

MACON COUNTY, ILLINOIS

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

***For the fiscal year ended
November 30, 2019***

MACON COUNTY, ILLINOIS

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

***For the fiscal year ended
November 30, 2019***

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

Carol Reed, County Auditor

MACON COUNTY, ILLINOIS

CONTENTS
November 30, 2019

INTRODUCTORY SECTION (Unaudited)

Letter of Transmittal	i - v
Certificate of Achievement for Excellence in Financial Reporting	vi
List of Principal Officers	vii
Organizational Chart	viii

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1 - 3
-------------------------------------	--------------

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)	4 - 19
---	---------------

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:

Statement of Net Position	20 and 21
Statement of Activities	22 and 23

Fund Financial Statements:

Balance Sheet - Governmental Funds	24 and 25
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	26
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	27 and 28
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	29
Statement of Net Position - Proprietary Funds	30
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	31
Statement of Cash Flows - Proprietary Funds	32 and 33
Statement of Fiduciary Net Position - Agency Funds	34

Notes to Financial Statements	35 - 85
--------------------------------------	----------------

MACON COUNTY, ILLINOIS

CONTENTS (Continued)
November 30, 2019

REQUIRED SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in Fund
Balance (Non-GAAP) - Budget and Actual:**

General Corporate Fund	86 - 88
County Health Fund	89
Multi-Facility Lease	90

**Schedule of Changes in the Net Pension Liability and
Related Ratios:**

Regular	91 and 92
SLEP	93 and 94
ECO	95 and 96

Schedule of Employer Pension Contributions	97
---	-----------

Schedule of Changes in Net Other Post Employment Benefits Liability and Related Ratios	98
---	-----------

Notes to Required Supplementary Information	99 - 103
--	-----------------

COMBINING AND INDIVIDUAL FUND INFORMATION

GENERAL CORPORATE FUND

Balance Sheet	104
----------------------	------------

Statement of Revenues, Expenditures, and Changes in Fund Balance	105
---	------------

Schedule of Revenues, Expenditures, and Changes in Fund Balance (Non-GAAP) - Budget and Actual	106 - 119
---	------------------

**COMBINING STATEMENTS - NONMAJOR
GOVERNMENTAL FUNDS**

Combining Balance Sheet for Nonmajor Governmental Funds	120 - 125
--	------------------

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	126 - 131
--	------------------

MACON COUNTY, ILLINOIS

CONTENTS (Continued)
November 30, 2019

SPECIAL REVENUE FUNDS

Schedule of Revenues, Expenditures, and Changes in Fund Balance

(Non-GAAP) - Budget and Actual:

Law Enforcement Safety Tax Fund	132 and 133
Illinois Municipal Retirement Fund	134
Social Security Fund	135
Insurance Liability Fund	136
Judgment Repayment Fund	137
County Highway Fund	138 and 139
Federal Aid Matching Fund	140
County Motor Fuel Tax Fund	141
Special Bridge Fund	142
State-Township Bridge Fund	143
Circuit Clerk Automation Fund	144
Circuit Clerk Document Storage Fund	145
County Clerk Automation Fund	146
Treasurer Automation Fund	147
GIS Automation Fund	148
Animal Control Fund	149 and 150
Historical Museum Fund	151
Law Library Fund	152
Automation Fund	153
Environmental Management Fund	154
Veterans Assistance Commission Fund	155
Sheriff's Grant Fund	156 and 157
State's Attorney Grant Fund	158 and 159
Probation Grant Fund	160
Workforce Investment Solutions Fund	161

AGENCY FUNDS

Combining Statement of Assets and Liabilities - Fiduciary Funds	162
Statement of Changes in Assets and Liabilities:	
County Collector's Fund	163
County Treasurer's Funds	164
County Clerk's Fund	165
Circuit Clerk's Funds	166
County Sheriff's Funds	167
Township Road Fund	168
Total All Agency Funds	169

MACON COUNTY, ILLINOIS

CONTENTS (Continued)
November 30, 2019

STATISTICAL SECTION (Unaudited)

Financial Trends:

Net Position by Component - Last Ten Fiscal Years	170 and 171
Changes in Net Position - Last Ten Fiscal Years	172 - 175
Fund Balances, Governmental Funds - Last Ten Fiscal Years	176 and 177
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	178 and 179
Tax Revenues by Source, Governmental Funds - Last Ten Fiscal Years	180

Revenue Capacity:

Assessed Valuation and Estimated Actual Valuation - Last Ten Tax Levy Years	181 and 182
Schedule of Property Tax Rates - All Direct and Overlapping Governments - Last Ten Tax Levy Years	183 and 184
Principal Taxpayers - Current Year and Nine Years Ago	185
Property Tax Levies and Collections - County Funds - Last Ten Tax Levy Years	186 and 187

Debt Capacity:

Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	188
Direct and Overlapping Debt	189
Legal Debt Margin Information - Last Ten Fiscal Years	190

Demographic and Economic Information:

Demographic and Economic Statistics - Last Ten Fiscal Years	191
Principal Employers in the County - Current Year and Nine Years Ago	192

Operating Information:

Full-time Equivalent County Government Employees by Function/Program - Last Ten Fiscal Years	193
Operating Indicators by Function - Last Ten Fiscal Years	194
Capital Asset Statistics by Function - Last Ten Fiscal Years	195

MACON COUNTY, ILLINOIS

CONTENTS (Continued)
November 30, 2019

FEDERAL AWARDS - COMPLIANCE SECTION

Schedule of Expenditures of Federal Awards 196 – 200

Notes to Schedule of Expenditures of Federal Awards 201 and 202

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* 203 and 204

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE 205 and 206

Schedule of Findings and Questioned Costs 207 - 210

Summary of Schedule of Prior Audit Findings 211

INFORMATION REQUIRED BY THE ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY FOR WORKFORCE INVESTMENT ACT FUNDS

Workforce Investment Solutions - Schedule of Expenditures - Budget and Actual, Programs Passed Through Illinois Department of Commerce and Economic Opportunity - Completed by November 30, 2019 212

Workforce Investment Solutions - Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual, Programs Passed Through Illinois Department of Commerce and Economic Opportunity - Not Completed by November 30, 2019 213

INTRODUCTORY SECTION

CAROL A. REED



Macon County Auditor

June 23, 2020

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) Comprehensive Annual Financial Report (CAFR) for the year ended November 30, 2019. 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 auditor's 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 part of the CAFR.

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 which 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 CAFR 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 Archer Daniels Midland and 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, which expanded their workforce with 40 additional positions this year. Mueller Water Products, Inc., the largest supplier of potable water distribution products in North America has a foundry and factory here. In August, 2019 Mueller announced plans to build a new, state-of-the-art foundry. Construction has begun and upon completion, it will be one of the largest finished-goods brass foundries in the world. These employers serve world-wide markets and have a large impact on the economic wellness of Macon County.

The Midwest Inland Port, a multi-modal transportation hub which opened in 2014, continues to develop transportation connectivity opportunities for Macon County. This facility (and associated development) utilizes Macon County's exceptional access to 3 class I railroads, 4 interstate highways, and a regional airport to offer benefits to a variety of manufacturers and shippers. Norfolk Southern's 550-acre rail complex here is the largest flat switching yard in North America.

While success is still being made in many areas Macon County's population continues to decline and is an important factor in understanding Macon County's financial position. As population declines, the demand for goods and services declines, as does the demand for housing. When housing demands weaken and housing prices fall, the equalized assessed valuation falls and it becomes more difficult to fund the services required and needed by the citizens.

Even with the population decline, the labor market has shown some signs of strength. The jobless rate, which has consistently been higher than state averages, hit a low of 5.3%, down from 6.2% last year. While this rate is above the state unemployment rate of 3.7% and above the national rate of 3.5%, average hourly earnings growth is among the highest in the region.

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 8 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

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 Illinois' economy was seeing improvements in 2019, but now in 2020 with the COVID-19 pandemic, the future is becoming more uncertain. Macon County depends on sales tax for about 12.7% of the General Fund revenue, or \$3.25 million. The Law Enforcement Safety Tax Fund is totally funded by sales tax and was budgeted to be \$4.75 million in FY20. It is unknown at this time what the effects of the loss of sales tax revenue will be due to many businesses being closed or having services curtailed for a period of time, but it is thought that we may see a 15 – 22% loss of revenue for a period of time. Also impacted could be the timely collection of state income and personal property replacement taxes by the state. Macon County's share of those taxes are budgeted to be \$2.78 million, or about 10.8% of the General Fund revenues. Other fees for services may also be impacted due to the closure of the Courts and County offices for a period of time. This situation leaves uncertainty in planning for the near future and may require adjustments to staffing and services that Macon County provides in FY20 as well as into FY21.

GFOA Certificate

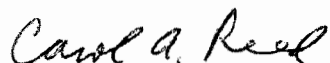
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Macon County for its comprehensive annual financial report for the fiscal years ended November 30, 2006 – 2018. In order to be awarded a Certificate 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 comprehensive annual 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 CAFR is a very significant undertaking, and I wish to thank all of the employees of the Auditor's office and all those in other offices who helped make this possible. We are 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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2018

Christopher P. Morill

Executive Director/CEO

MACON COUNTY, ILLINOIS

LIST OF PRINCIPAL OFFICERS

November 30, 2019

COUNTY BOARD MEMBERS:

District	Representative	District	Representative
7	Kevin Greenfield (Chairman)	2	Verzell Taylor
4	Lloyd Holman	6	Matt Brown
5	Patricia Cox	7	John Jackson
6	Dave Drobisch	6	Kevin Bird
3	Marcy Rood	4	Patricia Dawson
7	Phillip Hogan	3	Jim Gresham
5	Grant Noland	2	Helena Buckner
4	Gregory Mattingley	1	Rachel Joy
1	Linda Little	5	Debra Kraft (Vice Chairman)
2	William Oliver	1	Laura Zimmerman
3	Bryan Smith		

OTHER ELECTED OFFICIALS:

Auditor, Carol Reed

County Clerk, Josh Tanner

Treasurer, Edward Yoder

Recorder, Mary Eaton

Circuit Clerk, Lois Durbin

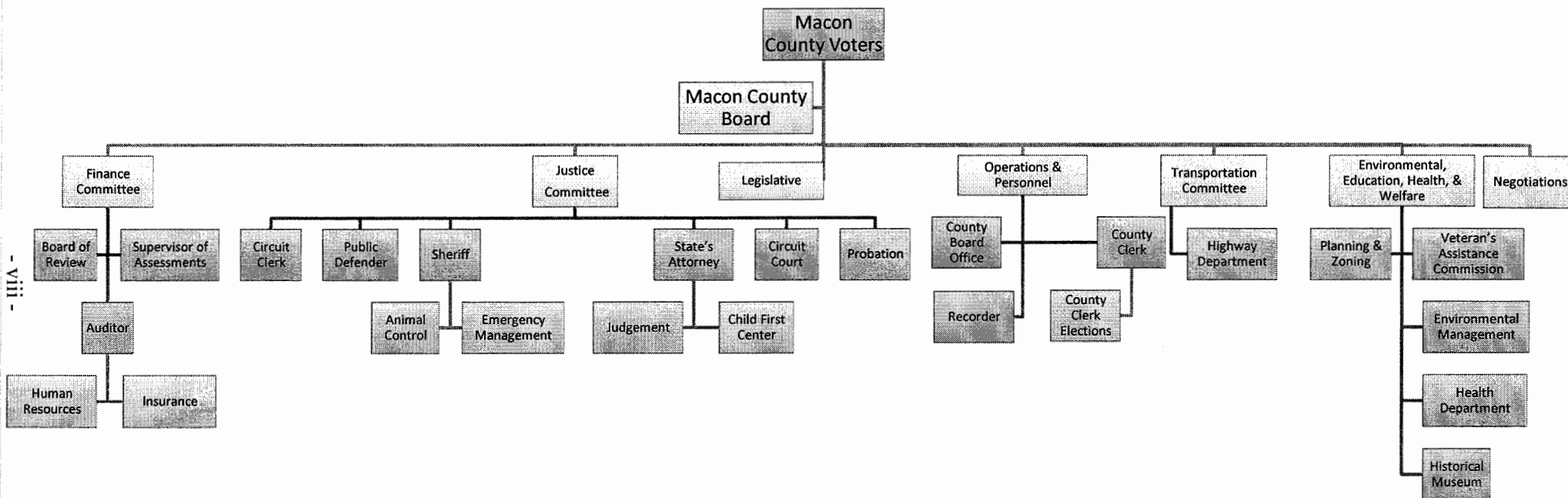
State's Attorney, Jay Scott

Coroner, Michael Day

Regional Superintendent of Education, Matthew Snyder

Sheriff, Antonio Brown

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. 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, 2019, 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 42.4% of the assets, 66.4% of the net position and 29.4% 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*.

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, 2019, 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, 2019, 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 and required supplementary information 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 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying individual Workforce Investment Solutions grant financial information is presented to comply with the requirements of the Illinois Department of Commerce and Economic Opportunity and is also not a required part of the financial statements.

The budgetary schedules, schedule of expenditures of federal awards, and grant financial information 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, schedule of expenditures of federal awards and grant financial information 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 June 23, 2020, 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
June 23, 2020

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

November 30, 2019

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, Associated 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. Department heads and employees throughout the organization are working hard to keep things going smoothly. This decentralized approach has been successful and will continue to be the model used.

Financial Highlights

- The County's net position totaled approximately \$ 79 million. Most of this amount represents the County's investment in capital assets (land, buildings, furniture, fixtures and equipment), net of depreciation and less any outstanding debt used to construct or acquire those assets. Restricted net position in the amount of \$ 31 million is reported separately to show legal constraints, from debt covenants and enabling legislation. The \$(5,772,261) unrestricted deficit in net position reflects the shortfall the County would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, pension and other postemployment benefits, at November 30, 2019. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.
- The two discretely presented component units of Macon County have a total of \$ 4,745,155 in additional net position, of which \$ 4,251,095 is unrestricted.
- Government-wide, Macon County had \$ 55,654,472 in expenses for the primary government, a decrease of \$ 1,325,225 from the prior year. Of this decrease, the largest component was Transportation which went down \$ 1,591,440.

- The primary government offset expenses with \$ 7,400,669 of charges for services, \$ 13,993,420 of operating grants and contributions, and \$ 6,313,775 of capital grants and contributions. This left a balance of \$ 27,946,608 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 \$ 34,044,288 government-wide, thus creating a change in net position for the year of \$ 6,097,680.
- Macon County component units had \$ 4,314,324 in expenses, offset by \$ 241,995 of charges for services and \$ 1,007,151 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 \$ 4,385,583 or 20.48% 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 \$ 4,316,463 from FY 2018 to FY 2019 as funds committed in prior years from wind farm energy permit fees have been reclassified to unassigned as their intended purchases of election equipment and accounting software have been completed. Also, self-funding of healthcare costs has also been reclassified to unassigned as there is no immediate plan to self-fund healthcare.
- Macon County's total long-term debt (due in more than one year) increased \$ 20,209,828 due to increases in the net pension liabilities of \$ 19,544,271.

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.

Government-wide Financial Statements, continued

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).

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. 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, 3 (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 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.

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 predominately 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, found on page 34 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 35 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 103 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 104 through 161 of this report.

The County's Government-wide Financial Analysis

Of the County's primary government total assets of \$ 119,119,246, a substantial portion (30.6)% is held in cash \$(36,452,470). Cash and investments increased by \$ 4,216,635 or 13.08%. Taxes receivable increased by \$ 2,281,116 over the prior year due to the inclusion of 2019 real estate taxes due in 2020 along with the corresponding deferred revenue. Another substantial portion of assets are capital assets, including the County's transportation infrastructure and all County buildings \$(53,886,506).

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

Liabilities total \$ 31,690,238 for the primary government and include accounts payable, accrued salaries, liability for future compensated employee absences, unearned revenue, and net pension and OPEB liabilities. Unearned revenue decreased by \$ 5,933,951 due to a reduction of prepaid rental income of \$ 6,080,007 from the prior year while net pension liability increased \$ 19,544,271.

Assets minus liabilities equal net position or assets available after satisfaction of obligations. Net position for Macon County currently stands at \$ 79,032,850 for the primary government, up 8.05% from the prior year. Unrestricted net position decreased to \$(5,772,261) from last year's \$(116,034) for a decrease of 4,874.63%.

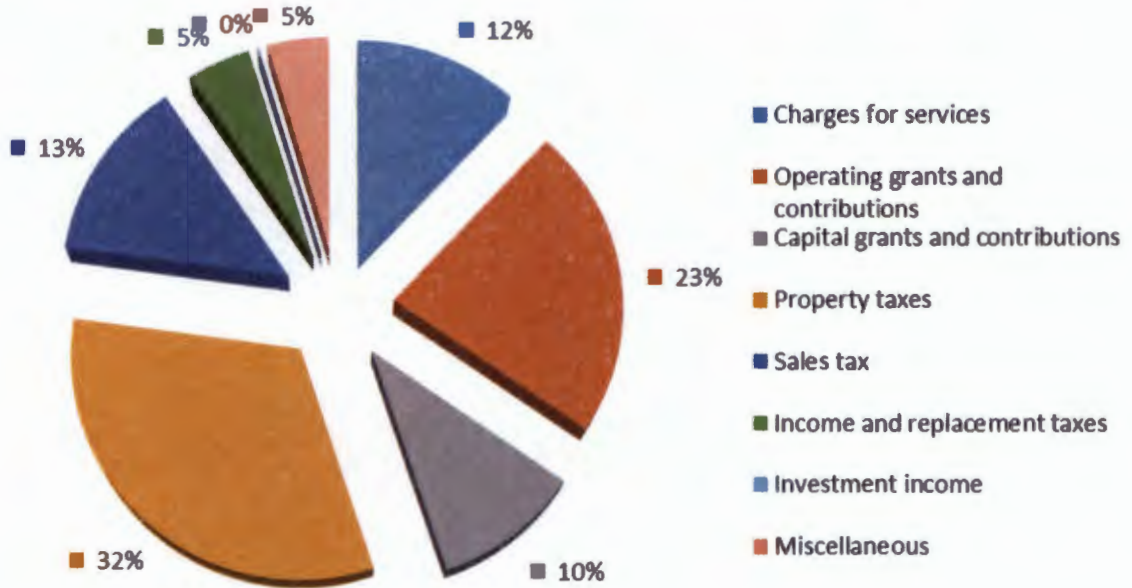
The County's net position for the primary government for fiscal year ended November 30 is summarized as follows (dollars in millions):

	Governmental Activities			Business-type Activities			Total Primary Government		
	2019	2018	\$ Change	2019	2018	\$ Change	2019	2018	\$ Change
Assets:									
Current and other assets	\$ 61.15	61.76	(0.61)	4.08	9.49	(5.41)	65.23	71.25	(6.02)
Capital assets	51.76	47.37	4.39	2.13	2.29	(0.16)	53.89	49.66	4.23
Total Assets	112.91	109.13	3.78	6.21	11.78	(5.57)	119.12	120.91	(1.79)
Deferred Inflows of Resources	15.55	7.08	8.47	-	-	-	15.55	7.08	8.47
Liabilities:									
Long-term liabilities	26.52	6.31	20.21				26.52	6.31	20.21
Other liabilities	4.67	6.84	(2.17)	0.50	6.28	(5.78)	5.17	13.12	(7.95)
Total Liabilities	31.19	13.15	18.04	0.50	6.28	(5.78)	31.69	19.43	12.26
Deferred Inflows of Resources	23.95	35.41	(11.46)	-	-	-	23.95	35.41	(11.46)
Net Position:									
Invested in capital assets	51.76	47.37	4.39	2.13	2.29	(0.16)	53.89	49.66	4.23
Restricted	29.57	22.38	7.19	1.35	1.22	0.13	30.92	23.60	7.32
Unrestricted	(8.01)	(2.10)	(5.91)	2.23	1.99	0.24	(5.78)	(0.11)	(5.67)
Total Net Position	\$ 73.32	67.65	5.67	5.71	5.50	0.21	79.03	73.15	5.88

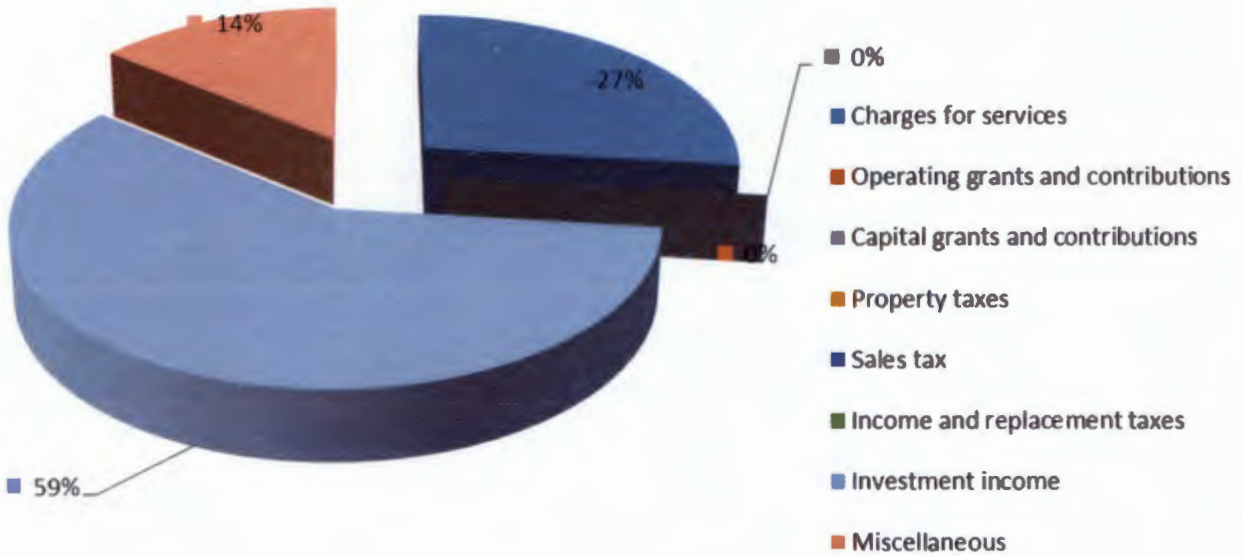
Governmental activities showed an increase in the County's net position of \$ 5,670,784 due to the change in net position (revenue over expenses) during the fiscal year. The business-type activities include the blended component unit, the Decatur Public Building Commission, as its only major enterprise fund. This fund showed an increase in net position of \$ 216,368. The key components of these changes for the primary government are the following (dollars in millions):

	Governmental Activities			Business-type Activities			Total Primary Government		
	2019	2018	\$ Change	2019	2018	\$ Change	2019	2018	\$ Change
Revenues:									
Program revenues:									
Charges for services	7.42	7.35	0.07	(.02)		(.02)	7.40	7.35	0.05
Operating grants and contributions	13.99	15.34	(1.35)				13.99	15.34	(1.35)
Capital grants and contributions	6.32	2.88	3.44		1.28	(1.28)	6.32	4.16	2.16
General revenues:									
Property taxes	19.91	19.25	0.66				19.91	19.25	0.66
Sales tax	8.28	8.05	0.23				8.28	8.05	0.23
Income and replacement taxes	2.91	2.51	0.40				2.91	2.51	0.40
Investment income	0.10	0.07	0.03	.04	0.01	.03	0.14	0.08	0.06
Miscellaneous	2.80	2.99	(0.19)	.01		.01	2.81	2.99	(0.18)
Gain (loss) on asset sale	(0.02)		(0.02)	(0.19)		(0.19)	(0.21)		(0.21)
Total revenues	<u>61.71</u>	<u>58.44</u>	3.27	<u>(0.16)</u>	<u>1.29</u>	<u>(1.45)</u>	<u>61.55</u>	<u>59.73</u>	1.82
Expenses:									
Current:									
General control and administration	9.18	9.58	(0.40)	5.14	4.40	0.73	14.32	13.98	0.34
Public safety	16.86	17.85	(0.99)				16.86	17.85	(0.99)
Judiciary and court-related	9.07	8.20	0.87				9.07	8.20	0.87
Public health and welfare	9.85	9.78	0.07				9.85	9.78	0.07
Transportation	5.57	7.15	(1.58)				5.57	7.15	(1.58)
Total expenses	<u>50.53</u>	<u>52.56</u>	(2.03)	<u>5.14</u>	<u>4.40</u>	<u>0.74</u>	<u>55.67</u>	<u>56.96</u>	(1.29)
Excess (deficiency) of revenues over (under) expenses	11.18	5.88	5.30	(5.30)	(3.11)	(2.19)	5.88	2.77	3.11
Internal transfers - rent	(5.51)	(4.40)	(1.11)	5.51	4.40	1.11			
Change in net position	<u>5.67</u>	<u>1.48</u>	4.19	<u>0.21</u>	<u>1.29</u>	<u>(1.08)</u>	<u>5.88</u>	<u>2.77</u>	3.11
Net position beginning	<u>67.65</u>	<u>66.17</u>	1.48	<u>5.50</u>	<u>4.21</u>	<u>1.29</u>	<u>73.15</u>	<u>70.38</u>	2.77
Net position, ending	<u>73.32</u>	<u>67.65</u>	5.67	<u>5.71</u>	<u>5.50</u>	<u>0.21</u>	<u>79.03</u>	<u>73.15</u>	5.88

Revenues by Source - Governmental Activities



Revenues by Source - Business-Type Activities



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 2019. 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 healthcare costs continue to rise this will require sustained efforts throughout the County to provide good salaries and benefits in the most economical way while keeping staffing at an acceptable level.
- Government-wide, Macon County had \$ 55.65 million in expenses in its primary government functions and \$ 61.75 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 and the related deferred inflows and outflows added a total of \$ 570,562 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 \$ 3,893,727 (2018 - \$ 3,793,488):

	<u>2019</u>	<u>2018</u>	<u>\$ Change</u>
Operating Expenses without Depreciation:			
General Control and Administration	\$ 8,830,791	9,243,169	(412,378)
Public Safety	15,436,326	16,711,573	(1,275,247)
Judiciary and Court	8,845,405	7,999,084	846,321
Public Health and Welfare	9,661,330	9,601,743	59,587
Transportation	3,855,103	5,226,132	(1,371,029)
	<u>\$ 46,628,955</u>	<u>48,781,701</u>	<u>(2,152,746)</u>
Total			

Overall, expenses declined by \$ 2,152,746 or 4.41%. The Judiciary and Court sector as well as Public Health and Welfare showed increases while all other sectors had decreases, as more fully explained below.

