449,163 | 2,937,794 |
| <u>32,881,240</u> | <u>32,679,001</u> | <u>30,491,761</u> | <u>27,912,999</u> | <u>27,251,864</u> | <u>26,330,728</u> | <u>27,502,841</u> |
| 1,458,350 | 1,125,430 | (126,335) | (3,115,297) | (3,983,794) | 817,206 | 4,676,698 |
| 1,289,559 | 75,387 | (294,049) | 1,175,694 | 1,047,497 | (133,182) | 176,136 |
| <u>2,747,909</u> | <u>1,200,817</u> | <u>(420,384)</u> | <u>(1,939,603)</u> | <u>(2,936,297)</u> | <u>684,024</u> | <u>4,852,834</u> |

MACON COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

| | 2021 | 2020 | 2019 |
|--------------------------------------|----------------------|-------------------|-------------------|
| General Fund: | | | |
| Nonspendable | \$ 99,708 | 75,011 | 26,396 |
| Restricted | 391,364 | 298,796 | 336,473 |
| Committed | 200,000 | 200,000 | 200,000 |
| Assigned | | | |
| Unassigned | <u>8,424,440</u> | <u>6,220,051</u> | <u>4,385,583</u> |
| Total general fund | <u>\$ 9,115,512</u> | <u>6,793,858</u> | <u>4,948,452</u> |
| All Other Governmental Funds: | | | |
| Nonspendable | \$ 657,385 | 490,092 | 506,485 |
| Restricted | 37,589,507 | 33,158,340 | 29,227,843 |
| Committed | 780,000 | 780,000 | 780,000 |
| Assigned | | 1,131,369 | 1,479,613 |
| Unassigned | <u>(158,758)</u> | <u>(93,415)</u> | <u>(271,122)</u> |
| Total all other governmental funds | <u>\$ 38,868,134</u> | <u>35,466,386</u> | <u>31,722,819</u> |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|------------|------------|------------|------------|------------|------------|------------|
| 54,200 | 67,759 | 54,048 | 46,895 | 66,305 | 41,802 | 34,884 |
| 642,835 | 643,452 | 382,426 | 569,778 | 106,225 | 106,225 | 6,535 |
| 3,951,582 | 3,915,433 | 3,763,417 | 2,717,628 | 2,713,909 | 2,710,154 | 2,705,579 |
| 95,684 | | | | | | |
| 69,120 | 506,808 | 1,787,088 | 2,441,430 | 5,303,262 | 7,427,958 | 7,477,691 |
| 4,813,421 | 5,133,452 | 5,986,979 | 5,775,731 | 8,189,701 | 10,286,139 | 10,224,689 |
| 6,722,527 | 707,502 | 5,599,034 | 5,033,061 | 4,746,856 | 4,858,311 | 4,556,092 |
| 21,734,201 | 25,701,187 | 18,038,634 | 17,967,049 | 17,274,256 | 16,600,232 | 17,254,665 |
| 650,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 1,021,977 | 989,580 | 989,386 | | | | |
| (247,578) | (79,603) | (7,117) | (664,406) | (374,099) | (90,597) | (194,584) |
| 29,881,127 | 27,918,666 | 25,219,937 | 22,935,704 | 22,247,013 | 21,967,946 | 22,216,173 |

MACON COUNTY, ILLINOIS

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Prepared using the modified accrual basis of accounting)**

| | 2021 | 2020 | 2019 |
|--|---------------------|-------------------|-------------------|
| Revenues: | | | |
| Taxes | \$ 33,433,159 | 30,920,300 | 31,131,691 |
| Intergovernmental | 20,932,919 | 20,013,784 | 15,824,936 |
| Fines, fees and forfeitures | 7,216,871 | 6,039,715 | 6,584,376 |
| Licenses and permits | 358,118 | 423,783 | 394,964 |
| Investment earnings | 87,632 | 92,420 | 103,207 |
| Contributions | 161,155 | 703,132 | 1,070,215 |
| Miscellaneous revenues | 3,038,334 | 2,848,743 | 2,793,322 |
| Total revenues | 65,228,188 | 61,041,877 | 57,902,711 |
| Expenditures: | | | |
| General control and administration | 10,041,705 | 10,100,912 | 9,921,788 |
| Public safety | 19,781,873 | 17,928,062 | 17,522,684 |
| Judiciary and court-related | 9,786,913 | 10,008,070 | 10,095,697 |
| Public health and welfare | 11,616,837 | 9,947,901 | 9,847,887 |
| Transportation | 5,605,225 | 4,727,023 | 6,025,240 |
| Capital outlay | 2,463,062 | 2,567,009 | 2,177,926 |
| Debt service: | | | |
| Principal | 27,448 | 27,448 | 27,448 |
| Interest | 509 | 8,783 | 9,333 |
| Total expenditures | 59,323,572 | 55,315,208 | 55,628,003 |
| Excess (deficiency) of revenues over (under) expenditures | 5,904,616 | 5,726,669 | 2,274,708 |
| Other financing sources (uses): | | | |
| Capital lease proceeds | | | |
| Transfers in | 721,227 | 1,424,651 | 1,287,977 |
| Transfers out | (902,441) | (1,562,347) | (1,585,962) |
| Total other financing sources (uses) | (181,214) | (137,696) | (297,985) |
| Net change in fund balances | \$ 5,723,402 | 5,588,973 | 1,976,723 |
| Capitalized capital outlay | \$ 2,119,235 | 1,736,648 | 3,946,357 |
| Debt service as a percentage of noncapital expenditures | 0.05% | 0.07% | 0.07% |
| Debt service as a percentage of total expenditures | 0.05% | 0.07% | 0.07% |
| Ratio of capital outlay to total expenditures | 3.57% | 3.14% | 7.09% |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------------|-------------|----------------------|-------------|-------------|-------------|-------------|
| 29,779,295 | 29,685,384 | 26,615,626 | 25,275,418 | 24,603,797 | 23,938,960 | 25,073,722 |
| 15,282,845 | 14,884,988 | 16,966,560 | 14,876,875 | 16,558,097 | 18,966,469 | 18,207,473 |
| 6,331,876 | 6,417,104 | 6,820,228 | 6,919,367 | 6,797,389 | 6,876,612 | 6,946,660 |
| 391,841 | 669,676 | 3,299,136 | 638,531 | 352,166 | 303,431 | 287,305 |
| 64,550 | 29,808 | 28,907 | 30,382 | 33,989 | 54,231 | 54,716 |
| 3,343,826 | 1,680,776 | 1,541,877 | 1,150,487 | | | |
| 3,014,041 | 3,052,563 | 3,707,390 | 2,596,577 | 2,651,092 | 2,885,999 | 2,404,283 |
| 58,208,274 | 56,420,299 | 58,979,724 | 51,487,637 | 50,996,530 | 53,025,702 | 52,974,159 |
| 9,187,874 | 9,172,057 | 8,883,534 | 8,744,679 | 8,414,221 | 7,729,685 | 7,240,456 |
| 18,465,744 | 18,275,542 | 18,558,313 | 17,342,703 | 16,407,545 | 15,800,584 | 15,229,973 |
| 9,233,874 | 10,037,493 | 10,230,377 | 10,163,276 | 9,871,838 | 9,549,287 | 9,581,919 |
| 9,827,852 | 9,110,581 | 9,706,245 | 9,876,700 | 11,013,079 | 10,926,389 | 10,175,379 |
| 5,702,172 | 4,390,981 | 4,850,128 | 4,609,449 | 4,747,868 | 5,770,956 | 8,182,396 |
| 3,733,764 | 2,835,735 | 3,606,266 | 1,822,060 | 1,457,340 | 2,112,045 | 1,577,934 |
| 27,448 | 357,448 | 890,010 | 356,822 | 647,101 | 1,032,985 | 1,254,945 |
| 9,881 | 19,340 | 38,693 | 72,527 | 91,092 | 131,479 | 178,581 |
| 56,188,609 | 54,199,177 | 56,763,566 | 52,988,216 | 52,650,084 | 53,053,410 | 53,421,583 |
| 2,019,665 | 2,221,122 | 2,216,158 | (1,500,579) | (1,653,554) | (27,708) | (447,424) |
| 1,056,372 | 1,325,219 | 749,000 1,098,312 | 1,295,095 | 1,394,806 | 1,197,540 | 1,160,757 |
| (1,433,607) | (1,701,139) | (1,567,989) | (1,519,795) | (1,558,623) | (1,356,609) | (1,409,662) |
| (377,235) | (375,920) | 279,323 | (224,700) | (163,817) | (159,069) | (248,905) |
| 1,642,430 | 1,845,202 | 2,495,481 | (1,725,279) | (1,817,371) | (186,777) | (696,329) |
| 1,887,962 | 1,263,166 | 2,737,476 | 861,058 | 294,077 | 2,459,651 | 5,561,196 |
| 0.07% | 0.71% | 1.72% | 0.82% | 1.41% | 2.30% | 3.00% |
| 0.07% | 0.70% | 1.64% | 0.81% | 1.40% | 2.19% | 2.68% |
| 3.36% | 2.33% | 4.82% | 1.62% | 0.56% | 4.64% | 10.41% |

MACON COUNTY, ILLINOIS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

| Fiscal year ended November 30 | Property | Retailer's Occupational | Other | Total |
|----------------------------------|-------------------|----------------------------|------------------|-------------------|
| 2012 | 16,877,262 | 5,899,908 | 2,301,989 | 25,079,159 |
| 2013 | 15,757,702 | 5,857,825 | 2,323,433 | 23,938,960 |
| 2014 | 16,333,375 | 5,829,801 | 2,440,621 | 24,603,797 |
| 2015 | 16,808,301 | 5,771,051 | 2,696,066 | 25,275,418 |
| 2016 | 18,568,239 | 5,629,330 | 2,418,057 | 26,615,626 |
| 2017 | 20,818,777 | 6,309,298 | 2,557,309 | 29,685,384 |
| 2018 | 19,253,579 | 8,050,079 | 2,510,720 | 29,814,378 |
| 2019 | 19,906,990 | 8,276,990 | 2,912,628 | 31,096,608 |
| 2020 | 20,197,819 | 7,746,567 | 2,975,914 | 30,920,300 |
| 2021 | 20,103,749 | 9,471,681 | 3,857,729 | 33,433,159 |

MACON COUNTY, ILLINOIS

**ASSESSED VALUATION AND ESTIMATED ACTUAL VALUATION
LAST TEN TAX LEVY YEARS**

| Year Property Assessed | Fiscal Year Ended | Real Estate | | Railroads | |
|------------------------------|-------------------------|----------------------|---------------------------|-------------------|---------------------------|
| | | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 2011 | 2012 | 1,600,754,394 | 4,802,263,182 | 25,969,869 | 77,909,607 |
| 2012 | 2013 | 1,553,894,906 | 4,661,684,718 | 26,098,255 | 78,294,765 |
| 2013 | 2014 | 1,567,614,064 | 4,702,842,192 | 24,595,559 | 73,786,677 |
| 2014 | 2015 | 1,542,896,304 | 4,628,688,912 | 24,275,091 | 72,825,273 |
| 2015 | 2016 | 1,553,259,886 | 4,659,779,658 | 25,813,782 | 77,441,346 |
| 2016 | 2017 | 1,583,300,883 | 4,749,902,649 | 24,563,683 | 73,691,049 |
| 2017 | 2018 | 1,587,022,995 | 4,761,068,985 | 23,263,890 | 69,791,670 |
| 2018 | 2019 | 1,635,292,959 | 4,905,878,877 | 24,849,452 | 74,548,356 |
| 2019 | 2020 | 1,657,335,630 | 4,972,006,890 | 22,211,377 | 66,634,131 |
| 2020 | 2021 | 1,691,957,465 | 5,075,872,395 | 22,108,605 | 66,325,815 |

Note: Property in the County of Macon, Illinois is reassessed every year. The County assesses property at approximately 33.3% of actual value. Estimated actual value is calculated by dividing taxable value by that percentage. Assessed value includes tax-exempt property.

Source: Macon County Clerk's Office

| Total | | Ratio of Total Assessed to Total Estimated | | Total Direct Tax Rate |
|----------------------|------------------------|--|------------------------|-----------------------|
| Assessed Value | Estimated Actual Value | Estimated Actual Value | Estimated Actual Value | |
| 1,626,724,263 | 4,880,172,789 | 33 1/3 | | 1.2211 |
| 1,579,993,161 | 4,739,979,483 | 33 1/3 | | 1.1906 |
| 1,592,209,623 | 4,776,628,869 | 33 1/3 | | 1.2255 |
| 1,567,171,395 | 4,701,514,185 | 33 1/3 | | 1.2589 |
| 1,579,073,668 | 4,737,221,004 | 33 1/3 | | 1.3622 |
| 1,607,864,566 | 4,823,593,698 | 33 1/3 | | 1.4801 |
| 1,610,286,885 | 4,830,860,655 | 33 1/3 | | 1.3481 |
| 1,660,142,411 | 4,980,427,233 | 33 1/3 | | 1.3612 |
| 1,679,547,007 | 5,038,641,021 | 33 1/3 | | 1.3837 |
| 1,714,066,070 | 5,142,198,210 | 33 1/3 | | 1.3551 |

MACON COUNTY, ILLINOIS

**SCHEDULE OF PROPERTY TAX RATES
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX LEVY YEARS
(Per \$ 100 of Assessed Valuation)**