- Public Safety showed a \$(1,275,247) decrease, or 7.63% (excluding depreciation) in operating expenses government-wide. Decreases were primarily attributable to reclassifying Court Security personnel to the Judiciary and Courts category in the amount of \$ 678,171. Further reductions in payroll costs contributed as well, with several retiring positions in law enforcement that were either not replaced or were replaced with entry level positions.
- The Judiciary and Courts expenditures (excluding depreciation) increased by \$ 846,321 or 10.58%. Expense increases are partially due to the inclusion of Court Security personnel moved from the Public Safety category totaling \$ 678,171. Other operations remained essentially unchanged from the prior year.

- Public Health and Welfare operating expenses increased \$ 59,587 (excluding depreciation) or 0.62%. This includes decreases in expenditures of grant supported funds, and increases in personnel costs as the Macon County Health Department (MCHD) works to continue to attract and retain employees by bringing up salaries. MCHD funding comes from tax dollars, fees for service, state grants, federal grants and Medicaid. The MCHD implements a broad range of preventative services that are primarily grant funded such as environmental health, immunizations, communicable diseases, TB testing and surveillance, Women, Infants, and Children (WIC), Family Case Management, Starting Point (senior services), dental services, Emergency Preparedness and other health promotion programs.
- Transportation operating expenses (excluding depreciation) decreased \$ 1,371,029 or 26.23% due to the variability and timing of construction projects. Several large projects started up while others were completed in 2019.
- For governmental activities, revenues increased in total by 5.60%. Revenues from grants and contributions saw a 110.97% increase due primarily to Transportation projects funded by the State of Illinois Department of Transportation. The largest increase of \$ 4 million was based on the state-paid portion of the project that is included in the County's infrastructure additions. When the County is responsible for maintaining the roads, the asset and related income is included in the County's financial statements. Property taxes increased 3.39% due to slight increases in the levies for the Decatur Public Commission Lease Fund and the General Corporate Fund. Income and replacement tax increased by 16.01 % due to the State sharing a larger percentage, while sales tax saw a 2.82 % increase.

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 \$ 5,715,262 of net position including \$ 3,272,427 in cash and cash equivalents, constituting 52.68% 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

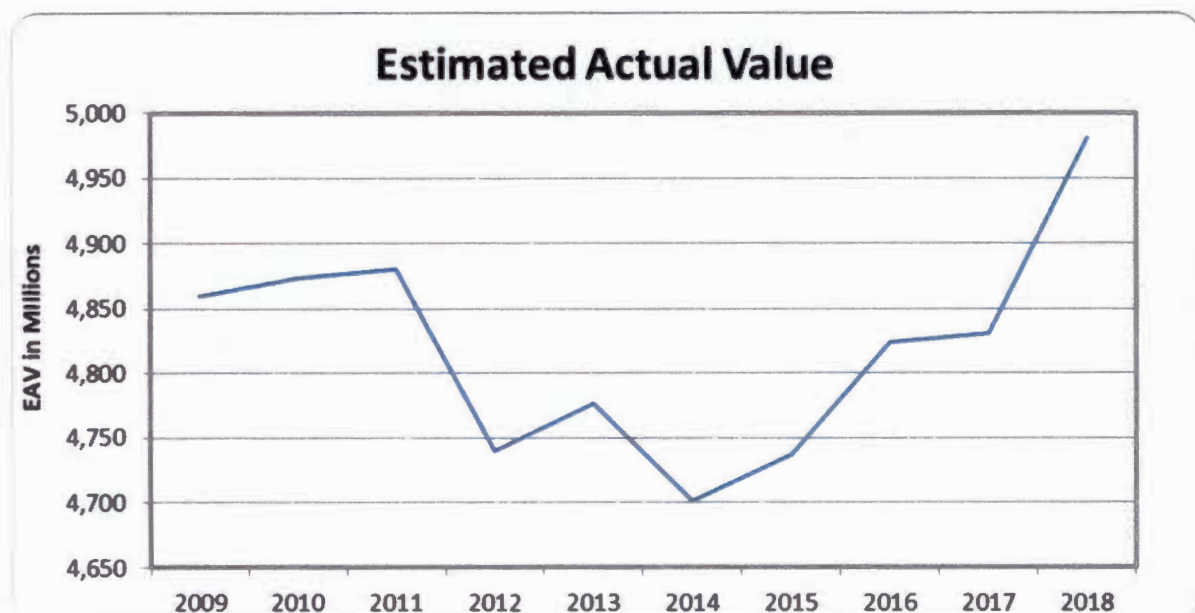
Revenues by Source - Government Activities. Revenues to support these programs are provided by fees for services, by operating grants and other intergovernmental transfers and from general revenue.

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 \$ 27,062,601 or 23.97% of total assets, an increase of 9.23% 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. Continued cash flow difficulties with the State of Illinois have substantially lengthened payment times; all payments are eventually made. 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. The State cash flow situation is monitored constantly by management throughout the County, 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 fourth year in a row.



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 \$ 135,031 from \$ 4,813,421 at the end of FY 2018 to \$ 4,948,452 at the end of FY 2019 (increase of 2.81%). Although a negative change in fund balance was budgeted for FY 2019, results were better than anticipated with expenses being \$ 1.12 million less than budgeted and revenue \$ 1.14 more than budgeted.

When the budget was developed for 2019, we were conservative in projections of revenue. All revenue categories exceeded budgeted amounts with the exception of interest on investments which was slightly less.

Overall spending in all categories saw a slight increase again which was less than budget and was just slightly more than the prior year. This was enough to give the General Fund an operating surplus for the year with an ending fund balance of \$ 4,948,452, including \$ 200,000 which has been committed for future needs by the County Board and \$ 4,385,583 which is unassigned. The fund balance classifications are detailed in Note 12.

On the revenue side, total revenue was \$ 1,137,213 more than the budgeted amount, or 5.8%. This is partially due to higher than expected tax receipts that were \$ 402,062, or 4.2% more than budget as well as higher than expected fines and fees in the amount of \$ 257,918, or 6.8% more than budget.

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, with limited exceptions. Budgets were revised during the year to recognize generous private donations for law enforcement equipment and overtime, funding for Healthcare grants, and Workforce Investment Grants.

There was a total favorable variance of \$ 1,117,284 on the spending side in the General Fund because of continuing office holder spending restraint. Combined with the favorable revenue variance of \$ 1,137,213 there was a net favorable variance of \$ 2,254,497 between budget and actual.

The budget for FY 2019 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. There was a favorable variance between budget and actual net expenses, increasing the available unrestricted and unassigned reserves in the General Fund. Total unrestricted reserves increased to \$ 4,585,583.

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>2019</u>	<u>2018</u>	<u>% Change</u>
Revenues:			
Taxes	\$ 9,990,603	9,722,134	2.76
Intergovernmental	3,592,974	3,013,349	19.23
Fines, fees and forfeitures	4,043,429	3,640,053	11.08
Licenses and permits	71,100	92,755	(23.35)
Interest on investments	13,612	11,363	19.79
Contributions	474,753	980,059	(51.56)
Miscellaneous revenue	2,557,658	2,700,970	(5.31)
Total revenues	<u>20,744,129</u>	<u>20,160,683</u>	2.89
Expenditures:			
General control and administration	4,699,326	4,839,436	(2.73)
Public safety	8,857,558	9,232,076	(4.06)
Judiciary and court related	7,476,668	6,711,961	11.39
Public health and welfare	287,227	399,090	(2.80)
Total expenditures	<u>\$ 21,320,779</u>	<u>21,182,563</u>	0.65
Excess (deficiency) of revenues over (under) expenditures	(576,650)	(1,021,880)	43.57
Transfers in	655,541	656,372	(.13)
Transfers out	<u>(161,760)</u>		(100.00)
Net changes in fund balance	<u>\$ (82,869)</u>	<u>(365,508)</u>	77.33

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 including environmental health, immunizations, communicable diseases, TB testing and surveillance, Women, Infants, and Children, Family Case Management, and Emergency Preparedness among others. 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 percent of the County's total employees.

The fund balance of the County Health Fund increased by \$ 233,951 and has a healthy balance of \$ 4,323,309 (budgetary basis and modified accrual adjustment). This is the fourth straight year of increases due to good management and cautious spending.

Revenues in the County Health Fund of \$ 6,448,015, show a 4.28% increase over the prior year, while expenditures of \$ 6,007,122 increased over the prior year by 4.53%. These increases include some new programs and the filling of vacant positions and salary increases which had been delayed from prior years.

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), a blended component unit, 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.

On October 26, 2018, an amendment to the Restated Multiple Facilities Lease was approved altering the payment schedule to include the County's request for the DPBC to acquire software for use at various County facilities. This software license is for the next five years and alters the County's payment schedule as a result for years 2019 -2023.

The lease provides for 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.

The fund balance of the Multi-Facility Lease Fund decreased by \$ 124,562, or 1.23%, (budgetary basis and modified accrual adjustment) due to expenditures closely matching up to revenues. The fund balance now stands at \$ 10,011,391.

Details of this fund are shown on page 90 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.

Capital Asset and Debt Administration

Capital Assets. Macon County's investment in capital assets for its governmental activities as of November 30, 2019 amounted to \$ 51,757,949 net of accumulated depreciation. This investment in capital assets includes land, buildings and related improvements, vehicles, furniture and fixtures, technology and equipment, and infrastructure. The largest increase in 2019 was the result of highway construction projects either initiated or completed during the year amounting to over \$ 7 million, which included \$ 4 million of state-paid construction as noted previously. Vehicles were purchased for the State's Attorney, Health Department, Animal Control, and Highway. Additionally, assets purchased by the DPBC on behalf of the County of \$ 260,307 were added for upgrades to Highway and Court Facility buildings. In addition to general capital assets, business-type activities include net capital assets of \$ 2,128,558, and component unit assets include \$ 457,742 for the ETSB for capital equipment.

Financing is also available for vehicle purchases through the Capital Vehicle Fund which began in 2014 by setting aside \$ 200,000 from the General Fund balance.

A detailed schedule of capital assets and associated depreciation are shown in Note 8, pages 54 through 57 of the financial report.

Long-term Debt. 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 57 and 58. The terms of the Multiple Facilities Lease and its accounting treatment are covered in Note 10, pages 59 through 63.

The following factors were considered in preparing the County's budget for the fiscal year 2020 period (December 1, 2019 to November 30, 2020):

- 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. A new "Fast Track to Employment" program began in 2019 to help 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. Also, a collaboration started in 2018 with Richland Community College, the City of Decatur, and the Decatur Public Library continues to increase workshops offerings based on employers needs and requests through the One Stop Center. The consortium provides adult education classes including GED preparation and bridge programs to equip students with basic skills before and during the transition to employment. Since September 2018, Workforce and the Illinois WorkNet Center have teamed up with area employers to host over 38 hiring events that have brought in over 940 people to the One Stop Center to try and obtain gainful employment. While the unemployment rate has decreased over the last three years, it is still above the national average. The climate for export-oriented manufacturing centers, especially machinery producers such as Macon County, is improving. Growth in health care occupations, manufacturing, and logistics will continue to benefit the area and Macon County plans to be a part of that.

Capital Asset and Debt Administration, continued

- All of the preliminary engineering work and right of way procurement has been completed for the next section of the Macon County Beltway. The eventual replacement of the bridges that carry Reas Bridge Road over Lake Decatur will connect industries with better access to transportation, providing a boost to employment and economic development along the corridor.
- The estimated loss of population continues for Macon County with 7.2% estimated decrease since the last census in 2010. Illinois has been losing population since 2014. Property values in total have been stagnant over the last several years and that will probably continue until the population trend is reversed. The FY 2019 Equalized Assessed Valuation did show a slight increase, but the budget for FY 2020 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.
- Macon County ranks 87th out of 102 counties for annual health outcomes. The rankings are a measure of how counties are doing on more than 30 factors, including smoking and obesity rates, physical inactivity, excessive drinking, percentage of low birthweight babies, access to healthcare, employment and education levels. Programs through the leadership of the Macon County Health Department and the community's collaboration are working to stem the tide, but unhealthy behaviors such as obesity, smoking, teen births, opioid use, and children in poverty produce very high social costs, and drive demand for further services through all parts of the criminal justice system as well as the Health Department.
- Macon County continued to add jobs in the manufacturing sector in 2019. Strong U.S. Business investment in mining equipment drove an upswing in manufacturing employment over the past three years in Macon County as our local Caterpillar facility produces large, off-road trucks for moving coal and ore. However, there are signs that this growth is slowing nationally and it is expected that 2020 may see a flattening of this growth.
- Macon County has a large agricultural industry, not only in the processing of corn and soybeans, but having 84% of its land mass in cropland. While the outlook remains optimistic, foreign tariffs on American agricultural products and trade issues with China are straining farmers, bringing weak crop prices and hurting farm incomes.
- The State of Illinois has been losing population since 2014 and Macon County is a reflection of this trend. Although the rate of decline has lessened, the more vibrant national economy has enticed Illinois residents to seek opportunity elsewhere. This loss of population is expected to continue in the short term and will continue to present a challenge to the County's budget.
- We continue to work to insure that the long term cash flow needs of the County are properly addressed. We feel General Fund Reserves are not adequate, and it is difficult to build up this reserve when expenditures continue to rise without corresponding revenue increases. 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 S. Main Street, Suite 312, Decatur, IL 62523; (217) 424-1385. Additional information is available on our web site: www.co.macon.il.us/auditor.php.

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2019

	Primary Government			Discretely Presented Component Units	
	Governmental Activities	Business-Type Activities	Total	Macon County Mental Health Board	Macon County ETSB
Assets					
Cash and cash equivalents	\$ 33,180,043	3,272,427	36,452,470	880,250	2,677,670
Investments				1,132,885	
Taxes receivable	22,583,338		22,583,338	2,491,822	
Due from governmental agencies:					
State of Illinois	3,540,050		3,540,050		
Other governmental agencies	697,109		697,109		
Internal balances	112,980	(112,980)			
Accounts receivable	242,104		242,104	213,636	367,000
Inventories	509,819	67,585	577,404		
Prepaid items	23,062	300,289	323,351	33,202	14,718
Restricted cash	260,997	555,917	816,914		
Capital assets:					
Land and improvements	2,236,841	1,701,184	3,938,025		63,276
Construction in process	6,201,905		6,201,905		248,189
Other capital assets, net of depreciation	43,319,202	427,374	43,746,576	36,318	146,277
Total assets	112,907,450	6,211,796	119,119,246	4,788,113	3,517,130
Deferred Outflows of Resources					
Amounts related to pensions	15,162,313		15,162,313	796,048	102,094
Amounts related to OPEB	391,462		391,462		
	15,553,775	-	15,553,775	796,048	102,094
Liabilities					
Accounts payable	1,546,520	435,021	1,981,541	278,177	192,787
Accrued salaries	1,229,852	61,513	1,291,365	40,203	96,710
Amounts held for others	152,685		152,685		
Unearned revenue	735,432		735,432		
Amounts due within one year:					
Claims liabilities	705,637		705,637		
Accrued compensated absences	297,697		297,697		
Early retirement incentive payable	1,802		1,802		
Amounts due in more than one year:					
Claims liabilities	441,360		441,360		
Early retirement incentive payable	1,802		1,802		
Accrued compensated absences	1,190,786		1,190,786		
Other Postemployment Benefit liability	1,369,110		1,369,110		
Net Pension liability	23,521,021		23,521,021	731,290	164,197
Total liabilities	31,193,704	496,534	31,690,238	1,049,670	453,694

(Continued)
- 20 -

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)

November 30, 2019

	Primary Government			Discretely Presented Component Units	
	Governmental Activities	Business-Type Activities	Total	Macon County Mental Health Board	Macon County ETSB
Deferred Inflows of Resources					
Amounts related to pensions	3,553,014		3,553,014	446,671	16,373
Amounts related to OPEB	146,343		146,343		
Deferred revenues - property taxes	20,250,576		20,250,576	2,491,822	
	<u>23,949,933</u>	<u>-</u>	<u>23,949,933</u>	<u>2,938,493</u>	<u>16,373</u>
Net Position					
Net investment in capital assets	51,757,948	2,128,558	53,886,506	36,318	457,742
Restricted:					
General control and administration	17,036,519	136,485	17,173,004		
Public safety	3,218,345		3,218,345		
Judiciary and court-related	594,604		594,604		
Public health and welfare	6,415,299	1,217,804	7,633,103		
Transportation	2,299,549		2,299,549		
Unrestricted	<u>(8,004,676)</u>	<u>2,232,415</u>	<u>(5,772,261)</u>	<u>1,559,680</u>	<u>2,691,415</u>
Total net position	<u>\$ 73,317,588</u>	<u>5,715,262</u>	<u>79,032,850</u>	<u>1,595,998</u>	<u>3,149,157</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES
Year ended November 30, 2019

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General control and administration	\$ 9,180,510	2,482,589	295,326	
Public safety	16,862,287	1,395,427	3,471,325	
Judiciary and court-related	9,066,248	2,395,606	1,020,645	
Public health and welfare	9,847,632	1,130,201	7,281,439	
Transportation	5,566,005	15,234	1,924,685	6,313,775
Total governmental activities	50,522,682	7,419,057	13,993,420	6,313,775
Business-type activities:				
Decatur Public Building Commission	5,131,790	(18,388)		
Total primary government	55,654,472	7,400,669	13,993,420	6,313,775
Component Units:				
Governmental activities:				
Macon County Mental Health Board	3,426,975	241,995	1,007,151	
Macon County Emergency Telephone System Board (ETSB)	887,349			
Total component units	\$ 4,314,324	241,995	1,007,151	
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

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Macon County Mental Health Board	Macon County ETSB
(6,402,595)		(6,402,595)		
(11,995,535)		(11,995,535)		
(5,649,997)		(5,649,997)		
(1,435,992)		(1,435,992)		
2,687,689		2,687,689		
(22,796,430)	-	(22,796,430)		
	(5,150,178)	(5,150,178)		
(22,796,430)	(5,150,178)	(27,946,608)		
			(2,177,829)	
				(887,349)
			(2,177,829)	(887,349)
19,906,990		19,906,990	2,417,231	
8,276,990		8,276,990		
2,912,628		2,912,628		
				1,463,477
103,282	40,407	143,689	17,394	15,894
2,794,323	9,668	2,803,991	12,688	61,993
(18,851)	(191,677)	(210,528)		
(5,508,148)	5,508,148			
28,467,214	5,366,546	33,833,760	2,447,313	1,541,364
5,670,784	216,368	5,887,152	269,484	654,015
67,646,804	5,498,894	73,145,698	1,326,514	2,495,142
\$ 73,317,588	5,715,262	79,032,850	1,595,998	3,149,157

MACON COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

November 30, 2019

	General Corporate Fund	County Health Fund
Assets		
Cash	\$ 4,375,533	3,981,123
Taxes receivable	4,676,670	1,798,848
Accounts receivable	162,708	16,669
Inventory	4,334	172,320
Due from governmental agencies:		
State of Illinois	1,157,007	697,286
Other governmental agencies	354,415	
Prepaid items	22,062	
Restricted cash	154,830	
Due from other funds	682,679	28,217
Total assets	<u>11,590,238</u>	<u>6,694,463</u>
Liabilities		
Accounts payable	719,421	40,136
Accrued salaries	849,430	132,303
Cash held for others	11,271	
Unearned revenue	120,316	75,571
Due to other funds	221,160	58,657
Total liabilities	<u>1,921,598</u>	<u>306,667</u>
Deferred Inflows of Resources		
Property taxes and grants	<u>4,720,188</u>	<u>1,880,016</u>
Fund Balances		
Nonspendable	26,396	172,320
Restricted	336,473	4,335,460
Unrestricted:		
Committed	200,000	
Assigned		
Unassigned	<u>4,385,583</u>	
Total fund balances	<u>4,948,452</u>	<u>4,507,780</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,590,238</u>	<u>6,694,463</u>

See Notes to Financial Statements.

Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
9,457,751	15,335,773	33,150,180
6,641,376	9,466,444	22,583,338
	62,727	242,104
	333,165	509,819
	1,685,757	3,540,050
554,641	340,194	1,249,250
	1,000	23,062
	106,167	260,997
	808,090	1,518,986
<u>16,653,768</u>	<u>28,139,317</u>	<u>63,077,786</u>
	764,172	1,523,729
	247,965	1,229,698
	141,414	152,685
	539,545	735,432
	1,236,807	1,516,624
-	2,929,903	5,158,168
<u>5,973,470</u>	<u>8,674,673</u>	<u>21,248,347</u>
	334,165	532,881
10,680,298	14,212,085	29,564,316
	780,000	980,000
	1,479,613	1,479,613
	(271,122)	4,114,461
<u>10,680,298</u>	<u>16,534,741</u>	<u>36,671,271</u>
<u>16,653,768</u>	<u>28,139,317</u>	<u>63,077,786</u>

MACON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2019

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

Total fund balances - total governmental funds	\$ 36,671,271
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	51,757,948
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.	(1,142,441)
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.	997,771
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences liability	(1,488,483)
Internal balances - capital lease	(439,161)
Early Retirement Incentive liability	(3,604)
Other Post Employment Benefit liability	(1,369,110)
Net Pension liability	(23,521,021)
Deferred inflows of resources related to pensions and OPEB	(3,699,357)
Deferred outflows of resources related to pensions and OPEB	15,553,775
Net position of governmental activities	<u>\$ 73,317,588</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year ended November 30, 2019

	General Corporate Fund	County Health Fund	Multi-Facility Lease Fund
Revenues:			
Taxes	\$ 10,304,187	1,605,902	5,783,949
Intergovernmental	3,592,974	4,096,139	552,141
Fines, fees, forfeitures	4,043,429	387,703	
Licenses and permits	71,100	308,630	
Interest on investments	13,612	12,523	24,093
Contributions	474,753		
Miscellaneous	2,557,658	37,118	17,175
Total revenues	21,057,713	6,448,015	6,377,358
Expenditures:			
Current:			
General control and administration	4,690,393		1,715,804
Public safety	8,856,334		2,671,391
Judiciary and court-related	7,447,809		1,493,286
Public health and welfare	286,635	5,882,045	17,719
Transportation			150,680
Capital outlay	135,292	88,296	
Debt service:			
Principal		27,448	
Interest		9,333	
Total expenditures	21,416,463	6,007,122	6,048,880
Excess (deficiency) of revenues over (under) expenditures	(358,750)	440,893	328,478
Other financing sources (uses):			
Transfers in	655,541		
Transfers out	(161,760)	(88,848)	
Total other financing sources (uses)	493,781	(88,848)	-
Net change in fund balances	135,031	352,045	328,478
Fund balances, beginning of year	4,813,421	4,155,735	10,351,820
Fund balances, end of year	\$ 4,948,452	4,507,780	10,680,298

See Notes to Financial Statements.

Other Governmental Funds	Total Governmental Funds
13,437,653	31,131,691
7,583,682	15,824,936
2,153,244	6,584,376
15,234	394,964
52,979	103,207
595,462	1,070,215
181,371	2,793,322
<hr/>	<hr/>
24,019,625	57,902,711
<hr/>	<hr/>
3,515,591	9,921,788
5,994,959	17,522,684
1,154,602	10,095,697
3,661,488	9,847,887
5,874,560	6,025,240
1,954,338	2,177,926
	27,448
	9,333
<hr/>	<hr/>
22,155,538	55,628,003
<hr/>	<hr/>
1,864,087	2,274,708
<hr/>	<hr/>
632,436	1,287,977
(1,335,354)	(1,585,962)
<hr/>	<hr/>
(702,918)	(297,985)
<hr/>	<hr/>
1,161,169	1,976,723
15,373,572	34,694,548
<hr/>	<hr/>
16,534,741	36,671,271
<hr/> <hr/>	<hr/> <hr/>

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, 2019**

Net change in fund balances - total governmental funds \$ 1,976,723

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. (79,925)

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	\$ 3,946,357	
Donated capital assets	4,350,855	
Depreciation	<u>(3,893,727)</u>	
		4,403,485

Gain (loss) on capital asset disposition (18,851)

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: 154,486

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	(165,495)	
Early Retirement Incentive liability change	22,486	
Other Postemployment Benefit liability change	(79,011)	
Net pension liability change	<u>(570,562)</u>	
		<u>(792,582)</u>

Change in net position of governmental activities \$ 5,670,784

MACON COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2019

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
ASSETS		
Current assets:		
Cash	\$ 3,272,427	29,863
Due from other funds		1,866
Restricted cash and cash equivalents	555,917	
Lease receivable	27,448	
Inventory	67,585	
Prepaid expenses	300,289	
Total current assets	<u>4,223,666</u>	<u>31,729</u>
Noncurrent assets:		
Capital assets, not being depreciated	1,701,184	
Capital assets, net of accumulated depreciation	427,374	
Lease receivable, net of current portion	411,713	
Total noncurrent assets	<u>2,540,271</u>	<u>-</u>
Total assets	<u>6,763,937</u>	<u>31,729</u>
LIABILITIES		
Current liabilities:		
Accounts payable	435,021	22,791
Claims payable - workers compensation		666,984
Claims payable - liability		38,653
Lease surplus payable	552,141	
Accrued salaries	21,639	154
Accrued compensated absences	39,874	
Due to other funds		4,228
Total current liabilities	<u>1,048,675</u>	<u>732,810</u>
Noncurrent liabilities:		
Claims payable		441,360
Total liabilities	<u>1,048,675</u>	<u>1,174,170</u>
NET POSITION		
Net investment in capital assets	2,128,558	
Restricted:		
Donation for land use	1,217,804	
Software expansion	136,485	
Unrestricted	2,232,415	(1,142,441)
Total net position	<u>\$ 5,715,262</u>	<u>(1,142,441)</u>

MACON COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 Year ended November 30, 2019

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
Operating revenues:		
Rental income	\$ 5,736,415	
Parking lot fees	4,319	
Miscellaneous	9,668	1,001
Total operating revenues	<u>5,750,402</u>	<u>1,001</u>
Operating expenses:		
Salaries and benefits	1,795,244	56,111
Contractual services	1,767,491	5,527
Materials and supplies	1,157,801	
Other expenses	648,628	9,363
Depreciation	22,933	
Claim payments		255,183
Contingency for claim loss		52,802
Total operating expenses	<u>5,392,097</u>	<u>378,986</u>
Operating income (loss)	<u>358,305</u>	<u>(377,985)</u>
Nonoperating revenues (expenses):		
Interest on investments	49,740	75
Gain (loss) on disposal of capital assets	(191,677)	
Total non-operating revenues (expenses)	<u>(141,937)</u>	<u>75</u>
Income (loss) before transfers	<u>216,368</u>	<u>(377,910)</u>
Transfers:		
Transfers in		305,285
Transfers out		(7,300)
Total transfers	<u>-</u>	<u>297,985</u>
Change in net position	216,368	(79,925)
Net position, beginning of year	<u>5,498,894</u>	<u>(1,062,516)</u>
Net position, end of year	<u>\$ 5,715,262</u>	<u>(1,142,441)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (Continued)

Year ended November 30, 2019

	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 (loss)	\$ 358,305	(377,985)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation	22,933	
(Increase) decrease in assets:		
Accounts receivable		2,561
Lease receivable	27,447	
Inventory	307	
Prepaid expenses	(271,031)	
Due from other funds		(646)
Increase (decrease) in liabilities:		
Accounts payable, excluding payable for capital assets	286,309	5,085
Accrued payroll and withholdings	2,016	16
Accrued compensated absences	1,742	
Lease closeout	483,475	
Unearned rental income	(6,080,007)	
Claims payable		250,258
Due to other funds		(42,867)
Net cash flows from operating activities	\$ (5,168,504)	(163,578)

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

AGENCY FUNDS

November 30, 2019

Assets

Cash	\$ 21,026,741
Investments	500,000
Accrued interest	5,924
Due from State of Illinois - allotment	147,455
	<hr/>
Total assets	<u>21,680,120</u>

Liabilities

Due to other governmental agencies	1,216,619
Deposits payable	2,761,990
Due to taxing districts	17,562,607
Due to tax buyers	138,904
	<hr/>
Total liabilities	<u>\$ 21,680,120</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2019

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, 2019

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, 2019, financial statements are included herein.