| Governmental Unit | Year of Levy | | | | |
|--|----------------|---------|---------|---------|---------|
| | 2020 | 2019 | 2018 | 2017 | 2016 |
| County of Macon, direct rates: | | | | | |
| General Corporate Fund | 0.24504 | 0.25000 | 0.24671 | 0.24195 | 0.24847 |
| County Highway Fund | 0.09918 | 0.09885 | 0.09276 | 0.09563 | 0.09330 |
| Special Bridge Fund | 0.04988 | 0.04943 | 0.04635 | 0.04779 | 0.03204 |
| Illinois Municipal Retirement Fund | 0.10210 | 0.13397 | 0.13217 | 0.13627 | 0.16482 |
| Federal Aid Matching Fund | 0.04988 | 0.04943 | 0.04635 | 0.04779 | 0.04665 |
| Historical Museum Fund | 0.00193 | 0.00197 | 0.00194 | 0.00200 | 0.00200 |
| County Health Department Fund | 0.09391 | 0.09567 | 0.09483 | 0.09835 | 0.10066 |
| Insurance Liability Fund | 0.08168 | 0.05835 | 0.06932 | 0.07147 | 0.07339 |
| Veterans Commission Fund | 0.01397 | 0.01426 | 0.01407 | 0.01450 | 0.01489 |
| 708 Board Fund | 0.15000 | 0.15000 | 0.15637 | 0.15115 | 0.15000 |
| Judgment Repayment Fund | 0.04522 | 0.04019 | 0.02791 | 0.02877 | 0.02955 |
| Social Security Tax Fund | 0.05835 | 0.05954 | 0.06462 | 0.06662 | 0.07377 |
| Decatur Public Building Commission Lease Fund | 0.33808 | 0.35566 | 0.34161 | 0.31886 | 0.42293 |
| Macon County Coop Extension | 0.02590 | 0.02638 | 0.02615 | 0.02696 | 0.02760 |
| Total direct rates | 1.35512 | 1.38370 | 1.36116 | 1.34811 | 1.48007 |
| City of Decatur | 1.7042 | 1.7035 | 1.6830 | 1.6652 | 1.6518 |
| Conservation District | 0.1132 | 0.1131 | 0.1150 | 0.1171 | 0.1125 |
| Decatur Park District | 1.1765 | 1.1825 | 1.1505 | 1.1505 | 1.1505 |
| Decatur Sanitary District | 0.3712 | 0.3758 | 0.3479 | 0.3473 | 0.3711 |
| Decatur Township | 0.3479 | 0.3526 | 0.3517 | 0.3446 | 0.3528 |
| Hickory Point Township | 0.4005 | 0.3853 | 0.3778 | 0.3795 | 0.3733 |
| Richland Community College | 0.5269 | 0.5375 | 0.5303 | 0.5546 | 0.5470 |
| Decatur School District | 5.2888 | 4.9563 | 4.9097 | 4.8816 | 4.8645 |
| Mt. Zion School District | 3.9474 | 3.9732 | 3.9700 | 3.9702 | 3.9508 |

Note: Taxes are collected during the year following the year taxes are levied.

Source: Macon County Clerk's Office

| Year of Levy | | | | |
|--------------|---------|---------|---------|---------|
| 2015 | 2014 | 2013 | 2012 | 2011 |
| 0.25000 | 0.17755 | 0.17750 | 0.17611 | 0.25000 |
| 0.09500 | 0.09572 | 0.09569 | 0.09494 | 0.09221 |
| 0.03262 | 0.03287 | 0.03286 | 0.03260 | 0.03166 |
| 0.16782 | 0.16910 | 0.14672 | 0.13292 | 0.11762 |
| 0.04750 | 0.02808 | 0.02807 | 0.02785 | 0.02705 |
| 0.00200 | 0.00200 | 0.00200 | 0.00200 | 0.00200 |
| 0.10275 | 0.10354 | 0.10348 | 0.10260 | 0.09981 |
| 0.05193 | 0.05360 | 0.04785 | 0.04431 | 0.02459 |
| 0.01517 | 0.00958 | 0.00957 | 0.00950 | 0.00923 |
| 0.15000 | 0.15000 | 0.15000 | 0.15000 | 0.14192 |
| 0.03009 | 0.03031 | 0.03031 | 0.02057 | 0.01537 |
| 0.07511 | 0.07568 | 0.07566 | 0.07088 | 0.06884 |
| 0.31407 | 0.30618 | 0.30109 | 0.30181 | 0.31701 |
| 0.02817 | 0.02468 | 0.02467 | 0.02446 | 0.02376 |
| 1.36223 | 1.25889 | 1.22547 | 1.19055 | 1.22107 |
| 1.6350 | 1.4353 | 1.4061 | 1.3604 | 1.2905 |
| 0.1172 | 0.1141 | 0.1103 | 0.1071 | 0.1013 |
| 1.1504 | 1.1205 | 1.1172 | 1.0972 | 1.0399 |
| 0.3466 | 0.3484 | 0.3312 | 0.3142 | 0.2752 |
| 0.3593 | 0.3601 | 0.3523 | 0.3403 | 0.3132 |
| 0.3657 | 0.3583 | 0.3545 | 0.3470 | 0.3368 |
| 0.5406 | 0.4924 | 0.4908 | 0.4829 | 0.4780 |
| 4.6727 | 4.4202 | 4.3325 | 4.3912 | 4.3155 |
| 3.9485 | 3.9070 | 3.8962 | 3.8637 | 3.8266 |

MACON COUNTY, ILLINOIS

**PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer | Type of Business Property | 2021 Equalized Assessed Valuation | Percentage 2021 Equalized Assessed Valuation | 2021 Rank |
|--------------------------------------|---------------------------|-----------------------------------|--|-----------|
| Archer Daniels Midland Co. | Industrial | \$ 25,364,846 | 1.48% | 1 |
| Wal-Mart Stores, Inc. | Retail | 8,048,911 | 0.47% | 2 |
| Caterpillar, Inc. | Industrial | 6,745,659 | 0.39% | 3 |
| Ameren - Illinois Power | Utility | 5,871,570 | 0.34% | 4 |
| Ventas, Inc. | Medical Buildings | 5,483,383 | 0.32% | 5 |
| Fair Haven Nursing Home | Senior Living | 4,032,962 | 0.24% | 6 |
| Hickory Point, LLC | Retail | 3,746,002 | 0.22% | 7 |
| Parke & Son | Industrial | 3,494,346 | 0.20% | 8 |
| Westfield Distributing ND | Industrial | 3,280,863 | 0.19% | 9 |
| Millikin University | Education | 3,058,469 | 0.18% | 10 |
| | | \$ 69,127,011 | 4.03% | |
| Total 2021 County assessed valuation | | \$ 1,714,066,070 | | |

| Taxpayer | Type of Business Property | 2012 Equalized Assessed Valuation | Percentage of Total 2012 Equalized Assessed Valuation | 2012 Rank |
|--------------------------------------|---------------------------|-----------------------------------|---|-----------|
| Archer Daniels Midland Co. | Industrial | \$ 26,528,366 | 1.63% | 1 |
| Hickory Point, LLC | Retail | 11,427,390 | 0.70% | 2 |
| Wal-Mart Stores, Inc. | Retail | 7,622,724 | 0.47% | 3 |
| Caterpillar, Inc. | Industrial | 7,161,805 | 0.44% | 4 |
| Ventas, Inc. | Medical Buildings | 5,660,590 | 0.35% | 5 |
| Ameren - Illinois Power | Utility | 4,328,310 | 0.27% | 6 |
| Tate & Lyle North America | Industrial | 3,343,873 | 0.21% | 7 |
| Millikin University | Education | 3,087,500 | 0.19% | 8 |
| Brettwood Village Associates | Retail | 3,038,000 | 0.19% | 9 |
| Pittsburg Plate Glass Co. | Industrial | 2,723,468 | 0.17% | 10 |
| | | \$ 74,922,026 | 4.62% | |
| Total 2012 County assessed valuation | | \$ 1,626,724,263 | | |

Source: Macon County Supervisor of Assessments

MACON COUNTY, ILLINOIS

**PROPERTY TAX LEVIES AND COLLECTIONS - COUNTY FUNDS
LAST TEN TAX LEVY YEARS**

| | Tax Levy Year Fiscal Year Ended | 2020 2021 | 2019 2020 | 2018 2019 |
|--|------------------------------------|--------------|--------------|--------------|
| Tax Extensions: | | | | |
| General Corporate Fund | \$ | 4,200,147 | 4,198,867 | 4,150,356 |
| County Highway Fund | | 1,700,011 | 1,660,232 | 1,579,127 |
| Special Bridge Fund | | 854,976 | 830,200 | 789,066 |
| Illinois Municipal Retirement Fund | | 1,750,061 | 2,250,089 | 2,250,157 |
| Federal Aid Matching Fund | | 854,976 | 830,200 | 789,066 |
| Historical Museum Fund | | 33,082 | 33,087 | 33,037 |
| County Health Department Fund | | 1,614,584 | 1,614,483 | 1,614,634 |
| Insurance Liability Fund | | 1,400,049 | 980,016 | 1,180,029 |
| Veterans Commission Fund | | 239,455 | 239,503 | 239,559 |
| 708 Board Fund | | 2,578,933 | 2,531,332 | 2,504,344 |
| Judgment Repayment Fund | | 775,101 | 675,010 | 475,133 |
| Social Security Tax Fund | | 1,000,157 | 1,000,002 | 1,100,010 |
| Decatur Public Building Commission Lease Fund | | 5,794,914 | 5,973,476 | 5,815,645 |
| Macon County Cooperative Extension | | 445,265 | 445,152 | 445,245 |
| Total | \$ | 23,241,711 | 23,261,649 | 22,965,408 |
| Collections within the Fiscal Year of the Levy | \$ | 23,116,391 | 23,153,626 | 22,837,435 |
| Percentage of Extensions Collected | | 99.46% | 99.54% | 99.44% |
| Collections in Subsequent Years | | | 10,481 | 7,768 |
| Total Collections to Date | \$ | 23,116,391 | 23,164,106 | 22,845,203 |
| Percentage of Extensions Collected | | 99.46% | 99.58% | 99.48% |

Note: Taxes are collected during the year following the year taxes are levied.

Subsequent year collections are not presented because there was no subsequent adjustment to the levy.

Source: Macon County Clerk's Office and Macon County Treasurer's Office

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------|------------|------------|------------|------------|------------|------------|
| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| 3,995,122 | 3,995,061 | 3,947,685 | 2,782,513 | 2,782,515 | 2,782,526 | 4,066,810 |
| 1,579,048 | 1,500,138 | 1,500,120 | 1,500,096 | 1,500,050 | 1,500,045 | 1,500,002 |
| 789,041 | 515,160 | 515,094 | 515,129 | 515,118 | 515,078 | 515,021 |
| 2,250,054 | 2,650,082 | 2,650,002 | 2,650,087 | 2,300,003 | 2,100,127 | 1,913,353 |
| 789,041 | 750,069 | 750,060 | 440,062 | 440,028 | 440,028 | 440,029 |
| 32,206 | 32,157 | 31,581 | 31,343 | 31,352 | 31,600 | 32,534 |
| 1,623,975 | 1,624,020 | 1,624,092 | 1,624,078 | 1,623,968 | 1,624,064 | 1,626,359 |
| 1,180,018 | 1,180,012 | 820,013 | 840,004 | 750,103 | 700,095 | 400,011 |
| 239,450 | 239,411 | 239,546 | 150,135 | 150,021 | 150,099 | 150,147 |
| 2,425,291 | 2,420,057 | 2,370,938 | 2,352,827 | 2,354,031 | 2,374,363 | 2,312,522 |
| 475,035 | 475,124 | 475,143 | 475,010 | 475,144 | 325,005 | 250,027 |
| 1,100,148 | 1,186,122 | 1,186,042 | 1,186,035 | 1,186,057 | 1,119,899 | 1,119,837 |
| 5,264,995 | 6,800,142 | 4,959,397 | 4,798,365 | 4,719,929 | 4,768,577 | 5,156,878 |
| 445,256 | 445,263 | 445,234 | 387,092 | 387,136 | 387,158 | 387,135 |
| 22,188,680 | 23,812,818 | 21,514,947 | 19,732,776 | 19,215,455 | 18,818,664 | 19,870,665 |
| 22,109,041 | 23,665,886 | 21,361,063 | 19,442,573 | 19,027,042 | 18,093,157 | 19,455,541 |
| 99.64% | 99.38% | 99.28% | 98.53% | 99.02% | 96.14% | 97.91% |
| 3,247 | 5,543 | 1,339 | 3,804 | 82,208 | 24,328 | 21,753 |
| 22,112,288 | 23,671,429 | 21,362,402 | 19,446,377 | 19,109,250 | 18,117,485 | 19,477,294 |
| 99.66% | 99.41% | 99.29% | 98.55% | 99.45% | 96.27% | 98.02% |

MACON COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT

As of November 30, 2021

| Governmental Unit | Total Debt Outstanding | Percentage Applicable to County | Debt Applicable to County |
|--|---------------------------|---------------------------------------|---------------------------------|
| Direct Debt: | | | |
| County | \$ - | 100.0% | <u>-</u> |
| Overlapping Debt: | | | |
| City of Decatur | 180,596,778 | 100.0% | 180,596,778 |
| Decatur Park District | 15,567,344 | 100.0% | 15,567,344 |
| Decatur School District #61 | 182,293,242 | 100.0% | 182,293,242 |
| Argenta School District #1 | 16,091,301 | 99.7% | 16,043,027 |
| Meridian School District #15 | 13,573,652 | 93.9% | 12,745,659 |
| Mt. Zion School District #3 | 33,660,720 | 97.7% | 32,886,523 |
| Richland Community College | 38,181,147 | 69.0% | 26,344,991 |
| Warrensburg School District #11 | 6,372,863 | 93.3% | 5,945,881 |
| Maroa-Forsyth School District #2 | 58,113,284 | 95.7% | 55,614,413 |
| Village of Mt. Zion | 163,961 | 100.0% | <u>163,961</u> |
| Total overlapping debt | | | <u><u>528,201,819</u></u> |
| Total debt applicable to County | | | <u><u>\$ 528,201,819</u></u> |

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering Macon County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the County's boundaries and dividing it by each unit's total taxable assessed value.

MACON COUNTY, ILLINOIS

**RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

| Fiscal Year | Governmental Activities | | | Total Primary Government | Estimated Actual Value | Percentage of General Bonded Debt to Estimated Actual Value | Percentage of Personal Income (1) |
|-------------|-------------------------|---------------|---------------|--------------------------|------------------------|---|-----------------------------------|
| | General Obligation Debt | Revenue Bonds | Capital Lease | | | | |
| 2012 | 727,045 | 2,502,425 | | 3,229,470 | 4,880,172,789 | 0.07% | 0.11% |
| 2013 | 664,060 | 1,532,425 | | 2,196,485 | 4,739,979,483 | 0.05% | 0.08% |
| 2014 | 609,383 | 940,000 | | 1,549,383 | 4,702,842,192 | 0.03% | 0.05% |
| 2015 | 547,562 | 645,000 | | 1,192,562 | 4,701,514,185 | 0.03% | 0.04% |
| 2016 | - | 330,000 | 200,050 | 530,050 | 4,737,221,004 | 0.01% | 0.02% |
| 2017 | - | - | 100,025 | 100,025 | 4,823,593,698 | 0.00% | 0.00% |
| 2018 | - | - | - | - | 4,830,860,655 | 0.00% | 0.00% |
| 2019 | - | - | - | - | 4,980,427,233 | 0.00% | 0.00% |
| 2020 | - | - | - | - | 5,038,641,021 | 0.00% | 0.00% |
| 2021 | | - | - | - | 5,142,198,210 | 0.00% | 0.00% |

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the schedule of demographic and economic statistics for personal income data.