Complete financial statements for the Macon County Mental Health Board can be obtained at 132 South Water Street, Suite 604, 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, 2019, the same as the County. The ETSB's November 30, 2019, 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 does 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.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

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 Macon County Child Advocacy 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.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

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 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.

The other governmental funds of the County 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting, continued: 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 not from any 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: The County's fiduciary fund types consist only of Agency Funds, which are custodial in nature and do not involve the measurement of operations. The County's Agency Funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for property taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions. Agency Funds use the accrual basis of accounting.

Measurement Focus:

Government-wide Financial Statements: The government-wide financial statements are prepared using a flow of economic resources measurement focus. 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. 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

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.

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: Unearned revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting and Measurement Focus, continued:

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.

Fund Equity: Fund equity at the governmental fund financial reporting level is classified as "fund balance." The following classifications describe the relative nature, extent and strength of the spending constraints placed on the County's fund balances:

- 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 with in 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, 2019

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting and Measurement Focus, continued:

Fund 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 the Illinois Funds Money Market and certificates of deposit and are stated at cost, which equals market. The County maintains separate investment accounts for each individual fund.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 1 - Summary of Significant Accounting Policies, continued

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.

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 improvements 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, 2019

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:

Vehicles	4 years
Software	3 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, 2019

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, 2019 totaled \$ 215,619 (2018 - \$ 194,716).

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.

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 uses and are recognized as a liability on the fund financial statements only when due in the current period.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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.

Net Position: Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position remaining that does not meet either of the two previous definitions is reported as unrestricted. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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: 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, 2019.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 2 - Deposits and Investments, continued

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, 2019, the County's bank balances were \$ 55,583,717, 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. At November 30, 2019, the carrying amount of the DPBC's cash deposits totaled \$ 3,828,344, including restricted cash of \$ 555,917. All of the DPBC's deposits were insured by federal depository insurance or collateralized by securities held by a financial institution's trust department or agent in the DPBC's name.

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, 2019, 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.

As of November 30, 2019, the Board had the following cash and investments:

Demand deposit	\$ 547,757
Money market deposit	1,557,030
Certificate of deposit	<u>595,000</u>
	<u>\$ 2,699,787</u>

Macon County Mental Health Board: At June 30, 2019, the carrying amount of the Board's deposits was \$ 880,250, while the bank balance totaled \$ 981,823. 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, 2019, the Board's investments consisted of the following:

Certificates of deposit - cost	\$ 1,093,499
Corporate stock - fair value	<u>39,386</u>
	<u>\$ 1,132,885</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 2 - Deposits and Investments, continued

Deposits - Custodial Credit Risk, continued:

Macon County Mental Health Board, continued: 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, 2019, consisted of:

Interest and dividends	\$ 14,015
Net increase in fair value of investments	<u>3,379</u>
	<u>\$ 17,394</u>

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

	Primary Government - November 30, 2019	Component Units	
		708 Board - June 30, 2019	ETSB - November 30, 2019
Cash on hand	\$ 6,057		
Deposits in banks	58,790,068	1,973,749	2,699,787
Corporate stock		39,386	
Total	<u>\$ 58,796,125</u>	<u>2,013,135</u>	<u>2,699,787</u>

The County's cash, cash equivalents and investments for the primary government at November 30, 2019, are reported as:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 32,384,588	3,272,427	21,822,196	57,479,211
Investments			500,000	500,000
Restricted cash	260,997	555,917		816,914
Total	<u>\$ 32,645,585</u>	<u>3,828,344</u>	<u>22,322,196</u>	<u>58,796,125</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 2 - Deposits and Investments, continued

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	\$ 35,240
Jail Commissary	100,108
Judiciary expenditures	5,608
Child Support Held in Trust	8,558
Criminal Justice restricted donations	2,461
At risk services restricted donations	2,855
	<hr/>
	154,830
	<hr/>
Nonmajor governmental - Sheriff Drug:	
Recovered assets	81,067
Animal welfare restricted donations	25,100
	<hr/>
	106,167
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Total governmental	260,997
	<hr/>
Major proprietary - DPBC:	
General and surplus revenue	555,917
	<hr/>
Total restricted cash and investments	<u>\$ 816,914</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued) November 30, 2019

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 2019 represents collection of the 2018 taxes. Real property taxes for the 2019 levy will be collected in and are intended to finance 2020 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 agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Taxes levied in one year become due and payable in two installments during the following year. The first installment is approximately June 1, and the second installment is due approximately September 1. 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	2018 Levy
General Corporate	.2500	\$ 4,200,000
County Highway	.1000	1,579,000
Bridge Fund	.0500	789,000
Illinois Municipal Retirement		2,250,000
Federal Aid Matching	.0500	789,000
Historical Museum	.0020	33,000
County Health Department	.1070	1,614,380
Insurance Liability		1,180,000
Veterans' Assistance Commission	.0300	239,400
Mental Health (708 Board)	.1500	2,662,063
Judgment Fund		475,000
DPBC Lease Fund		5,815,635
Social Security		1,100,000
Macon County Cooperative Extension		445,136
		<u>\$ 23,171,614</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

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 2019, 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, 2019.

Note 5 - Receivables

Receivables at November 30, 2019 consisted of accounts (billings for user charged services), sales taxes, accrued interest, grants, entitlements, shared revenues, interfunds, 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	\$ 5,437,003
	Grants	1,501
	Federal contract	214,524
	State salary subsidies	395,173
	Municipal contracts	139,891
	Other receivables	<u>162,708</u>
Total General Fund		<u>6,350,800</u>
Special Revenue Funds	Taxes	18,928,360
	Grants	1,367,796
	Local governments	888,390
	Other receivables	<u>79,396</u>
Total Special Revenue Funds		<u>21,263,942</u>
Total		<u>\$ 27,614,742</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 6 - Inventories

Physical inventories of goods on hand were taken as of November 30, 2019. Inventories on hand, stated at cost or average cost at November 30, 2019, are as follows:

General Fund - consumable supplies	<u>\$ 4,334</u>
Health Fund:	
Dental supplies	84,726
Vaccines - purchased	36,717
Vaccines - donated through state grant program	<u>50,877</u>
Total Health Fund	<u>172,320</u>
Highway Fund:	
Consumable supplies	298,056
Fuel	<u>35,109</u>
Total Highway Fund	<u>333,165</u>
Total all governmental funds	<u>509,819</u>
Proprietary Fund - consumable supplies	<u>67,585</u>
Total government-wide	<u><u>\$ 577,400</u></u>

Note 7 - Interfund Receivables and Payables and Transfers

Interfund receivables and payables of Governmental Funds at November 30, 2019, 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:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Corporate Fund:		
County Health	\$ 58,007	28,217
Internal Service Fund		790
Nonmajor governmental funds	624,672	192,153
County Health:		
General	28,217	58,007
Internal Service Fund		650
Nonmajor governmental funds	808,090	1,236,807
Nonmajor Governmental Funds		
Internal Service Funds:		
General	790	
Nonmajor governmental funds	426	4,228
County health	650	
	<u>\$1,520,852</u>	<u>1,520,852</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 7 - Interfund Receivables and Payables and Transfers, continued

	Transfers Out	Transfers In
General Corporate Fund:		
County Health	\$	88,848
Internal Service Fund		7,300
Nonmajor governmental funds	161,760	559,393
Health Department:		
General	88,848	
Internal Service Fund:		
General	7,300	
Nonmajor governmental funds		305,285
Nonmajor Governmental Funds	1,335,354	632,436
	<u>\$ 1,593,262</u>	<u>1,593,262</u>

Transfers were made to the General Fund from other funds to support departmental operations in the amount of \$ 177,797. An additional \$ 477,744 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 \$ 300,000 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.

The Motor Fuel Tax fund transferred \$ 409,532 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 \$ 112,981 represent an amount due to the Governmental Activities from the Business-type Activities. Additionally, the internal transfers presented on the Statement of Activities of \$ 5,508,148 represent net transfers made by the Governmental Activities to the Business-type Activities of \$ 5,768,455 for internal lease transactions and capital asset purchases by the Business-type Activities of \$ 260,307 for the benefit of and used in the Governmental Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 8 - Capital Assets

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

	Balance December 1, 2018	Additions	Deletions	Balance November 30, 2019
Governmental activities:				
Nondepreciable capital assets:				
Land improvements	\$ 1,500,766	736,075		2,236,841
Construction in process	1,812,869	4,571,277	(182,241)	6,201,905
Total nondepreciable capital assets	3,313,635	5,307,352	(182,241)	8,438,746
Depreciable capital assets:				
Buildings and building improvements	54,319,162	246,976		54,566,138
Vehicles	6,731,584	340,164	(448,701)	6,623,047
Furniture and fixtures	790,327			790,327
Technology and equipment	6,793,232	62,884		6,856,116
Infrastructure	48,689,748	2,522,078		51,211,826
Total depreciable capital assets	117,324,053	3,172,102	(448,701)	120,047,454
Less accumulated depreciation for:				
Buildings and building improvements	33,892,427	1,265,572		35,157,999
Vehicles	4,361,465	683,049	(429,850)	4,614,664
Furniture and fixtures	767,837	5,996		773,833
Technology and equipment	5,019,855	489,370		5,509,225
Infrastructure	29,222,790	1,449,740		30,672,530
Total accumulated depreciation	73,264,374	3,893,727	(429,850)	76,728,251
Total depreciable assets, net	44,059,679	(721,625)	(18,851)	43,319,203
Governmental activities capital assets, net	\$ 47,373,314	4,585,727	(201,092)	51,757,949

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 8 - Capital Assets, continued

Depreciation expense for the year ended November 30, 2019 was charged to governmental functions as follows:

Governmental activities:		
General government		\$ 349,719
Judiciary and court-related		220,843
Public safety		1,425,961
Transportation		1,710,902
Public health and welfare		<u>186,302</u>
Total depreciation expense - governmental activities		<u><u>\$ 3,893,727</u></u>

	Balance December 1, 2018	Additions	Disposals	Balance November 30, 2019
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,701,184			1,701,184
Construction in process	191,677		(191,677)	
Total capital assets, not being depreciated	<u>1,892,861</u>	-	<u>(191,677)</u>	<u>1,701,184</u>
Depreciable capital assets:				
Parking lot	667,138			667,138
Buildings and improvements	8,244	11,548		19,792
Equipment and furnishings	179,512	38,042	(6,057)	211,497
Total depreciable capital assets	<u>854,894</u>	49,590	<u>(6,057)</u>	<u>898,427</u>
Less accumulated depreciation for:				
Parking lot	296,392	10,269		306,661
Buildings and improvements	4,022	254		4,276
Equipment and furnishings	153,763	12,410	6,057	160,116
Total accumulated depreciation	<u>454,177</u>	22,933	6,057	<u>471,053</u>
Total depreciable assets, net	<u>400,717</u>	26,657	-	<u>427,374</u>
Business-type activities capital assets	<u>\$ 2,293,578</u>	26,657	<u>(191,677)</u>	<u>2,128,558</u>

Depreciation expense for the year ending November 30, 2019 totaled \$ 22,933.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 8 - Capital Assets, continued

Macon County Emergency Telephone System Board: Capital assets activity for the year ended November 30, 2019 was:

	Balance November 30, 2018	Additions	Deletions	Balance November 30, 2019
Land	\$	63,276		63,276
Capital Assets:				
E-911 equipment	1,234,193	2,408	60,195	1,176,406
Office furniture and equipment	19,899	2,875		22,774
Vehicles	33,960	23,012		56,972
Construction in process		248,189		248,189
 Total capital assets	 1,288,052	 339,760	 60,195	 1,567,617
Less accumulated depreciation:				
E-911 equipment	1,042,926	83,249	60,195	1,065,980
Office furniture and equipment	14,860	2,039		16,899
Vehicles	19,405	7,591		26,996
 Total accumulated depreciation	 1,077,191	 92,879	 60,195	 1,109,875
 Total capital assets, net	 \$ 210,861	 246,881	 -	 457,742

Total depreciation for all governmental activities assets amounted to \$ 92,879 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, 2019 was:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Capital Assets:				
Vehicles	\$ 23,797			23,797
Software/phone system	71,831			71,831
	95,628	-	-	95,628
Less accumulated depreciation	37,754	21,556		59,310
 Total capital assets, net	 \$ 57,874	 (21,556)	 -	 36,318

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 8 - Capital Assets, continued

Depreciation expense of \$ 16,791 was charged to general government functions, and \$ 4,765 was charged to combined disability services functions in the Statement of Activities.

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, 2019:

	Balance November 30, 2018	Additions	Reductions	Balance November 30, 2019	Amount Due in One Year
Governmental activities:					
Compensated absences	\$ 1,322,988	2,131,079	1,965,584	1,488,483	
Termination benefits	26,090		22,486	3,604	3,604
Claims liabilities	1,024,503	396,667	274,173	1,146,997	
 Total governmental activities	 \$ 2,373,581	 2,527,746	 2,262,243	 2,639,084	

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.

Termination Benefits: On September 13, 2007, Macon County authorized an early retirement incentive (ERI) program for employees who are members of the Illinois Municipal Retirement Fund (IMRF). The County's ERI program was open to eligible employees from October 1, 2007 through October 1, 2008 and 19 employees opted for early retirement during this period. The IMRF calculated an ERI liability for the County as of December 31, 2008 of \$ 2,018,079. At that time, IMRF accrued interest on the ERI liability at a rate of 7.5%, its assumed rate of return for investments and for discounting future annuity payments. During 2019, the County paid \$ 22,486 from the IMRF fund on the liability, leaving a remaining balance of \$ 3,604 accrued in the governmental activities. The liability will be liquidated from the IMRF special revenue fund.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 9 - Long-Term Liabilities, continued

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 \$ 47,729,094 at November 30, 2019.

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, 2019:

Total assessed value of taxable property in the City of Decatur, Illinois	\$ 824,544,671
Debt limit percentage	<u>5%</u>
Statutory debt limitation	41,227,234
Amount of debt outstanding	<u>-</u>
Legal debt margin	<u><u>\$ 41,227,234</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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 alters 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 is for five years.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 10 - Facilities Lease Agreements, continued

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.
- Sublicense software from DPBC to County.

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
2020	\$ 5,968,252	1,524,513	957,462	266,816	2,460,439	153,831	47,741	557,450
2021	6,130,576	1,570,249	986,186	274,821	2,534,252	158,445	49,173	557,450
2022	6,297,770	1,617,356	1,015,772	283,065	2,610,280	163,199	50,648	557,450
2023	6,207,800	1,665,878	1,046,245	291,557	2,688,588	168,095	52,167	295,270
2024	6,089,906	1,715,854	1,077,632	300,304	2,769,246	173,138	53,732	
2025-2029	33,302,100	9,382,988	5,892,935	1,642,186	15,143,372	946,788	293,831	
2030-2034	38,606,261	10,877,455	6,831,527	1,903,744	17,555,319	1,097,585	340,631	
2035-2037	26,055,834	7,341,327	4,610,680	1,284,860	11,848,298	740,774	229,895	
Total	\$ 128,658,499	35,695,620	22,418,439	6,247,353	57,609,794	3,601,855	1,117,818	1,967,620

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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 2019 is as follows:

Balance at November 30, 2018	\$ 68,666
2019 rents applied	-
2019 surplus	552,141
Surplus refunded	<u>(68,666)</u>
Balance at November 30, 2019	<u>\$ 552,141</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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 10 - Facilities Lease Agreements, continued

Macon County Health Department, continued: 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>
2020	\$ 27,448	8,783	36,231
2021	27,448	8,235	35,683
2022	27,448	7,685	35,133
2023	27,448	7,136	34,584
2024	27,448	6,587	34,035
2025-2029	137,238	24,703	161,941
2030-2034	137,238	10,979	148,217
2035	27,445	549	27,994
Total	<u>\$ 439,161</u>	<u>74,657</u>	<u>513,818</u>

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>
2020	\$ 291,057
2021	296,878
2022	302,816
2023	308,872
2024	315,051
2025-2029	1,672,324
2030-2034	1,846,383
2035	391,725
Total	<u>\$ 5,425,106</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 10 - Facilities Lease Agreements, continued

The cost of land, buildings and equipment under capital leases in capital assets at November 30, 2019 include the following:

Land (nondepreciable)	\$ 1,070,382
Other assets	<u>50,342,829</u>
	51,413,211
Less accumulated depreciation	<u>(31,079,849)</u>
Total	<u><u>\$ 20,333,362</u></u>

Note 11 - Intergovernmental Revenue

A summary of intergovernmental revenue for the year ended November 30, 2019, 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	\$ 981,616	414,022	1,066,388	1,130,948	3,592,974
County Health		4,096,139			4,096,139
Multi-Facility Lease	552,141				552,141
Nonmajor Funds	<u>810,576</u>	<u>8,779,922</u>		<u>2,083,732</u>	<u>11,674,230</u>
Total	<u><u>\$ 2,344,333</u></u>	<u><u>13,290,083</u></u>	<u><u>1,066,388</u></u>	<u><u>3,214,680</u></u>	<u><u>19,915,484</u></u>

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 2019, the State contributed \$ 6,313,775 to these joint projects with the County contributing \$ 47,591.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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	County Health Fund	Multi- Facility Lease Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable for inventory	\$ 4,334	172,320		333,165	509,819
Nonspendable for prepaid expenditures	22,062			1,000	23,062
Restricted for:					
General control and administration	336,473		10,680,298	6,019,748	17,036,519
Public safety				3,218,345	3,218,345
Judiciary and court-related				594,604	594,604
Public health and welfare		4,335,460		2,079,839	6,415,299
Transportation				2,299,549	2,299,549
Committed for:					
Disaster contingency				500,000	500,000
Future capital outlay	200,000			280,000	480,000
Assigned to:					
Working cash				317,114	317,114
Road repairs				970,000	970,000
Capital outlay				192,499	192,499
Unassigned	4,385,583			(271,122)	4,114,462
	<u>\$ 4,948,452</u>	<u>4,507,780</u>	<u>10,680,298</u>	<u>16,534,741</u>	<u>36,671,271</u>

Restricted Net Position - Proprietary Fund: On June 5, 2018, the Howard G. Buffet Foundation made a donation for the purchase of land. Until the land is repurposed, it is considered restricted.

During the 2019 fiscal year, Macon County made a \$ 750,000 payment as part of the multiple facilities agreement for Odyssey software. As of November 30, 2019, \$ 613,515 had been expended resulting in \$ 136,485 of restricted net position. Total restricted net position is summarized below:

Howard G. Buffett Foundation	
Donation (Kiick Family Farm)	\$ 1,217,804
Odyssey software	<u>136,485</u>
	<u>\$ 1,354,289</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 12 - Fund Equity Balances, continued

Fund Equity Deficits: The following funds reported deficit fund balances as of November 30, 2019. 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	\$ 1,142,441
Special Revenue Funds:	
Workforce Investment Solutions Fund	186,642
State's Attorney Grant Fund	84,480

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 plan as a whole, 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 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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, 2018, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and beneficiaries currently receiving benefits	489	48	15
Inactive plan members entitled to but not yet receiving benefits	418	11	6
Active plan members	451	52	4
Total	1,358	111	25

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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 2018 for Regular, SLEP, and ECO was 8.29%, 22.02% and 9.44%, respectively. For the fiscal year ended November 30, 2019, the County contributed \$ 1,636,129, \$ 866,554, and \$ 37,686 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, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies: For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pensions expense, information about the fiduciary net positions of the Regular, SLEP, and ECO plans and additions to/deductions from Regular, SLEP, and ECO plan fiduciary net positions have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.50%.
- **Salary Increases** were expected to be 3.39% to 14.25%.
- 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 2017 valuation pursuant to an experience study of the period 2014-2016.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

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, 2018:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20% - 8.50%
Cash Equivalents	1%	2.50%
Total	<u>100%</u>	

Single Discount Rate: A Single Discount Rate of 7.25% was used to measure the total pension liability. 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 (to the extent that 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 plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

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, 2017	\$ 108,202,062	108,104,135	97,927
Changes for the year:			
Service Cost	1,745,789		1,745,789
Interest on the Total Pension Liability	8,000,748		8,000,748
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	(939,057)		(939,057)
Changes of Assumptions	3,400,389		3,400,389
Contributions - Employer		2,037,197	(2,037,197)
Contributions - Employees		878,029	(878,029)
Net Investment Income		(5,812,042)	5,812,042
Benefit Payments, including Refunds of Employee Contributions	(4,796,633)	(4,796,633)	
Other (Net Transfer)		629,548	(629,548)
Net Changes	7,411,236	(7,063,901)	14,475,137
Balances at December 31, 2018	\$ 115,613,298	101,040,234	14,573,064

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 13 - Pension Plan, continued

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
<u>SLEP:</u>			
Balances at December 31, 2017	\$ 38,968,585	35,082,849	3,885,736
Changes for the year:			
Service Cost	680,789		680,789
Interest on the Total Pension Liability	2,881,533		2,881,533
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	(191,657)		(191,657)
Changes of Assumptions	1,291,189		1,291,189
Contributions - Employer		912,737	(912,737)
Contributions - Employees		290,980	(290,980)
Net Investment Income		(2,477,872)	2,477,872
Benefit Payments, including Refunds of Employee Contributions	(1,777,077)	(1,777,077)	
Other (Net Transfer)		601,427	(601,427)
Net Changes	2,884,777	(2,449,805)	5,334,582
Balances at December 31, 2018	\$ 41,853,362	32,633,044	9,220,318
<u>ECO:</u>			
Balances at December 31, 2017	\$ 6,708,604	7,207,271	(498,667)
Changes for the year:			
Service Cost	79,246		79,246
Interest on the Total Pension Liability	492,486		492,486
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	210,662		210,662
Changes of Assumptions	164,181		164,181
Contributions - Employer		103,934	(103,934)
Contributions - Employees		33,599	(33,599)
Net Investment Income		(451,468)	451,468
Benefit Payments, including Refunds of Employee Contributions	(363,486)	(363,486)	
Other (Net Transfer)		132,646	(132,646)
Net Changes	583,089	(544,775)	1,127,864
Balances at December 31, 2018	\$ 7,291,693	6,662,496	629,197

Total net pension liability of all three plans at December 31, 2018 is \$ 24,422,579.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 13 - Pension Plan, continued

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	\$ 30,077,609	14,573,064	1,926,308
SLEP	15,118,983	9,220,318	4,416,583
ECO	1,352,413	629,197	7,068

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended November 30, 2019, the County recognized pension expense of \$ 2,946,278. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Regular:		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$	1,453,204
Changes of assumptions	2,435,466	1,648,402
Net difference between projected and actual earnings on pension plan investments	6,800,940	
	9,236,406	3,101,606
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	1,454,911	
	<u>\$ 10,691,317</u>	<u>3,101,606</u>
Total deferred amounts related to pensions		

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 13 - Pension Plan, 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	\$ 89,691	428,200
Changes of assumptions	1,173,204	215,088
Net difference between projected and actual earnings on pension plan investments	2,567,540	
	3,830,435	643,288
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	776,444	
	<u>\$ 4,606,879</u>	<u>643,288</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	495,016	-
	495,016	-
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	31,035	
	<u>\$ 526,051</u>	<u>-</u>

Total deferred outflows/inflows of resources of all three plans at December 31, 2018 are \$ 15,824,247 and \$ 3,744,894, 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
2019	\$ 1,506,813	950,792	158,701
2020	646,036	488,716	73,938
2021	1,207,368	472,080	64,675
2022	2,774,583	1,158,367	197,702
2023		117,192	
Thereafter			
Total	<u>\$ 6,134,800</u>	<u>3,187,147</u>	<u>495,016</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 13 - Pension Plan, continued

Reconciliation to Statements: The Net Pension liability and deferred outflows/inflows of resources disclosed above reflect the balances of the County's three plans in total as of December 31, 2018. 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.