Population estimates for 2007-2009 are based on the 2000 census per the U.S. Census Bureau, with 2010-2020 population based on the 2010 Census.

| <u>Population</u> | <u>General Bonded Debt Per Capita</u> |
|-------------------|---|
| 110,122 | 29.33 |
| 109,278 | 20.10 |
| 108,350 | 14.30 |
| 107,303 | 11.11 |
| 106,550 | 4.97 |
| 105,801 | 0.95 |
| 104,712 | - |
| 104,009 | - |
| 104,009 | - |
| 103,998 | - |

MACON COUNTY, ILLINOIS

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

| Year | Population (1) | Personal Per Capita Income (1) | Personal Income (in thousands) | Median Age (1) | School Enrollment (2) | Unemployment Rates (3) | | |
|-------------|-------------------|--------------------------------------|--------------------------------------|-------------------|-----------------------------|------------------------|------------|------------------|
| | | | | | | County | State | United States |
| 2012 | 110,122 | 25,797 | 2,840,817 | 40.3 | 17,371 | 10.1 | 8.2 | 8.1 |
| 2013 | 109,278 | 25,948 | 2,835,546 | 40.5 | 16,997 | 12.2 | 8.5 | 7.4 |
| 2014 | 108,350 | 26,232 | 2,842,237 | 39.7 | 17,133 | 7.9 | 6.0 | 6.2 |
| 2015 | 107,303 | 26,259 | 2,817,669 | 41.2 | 17,157 | 7.3 | 6.0 | 5.3 |
| 2016 | 106,550 | 26,895 | 2,865,662 | 40.6 | 17,116 | 6.4 | 5.6 | 4.9 |
| 2017 | 105,801 | 27,010 | 2,857,685 | 40.7 | 16,680 | 5.1 | 4.7 | 4.4 |
| 2018 | 104,712 | 28,280 | 2,961,255 | 41.0 | 16,456 | 6.2 | 4.4 | 3.7 |
| 2019 | 104,009 | 28,925 | 3,008,460 | 41.3 | 16,365 | 5.3 | 3.7 | 3.5 |
| 2020 | 104,009 | 29,544 | 3,072,842 | 41.1 | 16,048 | 9.2 | 8.0 | 6.5 |
| 2021 | 103,998 | 30,681 | 3,190,763 | 41.1 | 15,741 | 6.1 | 4.2 | 3.7 |

(1) U.S. Census Bureau

(2) Macon-Piatt Regional Office of Education

(3) US Department of Labor, Bureau of Labor Statistics

MACON COUNTY, ILLINOIS

**PRINCIPAL EMPLOYERS IN THE COUNTY
CURRENT YEAR AND NINE YEARS AGO**

| Employer | 2021 | | | 2012 | | |
|--------------------------------|---------------|------|---------------------------------------|---------------|------|---------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| Archer Daniels Midland Co. | 4,000 | 1 | 8.05% | 4,040 | 2 | 8.59% |
| Caterpillar | 3,100 | 2 | 6.23% | 4,665 | 1 | 9.92% |
| Decatur Memorial Hospital | 1,903 | 3 | 3.83% | 2,374 | 3 | 5.05% |
| Decatur Public School District | 1,752 | 4 | 3.52% | 1,500 | 4 | 3.19% |
| St. Mary's Hospital | 930 | 5 | 1.87% | 1,136 | 6 | 2.42% |
| Ameren Illinois | 630 | 6 | 1.27% | 512 | 5 | 1.09% |
| Millikin University | 600 | 7 | 1.21% | 627 | 9 | 1.33% |
| Akorn | 600 | 8 | 1.21% | ** | ** | ** |
| Primient (Tate and Lyle) | 600 | 9 | 1.21% | 634 | 7 | 1.35% |
| Mueller | 585 | 10 | 1.18% | 455 | ** | ** |
| The Kelly Group | 575 | | | ** | ** | ** |
| Norfolk Southern Corp. | | | | 500 | 8 | 1.06% |
| Macon County | | | | 518 | 10 | 1.10% |
| Total | 15,275 | | 29.58% | 16,961 | | 35.10% |
| Total County employment | | | 49,720 | | | 47,024 |

Includes 10 largest employers

** Employer not included in top 10 employers in 2012.

Source: The Economic Development Corporation of Decatur and Macon County

MACON COUNTY, ILLINOIS

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------|-------------|------|------|------|------|------|------|------|------|------|
| Function/Program | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Management services | 21 | 21 | 20 | 20 | 21 | 21 | 21 | 21 | 20 | 27 |
| Finance | 21 | 20 | 21 | 21 | 22 | 23 | 22 | 21 | 22 | 20 |
| Other | 20 | 25 | 24 | 25 | 21 | 26 | 22 | 20 | 20 | 23 |
| Public Safety: | | | | | | | | | | |
| Officers | 47 | 47 | 48 | 50 | 53 | 45 | 47 | 48 | 50 | 50 |
| Civilians | 135 | 126 | 138 | 149 | 141 | 143 | 144 | 145 | 147 | 140 |
| Judiciary | 90 | 94 | 94 | 94 | 100 | 102 | 106 | 111 | 113 | 118 |
| Public Health | 112 | 118 | 96 | 100 | 99 | 93 | 97 | 117 | 117 | 114 |
| Transportation | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 23 | 25 | 26 |
| Total | 470 | 475 | 465 | 483 | 481 | 477 | 483 | 506 | 514 | 518 |

Source: Macon County Payroll Records

MACON COUNTY, ILLINOIS

**OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|---------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government: | | | | | | | |
| Accounts payable checks issued | 6,225 | 5,927 | 6,370 | 6,987 | 8,180 | 7,043 | 7,027 |
| Payroll checks and direct deposits issued | 15,188 | 13,665 | 14,006 | 13,591 | 13,650 | 13,510 | 14,393 |
| Births | 1,223 | 1,332 | 1,419 | 1,405 | 1,419 | 1,502 | 1,563 |
| Deaths | 1,403 | 1,442 | 1,285 | 1,260 | 1,311 | 1,290 | 1,325 |
| Marriage licenses | 501 | 395 | 514 | 527 | 530 | 552 | 616 |
| Public Safety: | | | | | | | |
| Jail bookings | 2,684 | 2,691 | 4,396 | 4,517 | 4,650 | 5,018 | 5,125 |
| Year end inmate population | 340 | 305 | 262 | 224 | 306 | 284 | 307 |
| Calls for service | 13,855 | 18,040 | 27,818 | 32,665 | 28,424 | 32,549 | 31,005 |
| Health: | | | | | | | |
| Dental Clinic - patients seen | 2,168 | 1,637 | 3,890 | 4,946 | 7,337 | 6,913 | 7,326 |
| Women, Infants and Children Program - active clients | 2,052 | 2,052 | 2,083 | 2,287 | 2,400 | 2,800 | 2,400 |
| TB skin tests administered | 1,014 | 867 | 1,421 | 1,517 | 1,717 | 1,588 | 1,772 |
| Influenza immunizations | 905 | 1,340 | 2,014 | 2,039 | 1,779 | 1,610 | 2,182 |
| COVID-19 vaccinations | 15,902 | | | | | | |
| Judicial: | | | | | | | |
| Juvenile probation caseload | 77 | 80 | 147 | 160 | 193 | 178 | 181 |
| Adult probation caseload | 1,846 | 1,906 | 2,122 | 2,269 | 2,192 | 2,167 | 2,226 |
| Divorce cases filed | 384 | 389 | 447 | 473 | 449 | 527 | 559 |
| Small claims filed | 840 | 1,148 | 1,530 | 2,020 | 2,361 | 2,084 | 2,146 |
| Highway: | | | | | | | |
| Lane miles of road resurfaced | 9 | 6 | 21 | 28 | 16 | 11 | 7 |
| Chip and seal general road maintenance | 24 | 22 | 15 | 18 | 20 | 20 | 18 |
| New signs installed | 606 | 680 | 665 | 650 | 665 | 655 | 645 |
| Bridges rebuilt | 3 | 3 | 3 | 3 | 5 | 3 | 2 |
| Roadside culverts installed | 40 | 50 | 45 | 40 | 50 | 40 | 45 |
| Planning and Zoning/Environmental Management: | | | | | | | |
| Residential construction building permits | 94 | 126 | 109 | 93 | 126 | 105 | 108 |
| Commercial construction building permits | 15 | 11 | 6 | 5 | 19 | 7 | 14 |
| Gallons of Paint Recycled | 2,200 | 3,600 | 4,800 | 3,650 | 4,350 | 6,850 | 6,700 |

Sources: Various County departments

| 2014 | 2013 | 2012 |
|--------|--------|--------|
| 7,870 | 7,429 | 8,427 |
| 14,656 | 14,990 | 15,763 |
| 1,588 | 1,595 | 1,642 |
| 1,398 | 1,276 | 1,279 |
| 692 | 605 | 646 |
| 5,343 | 5,693 | 5,692 |
| 302 | 327 | 311 |
| 28,883 | 33,051 | 19,740 |
| 9,138 | 10,199 | 9,086 |
| 2,500 | 3,208 | 3,208 |
| 1,991 | 1,885 | 2,262 |
| 2,231 | 3,030 | 3,985 |
| 118 | 162 | 146 |
| 1,481 | 1,606 | 1,932 |
| 527 | 535 | 663 |
| 2,286 | 2,649 | 2,227 |
| 25 | 8 | |
| 22 | 24 | 25 |
| 650 | 720 | 700 |
| 2 | 3 | 3 |
| 35 | 45 | 80 |
| 113 | 76 | 70 |
| 33 | 15 | 13 |
| 3,950 | 4,300 | 2,000 |

MACON COUNTY, ILLINOIS

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

| Function/Program | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|------|------|------|------|------|------|------|------|------|------|
| General Government: | | | | | | | | | | |
| Land area (square miles) | 581 | 581 | 581 | 581 | 581 | 581 | 581 | 581 | 581 | 581 |
| Animal Control vehicles | 8 | 7 | 8 | 8 | 9 | 9 | 9 | 9 | 8 | 8 |
| Environmental Management vehicles | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Environmental Management recycling boxes | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 11 | 9 | 9 |
| Environmental Management recycling trailers | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 |
| Planning and Zoning vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Public Defender vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| State's Attorney vehicles | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 3 | 3 | 3 |
| Supervisor of Assessments vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Safety: | | | | | | | | | | |
| Sheriff - marked patrol units | 33 | 35 | 35 | 35 | 29 | 30 | 24 | 24 | 17 | 19 |
| Sheriff - non-patrol units | 20 | 20 | 20 | 21 | 16 | 15 | 17 | 16 | 15 | 16 |
| Probation - vehicles | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |
| Emergency Management - vehicles | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Coroner - vehicles | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Highway: | | | | | | | | | | |
| Miles of streets or roads | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Bridges | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| Highway - vehicles | 31 | 31 | 33 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Highway - trucks, tractors, trailers | 33 | 33 | 18 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Public Health and Welfare: | | | | | | | | | | |
| Health - vehicles | 6 | 6 | 6 | 6 | 7 | 7 | 8 | 9 | 9 | 9 |
| Veterans Assistance Commission | 1 | | | | | | | | | |

Sources: Various county departments

COMPLIANCE SECTION



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**To the Macon County Board
Macon County, Illinois
Decatur, Illinois**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Macon County, Illinois' basic financial statements and have issued our report thereon dated May 31, 2022. Our report includes a reference to other auditors who audited the financial statements of one of the discretely presented component units, Macon County Emergency Telephone System Board, as described in our report on the Macon County, Illinois' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Decatur Public Building Commission and Macon County Emergency Telephone System Board were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal Control Over Financial Reporting, continued

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies (2021-001 through 2021-006).

Compliance and Other Matters

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

Macon County, Illinois Response to Findings

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

Purpose of this Report

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

MCK CPAs & Advisors

Decatur, Illinois
May 31, 2022

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-001 Significant Audit Adjustments

Condition: During our audit, we identified and proposed several adjustments (which were approved and posted by management) that were significant, either individually or in the aggregate, to the County's Financial Statements. These adjustments included corrections to cash, accounts receivable, interfund balances, accrued liabilities, unearned revenue and related revenue and expenditure accounts. Furthermore, adjustments for capital assets and pension liabilities were made at the government-wide level in addition to those adjustments necessary to convert the fund financial statements to the government-wide presentation.

Criteria: Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP). A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Cause: Internal controls did not prevent the posting of activity to the improper period, and did not detect all adjustments necessary to properly record year-end balances and convert the fund statements to the government wide financial statements.

Effect: As a result of the lack of controls over its accounting system, material misstatements of the financial statements were not prevented or detected and corrected by management.

Recommendation: We recommend that the County augment year-end procedures with additional requests to departments for significant year-end balances and adjustments to insure that all such adjustments are identified, communicated and properly made for financial reporting purposes. Additionally, we recommend that the Auditor's office stress the importance of a proper year-end close procedure that assures all transactions are properly recorded in the correct accounting period.

Views of Responsible Officials and Planned Corrective Actions: Macon County, Illinois agrees with the finding and has reviewed and approved all proposed journal entries. The Auditor has made significant effort to record receivables in each fund throughout the year and continues to work with each department and division to understand the flow of funds in their operations and accurately record accruals. Timely, accurate financial reports are provided to office holders and their designated grant administrators throughout the County on a regular monthly schedule. We will continue to request information back from the departments to correct errors and make reconciling adjustments. This process is immensely complicated by the decentralized nature of Macon County's grant reporting system which has grant administration throughout the County in individual offices with varying degrees of understanding of the accounting and reporting requirements for grants.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-002 Capital Asset inventory

Condition: During our audit of capital assets, we noted that the County's written financial procedures include taking an annual physical inventory and using inventory tags on new purchases, but these procedures have not been followed and no inventory was available for audit. Furthermore, current year additions and disposals are not accumulated for inclusion in the financial report.

Criteria: Management is responsible for maintaining property records, identifying funding source used for initial purchase, taking a physical inventory, assuring adequate safeguards, and performing adequate maintenance to keep property in good condition.

Cause: The County has multiple departments managing construction projects and capital assets without consistent, complete application of the proper procedures to account for transactions or purchases. Formal procedures in place are not followed, and timely communication regarding capital asset transactions between the various departments and the Auditor's office has not been established.

Effect: Capital assets in the financial statements could be misstated and the assets may not have the appropriate level of physical safeguards.

Recommendation: While most County departments maintain an informal inventory of capital assets, the information may or may not be up to date or include all relevant facts related to each asset. We recommend that the current policy be reviewed and updated where needed and that an adequate tracking system be developed and maintained to coordinate capital asset management throughout the County. This could be done through the new accounting system being implemented, or through outside contracting.