	Primary Government Macon County	Discretely Presented Component Units		Totals
		Macon County Mental Health Board	Macon County ETSB	
Regular Net Pension Liability	\$ 13,671,506	731,290	164,197	14,566,993
SLEP Net Pension Liability	9,220,318			9,220,318
ECO Net Pension Liability	629,197			629,197
	<u>23,521,021</u>	<u>731,290</u>	<u>164,197</u>	<u>24,416,508</u>
Regular Deferred Outflows	10,029,383	796,048	102,094	10,927,525
SLEP Deferred Outflows	4,606,879			4,606,879
ECO Deferred Outflows	526,051			526,051
	<u>15,162,313</u>	<u>796,048</u>	<u>102,094</u>	<u>16,060,455</u>
Regular Deferred Inflows	2,909,726	446,671	16,373	3,372,770
SLEP Deferred Inflows	643,288			643,288
	<u>\$ 3,553,014</u>	<u>446,671</u>	<u>16,373</u>	<u>4,016,058</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, 2019, the DPBC's total matching contributions to the plan were \$ 25,886.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

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, 2019. 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. Annual rent of \$ 11,175 is payable in monthly installments of \$ 931. Total rent income for the year ended November 30, 2019 was \$ 11,175. Future minimum lease payments are as follows:

2020	\$ 11,175
2021	<u>1,863</u>
	<u>\$ 13,038</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 16 - Other Leases, continued

Macon County Mental Health Board: The Board is committed under various leases for office space and other equipment expiring through 2021. These leases are considered for accounting purposes to be operating leases. Lease expense for the year ended June 30, 2019, amounted to \$ 53,298. Future minimum lease payments for these leases are as follows:

2020	\$ 58,248
2021	19,531
	<hr/>
	\$ 77,779
	<hr/>

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 \$ 100,000 deductible per occurrence. The list below is a general description of insurance coverage in effect at November 30, 2019; not all policy terms, conditions, restrictions, exclusions, etc. are included.

Liability:

General (per occurrence/aggregate)	\$ 4,900,000
Law Enforcement (each wrongful act limit/aggregate)	\$ 4,900,000
Auto	\$ 4,900,000
Public Entity Employment Related Practices	\$ 4,900,000
Public Entity Management Liability (each wrongful act limit/aggregate)	\$ 4,900,000
Crime	\$ 500,000
Umbrella Excess Liability aggregate	\$ 10,000,000
Employee Benefit Plans Liability aggregate/each employee	\$ 4,900,000

Aggregate:

Building	\$ 1,064,100
Building property	\$ 4,077,400
Inland Marine (scheduled equipment)	\$ 2,685,391
Unscheduled equipment	\$ 10,000
Earthquake	\$ 5,141,500

The County pays all elected officials' bonds by statute.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 17 - Risk Management, continued

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 \$ 500,000 (\$ 600,000 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, 2019, the Internal Service Fund had a deficit fund balance of \$(1,142,441) 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 Judgments: 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:

	<u>Workers' Compensation</u>		<u>Liability</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Claims liability, beginning of year	\$ 836,474	837,071	188,029	59,666
Claims incurred and changes in estimates	246,774	350,334	149,893	223,600
Claim payments	(193,936)	(350,931)	(80,235)	(95,237)
Claims liability, end of year	<u>\$ 889,312</u>	<u>836,474</u>	<u>257,687</u>	<u>188,029</u>

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, 2019.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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.

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.

Construction Commitments: The County has active engineering and construction projects as of November 30, 2019, 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	2021
Reas Bridge Road Bridge Replacement *	1,156,576	932,695	223,881	2021
Sefton Road Construction	237,160	229,832	7,328	2021
85 th Street Bridge	544,135	237,581	306,554	2020
Kenney Road Bridge Replacement Project	175,600	119,234	56,366	2020
Brush College Road Connector *	7,119,885	2,992,154	4,127,731	2021
Wyckles Road White-topping Project	396,996	259,750	137,240	2020

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 18 - Commitments and Contingencies, continued

Contract Commitments: During 2015, 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 2016, 2017, 2018 and 2019 election cycles. Monthly payments of \$ 17,835 are due based on a total contract price of \$ 856,560. The County paid \$ 214,020 during 2019. During 2019, the County continued this agreement for an additional 48 months at \$ 54,525 per quarter based on a total contract price of \$ 872,400.

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 \$ 49,414 during 2019.

The County contracts with vendors to provide service and support to the Sheriff's Department. A vendor was retained to provide medical services for inmates of the Macon County Jail at a cost of \$ 52,859 per month. Another vendor was retained to provide dietary services at a per-meal price also for inmates of the jail. Total amounts paid under these arrangements during 2019 were \$ 643,944 and \$ 376,739, respectively.

During 2016, 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 can be extended an additional year with an increase based on the Consumer Price Index. The total amount paid under this contract during 2019 was \$ 245,542 plus an additional \$ 34,003 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 2019, the County paid \$ 798,984 for these services, and has been notified that the fee for 2020 will be \$ 770,129.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

Note 18 - Commitments and Contingencies, continued

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, 2019, encumbrances were accounted for in the following fund:

Highway Fund - Capital Outlay	<u>\$ 192,499</u>
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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. \$ 50,969 was paid during the fiscal year ending November 30, 2018 and the remaining \$ 50,969 was paid during the fiscal year ended November 30, 2019.

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 and in-kind contributions of salaries and equipment during the fiscal year ended November 30, 2019.

As of November 30, 2019, the Board had directly paid the Dispatch Center \$ 125,000. As of November 30, 2019, the Board also provided in-kind contributions of \$ 103,703 in services by paying the salaries of the Executive Director, Administrative Assistant and IT Personnel. In addition, the Board paid for various computer equipment, software, building modification, legal fees, etc. for the Dispatch Center. The Board paid a total of \$ 128,573 for these items during the fiscal year ended November 30, 2019.

The Board moved their administrative offices to the Dispatch Center's building in August 2018.

During the current fiscal year ended November 30, 2019, the Board began construction on a new cell phone tower. The total estimated cost of the project is \$ 1.2 million. As of November 30, 2019, the Board had expenses of \$ 248,189 towards the construction of the new cell phone tower, which is reflected as construction in process included in capital assets. The cell phone tower is expected to be completed by May 2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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, 2018, the following employees were covered by the benefit terms:

Active plan members	371
Inactive employees entitled to but not receiving benefit payments	-
Inactive employees or beneficiaries currently receiving benefit payments	<u>23</u>
Total	<u>394</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, 2019, retirees contributed \$ 183,974. Active employees do not contribute to the plan until retirement.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2019

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

Total OPEB Liability: The County's total OPEB liability of \$ 1,369,110 was measured as of November 30, 2019, and was determined by an actuarial valuation as of December 1, 2018.

Actuarial assumptions and other inputs. The total OPEB liability in the December 1, 2018 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.
Salary increases	2.0 percent, average, including inflation.
Healthcare cost trend rates	7.5 percent for 2019, decreasing 0.15 percent per year to an ultimate rate of 4.5 percent for 2039 and later years.
Retirees share of benefit-related costs	100 percent of projected health insurance premiums for retirees.

Changes from prior valuation.

Interest rate	The discount rate was updated from 3.12% as of November 30, 2017 to 3.85% as of November 30, 2018.
Mortality table	The mortality table was updated from RP-2014 Combined Health mortality table backed off to 2006 and projected generationally with Scale MP-2018 to Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2019.
Trend rates	The medical trend rate table was reset in fiscal 2019.
Excise tax	The impact of the ACA Excise Tax was measured and updated.
Participation	The participation was updated from 7.5% to 30%.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at November 30, 2018	<u>\$ 897,123</u>
Changes for the year:	
Service cost	34,867
Interest	28,130
Differences between expected and actual experience	25,359
Changes in assumptions or other inputs	444,396
Employee contributions	-
Benefit payments	<u>(60,765)</u>
Net changes	<u>471,987</u>
Balance at November 30, 2019	<u><u>\$ 1,369,110</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.12 percent in 2018 to 3.85 percent in 2019.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total 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 discount rate:

	<u>1% Decrease (2.85%)</u>	<u>Discount Rate (3.85%)</u>	<u>1% Increase (4.85%)</u>
Total OPEB liability	\$ 1,483,456	1,369,110	1,265,085

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the assumed healthcare cost trend rates:

	<u>1% Decrease in Trend Rates</u>	<u>Current Trend Rates</u>	<u>1% Increase in Trend Rates</u>
Total OPEB liability	\$ 1,235,721	1,369,110	1,527,039

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended November 30, 2019, the County recognized OPEB expense of \$ 3,009,850. At November 30, 2019, 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	\$ 21,132	
Changes of assumptions or other inputs	370,330	146,343
Total	\$ 391,462	146,343

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:

2020	\$ 63,098
2021	63,098
2022	63,098
2023	63,098
2024	63,095
Thereafter	(70,368)

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 \$ 1,464,911 at December 31, 2019.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 20 - Non-Commitment Debt, continued

During 2010, the County issued Series 2010 Revenue Bonds in the amount of \$ 13,750,000. Net proceeds of the issuance were deposited by Millikin University, Illinois for the repayment of long-term debt. As the intent of all parties is that the University will provide for all debt payments, the liability has not been recorded in the County's financial statements. The outstanding balance on this obligation was \$ 10,762,500 at June 30, 2019.

During 2013, the County issued Series 2012 Revenue Refunding Bonds in the amount of \$ 9,680,000. Net proceeds of the bonds were used to repay a 1998 bond series. As the intent of all parties is that the University will provide for all debt payments, the liability has not been recorded in the County's financial statements. The outstanding balance on this obligation was \$ 2,205,000 at June 30, 2019.

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, 2019.

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, 2019.

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 2018 assessment year was \$ 734,571, of which the portion abated from County revenues is \$ 103,288.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 22 - Subsequent Events

The spread of COVID-19, a novel strain of coronavirus, is altering the behavior of organizations and individuals throughout the United States. Further, financial markets have recently experienced a significant decline attributed to coronavirus concerns. The continued spread of COVID-19 may adversely impact the local, regional and national economies. The extent to which the coronavirus impacts the County's results will depend on future developments, which are highly uncertain and cannot be predicted. The impact is highly dependent on the breadth and duration of the outbreak and could be affected by other factors that cannot currently be predicted. Accordingly, management cannot presently estimate the overall operational and financial impact to the County.

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, 2019

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 9,588,541	9,588,541	9,990,603	313,584	10,304,187	402,062
Intergovernmental	3,340,559	3,368,163	3,592,974		3,592,974	224,811
Fines, fees, forfeitures	3,770,511	3,785,511	4,043,429		4,043,429	257,918
Licenses and permits	71,000	71,000	71,100		71,100	100
Interest on investments	14,615	14,615	13,612		13,612	(1,003)
Contributions	390,416	393,416	474,753		474,753	81,337
Miscellaneous revenue	2,385,670	2,385,670	2,557,658		2,557,658	171,988
Total revenues	19,561,312	19,606,916	20,744,129	313,584	21,057,713	1,137,213
Expenditures:						
General Control and Administration:						
County Clerk:						
Personnel	279,423	279,423	273,547		273,547	5,876
Supplies and materials	27,900	51,200	50,787		50,787	413
County Clerk - Elections:						
Personnel	114,233	114,233	94,626		94,626	19,607
Supplies and materials	403,000	379,700	370,282		370,282	9,418
County Recorder:						
Personnel	165,410	165,410	164,585		164,585	825
Supplies and materials	7,855	7,855	7,841		7,841	14
County Treasurer:						
Personnel	306,776	306,776	306,705		306,705	71
Supplies and materials	43,315	43,314	41,671		41,671	1,643
Auditor:						
Personnel	321,199	321,199	319,896		319,896	1,303
Supplies and materials	11,435	11,435	10,647		10,647	788
Equipment		8,606	8,606		8,606	
Auditor - Human Resources:						
Personnel	25,324	25,324	25,242		25,242	82
Supplies and materials	2,650	2,650	601		601	2,049
Equipment						
County Board:						
Personnel	258,664	258,664	256,056		256,056	2,608
Supplies and materials	2,380,908	2,377,908	2,429,690		2,429,690	(51,782)
Equipment	7,000	10,000				10,000

(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, 2019

	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	\$ 237,836	237,836	217,650		217,650	20,186
Supplies and materials	56,275	56,275	48,145		48,145	8,130
Equipment	1,000	1,000	327		327	673
Board of Review:						
Personnel	64,248	64,248	64,248		64,248	
Supplies and materials	18,200	18,200	8,174		8,174	10,026
Equipment	150	150				150
Public Safety:						
County Sheriff:						
Personnel	1,795,881	1,798,881	1,702,145		1,702,145	96,736
Supplies and materials	102,600	102,600	84,246		84,246	18,354
Coroner:						
Personnel	186,659	186,659	186,659		186,659	
Supplies and materials	102,956	142,956	89,830		89,830	53,126
Equipment	2,065	2,065	1,224		1,224	841
Law Facilities Center:						
Personnel	5,981,180	5,981,180	5,574,956		5,574,956	406,224
Supplies and materials	1,274,353	1,274,353	1,083,373		1,083,373	190,980
Jail - Commissary Supplies			135,125		135,125	(135,125)
Judiciary and Court-Related:						
Circuit Clerk:						
Personnel	1,095,429	1,100,687	1,086,917		1,086,917	13,770
Supplies and materials	151,070	155,154	154,112		154,112	1,042
Equipment	5,000	5,000	3,417		3,417	1,583
State's Attorney:						
Personnel	1,536,031	1,516,031	1,489,631		1,489,631	26,400
Supplies and materials	98,110	96,752	82,736		82,736	14,016
Equipment	4,000	25,358	20,502		20,502	4,856
Circuit Court:						
Personnel	512,859	513,359	513,065		513,065	294
Supplies and materials	124,100	128,466	109,187		109,187	19,279
Public Defender:						
Personnel	971,161	971,161	954,157		954,157	17,004
Supplies and materials	79,000	91,725	63,969		63,969	27,756
Equipment	4,988	4,988	4,712		4,712	276

(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, 2019

	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	1,996,954	1,996,954	1,927,109		1,927,109	69,845
Supplies and materials	344,042	405,428	369,113		369,113	36,315
Equipment	1,000	1,000	228		228	772
Probation - Drug Court:						
Personnel			16,000		16,000	(16,000)
Supplies and materials	12,000	12,000	3,642		3,642	8,358
Court Security:						
Personnel	750,068	750,068	675,467		675,467	74,601
Supplies and materials	3,250	3,250	2,704		2,704	546
Public Health and Welfare:						
Superintendent, Regional Office of Education:						
Personnel	108,187	108,187	101,982		101,982	6,205
Supplies and materials	29,425	29,425	28,534		28,534	891
Environmental Management:						
Personnel	93,791	93,791	75,642		75,642	18,149
Supplies and materials	107,179	107,179	80,477		80,477	26,702
Equipment	12,000	12,000	592		592	11,408
Capital Vehicles Fund:						
Equipment	80,000	80,000				80,000
<hr/>						
Total expenditures	22,298,139	22,438,063	21,320,779	-	21,320,779	1,117,284
<hr/>						
Excess (deficiency) of revenues over (under) expenditures	(2,736,827)	(2,831,147)	(576,650)	313,584	(263,066)	2,254,497
<hr/>						
Other financing sources (uses):						
Transfers in	547,400	547,400	655,541		655,541	108,141
Transfers out		(161,760)	(161,760)		(161,760)	
<hr/>						
Total other financing sources (uses)	547,400	385,640	493,781	-	493,781	108,141
<hr/>						
Net change in fund balance	\$ (2,189,427)	(2,445,507)	(82,869)	313,584	230,715	2,362,638
<hr/>						
Budgetary fund balance, beginning of year			4,554,651			
<hr/>						
Budgetary fund balance, end of year			\$ 4,471,782			

MACON COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
COUNTY HEALTH FUND
Year ended November 30, 2019**

	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	1,487,808	118,094	1,605,902	(126,572)
Intergovernmental	4,072,471	4,255,467	4,096,139		4,096,139	(159,328)
Fines, fees, forfeitures	365,251	415,251	387,703		387,703	(27,548)
Licenses and permits	311,643	311,643	308,630		308,630	(3,013)
Interest on investments	5,100	5,100	12,523		12,523	7,423
Miscellaneous revenue	29,660	38,660	37,118		37,118	(1,542)
Total revenues	6,398,505	6,640,501	6,329,921	118,094	6,448,015	(310,580)
Expenditures:						
Current:						
Public Health and Welfare:						
Personnel	5,126,359	5,171,512	4,831,799		4,831,799	339,713
Supplies and materials	1,098,879	1,223,655	1,050,246		1,050,246	173,409
Equipment	27,460	92,003	88,296		88,296	3,707
Debt Service:						
Principal	27,448	27,448	27,448		27,448	
Interest	9,341	9,401	9,333		9,333	68
Total expenditures	6,289,487	6,524,019	6,007,122	-	6,007,122	516,897
Excess of revenues over expenditures	109,018	116,482	322,799	118,094	440,893	206,317
Other financing sources (uses):						
Transfers out	(88,841)	(88,223)	(88,848)		(88,848)	(625)
Total other financing sources (uses)	(88,841)	(88,223)	(88,848)	-	(88,848)	(625)
Net change in fund balance	\$ 20,177	28,259	233,951	118,094	352,045	205,692
Budgetary fund balance, beginning of year			4,089,358			
Budgetary fund balance, end of year			<u>\$ 4,323,309</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, 2019**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 5,815,635	5,815,635	5,330,909	453,040	5,783,949	(484,726)
Intergovernmental			552,141		552,141	552,141
Interest on investments	5,000	5,000	24,093		24,093	19,093
Miscellaneous	17,175	17,175	17,175		17,175	
Total revenues	5,837,810	5,837,810	5,924,318	453,040	6,377,358	86,508
Expenditures:						
Current:						
General Control and Administration:						
Public Building Commission lease payments	1,874,808	1,874,808	1,715,804		1,715,804	159,004
Public Safety:						
Public Building Commission lease payments	2,918,950	2,918,950	2,671,391		2,671,391	247,559
Judiciary and Court-Related:						
Public Building Commission lease payments	1,631,669	1,631,669	1,493,286		1,493,286	138,383
Public Health and Welfare:						
Public Building Commission lease payments	17,719	17,719	17,719		17,719	
Transportation:						
Public Building Commission lease payments	164,644	164,644	150,680		150,680	13,964
Capital Outlay		-	-		-	
Total expenditures	6,607,790	6,607,790	6,048,880	-	6,048,880	558,910
Net change in fund balance	\$ (769,980)	(769,980)	(124,562)	453,040	328,478	645,418
Budgetary fund balance, beginning of year			10,135,953			
Budgetary fund balance, end of year			<u>\$10,011,391</u>			

MACON COUNTY, ILLINOIS

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

Calendar Year Ended December 31	2018	2017	2016
Total Pension Liability			
Service Cost	\$ 1,745,789	1,914,224	1,992,940
Interest on the Total Pension Liability	8,000,748	7,983,756	7,641,366
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	(939,057)	(1,393,108)	(570,116)
Assumption Changes	3,400,389	(3,423,683)	(136,804)
Benefit Payments and Refunds	(4,796,633)	(4,744,178)	(4,173,558)
Net Change in Total Pension Liability	7,411,236	337,011	4,753,828
Total Pension Liability - Beginning	108,202,062	107,865,051	103,111,223
Total Pension Liability - Ending (A)	\$ 115,613,298	108,202,062	107,865,051
Plan Fiduciary Net Position			
Employer Contributions	\$ 2,037,197	1,955,429	2,104,513
Employees Contributions	878,029	853,462	852,687
Pension Plan Net Investment Income	(5,812,042)	16,683,032	6,174,326
Benefit Payments and Refunds	(4,796,633)	(4,744,178)	(4,173,558)
Other	629,548	(2,343,227)	303,826
Net Change in Plan Fiduciary Net Position	(7,063,901)	12,404,518	5,261,794
Plan Fiduciary Net Position - Beginning	108,104,135	95,699,617	90,437,823
Plan Fiduciary Net Position - Ending (B)	101,040,234	108,104,135	95,699,617
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 14,573,064	97,927	12,165,434
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.39%	99.91%	88.72%
Covered Valuation Payroll	\$ 18,793,327	18,145,838	18,503,294
Net Pension Liability as a Percentage of Covered Valuation Payroll	77.54%	.54%	65.75%

Notes 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.

2015	2014
1,981,706	2,070,364
7,309,758	6,793,095
-	-
(725,185)	(1,011,858)
133,466	2,914,291
(4,122,220)	(3,543,227)
4,577,525	7,222,665
98,533,698	91,311,033
103,111,223	98,533,698

2,183,752	2,116,053
874,186	957,595
456,655	5,310,297
(4,122,220)	(3,543,227)
(817,720)	(266,392)
(1,425,347)	4,574,326
91,863,170	87,288,844
90,437,823	91,863,170
12,673,400	6,670,528

87.71% **93.23%**

19,071,323 **18,287,558**

66.45% **36.48%**

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

Calendar Year Ended December 31	2018	2017	2016
Total Pension Liability			
Service Cost	\$ 680,789	733,635	709,903
Interest on the Total Pension Liability	2,881,533	2,772,482	2,623,546
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	(191,657)	(173,422)	120,025
Assumption Changes	1,291,189	(202,502)	(153,083)
Benefit Payments and Refunds	(1,777,077)	(1,522,441)	(1,411,418)
Net Change in Total Pension Liability	2,884,777	1,607,752	1,888,973
Total Pension Liability - Beginning	38,968,585	37,360,833	35,471,860
Total Pension Liability - Ending (A)	\$ 41,853,362	38,968,585	37,360,833
Plan Fiduciary Net Position			
Employer Contributions	\$ 912,737	1,085,073	992,554
Employee Contributions	290,980	286,437	290,448
Pension Plan Net Investment Income	(2,477,872)	5,539,168	1,940,714
Benefit Payments and Refunds	(1,777,077)	(1,522,441)	(1,411,418)
Other	601,427	(639,056)	819,183
Net Change in Plan Fiduciary Net Position	(2,449,805)	4,749,181	2,631,481
Plan Fiduciary Net Position - Beginning	35,082,849	30,333,668	27,702,187
Plan Fiduciary Net Position - Ending (B)	\$ 32,633,044	35,082,849	30,333,668
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 9,220,318	3,885,736	7,027,165
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.97%	90.03%	81.19%
Covered Valuation Payroll	\$ 3,879,725	3,839,364	3,872,628
Net Pension Liability as a Percentage of Covered Valuation Payroll	237.65%	101.21%	181.46%

Notes 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.

2015	2014
666,698	663,543
2,522,485	2,361,818
-	-
(425,285)	130,099
48,440	472,581
(1,460,375)	(1,418,653)
1,351,963	2,209,388
34,119,897	31,910,509
35,471,860	34,119,897

954,049	883,773
304,173	254,735
140,833	1,631,474
(1,460,375)	(1,418,653)
(504,232)	30,861
(565,552)	1,382,190
28,267,739	26,885,549
27,702,187	28,267,739

7,769,673	5,852,158
-----------	-----------

78.10%	82.85%
3,705,705	3,368,412
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	2018	2017	2016
Total Pension Liability			
Service Cost	\$ 79,246	131,832	130,909
Interest on the Total Pension Liability	492,486	508,543	547,509
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	210,662	(523,893)	(870,528)
Assumption Changes	164,181	48,998	(27,675)
Benefit Payments and Refunds	(363,486)	(343,065)	(335,662)
Net Change in Total Pension Liability	583,089	(177,585)	(555,447)
Total Pension Liability - Beginning	6,708,604	6,886,189	7,441,636
Total Pension Liability - Ending (A)	\$ 7,291,693	6,708,604	6,886,189
Plan Fiduciary Net Position			
Employer Contributions	\$ 103,934	260,266	267,627
Employee Contributions	33,599	39,978	40,963
Pension Plan Net Investment Income	(451,468)	1,135,788	409,587
Benefit Payments and Refunds	(363,486)	(343,065)	(335,662)
Other	132,646	(364,731)	8,222
Net Change in Plan Fiduciary Net Position	(544,775)	728,236	390,737
Plan Fiduciary Net Position - Beginning	7,207,271	6,479,035	6,088,298
Plan Fiduciary Net Position - Ending (B)	\$ 6,662,496	7,207,271	6,479,035
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 629,197	(498,667)	407,154
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.37%	107.43%	94.09%
Covered Valuation Payroll	\$ 447,986	543,065	546,178
Net Pension Liability as a Percentage of Covered Valuation Payroll	140.45%	(91.82)%	74.55%

Notes 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.

2015	2014
121,379	146,690
532,677	505,802
-	-
(129,129)	(9,236)
-	57,061
(326,081)	(292,494)
198,846	407,823
7,242,790	6,834,967
7,441,636	7,242,790

238,091	326,528
40,530	42,157
30,113	343,956
(326,081)	(292,494)
59,243	25,720
41,896	445,867
6,046,402	5,600,535
6,088,298	6,046,402

1,353,338	1,196,388
-----------	-----------

81.81% **83.48%**

536,726 **491,495**

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:					
2014	\$ 2,093,925	2,116,053	(22,128)	18,287,558	11.57%
2015	2,193,202	2,183,752	9,450	19,071,323	11.45%
2016	2,072,369	2,104,513	(32,144)	18,503,294	11.37%
2017	1,941,605	1,955,429	(13,824)	18,145,838	10.78%
2018	2,037,197	2,037,197	0	18,793,327	10.84%
SLEP:					
2014	877,471	883,773	(6,302)	3,368,412	26.24%
2015	938,285	954,049	(15,764)	3,705,705	25.75%
2016	992,555	992,554	1	3,872,628	25.63%
2017	934,501	1,085,073	(150,572)	3,839,364	28.26%
2018	900,872	912,737	(11,865)	3,879,725	23.53%
ECO:					
2014	287,770	326,528	(38,758)	491,495	66.44%
2015	238,092	238,091	1	536,726	44.36%
2016	267,627	267,627	-	546,178	49.00%
2017	228,467	260,266	(31,799)	543,065	47.93%
2018	103,933	103,934	(1)	447,986	23.20%

Notes 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, 2019

Total OPEB Liability (TOL) Change

	2019	2018	2017
Service cost	\$ 34,867	39,232	40,942
Interest	28,130	37,770	32,773
Experience (gain) loss	25,359		
Assumption changes	444,396	(147,857)	(31,562)
Employee contributions			
Benefit payments	(60,765)		
Net change in TOL	471,987	(70,855)	42,153
TOL, beginning of year	897,123	967,978	925,825
TOL, end of year	\$ 1,369,110	897,123	967,978

Net OPEB Liability (NOL) Information

NOL	\$ 1,369,110	897,123	967,978
FNP as percent of TOL	0.00%	0.00%	0.00%
Covered payroll (measurement period)	\$ 21,701,414	23,215,240	22,698,696
NOL as percent of payroll	6.31%	3.86%	4.26%

Notes 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.

See Notes to Required Supplementary Information.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2019

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, 2019.

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 2019 budget was passed by resolution on November 8, 2018.
- 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, 2019

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, 2019

Note 2 - Budgetary Basis of Accounting, continued

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

	General Fund	County Health	Multi- Facility Lease
Net change in fund balance:			
GAAP basis, November 30, 2019	\$ 135,031	352,045	328,478
Taxes receivable at November 30, 2018	163,086	66,374	214,866
Taxes receivable at November 30, 2019	(476,670)	(184,468)	(667,906)
Encumbrances at November 30, 2018	95,684	-	1,000
Encumbrances at November 30, 2019	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Budget basis	<u>\$ (82,869)</u>	<u>233,951</u>	<u>(123,562)</u>

Note 3 - Excess of Expenditures over Appropriations

Excess of expenditures over appropriations for the year ended November 30, 2019 are as follows:

	Expenditures	Appropriations	Variance
Major Funds:			
Multifacility Lease Fund	\$ 6,049,880	5,275,246	(773,634)
Nonmajor Funds:			
Historical Museum Fund	66,343	64,876	(1,468)
Workforce Investment Solutions Fund	1,698,789	1,617,835	(80,954)

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2019

Note 4 - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 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:

Actuarial Cost Method: Aggregate entry age normal
Amortization Method: Level percentage of payroll, closed
Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.
Taxing bodies (Regular, SLEP and ECO groups): 25-year closed period.
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years for most employers (three employers were financed over 29 years).

Asset Valuation Method: 5-year smoothed market; 20% corridor
Wage Growth: 3.5%
Price Inflation: 2.75%
Salary Increases: 3.75% to 14.50%, including inflation
Investment Rate of Return: 7.50%
Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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-2014 (base year 2012). 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-2014 (base year 2012). 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, 2016 actuarial valuation.

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)
November 30, 2019

Note 5 - OPEB Liability Changes in Assumptions

Changes of benefit terms - Benefit terms were not changed during 2019.

Changes from Prior Valuation:

- 1) Interest rate The discount rate was updated from 3.12% as of November 30, 2017 to 3.85% as of November 30, 2018.
- 2) Mortality table The mortality table was updated from RP-2014 Combined Healthy mortality table back off to 2006 and projected generationally with Scale MP-2018 to Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2019.
- 3) Trent rates The medical trend rate table was reset to fiscal 2019.
- 4) Excise Tax The impact of the ACA Excise Tax was measured and updated.
- 5) Participation The participation was updated from 7.5% to 30%.

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

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, 2019

Assets

Cash	\$ 4,375,533
Investments, at cost	
Taxes receivable	4,676,670
Accounts receivable	162,708
Inventory	4,334
Due from governmental agencies:	
State of Illinois	1,157,007
Other governmental agencies	354,415
Prepaid items	22,062
Restricted cash	154,830
Due from other funds	682,679
	<hr/>
Total assets	11,590,238
	<hr/> <hr/>

Liabilities

Accounts payable	719,421
Accrued salaries	849,430
Cash held for others	11,271
Unearned revenue	120,316
Due to other funds	221,160
	<hr/>
Total liabilities	1,921,598
	<hr/> <hr/>

Deferred Inflows of Resources

Unavailable revenues	4,720,188
	<hr/>

Fund Balances

Nonspendable	26,396
Restricted	336,473
Unrestricted:	
Committed	200,000
Assigned	
Unassigned	4,385,583
	<hr/>
Total fund balances	4,948,452
	<hr/> <hr/>

Total liabilities and fund balances	\$ 11,590,238
	<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, 2019

Revenues:	
Taxes	\$ 10,304,187
Intergovernmental	3,592,974
Fines, fees, forfeitures	4,043,429
Licenses and permits	71,100
Interest on investments	13,612
Contributions	474,753
Miscellaneous revenue	2,557,658
	<hr/>
Total revenues	21,057,713
	<hr/>
Expenditures:	
Current:	
General control and administration	4,690,393
Public safety	8,856,334
Judiciary and court-related	7,447,809
Public health and welfare	286,635
Capital outlay	135,292
	<hr/>
Total expenditures	21,416,463
	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(358,750)
	<hr/>
Other financing sources (uses):	
Transfers in	655,541
Transfers out	(161,760)
	<hr/>
Net change in fund balance	135,031
	<hr/>
Fund balance, beginning of year	4,813,421
	<hr/>
Fund balance, end of year	\$ 4,948,452
	<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, 2019

	Budget	Actual	Variance
Revenues:			
Taxes:			
Property taxes	\$ 4,200,000	3,814,340	(385,660)
Retailers' occupational tax	3,169,929	3,228,552	58,623
Illinois State income tax	1,636,910	2,105,534	468,624
Illinois personal property replacement tax	581,702	842,177	260,475
Total revenues, taxes	9,588,541	9,990,603	402,062
Intergovernmental:			
Contracts, municipalities	656,000	439,717	(216,283)
Mitigation Flood Plain Grant		93,439	93,439
State Board of Elections	97,604	97,603	(1)
Building Commission - Court Security	541,899	541,899	
Salary reimbursements	1,068,667	1,127,825	59,158
Sheriff training reimbursement	35,000	3,123	(31,877)
Federal prisoner contract	786,200	1,066,388	280,188
Public Health certificate reimbursement	4,000	4,080	80
Illinois Department of Human Services, IV-D:			
Circuit Clerk IV-D	25,541	22,217	(3,324)
Township assessor contracts	9,500		(9,500)
Sheriff Grants:			
Mental Health Board Grant	94,910	139,565	44,655
State's Attorney Grants:			
708 Board Deferred Prosecution	22,144	23,123	979
Public Defender Grants:			
Mental Health Board Grant	7,948	10,150	2,202
Probation:			
708 Board Drug Court		16,615	16,615
IL Liquor Grant	3,750		(3,750)
Mental Health Board Grant	15,000	7,230	(7,770)
Total revenues, intergovernmental	3,368,163	3,592,974	224,811

(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, 2019**

	Budget	Actual	Variance
Revenues (continued):			
Fines, fees, forfeitures:			
Circuit Clerk	\$ 1,336,740	1,425,193	88,453
State's Attorney	153,500	153,997	497
County Recorder	425,000	428,767	3,767
County Sheriff	246,000	275,509	29,509
Court Security	195,000	409,339	214,339
County Coroner	39,000	36,420	(2,580)
County Collector	460,000	444,881	(15,119)
County Clerk	415,000	446,300	31,300
County Board	1,000	894	(106)
Probation Court fees		8,803	8,803
Court appointed special advocate fee	12,000	3,642	(8,358)
Disposal fees	5,000	5,000	
Mortgage mediation fees	20,000	17,975	(2,025)
General host fee	477,271	386,709	(90,562)
Total revenues, fines, fees, forfeitures	3,785,511	4,043,429	257,918
Licenses and permits:			
Building, rezoning permits	66,000	67,350	1,350
Liquor license	5,000	3,750	(1,250)
Total revenues, licenses and permits	71,000	71,100	100
Interest on investments	14,615	13,612	(1,003)
Contributions:			
Sheriff	201,316	284,176	82,860
Economic Development Corporation	192,100	190,577	(1,523)
Total revenues, contributions	393,416	474,753	81,337

(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, 2019

	Budget	Actual	Variance
Revenues (continued):			
Miscellaneous revenues:			
Miscellaneous receipts and refunds	\$ 24,700	18,096	(6,604)
Copy and fax	150	100	(50)
State's Attorney		87	87
Planning and zoning	6,000	7,497	1,497
Probation		40	40
Sheriff sales and commissions	382,000	390,346	8,346
Health insurance premiums received	1,750,000	1,788,476	38,476
Commissary revenue		156,027	156,027
Gaming revenue	62,820	42,334	(20,486)
Franchise fees	160,000	154,655	(5,345)
Total miscellaneous revenues	2,385,670	2,557,658	171,988
Total revenues	19,606,916	20,744,129	1,137,213
Expenditures:			
General Control and Administration:			
County Clerk:			
Salaries	230,403	225,344	5,059
Hospitalization	49,020	48,203	817
	279,423	273,547	5,876
Postage	9,800	9,831	(31)
Telephone	800	728	72
Supplies	23,500	23,206	294
Legal advertising	600	551	49
EDP	16,500	16,471	29
Miscellaneous			
	51,200	50,787	413
Total County Clerk	330,623	324,334	6,289
County Clerk - Elections:			
Salaries	94,625	75,018	19,607
Hospitalization	19,608	19,608	
	114,233	94,626	19,607
Rental polling places	3,000	2,690	310
Postage	4,900	5,282	(382)
Legal advertising	10,700	7,041	3,659
Supplies	306,100	306,010	90
Judge fees	43,000	42,793	207
Miscellaneous drayage	12,000	6,466	5,534
	379,700	370,282	9,418
Total County Clerk - Elections	493,933	464,908	29,025

(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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Recorder:			
Salaries	\$ 162,184	161,350	834
Hospitalization	3,226	3,235	(9)
	<u>165,410</u>	<u>164,585</u>	<u>825</u>
Travel	1,700	2,122	(422)
Postage	400	295	105
Dues	395		395
Telephone	1,550	1,498	52
Maintenance of equipment	460	432	28
Copy machine	1,000	1,920	(920)
Supplies	1,500	1,349	151
Miscellaneous	850	225	625
	<u>7,855</u>	<u>7,841</u>	<u>14</u>
Total County Recorder	<u>173,265</u>	<u>172,426</u>	<u>839</u>
County Treasurer:			
Salaries	257,756	257,685	71
Hospitalization	49,020	49,020	
	<u>306,776</u>	<u>306,705</u>	<u>71</u>
Postage	31,406	31,406	
Telephone	2,050	1,922	128
Legal advertising	1,202	213	989
Dues	500	500	
Copy machine	500	475	25
EDP	2,020	2,020	
Maintenance of equipment	225	152	73
Travel	500	500	
Training	800	794	6
Supplies	500	500	
Professional services	1,200	1,087	113
Printing	2,411	2,102	309
	<u>43,314</u>	<u>41,671</u>	<u>1,643</u>
Total County Treasurer	<u>350,090</u>	<u>348,376</u>	<u>1,714</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Auditor:			
Salaries	\$ 272,179	270,876	1,303
Hospitalization	49,020	49,020	
	<u>321,199</u>	<u>319,896</u>	<u>1,303</u>
Postage	2,700	2,665	35
Telephone	1,800	1,350	450
Travel	500	388	112
Supplies	2,500	2,498	2
Legal advertising	250	106	144
EDP	500		500
Training	500	350	150
Dues	775	785	(10)
Copy machine	900	985	(85)
Professional services	1,010	1,520	(510)
	<u>11,435</u>	<u>10,647</u>	<u>788</u>
Total Auditor	<u>332,634</u>	<u>330,543</u>	<u>2,091</u>
Auditor - Human Resources:			
Salaries	21,402	21,320	82
Hospitalization	3,922	3,922	
	<u>25,324</u>	<u>25,242</u>	<u>82</u>
Travel	400	190	210
Supplies	200	118	82
Training	1,000	248	752
Dues	300	45	255
Contractual	750		750
	<u>2,650</u>	<u>601</u>	<u>2,049</u>
Total Auditor - Human Resources	<u>27,974</u>	<u>25,843</u>	<u>2,131</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Board:			
Salaries	\$ 199,840	197,232	2,608
Hospitalization	58,824	58,824	
	<u>258,664</u>	<u>256,056</u>	<u>2,608</u>
Travel	800	530	270
Postage	750	758	(8)
Telephone	3,500	1,386	2,114
Legal advertising	1,000	695	305
Copy machine	800	660	140
Contractual services			
Dues	7,050	6,675	375
Training	1,500	1,090	410
Supplies	31,930	20,143	11,787
Car expense	3,500	1,574	1,926
Economic development	4,000	4,000	
Nuisance expense	3,000	1,262	1,738
Zoning Board of Appeals	4,200	2,684	1,516
Safety commission expense	500	266	234
Professional services	26,820	18,472	8,348
Miscellaneous	2,500		2,500
	<u>91,850</u>	<u>60,195</u>	<u>31,655</u>
Total County Board	<u>350,514</u>	<u>316,251</u>	<u>34,263</u>
Supervisor of Assessments:			
Salaries	198,336	178,434	19,902
Hospitalization	39,500	39,216	284
	<u>237,836</u>	<u>217,650</u>	<u>20,186</u>
Travel	1,000	282	718
Training	2,500	975	1,525
Dues	325	325	
Legal advertising	26,601	23,759	2,842
Copy machine	2,250	1,241	1,009
Supplies	2,000	1,800	200
Car expense, field assessors	2,000	337	1,663
Postage	18,399	18,432	(33)
Telephone	1,200	994	206
	<u>56,275</u>	<u>48,145</u>	<u>8,130</u>
Total Supervisor of Assessments	<u>294,111</u>	<u>265,795</u>	<u>28,316</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Board of Review:			
Salaries	\$ 44,640	44,640	
Hospitalization	19,608	19,608	
	<u>64,248</u>	<u>64,248</u>	<u>-</u>
Travel	500		500
Training	500		500
Supplies	200	17	183
Postage	1,000	747	253
Appraisal research	15,500	7,410	8,090
Legal advertising	500		500
	<u>18,200</u>	<u>8,174</u>	<u>10,026</u>
Total Board of Review	<u>82,448</u>	<u>72,422</u>	<u>10,026</u>
Miscellaneous:			
Network support	43,932	43,750	182
Telephone	300		300
CPA	103,358	107,432	(4,074)
Supplies	475	181	294
Network - EDP	36,246	15,103	21,143
Postage	(200)	56	(256)
Miscellaneous	125	138	(13)
Hospitalization	1,904,754	2,013,767	(109,013)
Economic Development Corporation Grant	192,000	184,000	8,000
Sick bank expense	5,068	5,068	
Total Miscellaneous	<u>2,286,058</u>	<u>2,369,495</u>	<u>(83,437)</u>
Total General Control and Administration	<u>4,721,650</u>	<u>4,690,393</u>	<u>31,257</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety:			
County Sheriff:			
Salaries	\$ 1,583,193	1,484,823	98,370
Hospitalization	215,688	217,322	(1,634)
	<u>1,798,881</u>	<u>1,702,145</u>	<u>96,736</u>
Travel	2,000	794	1,206
Investigation	1,000	1,620	(620)
Postage	10,000	2,537	7,463
Copy machine	7,000	7,361	(361)
Telephone	32,400	39,082	(6,682)
Youth Advocate service grant	6,000	6,000	
Legal advertising	2,000	83	1,917
Supplies	42,000	26,763	15,237
Merit commission	200	6	194
	<u>102,600</u>	<u>84,246</u>	<u>18,354</u>
Total County Sheriff	<u>1,901,481</u>	<u>1,786,391</u>	<u>115,090</u>
Coroner:			
Salaries	157,247	157,247	
Hospitalization	29,412	29,412	
	<u>186,659</u>	<u>186,659</u>	<u>-</u>
Travel	1,000	811	189
Investigation	1,927	1,927	
Autopsy - medical	130,255	78,258	51,997
Postage	349	222	127
Maintenance of equipment	2,050	1,736	314
Dues	500	407	93
Supplies	3,750	3,364	386
Disposition of indigents	1,525	1,525	
Telephone	1,600	1,580	20
	<u>142,956</u>	<u>89,830</u>	<u>53,126</u>
Total Coroner	<u>329,615</u>	<u>276,489</u>	<u>53,126</u>
Jail - Commissary:			
Commissary supplies		135,125	(135,125)
Total Jail - Commissary	<u>-</u>	<u>135,125</u>	<u>(135,125)</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety (continued):			
Law Facilities Center:			
Salaries and payroll	\$ 5,167,448	4,797,989	369,459
Hospitalization	813,732	776,967	36,765
	<u>5,981,180</u>	<u>5,574,956</u>	<u>406,224</u>
Training	30,000	15,235	14,765
Transport prisoners		17,145	(17,145)
Maintenance of equipment	53,353	4,930	48,423
Medical	700,000	643,944	56,056
Supplies		308	(308)
Supplies, law enforcement	26,000	10,585	15,415
Hardware/software upgrade	6,000		6,000
Uniforms and related items	15,000	13,030	1,970
Dietary	412,000	376,739	35,261
Vehicle maintenance	30,000	856	29,144
Travel	2,000	601	1,399
	<u>1,274,353</u>	<u>1,083,373</u>	<u>190,980</u>
Total Law Facilities Center	<u>7,255,533</u>	<u>6,658,329</u>	<u>597,204</u>
Total Public Safety	<u>9,486,629</u>	<u>8,856,334</u>	<u>630,295</u>
Judiciary and Court-Related:			
Circuit Clerk:			
Salaries	820,306	820,307	(1)
Hospitalization	268,675	254,904	13,771
Fringes	11,706	11,706	
	<u>1,100,687</u>	<u>1,086,917</u>	<u>13,770</u>
Travel	2,500	2,235	265
Supplies	70,134	68,761	1,373
Postage	37,669	37,435	234
Telephone	6,639	6,639	
Training	5,300	5,271	29
E-Citation expenses	3,000	300	2,700
EDP	12,388	12,388	
Dues	470	470	
Jury fees	(4,600)	2,400	(7,000)
Jury meals	1,893	1,893	
Jury parking	4,800	4,800	
General	5,000	1,650	3,350
Legal advertising	9,961	9,870	91
	<u>155,154</u>	<u>154,112</u>	<u>1,042</u>
Total Circuit Clerk	<u>1,255,841</u>	<u>1,241,029</u>	<u>14,812</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
State's Attorney:			
Salaries	\$ 1,280,735	1,254,902	25,833
Hospitalization	235,296	234,729	567
	<u>1,516,031</u>	<u>1,489,631</u>	<u>26,400</u>
Supplies	8,750	10,545	(1,795)
Court costs, transcripts, appeals	16,500	11,124	5,376
Investigations	6,260	4,349	1,911
Appellate services	24,000	24,000	
Postage	5,642	2,108	3,534
Telephone	19,000	14,681	4,319
State's Attorney's library	8,850	8,246	604
Copy machine	7,750	6,652	1,098
Travel		46	(46)
IT Services		985	(985)
Sex offender expenditures			
Miscellaneous			
	<u>96,752</u>	<u>82,736</u>	<u>14,016</u>
Total State's Attorney	<u>1,612,783</u>	<u>1,572,367</u>	<u>40,416</u>
Probation Officers:			
Salaries	1,712,638	1,653,087	59,551
Hospitalization	284,316	274,022	10,294
	<u>1,996,954</u>	<u>1,927,109</u>	<u>69,845</u>
Travel	500	270	230
Postage	4,600	4,225	375
Telephone	7,370	7,105	265
Supplies	8,000	5,721	2,279
Gas and oil	5,000	4,470	530
Offender services	13,000	10,564	2,436
EDP	18,603	17,407	1,196
Institute training	500		500
Contractual services	14,500	13,975	525
Juvenile detention	306,928	278,949	27,979
Radio dispatch	26,427	26,427	
	<u>405,428</u>	<u>369,113</u>	<u>36,315</u>
Total Probation Officers	<u>2,402,382</u>	<u>2,296,222</u>	<u>106,160</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Public Defender - Specialty Court:			
Salaries	\$	16,000	(16,000)
	-	16,000	(16,000)
Contractual services			
Court appointed special advocate	12,000	3,642	8,358
	12,000	3,642	8,358
Total Public Defender - Specialty Court	12,000	19,642	(7,642)
Public Defender:			
Salaries	843,736	829,156	14,580
Hospitalization	127,425	125,001	2,424
	971,161	954,157	17,004
Telephone	3,500	1,092	2,408
Postage	1,000	739	261
EDP	3,500		3,500
Contractual services	42,000	42,789	(789)
Publications	2,000	917	1,083
Supplies	5,000	2,393	2,607
Investigations	5,500	1,218	4,282
Witness expense	1,500	200	1,300
Mental exams, court costs	24,725	14,161	10,564
Transcripts	3,000	460	2,540
	91,725	63,969	27,756
Total Public Defender	1,062,886	1,018,126	44,760
Circuit Court:			
Salaries, Circuit Court	395,711	405,221	(9,510)
Hospitalization	117,648	107,844	9,804
	513,359	513,065	294
Mortgage mediation	20,000	6,299	13,701
Transcripts	6,000	9,967	(3,967)
Jury fees	47,000	38,631	8,369
Postage	1,000	437	563
Interpreters	350	2,132	(1,782)

(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, 2019**

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Circuit Court (continued):			
Pro rata share of Circuit and Associate			
Judges' salaries	\$ 4,000	3,638	362
Attorney fees - Court of Appeals	29,866	36,866	(7,000)
Telephone	9,500	4,529	4,971
Maintenance of equipment	750	776	(26)
Supplies	4,000	3,292	708
Supplies, automation	3,000		3,000
Training	500	45	455
Legal advertising	1,500	1,575	(75)
Circuit Court Chief Justice	1,000	1,000	
	<u>128,466</u>	<u>109,187</u>	<u>19,279</u>
Total Circuit Court	<u>641,825</u>	<u>622,252</u>	<u>19,573</u>
Court Security:			
Salaries	612,812	547,198	65,614
Hospitalization	137,256	128,269	8,987
	<u>750,068</u>	<u>675,467</u>	<u>74,601</u>
Supplies	500	92	408
Uniforms/safety equipment	2,500	2,612	(112)
Travel	250		250
	<u>3,250</u>	<u>2,704</u>	<u>546</u>
Total Court Security	<u>753,318</u>	<u>678,171</u>	<u>75,147</u>
Total Judiciary and Court-Related	<u>7,741,035</u>	<u>7,447,809</u>	<u>293,226</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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Public Health and Welfare:			
Superintendent, Regional Office of Education:			
Salaries	\$ 89,487	85,160	4,327
Hospitalization	18,700	16,822	1,878
	108,187	101,982	6,205
Building maintenance, lease	27,405	27,405	
Unemployment insurance	2,020	1,129	891
	29,425	28,534	891
Total Superintendent, Regional Office of Education	137,612	130,516	7,096
Environmental Management:			
Salaries	83,987	69,514	14,473
Hospitalization	9,804	6,128	3,676
	93,791	75,642	18,149
Grants, Municipal	13,000	10,524	2,476
Recycling programs	50,229	46,153	4,076
Environmental management sundry	14,000	10,442	3,558
Supplies	2,600	217	2,383
Maintenance equipment	4,000	3,169	831
Travel	8,250	4,601	3,649
Education expense	3,000	219	2,781
Telephone	2,200	1,824	376
Training	3,000	175	2,825
Postage and printing	2,900	1,298	1,602
Promotional materials	4,000	1,855	2,145
	107,179	80,477	26,702
Total Environmental Management	200,970	156,119	44,851
Total Public Health and Welfare	338,582	286,635	51,947

(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, 2019

	Budget	Actual	Variance
Expenditures (continued):			
Capital Outlay:			
County Administration	10,000		10,000
Circuit Clerk	5,000	3,417	1,583
Coroner	2,065	1,224	841
State's Attorney	25,358	20,502	4,856
Supervisor of Assessments	1,000	327	673
Board of Review	150		150
Public Defender	4,988	4,712	276
Probation	1,000	228	772
Environmental management	12,000	592	11,408
Vehicles	80,000		80,000
Wind energy permit software (Auditor)	8,606	8,606	
Total Capital Outlay	<u>150,167</u>	<u>39,608</u>	<u>110,559</u>
Total expenditures	<u>22,438,063</u>	<u>21,320,779</u>	<u>1,117,284</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,831,147)</u>	<u>(576,650)</u>	<u>2,254,497</u>
Other financing sources (uses):			
Transfers in:			
Fund administration fees	(2,600)	177,797	180,397
Probation and court services reimbursement	550,000	477,744	(72,256)
	<u>547,400</u>	<u>655,541</u>	<u>108,141</u>
Transfers out:			
Transfer to Sheriff Grant	<u>(161,760)</u>	<u>(161,760)</u>	
Total other financing sources (uses)	<u>385,640</u>	<u>493,781</u>	<u>108,141</u>
Net changes in fund balance	<u>\$ (2,445,507)</u>	<u>(82,869)</u>	<u>2,362,638</u>
Budgetary fund balance, beginning of year		<u>4,554,651</u>	
Budgetary fund balance, end of year		<u>\$ 4,471,782</u>	

COMBINING STATEMENTS
Nonmajor Governmental Funds

MACON COUNTY, ILLINOIS

**COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS
November 30, 2019**

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund
Assets					
Cash	\$ 2,592,233	1,798,727	769,961	859,825	1,484,899
Taxes receivable, net of allowance for uncollectibles		2,508,426	1,126,333	1,115,525	729,569
Accounts receivable	3,566				
Inventory					
Due from governmental agencies:					
State of Illinois	842,839				
Other governmental agencies				18,500	
Prepaid items				1,000	
Restricted cash					
Due from other funds	62,884	90,228		61,144	
Total assets	3,501,522	4,397,381	1,896,294	2,055,994	2,214,468
Liabilities					
Accounts payable	22,587	2,982	2,674	11,205	25,195
Accrued salaries	83,132			2,238	6,726
Cash held for others					
Unearned revenue	77,470				
Due to other funds	275	11,866	4,849		83,569
Total liabilities	183,464	14,848	7,523	13,443	115,490
Deferred Inflows of Resources					
Property taxes and grants		2,250,000	1,000,000	980,000	675,000
Fund Balances					
Nonspendable				1,000	
Restricted	2,638,058	2,132,533	888,771	1,061,551	1,323,978
Unrestricted:					
Committed	680,000				100,000
Assigned					
Unassigned					
Total fund balances	3,318,058	2,132,533	888,771	1,062,551	1,423,978
Total liabilities, deferred inflows of resources and fund balances	\$ 3,501,522	4,397,381	1,896,294	2,055,994	2,214,468

(Continued)

Special Revenue Funds

PEG Fund	Working Cash 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
77,453	317,114	42,042	1,531,433	139,395	581,772	865,021	88,387	53,355
			1,841,501	920,693	920,693			
			333,165					
			450	354,568	8,287	213,811		
			59,221	210,000	28,171	257,128		
77,453	317,114	42,042	3,765,770	1,624,656	1,538,923	1,335,960	88,387	53,355
		38,062	171,297		74,367	316,359		4,020
			45,282	60,347				6,522
			347,118	55,026	148,125		3,113	20,122
-	-	38,062	563,697	115,373	222,492	316,359	20,278	30,664
			1,660,142	830,071	830,071			
77,453		3,980	333,165 46,267	679,212	486,360	1,019,601	68,109	22,691
	317,114		1,162,499					
77,453	317,114	3,980	1,541,931	679,212	486,360	1,019,601	68,109	22,691
77,453	317,114	42,042	3,765,770	1,624,656	1,538,923	1,335,960	88,387	53,355