Views of Responsible Officials and Planned Corrective Actions: Macon County, Illinois agrees with the finding. The County has implemented a new accounting system over the past two years with the final piece of the software being a fixed asset program. Unforeseen delays and difficulties with the accounting and payroll implementation have delayed the fixed asset program start-up. Each office does maintain listings of their inventory and the physical safeguarding of capital assets is still maintained, but the overall compilation of capital asset reporting does fall to the Auditor's office, and getting a new system up and running will be a priority as we work with departments to make sure records are kept current and a physical inventory is timely made.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-003 Incomplete Grant Reporting

Condition: During our audit, we noted that accounts receivable in general were appropriately identified, tracked and recorded; however, certain grant-related receivables had not been recorded based on the grant reports submitted claiming reimbursement of expenditures. Additionally, the grant reports submitted for multiple grant periods within the fiscal year were not reconciled to the accounting records.

Criteria: Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP). This includes the grant reporting process which culminates with the accurate and timely reporting of revenues with expenditures.

Cause: The program financial reports and claims for advances and reimbursements are to be supported by the books and records from which the financial statements are prepared. The claims for reimbursement report proper grant expenditures and serve as the basis for not only receiving grant funding, but also for recording amounts receivable from grantors.

Effect: As a result of the lack of controls over grant accounting, material misstatements of the financial statements were not prevented or detected and corrected by management.

Recommendation: Each County department is responsible for overseeing the grants it received. As such, we recommend that department staff responsible for administration and reporting of grant awards provide a reconciliation of (1) the revenues and expenditures reported to grantors to (2) the revenues and expenditures recorded in the County's records. This will allow the Auditor's office to review the data collected, assure all grant awards are captured and accumulate the information for preparation of required financial reporting. Additionally, we recommend that procedures be established for accumulating the information for grant awards to assure their complete and accurate presentation.

Views of Responsible Officials and Planned Corrective Actions: Management is in agreement with the auditor's finding. The decentralized nature of the County's grant system means that the County Auditor devotes a great deal of time tracking, compiling and monitoring grant information received from the departments. The County's new accounting system has further addressed the identification of grant funds. In addition, information is solicited from funders about the ultimate source of grant funding. The Auditor's office will establish procedures to assist each department in reconciling expenditures on the grant year as well as a fiscal year basis in order to assure complete and accurate presentation.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-004 State Grant Participation not recorded

Condition: During our audit of capital assets, we noted that the State of Illinois participation in Highway projects had not been calculated and recorded for government-wide reporting.

Criteria: On projects where another government, such as the State of Illinois, pays for a portion of a project's costs and the County reimburses or pays for another portion, grant revenue for the State portion is recorded along with the capital asset.

Cause: In instances where the State directly oversees a project on a County-owned road or bridge, the amount that the State pays is considered a grant to the County for accounting purposes, even though the funds are not received and spent by the County. This accounting requirement dictates that the activity of the entire project be tracked, not just the portion that is recorded through the accounting records.

Effect: Highway projects typically span multiple periods; have federal, state and local sources of revenue; and consist of expenditures from various Highway funds. All of these issues complicate accounting for a single project; which makes it important to emphasize reconciling the project records kept by the County Engineer to the accounting software used in the financial reporting process.

Recommendation: With the complexity surrounding these projects, we recommend establishing a procedure to capture all accounting-related activity in order to assure all project-related activity is recorded timely, and within the proper period, fund and project.

Views of Responsible Officials and Planned Corrective Actions: Management is in agreement with the auditor's finding. The decentralized nature of the County's grant system means that the County Auditor devotes a great deal of time tracking, compiling and monitoring grant information received from the departments. Due to the nature of these arrangements with the state, it has not been priority to reconcile and record the state's portion of the projects within the County's accounting records.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-005 Lack of Segregation of Duties

Condition: During our audit, we noted that due to the limited number of personnel involved in the payroll function, the County does not maintain adequate segregation of duties over the processing and reporting of accounting data related to the payroll cycle. A lack of segregation of duties is of particular concern when one employee is authorized to initiate transactions, record transactions, and reconcile the related accounting records. In cases where such a lack of segregation of duties occurs, it is imperative that supervisory reviews and approvals be obtained and documented.

Criteria: Management is responsible for maintaining adequate internal controls and assuring staff assigned financial processing and reporting duties are able to execute their duties in an accurate, timely fashion. A lack of segregation of duties is of particular concern if the employee is authorized to initiate, process and record transactions.

Cause: This significant deficiency is common within small governmental entities since the costs associated with adequate segregation of duties exceed the benefits desired. In addition, the County has implemented some compensating and/or preventive measures to lessen the exposure that might exist without these measures.

Effect: In creating efficiencies, several related duties had been combined under one position with little or no supervisory reviews or approvals. Improper identification of employees by class (salary vs hourly) within the payroll system occurred due to incorrect documentation and inadequate review.

Recommendation: The County does not need to create complex role structures or undertake extensive system overhauls in order to achieve adequate segregation of duties. We recommend a review of major accounting processes in order to determine which conflicting duties need to be separated. In addition to segregating incompatible duties, added mitigating controls can provide additional safeguards within the control structure, such as additional supervisory reviews and approvals at various points throughout the process. Furthermore, added officeholder education on properly completing new employee and change forms will also enhance the control and reporting processes.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County reviews and makes improvements to its internal control structure on an ongoing basis and attempts to maximize the segregation of duties in all areas within the limits of the staff available. Training (and cross-training) has and will continue to be carried out to segregate a portion of the payroll duties. However, the County does not consider it cost beneficial at this time to increase the size of its staff in order to further segregate accounting functions. A review of job descriptions and duties will be performed in order to highlight incompatible duties that can be separated between existing staff, and where reviews and approvals can be added.

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES (Continued)

November 30, 2021

2021-006 Financial Reporting

Condition: During our review of the financial reporting process, we noted that, while the County prepares internal financial reports, the expertise to prepare a complete set of financial statements, including converting fund financial statements to the government-wide presentation and disclosures in conformity with generally accepted accounting principles is deficient.

Criteria: Management is responsible for establishing and maintaining adequate internal control over financial reporting. A system of internal control over financial reporting does not stop at the general ledger; rather it includes controls over the preparation of the financial statements and related footnote disclosures. Additionally, having sufficient expertise in selecting and applying accounting principles that are in conformity with generally accepted accounting principles is an aspect of such controls.

Cause: Management provides the information needed to prepare the financial statements. Regardless, the auditors prepare a complete set of financial statements including required disclosures, with management's oversight and approval.

Effect: Without adequate financial reporting expertise, errors and omissions could occur in the financial statements and not be detected by management.

Recommendation: We recommend that management assess the financial reporting process and consider implementing additional internal control procedures to ensure the accuracy and completeness of the financial statements.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding. The County's management is aware of the need for the expertise necessary to prepare a complete set of financial statements, including converting fund financial statements to the government-wide presentation and related disclosures. Management has carefully reviewed the financial statements, disclosures, and supplementary information, prior to approving them and has accepted responsibility for their content and presentation.