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2019

	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	\$ 122,448	97,219	46,655	5,676
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		626		
		626		
Total assets	122,448	97,845	46,655	5,676
Liabilities				
Accounts payable	1,540	7,704		
Accrued salaries	1,664			
Cash held for others				
Unearned revenue				
Due to other funds		1,651		
		1,651		
Total liabilities	3,204	9,355	-	-
Deferred Inflows of Resources				
Property taxes and grants				
Fund Balances				
Nonspendable				
Restricted	119,244	88,490	46,655	5,676
Unrestricted:				
Committed				
Assigned				
Unassigned				
Total fund balances	119,244	88,490	46,655	5,676
Total liabilities, deferred inflows of resources and fund balances	\$ 122,448	97,845	46,655	5,676

(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
14,575	40,962	313,638	564	248,354	124,691	8,479	199,546	598,354
					41,413	36,792		
					309,012			
1,518		189		81,067	25,100			
16,093	40,962	313,827	564	329,421	500,216	45,271	199,546	598,354
923	5,200 322	2,555		81,067	5,461 26,754	1,885	7,486 1,386	
	4,909				132,802 3,266			477,744
923	10,431	2,555	-	81,067	168,283	1,885	8,872	477,744
						33,000		
15,170	30,531	311,272	564	248,354	331,933	10,386	190,674	120,610
15,170	30,531	311,272	564	248,354	331,933	10,386	190,674	120,610
16,093	40,962	313,827	564	329,421	500,216	45,271	199,546	598,354

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2019

	Special Revenue Funds		
	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund
Assets			
Cash	\$ 168,842	309,856	505,526
Taxes receivable, net of allowance for uncollectibles			266,912
Accounts receivable			
Inventory			
Due from governmental agencies:			
State of Illinois			
Other governmental agencies			
Prepaid items			
Restricted cash			
Due from other funds	76	250	
Total assets	168,918	310,106	772,438
Liabilities			
Accounts payable			3,790
Accrued salaries	4,339	942	4,139
Cash held for others			
Unearned revenue			
Due to other funds	456	1,911	112
Total liabilities	4,795	2,853	8,041
Deferred Inflows of Resources			
Property taxes and grants			239,400
Fund Balances			
Nonspendable			
Restricted	164,123	307,253	524,997
Unrestricted:			
Committed			
Assigned			
Unassigned			
Total fund balances	164,123	307,253	524,997
Total liabilities, deferred inflows of resources and fund balances	\$ 168,918	310,106	772,438

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
1,210,837	75,394	35,426	7,114	15,335,773
				9,466,444
	17,748			62,727
				333,165
	274,539			1,685,757
	3,945			340,194
				1,000
				106,167
16,801	19,754	100		808,090
1,227,638	391,380	35,526	7,114	28,139,317
2,934	38,314		22,995	764,172
11,167	23,388		24,601	247,965
				141,414
	180,000		146,160	539,545
1,474	57,169			1,236,807
15,575	298,871	-	193,756	2,929,903
	176,989			8,674,673
				334,165
1,212,063		35,526		14,212,085
				780,000
				1,479,613
	(84,480)		(186,642)	(271,122)
1,212,063	(84,480)	35,526	(186,642)	16,534,741
1,227,638	391,380	35,526	7,114	28,139,317

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 Year ended November 30, 2019

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund
Revenues:					
Taxes	\$ 5,048,438	2,237,897	1,094,014	1,173,601	472,547
Intergovernmental	33,138				
Fines, fees, forfeitures	1,056				
Licenses and permits					
Interest on investments	7,656	4,271	1,918	1,333	4,786
Contributions	29,770				
Miscellaneous	1,627			23,226	7,810
Total revenues	5,121,685	2,242,168	1,095,932	1,198,160	485,143
Expenditures:					
Current:					
General control and administration		475,053	1,091,452	806,178	574,076
Public safety	3,937,549	817,473			
Judiciary and court-related		498,415			
Public health and welfare		32,829			
Transportation					
Capital outlay	138,169				
Total expenditures	4,075,718	1,823,770	1,091,452	806,178	574,076
Excess (deficiency) of revenues over (under) expenditures	1,045,967	418,398	4,480	391,982	(88,933)
Other financing sources (uses):					
Transfers in				61,144	
Transfers out				(300,000)	
Total other financing sources (uses)	-	-	-	(238,856)	-
Net change in fund balances	1,045,967	418,398	4,480	153,126	(88,933)
Fund balances (deficit), beginning of year	2,272,091	1,714,135	884,291	909,425	1,512,911
Fund balances (deficit), end of year	\$ 3,318,058	2,132,533	888,771	1,062,551	1,423,978

(Continued)

Special Revenue Funds

PEG Fund	Working Cash Fund	Regional Planning Commission Fund	County Highway Fund	Federal Aid Matching Fund	Special Bridge Fund	County Motor Fuel Tax	State-Township Bridge Fund
			1,570,525	784,766	784,766		
11,563			37,169	1,923,831	29,969	1,887,516	269,427
239	1,821	140	15,234 3,707	5,756	2,180	2,906	461
			58,086			3,231	
11,802	1,821	140	1,684,721	2,714,353	816,915	1,893,653	269,888
	70						
			1,264,646	3,283,381		1,101,320	225,213
			553,155		756,643	376,856	
-	70	-	1,817,801	3,283,381	756,643	1,478,176	225,213
11,802	1,751	140	(133,080)	(569,028)	60,272	415,477	44,675
			409,532			(409,532)	
			(122,394)				
-	-	-	287,138	-	-	(409,532)	-
11,802	1,751	140	154,058	(569,028)	60,272	5,945	44,675
65,651	315,363	3,840	1,387,873	1,248,240	426,088	1,013,656	23,434
77,453	317,114	3,980	1,541,931	679,212	486,360	1,019,601	68,109

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2019

	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	245,194	242,738	39,326		4,135
Licenses and permits					
Interest on investments	104	236	477	163	14
Contributions					
Miscellaneous	2,400				
Total revenues	247,698	242,974	39,803	163	4,149
Expenditures:					
Current:					
General control and administration					
Public safety					
Judiciary and court-related	281,992	193,766	84,175	3,893	4,244
Public health and welfare					
Transportation					
Capital outlay			37,094		
Total expenditures	281,992	193,766	121,269	3,893	4,244
Excess (deficiency) of revenues over (under) expenditures	(34,294)	49,208	(81,466)	(3,730)	(95)
Other financing sources (uses):					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(34,294)	49,208	(81,466)	(3,730)	(95)
Fund balances (deficit), beginning of year	56,985	70,036	169,956	50,385	5,771
Fund balances (deficit), end of year	\$ 22,691	119,244	88,490	46,655	5,676

(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
						32,848		
54,342	40,053	225,333	564	21,181 23,994	607,730 579,405	35,000	90,091	299,842
793	101	916			1,046	34	1,114	3,351
		1,417		2,914	27,222 20,694			
55,135	40,154	227,666	564	48,089	1,236,097	67,882	91,205	303,193
46,931	33,136	173,420		51,594	1,188,343	66,343	88,039	78
		6,309		18,170	37,931		4,581	
46,931	33,136	179,729	-	69,764	1,226,274	66,343	92,620	78
8,204	7,018	47,937	564	(21,675)	9,823	1,539	(1,415)	303,115
					(19,600)	(800)		(477,744)
-	-	-	-	-	(19,600)	(800)	-	(477,744)
8,204	7,018	47,937	564	(21,675)	(9,777)	739	(1,415)	(174,629)
6,966	23,513	263,335		270,029	341,710	9,647	192,089	295,239
15,170	30,531	311,272	564	248,354	331,933	10,386	190,674	120,610

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
 Year ended November 30, 2019

	Special Revenue Funds			
	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund	Sheriff's Grant Fund
Revenues:				
Taxes	\$		238,251	
Intergovernmental		65,473		23,756
Fines, fees, forfeitures	253,449			
Licenses and permits				
Interest on investments	532	955	1,536	3,802
Contributions			11,746	323,855
Miscellaneous		25		
Total revenues	253,981	66,453	251,533	351,413
Expenditures:				
Current:				
General control and administration	248,932			
Public safety				
Judiciary and court-related				
Public health and welfare		44,261	223,713	406,163
Transportation				
Capital outlay				6,284
Total expenditures	248,932	44,261	223,713	412,447
Excess (deficiency) of revenues over (under) expenditures	5,049	22,192	27,820	(61,034)
Other financing sources (uses):				
Transfers in				161,760
Transfers out				
Total other financing sources (uses)	-	-	-	161,760
Net change in fund balances	5,049	22,192	27,820	100,726
Fund balances (deficit), beginning of year	159,074	285,061	497,177	1,111,337
Fund balances (deficit), end of year	\$ 164,123	307,253	524,997	1,212,063

See Notes to Financial Statements.

Special Revenue Funds			
State's Attorney Grant Fund	Probation Grant Fund	Workforce Investment Solutions Fund	Total Nonmajor Governmental Funds
			13,437,653
923,948	120,489	1,605,055	7,583,682
42,159			2,153,244
			15,234
420	103	108	52,979
202,869			595,462
		59,941	181,371
1,169,396	120,592	1,665,104	24,019,625
			3,515,591
			5,994,959
			1,154,602
1,147,391	120,908	1,686,223	3,661,488
			5,874,560
6,580		12,566	1,954,338
1,153,971	120,908	1,698,789	22,155,538
15,425	(316)	(33,685)	1,864,087
			632,436
(5,284)			(1,335,354)
(5,284)	-	-	(702,918)
10,141	(316)	(33,685)	1,161,169
(94,621)	35,842	(152,957)	15,373,572
(84,480)	35,526	(186,642)	16,534,741

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 Judgment 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 Working Cash Fund (non-budgeted) provides for short-term loans to other funds.

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 (non-budgeted) 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 (non-budgeted) 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 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 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

LAW ENFORCEMENT SAFETY TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Illinois Safety tax	\$ 4,750,970	5,048,438	297,468
Interest on investments	550	7,656	7,106
Fines, fees, forfeitures:			
Court security fees	5,500	1,056	(4,444)
Intergovernmental:			
City Emergency Management fee	10,000	10,000	
Nuclear Safety Block Grant	10,605	9,005	(1,600)
FEMA Grants		14,133	14,133
Donations		29,770	29,770
Miscellaneous		1,627	1,627
Total revenues	4,777,625	5,121,685	344,060
Expenditures:			
Public Safety:			
County Sheriff:			
Personnel:			
Salaries	2,739,281	2,331,324	407,957
Group hospitalization	333,336	310,460	22,876
Supplies and materials:			
Training	50,000	59,537	(9,537)
Radio fees and maintenance	790,000	838,377	(48,377)
Supplies	7,000	3,546	3,454
Auto expense	200,000	150,394	49,606
Uniforms	17,500	6,551	10,949
Total County Sheriff	4,137,117	3,700,189	436,928

(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, 2019

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Emergency Management Agency:			
Personnel:			
Salaries	156,085	150,314	5,771
Fringes, retirement, FICA	39,546	35,561	3,985
Group hospitalization	19,608	19,608	
Supplies and materials:			
Maintenance of equipment	8,175	7,824	351
Radios	7,450	5,603	1,847
Telephone	6,000	3,585	2,415
Travel	700		700
Postage and printing	2,300	1,871	429
Training	700	345	355
Dues	200	140	60
Supplies	2,000	817	1,183
Car - gas and oil	5,000	4,196	804
Miscellaneous	19,736	7,496	12,240
Total Emergency Management Agency	267,500	237,360	30,140
Total Public Safety expenditures	4,404,617	3,937,549	467,068
Capital Outlay:			
County Sheriff	253,326	138,169	115,157
Vehicles	65,000		65,000
Special Response Team Grant	42,513		42,513
Total Capital Outlay	360,839	138,169	222,670
Total expenditures	4,765,456	4,075,718	689,738
Net change in fund balance	\$ 12,169	1,045,967	1,033,798
Budgetary fund balance, beginning of year		2,272,091	
Budgetary fund balance, end of year		\$3,318,058	

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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 2,250,000	2,071,296	(178,704)
Interest on investments	1,300	4,271	2,971
Total revenues	<u>2,251,300</u>	<u>2,075,567</u>	<u>(175,733)</u>
Expenditures:			
Retirement	<u>2,366,085</u>	<u>1,823,770</u>	<u>542,315</u>
Total expenditures	<u>2,366,085</u>	<u>1,823,770</u>	<u>542,315</u>
Net change in fund balance	<u>\$ (114,785)</u>	<u>251,797</u>	<u>366,582</u>
Budgetary fund balance, beginning of year		<u>1,622,310</u>	
Budgetary fund balance, end of year		<u>\$1,874,107</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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,100,000	1,012,578	(87,422)
Interest on investments	700	1,918	1,218
Total revenues	<u>1,100,700</u>	<u>1,014,496</u>	<u>(86,204)</u>
Expenditures:			
General Control and Administration:			
Personnel - payroll taxes	<u>1,156,598</u>	<u>1,091,452</u>	<u>65,146</u>
Total expenditures	<u>1,156,598</u>	<u>1,091,452</u>	<u>65,146</u>
Net change in fund balance	<u>\$ (55,898)</u>	<u>(76,956)</u>	<u>(21,058)</u>
Budgetary fund balance, beginning of year		<u>839,394</u>	
Budgetary fund balance, end of year		<u>\$ 762,438</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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,180,000	1,086,232	(93,768)
Interest on investments	350	1,333	983
Miscellaneous	18,000	23,226	5,226
Total revenues	<u>1,198,350</u>	<u>1,110,791</u>	<u>(87,559)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	59,676	58,191	1,485
Fringes, retirement, FICA	4,700	4,586	114
Group hospitalization	15,686	15,686	
Supplies and materials:			
Unemployment	4,500	4,148	352
Insurance expense	800,300	723,567	76,733
Total expenditures	<u>884,862</u>	<u>806,178</u>	<u>78,684</u>
Excess of revenues over expenditures	<u>313,488</u>	<u>304,613</u>	<u>(8,875)</u>
Other financing sources (uses):			
Transfers in - Highway Fund	70,674	61,144	(9,530)
Transfers out - Self Insurance Fund	(380,000)	(300,000)	80,000
Total other financing sources (uses)	<u>(309,326)</u>	<u>(238,856)</u>	<u>70,470</u>
Net change in fund balance	<u>\$ 4,162</u>	<u>65,757</u>	<u>61,595</u>
Budgetary fund balance, beginning of year		<u>861,269</u>	
Budgetary fund balance, end of year		<u>\$ 927,026</u>	

MACON COUNTY, ILLINOIS

JUDGMENT REPAYMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 475,000	437,364	(37,636)
Interest on investments	1,720	4,786	3,066
Miscellaneous	15,300	7,810	(7,490)
Total revenues	492,020	449,960	(42,060)
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	267,927	265,889	2,038
Fringes, retirement, FICA	42,172	28,156	14,016
Hospitalization	49,020	31,863	17,157
Supplies and materials:			
Contractual	125,000	218,330	(93,330)
Special prosecutor	7,500	13,505	(6,005)
Payments of judgments	400,000	16,333	383,667
Total General Control and Administration	891,619	574,076	317,543
Capital Outlay	20,000		20,000
Total expenditures	911,619	574,076	337,543
Net change in fund balance	\$ (419,599)	(124,116)	295,483
Budgetary fund balance, beginning of year		1,493,525	
Budgetary fund balance, end of year		\$1,369,409	

MACON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,579,000	1,453,608	(125,392)
Intergovernmental:			
State of Illinois	100		(100)
Richland Community College	250,000		(250,000)
Other townships and villages	75,100	37,169	(37,931)
Licenses and permits	15,000	15,234	234
Interest on investments	2,200	3,707	1,507
Miscellaneous	89,600	58,086	(31,514)
Total revenues	2,011,000	1,567,804	(443,196)
Expenditures:			
Transportation:			
Personnel:			
Salaries	420,105	303,047	117,058
Retirement	108,947	85,322	23,625
Payroll taxes	128,660	79,528	49,132
Group hospitalization	225,492	207,518	17,974
Supplies and materials:			
Equipment maintenance	200,000	174,641	25,359
Highway maintenance	116,116	115,615	501
Bridge maintenance	10,000		10,000
Vehicle maintenance	200,100	98,848	101,252
Travel	10,000	8,056	1,944
Contract equipment rental	10,000	3,418	6,582
Utilities	12,000		12,000
Telephone	5,000		5,000
Dues	1,000	400	600
Copy machine	2,666	3,117	(451)
Office supplies	5,000	1,233	3,767
Uniforms and safety equipment		19,386	(19,386)
Other	108,075	164,517	(56,442)
Total Transportation	1,563,161	1,264,646	298,515
Capital Outlay	1,756,718	715,040	1,041,678
Total expenditures	3,319,879	1,979,686	1,340,193

(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, 2019

	Budget	Actual	Variance
Excess (deficiency) of revenues over (under) expenditures	(1,308,879)	(411,882)	896,997
Other financing sources (uses):			
Transfers in	410,000	409,532	(468)
Transfers out	(66,967)	(122,394)	(55,427)
Total other financing sources (uses)	343,033	287,138	(55,895)
Net change in fund balance	<u>\$ (965,846)</u>	<u>(124,744)</u>	<u>841,102</u>
Budgetary fund balance, beginning of year		<u>1,292,818</u>	
Budgetary fund balance, end of year		<u>\$1,168,074</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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 789,000	726,344	(62,656)
Intergovernmental:			
State of Illinois	5,500,000	1,906,334	(3,593,666)
Other	3,000	17,497	14,497
Interest on investments	500	5,756	5,256
Miscellaneous	1,050		(1,050)
Total revenues	<u>6,293,550</u>	<u>2,655,931</u>	<u>(3,637,619)</u>
Expenditures:			
Transportation:			
Supplies and materials - County's Share	6,450,000	3,283,381	3,166,619
Total expenditures	<u>6,450,000</u>	<u>3,283,381</u>	<u>3,166,619</u>
Net change in fund balance	<u>\$ (156,450)</u>	<u>(627,450)</u>	<u>(471,000)</u>
Budgetary fund balance, beginning of year		<u>1,216,040</u>	
Budgetary fund balance, end of year		<u>\$ 588,590</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, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
State of Illinois	\$ 2,062,000	1,814,305	(247,695)
Other	50,000	73,211	23,211
Interest on investments	5,100	2,906	(2,194)
Miscellaneous	4,050	3,231	(819)
Total revenues	2,121,150	1,893,653	(227,497)
Expenditures:			
Transportation:			
Personnel - salaries	957,428	825,920	131,508
Supplies and materials	1,050,057	275,400	774,657
Total Transportation	2,007,485	1,101,320	906,165
Capital Outlay	540,000	376,856	163,144
Total expenditures	2,547,485	1,478,176	1,069,309
Excess (deficiency) of revenues over (under) expenditures	(426,335)	415,477	841,812
Other financing sources (uses):			
Transfers out	(400,000)	(409,532)	(9,532)
Net change in fund balance	<u>\$ (826,335)</u>	5,945	<u>832,280</u>
Budgetary fund balance, beginning of year		<u>1,013,656</u>	
Budgetary fund balance, end of year		<u>\$1,019,601</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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 789,000	726,344	(62,656)
Intergovernmental	41,000	29,969	(11,031)
Interest on investments	2,100	2,180	80
Miscellaneous	5,000		(5,000)
Total revenues	<u>837,100</u>	<u>758,493</u>	<u>(78,607)</u>
Expenditures:			
Capital Outlay	<u>820,000</u>	<u>756,643</u>	<u>63,357</u>
Total expenditures	<u>820,000</u>	<u>756,643</u>	<u>63,357</u>
Net change in fund balance	<u>\$ 17,100</u>	<u>1,850</u>	<u>(15,250)</u>
Budgetary fund balance, beginning of year		<u>393,888</u>	
Budgetary fund balance, end of year		<u>\$ 395,738</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, 2019

	Budget	Actual	Variance
Revenues:			
State of Illinois	\$ 175,000	269,427	94,427
Interest on investments	200	461	261
Miscellaneous	15,000		(15,000)
Total revenues	<u>190,200</u>	<u>269,888</u>	<u>79,688</u>
Expenditures:			
Transportation:			
Supplies and materials - Township bridges	<u>250,000</u>	<u>225,213</u>	<u>24,787</u>
Net change in fund balance	<u>\$ (59,800)</u>	<u>44,675</u>	<u>104,475</u>
Budgetary fund balance, beginning of year		<u>23,434</u>	
Budgetary fund balance, end of year		<u>\$ 68,109</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, 2019

	Budget	Actual	Variance
Revenues:			
Circuit Clerk automation fees	\$ 250,000	245,194	(4,806)
Interest on investments		104	104
Miscellaneous		2,400	2,400
		<hr/>	<hr/>
Total revenues	250,000	247,698	(2,302)
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Court technology administrator	156,513	153,575	2,938
Fringes, retirement, FICA	24,741	22,469	2,272
Group hospitalization	29,412	27,778	1,634
Supplies and materials:			
Circuit Clerk - EDP	80,000	66,309	13,691
Circuit Courts - EDP	20,000	11,861	8,139
		<hr/>	<hr/>
Total Judiciary and Court-Related	310,666	281,992	28,674
Capital Outlay			
		<hr/>	<hr/>
Total expenditures	310,666	281,992	28,674
		<hr/>	<hr/>
Net change in fund balance	<u>\$ (60,666)</u>	<u>(34,294)</u>	<u>26,372</u>
Budgetary fund balance, beginning of year		<u>56,985</u>	
Budgetary fund balance, end of year		<u>\$ 22,691</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, 2019

	Budget	Actual	Variance
Revenues:			
Document storage fees	\$ 250,000	242,738	(7,262)
Interest on investments		236	236
Total revenues	250,000	242,974	(7,026)
Judiciary and Court-Related:			
Personnel:			
Salaries	130,523	93,961	36,562
Fringes, retirement, FICA	20,805	13,338	7,467
Group hospitalization	39,216	30,229	8,987
Supplies and materials:			
Circuit Clerk - EDP	80,000	56,238	23,762
Total expenditures	270,544	193,766	76,778
Net change in fund balance	\$ (20,544)	49,208	69,752
Budgetary fund balance, beginning of year		70,036	
Budgetary fund balance, end of year		\$ 119,244	

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, 2019

	Budget	Actual	Variance
Revenues:			
County Clerk automation fees	\$ 52,000	54,342	2,342
Interest on investments		793	793
Total revenues	<u>52,000</u>	<u>55,135</u>	<u>3,135</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Salaries	27,526	26,274	1,252
Retirement	2,800	2,048	752
Payroll Taxes	1,963	1,850	113
Group Insurance	9,804	9,804	
Supplies and materials:			
Miscellaneous	9,100	6,955	2,145
Total expenditures	<u>51,193</u>	<u>46,931</u>	<u>4,262</u>
Net change in fund balance	<u>\$ 807</u>	<u>8,204</u>	<u>7,397</u>
Budgetary fund balance, beginning of year		<u>6,966</u>	
Budgetary fund balance, end of year		<u>\$ 15,170</u>	

MACON COUNTY, ILLINOIS

TREASURER AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Treasurer automation fees	\$ 29,000	40,053	11,053
Interest on investments	50	101	51
Total revenues	<u>29,050</u>	<u>40,154</u>	<u>11,104</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	3,887	3,509	378
Personnel - payroll taxes	459	244	215
Supplies and materials:			
Treasurer - EDP	16,500	16,471	29
Reimburse copies and fax		(10,696)	10,696
Tax sale license	5,200	5,200	
Legal advertising	4,113	4,113	
Guardian ad litem	600	600	
Postage	13,295	13,295	
Equipment maintenance	400	400	
Total expenditures	<u>44,454</u>	<u>33,136</u>	<u>11,318</u>
Net change in fund balance	<u>\$ (15,404)</u>	<u>7,018</u>	<u>22,422</u>
Budgetary fund balance, beginning of year		<u>23,513</u>	
Budgetary fund balance, end of year		<u>\$ 30,531</u>	

MACON COUNTY, ILLINOIS

GIS AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
GIS automation fees	\$ 230,000	225,333	(4,667)
Interest on investments	300	916	616
Miscellaneous income	500	1,417	917
Total revenues	<u>230,800</u>	<u>227,666</u>	<u>(3,134)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	103,000	50,712	52,288
Group hospitalization	39,500	25,327	14,173
Fringes, retirement, FICA	20,000	7,506	12,494
Supplies and materials:			
Consulting fees	4,289	602	3,687
Training	1,500	481	1,019
EDP	88,461	88,461	
Supplies	2,150	331	1,819
Total General Control and Administration	<u>258,900</u>	<u>173,420</u>	<u>85,480</u>
Capital Outlay	<u>13,000</u>	<u>6,309</u>	<u>6,691</u>
Total expenditures	<u>271,900</u>	<u>179,729</u>	<u>92,171</u>
Net change in fund balance	<u>\$ (41,100)</u>	<u>47,937</u>	<u>89,037</u>
Budgetary fund balance, beginning of year		<u>263,335</u>	
Budgetary fund balance, end of year		<u>\$ 311,272</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, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
City-County contract	\$ 602,032	606,274	4,242
Municipality contract	1,500	1,456	(44)
Fines, fees and forfeitures:			
Pet registration tags	450,000	440,519	(9,481)
Impound fees	35,000	42,460	7,460
Euthanasia	5,000	4,528	(472)
Animal adoptions	75,000	80,997	5,997
Warden	350	414	64
Citations	3,000	5,695	2,695
Owner release	3,200	4,049	849
Rabies vaccination	75		(75)
Disposal	800	743	(57)
Interest on investments	617	1,046	429
Contributions	29,565	27,222	(2,343)
Miscellaneous	30,075	20,694	(9,381)
Total revenues	1,236,214	1,236,097	(117)
Expenditures:			
Public Safety:			
Personnel:			
Salaries	765,973	744,865	21,108
Fringes, retirement, FICA	135,421	121,332	14,089
Group hospitalization	193,629	187,910	5,719
Supplies and materials:			
Vehicle maintenance, gas, and insurance	20,250	19,568	682
Contractual services	1,200	75	1,125
Dues	600	568	32
Supplies	72,977	72,977	
Telephone	3,501	3,501	

(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, 2019

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Supplies and materials, continued:			
Radio fees	3,999	3,780	219
Postage	2,000	2,131	(131)
Printing	300		300
Maintenance of equipment	1,000	1,065	(65)
Computer/software	16,507	13,809	2,698
Training	2,542	2,542	
Professional services	5,191	2,476	2,715
Drug testing	250		250
Avid chip	7,267	7,267	
Uniforms	5,000	4,121	879
Miscellaneous	1,238	356	882
Total Public Safety	1,238,845	1,188,343	50,502
Capital Outlay	44,489	37,931	6,558
Total expenditures	1,283,334	1,226,274	57,060
Excess (deficiency) of revenues over (under) expenditures	(47,120)	9,823	56,943
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	\$ (66,720)	(9,777)	56,943
Budgetary fund balance, beginning of year		341,710	
Budgetary fund balance, end of year		\$ 331,933	

MACON COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 33,000	30,369	(2,631)
Interest on investments		34	34
Payroll refund, Historical Society	35,820	35,000	(820)
Total revenues	<u>68,820</u>	<u>65,403</u>	<u>(3,417)</u>
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	47,500	49,000	(1,500)
Fringes, retirement, FICA	7,572	7,539	33
Group hospitalization	9,804	9,804	
Total expenditures	<u>64,876</u>	<u>66,343</u>	<u>(1,467)</u>
Excess (deficiency) of revenues over (under) expenditures	3,944	(940)	(4,884)
Other financing sources (uses):			
Transfer out - General Fund	<u>(800)</u>	<u>(800)</u>	
Net change in fund balance	<u>\$ 3,144</u>	<u>(1,740)</u>	<u>(4,884)</u>
Budgetary fund balance, beginning of year		<u>8,334</u>	
Budgetary fund balance, end of year		<u>\$ 6,594</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, 2019

	Budget	Actual	Variance
Revenues:			
Law Library fees	\$ 110,000	90,091	(19,909)
Interest on investments	150	1,114	964
Total revenues	<u>110,150</u>	<u>91,205</u>	<u>(18,945)</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Law librarian	35,326	35,462	(136)
Group hospitalization	9,804	9,804	
Fringes, retirement, FICA	6,532	5,163	1,369
Supplies and materials:			
Electronic research	45,000	37,530	7,470
Supplies	250		250
Service charge	150	80	70
Telephone	450		450
Total Judiciary and Court-Related	<u>97,512</u>	<u>88,039</u>	<u>9,473</u>
Capital Outlay	<u>7,500</u>	<u>4,581</u>	<u>2,919</u>
Total expenditures	<u>105,012</u>	<u>92,620</u>	<u>12,392</u>
Net change in fund balance	<u>\$ 5,138</u>	<u>(1,415)</u>	<u>(6,553)</u>
Budgetary fund balance, beginning of year		<u>192,089</u>	
Budgetary fund balance, end of year		<u>\$ 190,674</u>	

MACON COUNTY, ILLINOIS

AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Recorder automation and document storage fees	\$ 226,000	253,449	27,449
Interest on investments	325	532	207
Total revenues	226,325	253,981	27,656
Expenditures:			
General Control and Administration:			
Personnel:			
Recorder salaries	139,473	137,156	2,317
Personnel - payroll taxes	13,591	9,148	4,443
Group hospitalization	65,402	65,393	9
Fringes, retirement, FICA	11,509	10,154	1,355
Supplies and materials:			
Recorder automation expense	30,375	27,081	3,294
Total General Control and Administration	260,350	248,932	11,418
Net change in fund balance	\$ (34,025)	5,049	39,074
Budgetary fund balance, beginning of year		159,074	
Budgetary fund balance, end of year		\$ 164,123	

MACON COUNTY, ILLINOIS

ENVIRONMENTAL MANAGEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
IEPA Solid Waste Enforcement grant	\$ 46,265	40,394	(5,871)
Electronics Recycling Program	20,000	25,079	5,079
Interest on investments	550	955	405
Miscellaneous	2,000	25	(1,975)
	<hr/>	<hr/>	<hr/>
Total revenues	68,815	66,453	(2,362)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	61,729	31,985	29,744
Fringes, retirement, FICA	8,928	4,923	4,005
Group hospitalization	9,804	7,353	2,451
Supplies and materials:			
Recycling programs	15,000		15,000
Solid waste sundry	32,000		32,000
Supplies	65		65
	<hr/>	<hr/>	<hr/>
Total Public Health and Welfare	127,526	44,261	83,265
Capital Outlay	25,000		25,000
	<hr/>	<hr/>	<hr/>
Total expenditures	152,526	44,261	108,265
Net change in fund balance	<u>\$ (83,711)</u>	22,192	<u>105,903</u>
Budgetary fund balance, beginning of year		<u>285,061</u>	
Budgetary fund balance, end of year		<u>\$ 307,253</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, 2019

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 239,400	220,511	(18,889)
Contributions	75,000	11,746	(63,254)
Interest on investments	400	1,536	1,136
Total revenues	314,800	233,793	(81,007)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	107,606	107,606	
Fringes, retirement, FICA	17,152	16,594	558
Group hospitalization	19,608	19,608	
Supplies and materials:			
Dues	400	345	55
Supplies	2,500	1,580	920
EDP	2,400	2,990	(590)
Copy machine	2,040	2,641	(601)
Veterans burial	1,000		1,000
Bus transportation	13,000	7,076	5,924
Emergency assistance	22,000	32,235	(10,235)
Help for Heroes	75,000	26,161	48,839
Travel	3,500	2,782	718
Telephone	800	914	(114)
Postage	900	1,000	(100)
Equipment maintenance	300	50	250
Contractual services	2,000	1,850	150
Miscellaneous	500	281	219
Total Public Health and Welfare	270,706	223,713	46,993
Capital Outlay	500		500
Total expenditures	271,206	223,713	47,493
Net change in fund balance	\$ 43,594	10,080	(33,514)
Budgetary fund balance, beginning of year		487,405	
Budgetary fund balance, end of year		\$ 497,485	

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, 2019**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
U.S. Marshall's Grant	\$ 26,500	8,994	(17,506)
Local Law Enforcement Block Grant - City of Decatur	11,000		(11,000)
Traffic Safety	4,255		(4,255)
Liquor Sting Grant	11,400		(11,400)
Sheriff Jail Drug Grant	12,000		(12,000)
SSA Incentive and SCAAP reimbursements	40,000	14,762	(25,238)
IDOT DUI Grant	10,000		(10,000)
Contributions	1,659,413	323,855	(1,335,558)
Miscellaneous - Community Revenue	4,000		(4,000)
Interest on investments	751	3,802	3,051
Total revenues	1,779,319	351,413	(1,427,906)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	302,863	253,312	49,551
Retirement	34,357	40,396	(6,039)
Fringes	14,323	16,420	(2,097)
Group hospitalization	19,608	19,608	
Supplies and materials:			
Liquor Sting Grant	11,400	1,071	10,329
Sheriff Jail Drug Grant	12,000		12,000
Grant expense	40,000	10,977	29,023
Cars gas, oil expenditures	1,500		1,500
Community grant expenditures	5,000		5,000
OP Supplies Law	20,000		20,000
Vocational training - At Risk Services	5,000	1,542	3,458
Grant supplies - At Risk Services	55,000	25,773	29,227
Community outreach	161,760	3,149	158,611
Contractual		2,563	(2,563)
Contractual - At Risk Services	125,000	31,352	93,648
Total Public Health and Welfare	807,811	406,163	401,648
Capital Outlay	966,654	6,284	960,370
Total expenditures	1,774,465	412,447	1,362,018

(Continued)

MACON COUNTY, ILLINOIS

SHERIFF'S GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN

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

Year ended November 30, 2019

	Budget	Actual	Variance
Excess of revenues over expenditures	<u>4,854</u>	<u>(61,034)</u>	<u>(65,888)</u>
Other financing sources (uses):			
Transfers in - General Fund		<u>161,760</u>	<u>161,760</u>
Net change in fund balance	<u>\$ 4,854</u>	<u>100,726</u>	<u>95,872</u>
Budgetary fund balance, beginning of year		<u>1,111,337</u>	
Budgetary fund balance, end of year		<u>\$ 1,212,063</u>	

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, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Child 1st Center:			
Department of Children and Family Services	\$ 133,484	124,291	(9,193)
Attorney General	15,100	13,512	(1,588)
Children's Advocacy Centers of Illinois	258,907	240,651	(18,256)
Juvenile Justice Council		18,470	18,470
Illinois Department of Transportation DUI Grant	108,564	97,686	(10,878)
Illinois Criminal Justice Information Authority Adult Reploy	379,620	383,813	4,193
Macon County Mental Health Board Grants	17,100	15,785	(1,315)
Illinois Attorney General Violent Crime Victims Grant	29,000	29,000	
Other	1,336	740	(596)
Circuit Clerk fees	53,473	42,159	(11,314)
Contributions	245,755	202,869	(42,886)
Interest on investments		420	420
Total revenues	1,242,339	1,169,396	(72,943)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	674,032	637,894	36,138
Group hospitalization	117,648	121,973	(4,325)
Fringes, retirement, FICA	103,121	88,831	14,290
Supplies and materials:			
Phone	7,784	4,804	2,980
Travel	11,380	7,439	3,941
Training	10,666	2,360	8,306
Building lease/occupancy	15,600	15,600	
Postage	461	200	261
Printing	926		926

(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, 2019

	Budget	Actual	Variance
Expenditures, continued:			
Public Health and Welfare, continued:			
Supplies and materials:			
Liability insurance	6,652	5,931	721
Reference materials	423	424	(1)
Grant specific expenditures	2,700		2,700
Copy machine	300		300
Supplies	4,474	2,838	1,636
Contractual services	254,647	259,097	(4,450)
Total Public Health and Welfare	1,210,814	1,147,391	63,423
Capital Outlay	9,793	6,580	3,213
Total expenditures	1,220,607	1,153,971	66,636
Excess of revenues over expenditures	21,732	15,425	(6,307)
Other financing sources (uses):			
Transfers out - General Fund	(6,075)	(5,284)	791
Net change in fund balance	\$ 15,657	10,141	(5,516)
Budgetary fund balance (deficit), beginning of year		(94,626)	
Budgetary fund balance (deficit), end of year		\$ (84,485)	

MACON COUNTY, ILLINOIS

PROBATION GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Redeploy Illinois Grant	\$ 173,258	120,489	(52,769)
Interest on investments		103	103
Total revenues	<u>173,258</u>	<u>120,592</u>	<u>(52,666)</u>
Expenditures:			
Public Health and Welfare:			
Supplies and materials:			
Travel	591		591
Substance Abuse	63,583	39,436	24,147
Home intervention	63,688	48,052	15,636
Drug testing			
Training and education	1,750		1,750
Redeploy Project Manager	20,417	6,108	14,309
CRB Coordinator	12,379	12,377	2
CRB Non-Salary	2,392	1,175	1,217
Summer Program	6,417	12,010	(5,593)
Supplies	291		291
Tutoring services	1,750	1,750	
Total Public Health and Welfare	<u>173,258</u>	<u>120,908</u>	<u>52,350</u>
Net change in fund balance	<u>\$ -</u>	<u>(316)</u>	<u>(316)</u>
Budgetary fund balance, beginning of year		<u>35,842</u>	
Budgetary fund balance, end of year		<u>\$ 35,526</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, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental - Workforce Grants	\$ 1,617,834	1,605,055	(12,779)
Interest on investments		108	108
MOU Revenue	30,000	59,941	29,941
Total revenues	1,647,834	1,665,104	17,270
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	483,365	554,049	(70,684)
Group hospitalization	75,671	88,143	(12,472)
Payroll taxes, retirement, fringes	79,129	75,732	3,397
Supplies and materials:			
Vocational training	371,008	511,390	(140,382)
On-the-job training	138,967	41,229	97,738
Child care and transportation expenses	46,500	101,903	(55,403)
SDA Contracts	174,278	120,142	54,136
Participant payroll	3,000	4,963	(1,963)
Work experience stipends	100,500	67,740	32,760
MOU expenses		15,744	(15,744)
Telephone	8,200	6,588	1,612
Travel	15,150	10,113	5,037
Marketing	8,600	6,204	2,396
Annual membership fees		344	(344)
Facility costs	89,658	50,568	39,090
Liability insurance	2,700		2,700
Supplies	18,640	31,371	(12,731)
Miscellaneous	2,469		2,469
Total Public Health and Welfare	1,617,835	1,686,223	(68,388)
Capital Outlay		12,566	(12,566)
Total expenditures	1,617,835	1,698,789	(80,954)
Net change in fund balance	<u>\$ 29,999</u>	<u>(33,685)</u>	<u>(63,684)</u>
Budgetary fund balance (deficit), beginning of year		<u>(152,957)</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (186,642)</u>	

MACON COUNTY, ILLINOIS

AGENCY FUNDS

Agency 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 County Sheriff's 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 - Motor Fuel Tax provides for disbursements to Township in Macon County for road repairs. The Highway Department is custodian of funds provided by state motor fuel tax designed for each township.

MACON COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS

November 30, 2019

	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	\$ 17,459,001	44,441	155,817	2,237,188	82,576	1,047,718	21,026,741
Investments				500,000			500,000
Accrued interest receivable				5,924			5,924
Due from State of Illinois - allotment						147,455	147,455
Total assets	17,459,001	44,441	155,817	2,743,112	82,576	1,195,173	21,680,120
Liabilities							
Due to other governmental agencies				21,446		1,195,173	1,216,619
Deposits payable	(103,606)	44,441	16,913	2,721,666	82,576		2,761,990
Due to taxing districts	17,562,607						17,562,607
Due to tax buyers			138,904				138,904
Total liabilities	\$ 17,459,001	44,441	155,817	2,743,112	82,576	1,195,173	21,680,120

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COUNTY COLLECTOR'S FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	\$ 7,527,049	153,991,464	144,059,512	<u>17,459,001</u>
Liabilities				
Due to other funds		401,715	401,715	
Deposits payable	227,273	207,713	538,592	(103,606)
Due to taxing districts	7,299,776	153,382,036	143,119,205	<u>17,562,607</u>
Total liabilities	\$ 7,527,049	153,991,464	144,059,512	<u>17,459,001</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COUNTY TREASURER'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
<hr/>				
<u>Trust Fund</u>				
Assets				
Cash	\$ 42,869	35,450	33,878	44,441
	<hr/>			
Liabilities				
Deposits payable	\$ 42,869	35,450	33,878	44,441
	<hr/>			

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COUNTY CLERK'S FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
<hr/>				
<u>Trust Fund</u>				
Assets				
Cash	\$ 405,201	3,187,962	3,437,346	155,817
	<hr/>			
Liabilities				
Deposits payable	16,536	377		16,913
Due to tax buyers	388,665	3,187,585	3,437,346	138,904
	<hr/>			
Total liabilities	\$ 405,201	3,187,962	3,437,346	155,817
	<hr/>			

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
<u>Trust Fund</u>				
Assets				
Cash	\$ 2,275,429	4,727,220	4,780,009	2,222,640
Certificates of deposit	500,000			500,000
Accrued interest	5,924	5,924	5,924	5,924
Total assets	<u>2,781,353</u>	<u>4,733,144</u>	<u>4,785,933</u>	<u>2,728,564</u>
Liabilities				
Deposits payable	2,764,928	1,308,165	1,365,975	2,707,118
Due to other governmental agencies	16,425	315,126	310,105	21,446
Due to other funds		3,109,853	3,109,853	
Total liabilities	<u>2,781,353</u>	<u>4,733,144</u>	<u>4,785,933</u>	<u>2,728,564</u>
<u>Support Fund</u>				
Assets				
Cash	18,547	1,400,494	1,404,493	14,548
Liabilities				
Deposits payable	18,547	1,333,925	1,337,924	14,548
Due to other funds		66,569	66,569	
Total liabilities	<u>18,547</u>	<u>1,400,494</u>	<u>1,404,493</u>	<u>14,548</u>
<u>Total Circuit Clerk's Funds</u>				
Assets				
Cash	2,293,976	6,127,714	6,184,502	2,237,188
Certificates of deposit	500,000			500,000
Accrued interest	5,924	5,924	5,924	5,924
Total assets	<u>2,799,900</u>	<u>6,133,638</u>	<u>6,190,426</u>	<u>2,743,112</u>
Liabilities				
Deposits payable	2,783,475	2,642,090	2,703,899	2,721,666
Due to other governmental agencies	16,425	315,126	310,105	21,446
Due to other funds		3,176,422	3,176,422	
Total liabilities	<u>\$ 2,799,900</u>	<u>6,133,638</u>	<u>6,190,426</u>	<u>2,743,112</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COUNTY SHERIFF'S FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
<u>County Sheriff's Trust Fund</u>				
Assets				
Cash	\$ 4,233	153	153	<u>4,233</u>
Liabilities				
Deposits payable	4,233	153	153	<u>4,233</u>
<u>Correctional Center Resident Trust Fund</u>				
Assets				
Cash	61,963	1,053,288	1,036,908	<u>78,343</u>
Liabilities				
Deposits payable	61,963	1,053,288	1,036,908	<u>78,343</u>
<u>Total Sheriff's Funds</u>				
Assets				
Cash	66,196	1,053,441	1,037,061	<u>82,576</u>
Liabilities				
Deposits payable	\$ 66,196	1,053,441	1,037,061	<u>82,576</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

TOWNSHIP ROAD FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
Township Road Fund - Motor Fuel Tax				
Assets				
Cash	\$ 792,892	1,090,159	835,333	1,047,718
Due from State of Illinois - allotment	89,804	147,455	89,804	147,455
Total assets	<u>882,696</u>	<u>1,237,614</u>	<u>925,137</u>	<u>1,195,173</u>
Liabilities				
Accounts payable				
Due to other governmental agencies	882,696	1,237,614	925,137	1,195,173
Total liabilities	<u>\$ 882,696</u>	<u>1,237,614</u>	<u>925,137</u>	<u>1,195,173</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**TOTAL ALL AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2019**

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
Assets				
Cash	\$ 11,128,183	165,486,190	155,587,632	21,026,741
Investments	500,000			500,000
Accrued interest receivable	5,924	5,924	5,924	5,924
Due from State of Illinois - allotment	89,804	147,455	89,804	147,455
Total assets	11,723,911	165,639,569	155,683,360	21,680,120
Liabilities				
Accounts payable				
Due to other governmental agencies	899,121	1,552,740	1,235,242	1,216,619
Due to other funds		3,578,137	3,578,137	
Deposits payable	3,136,349	3,939,071	4,313,430	2,761,990
Due to taxing districts	7,299,776	153,382,036	143,119,205	17,562,607
Due to tax buyers	388,665	3,187,585	3,437,346	138,904
Total liabilities	\$ 11,723,911	165,639,569	155,683,360	21,680,120

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)

	2019	2018	2017	2016
Governmental activities:				
Net invested in capital assets	\$ 51,757,948	47,373,314	46,062,657	45,773,226
Restricted	29,564,316	22,377,036	26,344,639	18,421,060
Unrestricted	(8,004,676)	(2,103,546)	(6,218,842)	(311,284)
	<hr/>			
Total governmental activities net position	73,317,588	67,646,804	66,188,454	63,883,002
	<hr/>			
Business-type activities:				
Net invested in capital assets	2,128,558	2,293,578	885,969	899,301
Restricted	1,354,289	1,217,804		
Unrestricted	2,232,415	1,987,512	3,323,366	3,234,647
	<hr/>			
Total business-type activities net position	5,715,262	5,498,894	4,209,335	4,133,948
	<hr/>			
Primary government:				
Net invested in capital assets	53,886,506	49,666,892	46,948,626	46,672,527
Restricted	30,918,605	23,594,840	26,344,639	18,421,060
Unrestricted	(5,772,261)	(116,034)	(2,895,476)	2,923,363
	<hr/>			
Total primary government net position	\$ 79,032,850	73,145,698	70,397,789	68,016,950
	<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.

2015	2014	2013	2012	2011	2010
44,580,631	46,312,558	48,405,141	46,496,975	40,900,206	46,932,054
18,536,827	17,380,481	16,706,457	17,261,200	19,698,652	
891,882	10,001,171	12,566,406	13,102,623	11,656,481	26,415,656
64,009,340	73,694,210	77,678,004	76,860,798	72,255,339	73,347,710
807,434	694,903	442,355	463,794	274,093	74,356
3,620,563	2,557,400	1,793,086	1,904,829	1,918,394	2,084,177
4,427,997	3,252,303	2,235,441	2,368,623	2,192,487	2,158,533
45,388,065	47,007,461	48,847,496	46,960,769	41,174,299	47,006,410
18,536,827	17,380,481	16,706,457	17,261,200	19,698,652	
4,512,445	12,558,571	14,359,492	15,007,452	13,574,875	28,499,833
68,437,337	76,946,513	79,913,445	79,229,421	74,447,826	75,506,243

MACON COUNTY, ILLINOIS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Prepared using the accrual basis of accounting)

	2019	2018	2017
Expenses:			
Governmental activities:			
General control and administration	\$ 9,180,510	9,584,723	9,197,926
Public safety	16,862,287	17,849,364	16,398,892
Judiciary and court-related	9,066,248	8,205,080	9,040,552
Public health and welfare	9,847,632	9,778,577	9,171,632
Transportation	5,566,005	7,157,445	7,372,558
Interest on long-term debt			1,484
Total governmental activities expenses	<u>50,522,682</u>	<u>52,575,189</u>	<u>51,183,044</u>
Business-type activities:			
Decatur Public Building Commission	<u>5,131,790</u>	4,404,508	4,089,414
Total business-type activities expenses	<u>5,131,790</u>	<u>4,404,508</u>	<u>4,089,414</u>
Total primary government expenses	<u>55,654,472</u>	<u>56,979,697</u>	<u>55,272,458</u>
Program Revenues:			
Governmental activities:			
Charges for services:			
General government	2,482,589	2,488,371	2,792,710
Public safety	1,395,427	1,802,124	1,731,581
Judiciary and court-related	2,395,606	1,933,323	2,010,388
Other activities	1,145,435	1,128,569	1,197,763
Operating grants and contributions	13,993,420	15,339,657	13,758,103
Capital grants and contributions	6,313,775	2,873,189	2,202,460
Total governmental activities program revenues	<u>27,726,252</u>	<u>25,565,233</u>	<u>23,693,005</u>
Business-type activities:			
Decatur Public Building Commission:			
Charges for services	(18,388)	3,900	101,269
Capital grants and contributions		1,277,233	
Total business-type activities program revenues	<u>(18,388)</u>	<u>1,281,133</u>	<u>101,269</u>
Total primary government program revenues	<u>\$ 27,707,864</u>	<u>26,846,366</u>	<u>23,794,274</u>

(Continued)

2016	2015	2014	2013	2012	2011	2010
9,097,348	8,416,560	7,663,100	7,391,989	7,465,827	7,184,382	9,697,557
18,191,427	15,540,901	14,457,846	14,142,826	13,742,754	13,367,326	11,539,009
9,879,223	9,161,779	8,983,962	8,700,375	8,810,365	8,448,670	7,634,752
9,779,909	10,190,041	11,127,181	11,486,680	10,493,149	10,251,619	10,926,305
7,167,305	6,902,501	7,364,004	6,454,652	5,335,827	6,599,454	7,918,036
19,246	65,943	80,287	111,075	159,640	227,944	296,242
54,134,458	50,277,725	49,676,380	48,287,597	46,007,562	46,079,395	48,011,901
3,663,416	3,253,350	3,309,450	3,339,575	3,327,133	3,462,329	3,339,612
3,663,416	3,253,350	3,309,450	3,339,575	3,327,133	3,462,329	3,339,612
57,797,874	53,531,075	52,985,830	51,627,172	49,334,695	49,541,724	51,351,513
5,476,506	2,733,424	2,325,150	2,139,484	2,209,660	2,092,862	2,121,306
1,759,252	1,807,407	1,651,348	1,672,860	1,661,515	1,531,731	1,547,196
2,310,462	2,284,529	2,471,123	2,842,079	2,747,891	2,822,799	2,891,779
1,217,684	1,325,837	1,142,485	1,232,322	1,190,285	1,011,329	859,130
14,287,331	13,933,885	14,417,867	15,009,122	13,338,712	12,442,302	14,188,230
1,706,821	1,419,339	292,966	2,327,371	4,971,150	453,195	47,673
26,758,056	23,504,421	22,300,939	25,223,238	26,119,213	20,354,218	21,655,314
127,673	141,936	338,316	638,209	565,475	573,764	18,883
	32,116	158,414	119,021			
127,673	174,052	496,730	757,230	565,475	573,764	18,883
26,885,729	23,678,473	22,797,669	25,980,468	26,684,688	20,927,982	21,674,197

MACON COUNTY, ILLINOIS

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

	2019	2018	2017
Net (expense) revenue:			
Governmental activities	\$ (22,796,430)	(27,009,956)	(27,490,039)
Business-type activities	<u>(5,150,178)</u>	<u>(3,123,375)</u>	<u>(3,988,145)</u>
Total primary government net (expense) revenues	<u><u>(27,946,608)</u></u>	<u><u>(30,133,331)</u></u>	<u><u>(31,478,184)</u></u>
General revenues and other changes in net position:			
Governmental activities:			
Taxes:			
Property taxes	19,906,990	19,253,579	20,818,777
Sales taxes	8,276,990	8,050,079	6,309,298
Other taxes	2,912,628	2,510,720	2,458,282
Investment earnings	103,282	64,586	29,835
Miscellaneous	2,775,472	2,986,652	3,053,008
Internal transfers - rent	<u>(5,508,148)</u>	<u>(4,397,310)</u>	<u>(4,053,731)</u>
Total governmental activities	<u>28,467,214</u>	<u>28,468,306</u>	<u>28,615,469</u>
Business-type activities:			
Investment earnings	40,407	15,343	10,049
Miscellaneous	9,668	281	(248)
Loss on disposal of capital assets	(191,677)		
Internal transfers - rent	<u>5,508,148</u>	<u>4,397,310</u>	<u>4,053,731</u>
Total business-type activities	<u>5,366,546</u>	<u>4,412,934</u>	<u>4,063,532</u>
Total primary government	<u><u>33,833,760</u></u>	<u><u>32,881,240</u></u>	<u><u>32,679,001</u></u>
Change in net position:			
Governmental activities	5,670,784	1,458,350	1,125,430
Business-type activities	<u>216,368</u>	<u>1,289,559</u>	<u>75,387</u>
Total primary government change in net position	<u><u>\$ 5,887,152</u></u>	<u><u>2,747,909</u></u>	<u><u>1,200,817</u></u>

2016	2015	2014	2013	2012	2011	2010
(27,376,402)	(26,773,304)	(27,375,441)	(23,064,359)	(19,888,349)	(25,725,177)	(26,356,587)
(3,535,743)	(3,079,298)	(2,812,720)	(2,582,345)	(2,761,658)	(2,888,565)	(3,320,729)
(30,912,145)	(29,852,602)	(30,188,161)	(25,646,704)	(22,650,007)	(28,613,742)	(29,677,316)
18,568,239	16,808,301	16,333,375	15,757,702	16,877,262	17,149,602	17,001,022
5,629,330	5,771,051	5,829,801	5,627,356	5,899,908	5,976,995	5,883,667
2,517,084	2,696,066	2,440,621	2,323,433	2,301,989	2,014,766	2,262,050
28,927	30,415	34,075	54,295	54,749	102,321	169,650
3,708,200	2,598,100	2,602,033	2,558,733	2,348,401	2,284,679	2,675,427
(3,201,713)	(4,245,926)	(3,848,258)	(2,439,954)	(2,917,262)	(2,895,557)	(3,546,428)
27,250,067	23,658,007	23,391,647	23,881,565	24,565,047	24,632,806	24,445,388
9,623	10,779	9,178	9,898	19,134	26,387	39,542
30,358	(1,713)	2,781	(689)	1,398	575	333
						(10,710)
3,201,713	4,245,926	3,848,258	2,439,954	2,917,262	2,895,557	3,546,428
3,241,694	4,254,992	3,860,217	2,449,163	2,937,794	2,922,519	3,575,593
30,491,761	27,912,999	27,251,864	26,330,728	27,502,841	27,555,325	28,020,981
(126,335)	(3,115,297)	(3,983,794)	817,206	4,676,698	(1,092,371)	(1,911,199)
(294,049)	1,175,694	1,047,497	(133,182)	176,136	33,954	254,864
(420,384)	(1,939,603)	(2,936,297)	684,024	4,852,834	(1,058,417)	(1,656,335)

MACON COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

	2019	2018	2017
General Fund:			
Reserved	\$		
Unreserved			
Nonspendable	26,396	54,200	67,759
Restricted	336,473	642,835	643,452
Committed	200,000	3,951,582	3,915,433
Assigned		95,684	
Unassigned	4,385,583	69,120	506,808
Total general fund	<u>4,948,452</u>	<u>4,813,421</u>	<u>5,133,452</u>
All Other Governmental Funds:			
Reserved			
Unreserved, reported in:			
Special revenue funds			
Capital projects funds			
Nonspendable	506,485	6,722,527	707,502
Restricted	29,227,843	21,734,201	25,701,187
Committed	780,000	650,000	600,000
Assigned	1,479,613	1,021,977	989,580
Unassigned	(271,122)	(247,578)	(79,603)
Total all other governmental funds	<u>\$ 31,722,819</u>	<u>29,881,127</u>	<u>27,918,666</u>

Note: During 2011, the County adopted GASB Statement No. 54 which changed reporting standards for governmental fund balances.