OTHER INFORMATION

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL,
 PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT OF COMMERCE
 AND ECONOMIC OPPORTUNITY - COMPLETED BY NOVEMBER 30, 2021
 Year ended November 30, 2021 and
 Cumulative from Beginning of Grant**

| | Budget | Cumulative | Current Year |
|--|--------------|------------|--------------|
| <u>WIOA Rapid Response - Layoff Aversion, Grant Number 18-656019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 32,524 | 32,524 | 12,407 |
| Expenditures: | | | |
| Layoff Aversion | 32,524 | 32,524 | 12,407 |
| Total expenditures | \$ 32,524 | 32,524 | 12,407 |
| <u>WIOA Rapid Response - Layoff Aversion, Grant Number 19-656019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 101,348 | 99,001 | 79,095 |
| Expenditures: | | | |
| Layoff Aversion | 101,348 | 99,001 | 79,095 |
| Total expenditures | \$ 101,348 | 99,001 | 79,095 |
| <u>WIOA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 19-681019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 1,317,162 | 1,312,298 | 196,284 |
| Expenditures: | | | |
| Administration | 130,574 | 130,574 | |
| Youth - in school | 105,831 | 145,187 | 1,447 |
| Youth - out of school | 218,404 | 179,048 | (10,032) |
| Adult | 544,229 | 544,229 | 66,873 |
| Dislocated worker | 185,268 | 185,268 | 13,473 |
| COVID Admin | 132,856 | 127,992 | 124,523 |
| Total expenditures | \$ 1,317,162 | 1,312,298 | 196,284 |

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND
 ACTUAL, PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT
 OF COMMERCE AND ECONOMIC OPPORTUNITY - NOT COMPLETED
 BY NOVEMBER 30, 2021
 Year ended November 30, 2021 and
 Cumulative from Beginning of Grant**

| | Budget | Cumulative | Current Year |
|---|--------------|------------|-----------------|
| <u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 20-681019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 1,753,720 | 1,480,413 | 1,156,038 |
| Expenditures: | | | |
| Administration | 175,370 | 154,596 | 113,904 |
| Youth - in school | 184,303 | 203,272 | 196,482 |
| Youth - out of school | 300,311 | 234,451 | 184,026 |
| Adult | 610,760 | 547,767 | 392,806 |
| Dislocated worker | 482,976 | 340,327 | 268,820 |
| Total expenditures | \$ 1,753,720 | 1,480,413 | 1,156,038 |
| <u>WIOA National Dislocated Worker Grant-Disaster Recovery, Grant Number 19-671019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 873,130 | 639,556 | 378,313 |
| Expenditures: | | | |
| Personnel | 380,173 | 288,083 | 189,179 |
| Fringe Benefits | 105,785 | 83,698 | 49,017 |
| Training | 364,407 | 245,825 | 130,296 |
| Supportive services | 22,765 | 21,950 | 9,821 |
| Total expenditures | \$ 873,130 | 639,556 | 378,313 |

(Continued)

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND
 ACTUAL, PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT
 OF COMMERCE AND ECONOMIC OPPORTUNITY - NOT COMPLETED
 BY NOVEMBER 30, 2021 (Continued)
 Year ended November 30, 2021 and
 Cumulative from Beginning of Grant**

| | Budget | Cumulative | Current Year |
|---|--------------|------------|-----------------|
| <u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 21-681019</u> | | | |
| Revenue: | | | |
| Grant funds | \$ 1,304,168 | 141,761 | 141,761 |
| Expenditures: | | | |
| Administration | 130,415 | 27,379 | 27,379 |
| Youth - in school | 94,218 | 2,075 | 2,075 |
| Youth - out of school | 282,656 | 32,253 | 32,253 |
| Adult | 509,643 | 60,960 | 60,960 |
| Dislocated worker | 287,236 | 19,094 | 19,094 |
| Total expenditures | \$ 1,304,168 | 141,761 | 141,761 |

MACON COUNTY, ILLINOIS

COMPREHENSIVE YEAR END FINANCIAL REPORT
Year ended November 31, 2021

| CSFA | Program Title | State | Federal | Other | Total |
|-------------|---|--------------|-----------|------------|------------|
| 402-00-1480 | Illinois Volunteer Money Management Program | \$ 26,792 | | | 26,792 |
| 402-00-1641 | Care Coordination Unit | 583,197 | | | 583,197 |
| 402-04-2438 | Emergency Senior Services | 7,968 | | | 7,968 |
| 418-00-1310 | Child Advocacy Centers | 80,237 | 51,927 | 181 | 132,345 |
| 418-00-1334 | Health Care Networks | 16,889 | | | 16,889 |
| 420-00-2433 | Local CURE & Economic Support Payments Grant Program | | 89,899 | | 89,899 |
| 420-30-0076 | WIOA Formula Grants | | 1,585,583 | | 1,585,583 |
| 420-30-0080 | WIOA National Dislocated Worker Grants | | 378,312 | | 378,312 |
| 444-80-0226 | Maternal & Child Health Program - Better Birth Outcomes | 79,638 | 105,745 | | 185,383 |
| 444-80-0661 | MIECHV Home Visiting Program | | 445,378 | | 445,378 |
| 444-80-0668 | Supplemental Nutrition Program for Women, Infants and Children - WIC Program | | 409,147 | | 409,147 |
| 444-80-0670 | Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program | | 36,098 | | 36,098 |
| 444-80-0671 | Supplemental Nutrition Program for Women, Infants, and Children - Farmers Market | | 1,000 | | 1,000 |
| 444-80-0687 | Teen Pregnancy Prevention Program-Personal Responsibility Education Program | | 138,424 | | 138,424 |
| 444-80-1674 | Bureau of Maternal and Child Health - Family Case Management | 330,008 | | | 330,008 |
| 444-80-1675 | Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks | 20,183 | 21,840 | 48,029 | 90,052 |
| 478-00-0245 | Child Support Enforcement | | 12,518 | | 12,518 |
| 482-00-0263 | Public Health Emergency Preparedness | | 93,111 | | 93,111 |
| 482-00-0901 | Local Health Protection Grant | 354,706 | | | 354,706 |
| 482-00-0904 | Vector Surveillance and Control Grants | 16,777 | | | 16,777 |
| 482-00-0911 | Illinois Tobacco-Free Communities | 32,595 | | | 32,595 |
| 482-00-1583 | Lead Poisoning Prevention and Response | 41,027 | | | 41,027 |
| 482-00-2406 | COVID-19 Crisis Grant | | 25,264 | | 25,264 |
| 482-00-2426 | COVID-19 Contact Tracing | | 2,326,472 | | 2,326,472 |
| 482-00-2528 | Mass Vaccination Grant | | 315,000 | 11,120 | 326,120 |
| 494-00-0965 | Township Bridge Program | 388,536 | | | 388,536 |
| 494-00-0966 | County Consolidated Program | 443,470 | | | 443,470 |
| 494-00-1006 | Illinois Special Bridge Program | | | 56,818 | 56,818 |
| 494-00-1488 | Motor Fuel Tax Program | 2,198,489 | | 147,478 | 2,345,967 |
| 494-00-2356 | REBUILD ILLINOIS Local Bond Program | 1,258,572 | | | 1,258,572 |
| 494-10-0343 | State and Community Highway Safety/National Priority Safety Program | | 4,631 | | 4,631 |
| 546-00-1745 | Victims of Crime Act (VOCA) | 15,000 | | | 15,000 |
| 546-00-2115 | Adult Redeploy Illinois (ARI) | 377,844 | | | 377,844 |
| 588-15-1018 | Radiological Emergency Preparedness Program | 11,925 | | | 11,925 |
| | Other grant programs and activities | 134,787 | 1,267,663 | 208,557 | 1,611,007 |
| | All other costs not allocated | | | 45,124,737 | 45,124,737 |
| | | \$ 6,418,640 | 7,308,012 | 45,596,920 | 59,323,572 |