2016	2015	2014	2013	2012	2011	2010
						223,566
						8,725,715
54,048	46,895	66,305	41,802	34,884	47,725	
382,426	569,778	106,225	106,225	6,535	21,198	
3,763,417	2,717,628	2,713,909	2,710,154	2,705,579	2,700,820	
1,787,088	2,441,430	5,303,262	7,427,958	7,477,691	7,173,566	
5,986,979	5,775,731	8,189,701	10,286,139	10,224,689	9,943,309	8,949,281
						6,537,996
						18,861,173
						61,786
5,599,034	5,033,061	4,746,856	4,858,311	4,556,092	4,416,341	
18,038,634	17,967,049	17,274,256	16,600,232	17,254,665	19,677,454	
600,000	600,000	600,000	600,000	600,000	600,000	
989,386						
(7,117)	(664,406)	(374,099)	(90,597)	(194,584)	(353,736)	
25,219,937	22,935,704	22,247,013	21,967,946	22,216,173	24,340,059	25,460,955

MACON COUNTY, ILLINOIS

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

	2019	2018	2017
Revenues:			
Taxes	\$ 31,131,691	29,779,295	29,685,384
Intergovernmental	15,824,936	15,282,845	14,884,988
Fines, fees and forfeitures	6,584,376	6,331,876	6,417,104
Licenses and permits	394,964	391,841	669,676
Investment earnings	103,207	64,550	29,808
Contributions	1,070,215	3,343,826	1,680,776
Miscellaneous revenues	2,793,322	3,014,041	3,052,563
Total revenues	57,902,711	58,208,274	56,420,299
Expenditures:			
General control and administration	9,921,788	9,187,874	9,172,057
Public safety	17,522,684	18,465,744	18,275,542
Judiciary and court-related	10,095,697	9,233,874	10,037,493
Public health and welfare	9,847,887	9,827,852	9,110,581
Transportation	6,025,240	5,702,172	4,390,981
Capital outlay	2,177,926	3,733,764	2,835,735
Debt service:			
Principal	27,448	27,448	357,448
Interest	9,333	9,881	19,340
Total expenditures	55,628,003	56,188,609	54,199,177
Excess (deficiency) of revenues over (under) expenditures	2,274,708	2,019,665	2,221,122
Other financing sources (uses):			
Capital lease proceeds			
Transfers in	1,287,977	1,056,372	1,325,219
Transfers out	(1,585,962)	(1,433,607)	(1,701,139)
Total other financing sources (uses)	(297,985)	(377,235)	(375,920)
Net change in fund balances	\$ 1,976,723	1,642,430	1,845,202
Capitalized capital outlay	\$ 3,946,357	1,887,962	1,263,166
Debt service as a percentage of noncapital expenditures	0.07%	0.07%	0.71%
Debt service as a percentage of total expenditures	0.07%	0.07%	0.70%
Ratio of capital outlay to total expenditures	7.09%	3.36%	2.33%

2016	2015	2014	2013	2012	2011	2010
26,615,626	25,275,418	24,603,797	23,938,960	25,073,722	25,141,364	25,146,739
16,966,560	14,876,875	16,558,097	18,966,469	18,207,473	14,071,449	14,717,277
6,820,228	6,919,367	6,797,389	6,876,612	6,946,660	6,620,209	6,617,717
3,299,136	638,531	352,166	303,431	287,305	287,576	279,007
28,907	30,382	33,989	54,231	54,716	102,243	169,552
1,541,877	1,150,487					
3,707,390	2,596,577	2,651,092	2,885,999	2,404,283	2,309,131	2,692,602
58,979,724	51,487,637	50,996,530	53,025,702	52,974,159	48,531,972	49,622,894
8,883,534	8,744,679	8,414,221	7,729,685	7,240,456	6,908,101	9,262,094
18,558,313	17,342,703	16,407,545	15,800,584	15,229,973	14,792,916	12,983,804
10,230,377	10,163,276	9,871,838	9,549,287	9,581,919	9,410,941	8,729,505
9,706,245	9,876,700	11,013,079	10,926,389	10,175,379	10,082,133	10,885,605
4,850,128	4,609,449	4,747,868	5,770,956	8,182,396	4,098,831	3,897,990
3,606,266	1,822,060	1,457,340	2,112,045	1,577,934	1,490,449	3,016,529
890,010	356,822	647,101	1,032,985	1,254,945	1,454,825	1,923,029
38,693	72,527	91,092	131,479	178,581	227,944	296,242
56,763,566	52,988,216	52,650,084	53,053,410	53,421,583	48,466,140	50,994,798
2,216,158	(1,500,579)	(1,653,554)	(27,708)	(447,424)	65,832	(1,371,904)
749,000						
1,098,312	1,295,095	1,394,806	1,197,540	1,160,757	663,458	758,006
(1,567,989)	(1,519,795)	(1,558,623)	(1,356,609)	(1,409,662)	(856,158)	(1,008,006)
279,323	(224,700)	(163,817)	(159,069)	(248,905)	(192,700)	(250,000)
2,495,481	(1,725,279)	(1,817,371)	(186,777)	(696,329)	(126,868)	(1,621,904)
2,737,476	861,058	294,077	2,459,651	5,561,196	358,535	999,744
1.72%	0.82%	1.41%	2.30%	3.00%	3.50%	4.44%
1.64%	0.81%	1.40%	2.19%	2.68%	3.47%	4.35%
4.82%	1.62%	0.56%	4.64%	10.41%	0.74%	1.96%

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
2010	17,001,022	5,883,667	2,262,050	25,146,739
2011	17,149,602	5,976,995	2,014,766	25,141,363
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

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
2009	2010	1,596,487,575	4,789,462,725	23,571,226	70,713,678
2010	2011	1,600,599,923	4,801,799,769	23,986,508	71,959,524
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

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 Assessed Value	Estimated Actual Value	Ratio of Total Assessed to Total Estimated Actual Value	Total Direct Tax Rate
1,620,058,801	4,860,176,403	33 1/3	1.2209
1,624,586,431	4,873,759,293	33 1/3	1.2278
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

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				
	2018	2017	2016	2015	2014
County of Macon, direct rates:					
General Corporate Fund	0.24671	0.24195	0.24847	0.25000	0.17755
County Highway Fund	0.09276	0.09563	0.09330	0.09500	0.09572
Special Bridge Fund	0.04635	0.04779	0.03204	0.03262	0.03287
Illinois Municipal Retirement Fund	0.13217	0.13627	0.16482	0.16782	0.16910
Federal Aid Matching Fund	0.04635	0.04779	0.04665	0.04750	0.02808
Historical Museum Fund	0.00194	0.00200	0.00200	0.00200	0.00200
County Health Department Fund	0.09483	0.09835	0.10066	0.10275	0.10354
Insurance Liability Fund	0.06932	0.07147	0.07339	0.05193	0.05360
Veterans Commission Fund	0.01407	0.01450	0.01489	0.01517	0.00958
708 Board Fund	0.15637	0.15115	0.15000	0.15000	0.15000
Judgment Repayment Fund	0.02791	0.02877	0.02955	0.03009	0.03031
Social Security Tax Fund	0.06462	0.06662	0.07377	0.07511	0.07568
Decatur Public Building Commission Lease Fund	0.34161	0.31886	0.42293	0.31407	0.30618
Macon County Coop Extension	0.02615	0.02696	0.02760	0.02817	0.02468
Total direct rates	1.36116	1.34811	1.48007	1.36223	1.25889
City of Decatur	1.6830	1.6652	1.6518	1.6350	1.4353
Conservation District	0.1150	0.1171	0.1125	0.1172	0.1141
Decatur Park District	1.1505	1.1505	1.1505	1.1504	1.1205
Decatur Sanitary District	0.3479	0.3473	0.3711	0.3466	0.3484
Decatur Township	0.3517	0.3446	0.3528	0.3593	0.3601
Hickory Point Township	0.3778	0.3795	0.3733	0.3657	0.3583
Richland Community College	0.5303	0.5546	0.5470	0.5406	0.4924
Decatur School District	4.9097	4.8816	4.8645	4.6727	4.4202
Mt. Zion School District	3.9700	3.9702	3.9508	3.9485	3.9070

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

Source: Macon County Clerk's Office

Year of Levy				
2013	2012	2011	2010	2009
0.17750	0.17611	0.25000	0.2500	0.2443
0.09569	0.09494	0.09221	0.0923	0.0926
0.03286	0.03260	0.03166	0.0317	0.0318
0.14672	0.13292	0.11762	0.1509	0.1575
0.02807	0.02785	0.02705	0.0271	0.0272
0.00200	0.00200	0.00200	0.0020	0.0020
0.10348	0.10260	0.09981	0.1023	0.1024
0.04785	0.04431	0.02459	0.0092	0.0000
0.00957	0.00950	0.00923	0.0092	0.0093
0.15000	0.15000	0.14192	0.1422	0.1425
0.03031	0.02057	0.01537	0.0000	0.0000
0.07566	0.07088	0.06884	0.0673	0.0674
0.30109	0.30181	0.31701	0.3198	0.3208
0.02467	0.02446	0.02376	0.0238	0.0231
1.22547	1.19055	1.22107	1.2278	1.2209
1.4061	1.3604	1.2905	1.2435	1.2167
0.1103	0.1071	0.1013	0.1015	0.1002
1.1172	1.0972	1.0399	1.0379	1.0379
0.3312	0.3142	0.2752	0.2610	0.2601
0.3523	0.3403	0.3132	0.2965	0.2819
0.3545	0.3470	0.3368	0.3231	0.3070
0.4908	0.4829	0.4780	0.4325	0.3947
4.3325	4.3912	4.3155	4.2872	4.3487
3.8962	3.8637	3.8266	4.0338	4.0108

MACON COUNTY, ILLINOIS

PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business Property	2019 Equalized Assessed Valuation	Percentage 2019 Equalized Assessed Valuation	2019 Rank
Archer Daniels Midland Co.	Industrial	\$ 22,205,799	1.34%	1
Hickory Point, LLC	Retail	9,237,725	0.56%	2
Wal-Mart Stores, Inc.	Retail	7,803,922	0.47%	3
Caterpillar, Inc.	Industrial	6,936,448	0.42%	4
Ventas, Inc.	Medical Buildings	5,228,827	0.31%	5
Fair Haven Christian Home	Senior Living	3,949,577	0.24%	6
Fuyao Asset Management	Industrial	3,574,123	0.22%	7
Westfield Distributing ND	Industrial	3,149,447	0.19%	8
Millikin University	Education	2,916,486	0.18%	9
Evergreen Place Decatur	Senior Living	2,864,499	0.17%	10
		<u>\$ 67,866,853</u>	<u>4.10%</u>	

Total 2019 County assessed valuation

\$ 1,660,142,411

Taxpayer	Type of Business Property	2010 Equalized Assessed Valuation	Percentage of Total 2010 Equalized Assessed Valuation	2010 Rank
Archer Daniels Midland Co.	Industrial	\$ 32,224,816	1.99%	1
Hickory Point, LLC	Retail	14,066,066	0.87%	2
Wal-Mart Stores, Inc.	Retail	7,872,895	0.49%	3
Caterpillar, Inc.	Industrial	7,438,600	0.46%	4
Tate & Lyle North America	Industrial	5,989,456	0.37%	5
Ventas, Inc.	Medical Buildings	5,093,028	0.31%	6
Decatur Memorial Health Foundation	Health	4,604,517	0.28%	7
Ameren - Illinois Power	Utility	4,553,045	0.28%	8
Pittsburg Plate Glass Co.	Industrial	3,976,935	0.25%	9
Millikin University	Education	3,475,342	0.21%	10
		<u>\$ 89,294,700</u>	<u>5.51%</u>	

Total 2010 County assessed valuation

\$ 1,620,058,801

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	2018 2019	2017 2018	2016 2017
Tax Extensions:				
General Corporate Fund	\$	4,150,356	3,995,122	3,995,061
County Highway Fund		1,579,127	1,579,048	1,500,138
Special Bridge Fund		789,066	789,041	515,160
Illinois Municipal Retirement Fund		2,250,157	2,250,054	2,650,082
Federal Aid Matching Fund		789,066	789,041	750,069
Historical Museum Fund		33,037	32,206	32,157
County Health Department Fund		1,614,634	1,623,975	1,624,020
Insurance Liability Fund		1,180,029	1,180,018	1,180,012
Veterans Commission Fund		239,558	239,450	239,411
708 Board Fund		2,504,344	2,425,291	2,420,057
Judgment Repayment Fund		475,133	475,035	475,124
Social Security Tax Fund		1,100,010	1,100,148	1,186,122
Decatur Public Building Commission Lease Fund		5,815,644	5,264,995	6,800,142
Macon County Cooperative Extension		445,245	445,256	445,263
Total		\$ 22,965,406	22,188,680	23,812,818
Collections within the Fiscal Year of the Levy	\$	22,837,435	22,109,041	23,665,886
Percentage of Extensions Collected		99.44%	99.64%	99.38%
Collections in Subsequent Years			\$ 3,247	5,543
Total Collections to Date	\$	22,837,435	22,112,288	23,671,429
Percentage of Extensions Collected		99.44%	99.66%	99.41%

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

2015	2014	2013	2012	2011	2010	2009
2016	2015	2014	2013	2012	2011	2010
3,947,685	2,782,513	2,782,515	2,782,526	4,066,810	4,061,467	3,958,452
1,500,120	1,500,096	1,500,050	1,500,045	1,500,002	1,500,143	1,500,012
515,094	515,129	515,118	515,078	515,021	515,156	515,017
2,650,002	2,650,087	2,300,003	2,100,127	1,913,353	2,452,151	2,552,079
750,060	440,062	440,028	440,028	440,029	440,100	440,008
31,581	31,343	31,352	31,600	32,534	32,492	32,401
1,624,092	1,624,078	1,623,968	1,624,064	1,626,359	1,662,310	1,660,575
820,013	840,004	750,103	700,095	400,011	150,112	
239,546	150,135	150,021	150,099	150,147	150,112	150,017
2,370,938	2,352,827	2,354,031	2,374,363	2,312,522	2,312,440	2,312,474
475,143	475,010	475,144	325,005	250,027		
1,186,042	1,186,035	1,186,057	1,119,899	1,119,837	1,092,535	1,092,568
4,959,397	4,798,365	4,719,929	4,768,577	5,156,878	5,194,941	5,196,662
445,234	387,092	387,136	387,158	387,135	387,225	375,896
21,514,947	19,732,776	19,215,455	18,818,664	19,870,665	19,951,184	19,786,161
21,361,063	19,442,573	19,027,042	18,093,157	19,455,541	19,801,348	19,661,553
99.28%	98.53%	99.02%	96.14%	97.91%	99.25%	99.37%
1,339	3,804	82,208	24,328	21,753	74,672	32,405
21,362,402	19,446,377	19,109,250	18,117,485	19,477,294	19,876,020	19,693,958
99.29%	98.55%	99.45%	96.27%	98.02%	99.62%	99.53%

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	Percentage of Personal Income (1)	Population	General Bonded Debt Per Capita
	General Obligation Debt	Revenue Bonds	Capital Lease			Debt to Estimated Actual Value			
2010	846,815	5,015,458		5,862,273	4,860,176,403	0.12%	0.21%	110,768	52.92
2011	786,990	3,697,425		4,484,415	4,873,759,293	0.09%	0.16%	110,715	40.50
2012	727,045	2,502,425		3,229,470	4,880,172,789	0.07%	0.11%	110,122	29.33
2013	664,060	1,532,425		2,196,485	4,739,979,483	0.05%	0.08%	109,278	20.10
2014	609,383	940,000		1,549,383	4,702,842,192	0.03%	0.05%	108,350	14.30
2015	547,562	645,000		1,192,562	4,701,514,185	0.03%	0.04%	107,303	11.11
2016	-	330,000	200,050	530,050	4,737,221,004	0.01%	0.02%	106,550	4.97
2017	-	-	100,025	100,025	4,823,593,698	0.00%	0.00%	105,801	0.95
2018	-	-	-	-	4,830,860,655	0.00%	0.00%	104,712	-
2019	-	-	-	-	4,980,427,233	0.00%	0.00%	104,009	-

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 2010-2019 are based on the 2010 census per the U.S. Census Bureau.

MACON COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT

As of November 30, 2019

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	160,099,188	100.0%	160,099,188
Decatur Park District	16,383,675	100.0%	16,383,675
Decatur School District #61	128,154,165	100.0%	128,154,165
Argenta School District #1	10,579,871	99.7%	10,548,131
Meridian School District #15	15,942,517	93.9%	14,970,023
Mt. Zion School District #3	2,523,552	97.8%	2,468,034
Richland Community College	29,709,427	69.5%	20,648,052
Warrensburg School District #11	9,404,438	93.4%	8,783,745
Maroa-Forsyth School District #2	11,548,755	96.6%	11,156,097
Village of Mt. Zion	471,806	100.0%	<u>471,806</u>
Total overlapping debt			<u>373,682,916</u>
Total debt applicable to County			<u><u>\$ 373,682,916</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

**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
2010	110,768	25,044	2,774,074	39.7	17,906	11.8	10.3	9.6
2011	110,715	24,726	2,737,539	40.3	17,392	9.9	9.2	8.9
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

(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	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Archer Daniels Midland Co.	4,000	1	7.69%	4,000	1	8.20%
Caterpillar	3,100	2	5.96%	3,500	2	7.18%
Decatur Memorial Hospital	2,300	3	4.42%	2,266	3	4.65%
Decatur Public School District	1,800	4	3.46%	1,500	4	3.08%
St. Mary's Hospital	1,000	5	1.92%	1,100	6	2.26%
Millikin University	600	6	1.15%	600	8	1.23%
The Kelly Group	600	7	1.15%	**	**	**
Akorn	600	8	1.15%	**	**	**
Tate and Lyle North America	600	9	1.15%	822	7	1.69%
Ameren Illinois	600	10	1.15%	1,250	5	2.56%
Norfolk Southern Corp.				600	9	1.23%
Star Tek				600	10	1.23%
Total	15,200		29.20%	16,238		33.31%
Total County employment			52,015			48,772

Includes 10 largest employers

** Employer not included in top 10 employers in 2010.

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**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Function/Program										
General Government:										
Management services	20	20	21	21	21	21	20	27	21	22
Finance	21	21	22	23	22	21	22	20	21	20
Other	24	25	21	26	22	20	20	23	27	28
Public Safety:										
Officers	48	50	53	45	47	48	50	50	51	51
Civilians	138	149	141	143	144	145	147	140	140	145
Judiciary	94	94	100	102	106	111	113	118	113	114
Public Health	96	100	99	93	97	117	117	114	113	122
Transportation	24	24	24	24	24	23	25	26	23	25
Total	465	483	481	477	483	506	514	518	509	527

Source: Macon County Payroll Records

MACON COUNTY, ILLINOIS

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government:										
Accounts payable checks issued	6,370	6,987	8,180	7,043	7,027	7,870	7,429	8,427	7,640	8,206
Payroll checks and direct deposits issued	14,006	13,591	13,650	13,510	14,393	14,656	14,990	15,763	15,435	15,737
Births	1,419	1,405	1,419	1,502	1,563	1,588	1,595	1,642	1,541	1,738
Deaths	1,285	1,260	1,311	1,290	1,325	1,398	1,276	1,279	1,237	1,246
Marriage licenses	514	527	530	552	616	692	605	646	723	695
Public Safety:										
Jail bookings	4,396	4,517	4,650	5,018	5,125	5,343	5,693	5,692	6,027	6,286
Year end inmate population	262	224	306	284	307	302	327	311	270	262
Calls for service	27,818	32,665	28,424	32,549	31,005	28,883	33,051	19,740	17,456	18,340
Health:										
Dental Clinic - patients seen	3,890	4,946	7,337	6,913	7,326	9,138	10,199	9,086	8,259	7,641
Women, Infants and Children Program - active clients	2,083	2,287	2,400	2,800	2,400	2,500	3,208	3,208	3,290	3,152
TB skin tests administered	1,421	1,517	1,717	1,588	1,772	1,991	1,885	2,262	2,155	2,434
Influenza immunizations	2,014	2,039	1,779	1,610	2,182	2,231	3,030	3,985	3,553	4,283
Judicial:										
Juvenile probation caseload	147	160	193	178	181	118	162	146	200	159
Adult probation caseload	2,122	2,269	2,192	2,167	2,226	1,481	1,606	1,932	1,842	1,848
Divorce cases filed	447	473	449	527	559	527	535	663	577	635
Small claims filed	1,530	2,020	2,361	2,084	2,146	2,286	2,649	2,227	2,358	2,684
Highway:										
Lane miles of road resurfaced	21	28	16	11	7	25	8		2	46
Chip and seal general road maintenance	15	18	20	20	18	22	24	25	49	70
New signs installed	665	650	665	655	645	650	720	700	750	800
Bridges rebuilt	3	3	5	3	2	2	3	3	3	5
Roadside culverts installed	45	40	50	40	45	35	45	80	55	50
Planning and Zoning/Environmental Management:										
Residential construction building permits	109	93	126	105	108	113	76	70	62	73
Commercial construction building permit	6	5	19	7	14	33	15	13	12	5
Gallons of Paint Recycled	4,800	3,650	4,350	6,850	6,700	3,950	4,300	2,000	5,550	4,550

Sources: Various County departments

MACON COUNTY, ILLINOIS

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

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government:										
Land area (square miles)	581	581	581	581	581	581	581	581	581	581
Animal Control vehicles	8	8	9	9	9	9	8	8	8	8
Environmental Management vehicles	3	3	3	3	3	3	3	3	3	4
Environmental Management recycling boxes	14	14	14	14	14	11	9	9	10	7
Environmental Management recycling trailers	4	4	4	3	3	5	5	5	3	4
Planning and Zoning vehicles	1	1	1	1	2	2	2	2	2	2
Public Defender vehicles	1	1	1	1	1	1	1	1	1	1
State's Attorney vehicles	2	4	4	4	4	3	3	3	3	3
Supervisor of Assessments vehicles	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff - marked patrol units	35	35	29	30	24	24	17	19	17	17
Sheriff - non-patrol units	20	21	16	15	17	16	15	16	16	13
Probation - vehicles	6	6	6	6	6	6	7	7	8	9
Emergency Management - vehicles	2	2	2	2	2	2	3	3	3	4
Coroner - vehicles	2	1	1	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 - heavy equipment, tractors	33	9	9	9	9	9	9	9	9	9
Highway - trucks	18	25	25	25	25	25	25	25	25	25
Public Health and Welfare:										
Health - vehicles	6	6	7	7	8	9	9	9	9	9

Sources: Various county departments

FEDERAL AWARDS - COMPLIANCE SECTION

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended November 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2018	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2019	Passed Through to Subrecipients
<i>Major Programs</i>								
U.S. Department of Agriculture:								
Passed through Illinois Department of Human Services:								
Supplemental Nutrition Program for Women, Infants and Children	10.557	FCSYQ01054	406,953	\$	122,132	210,158	(88,026)	
WIC Breastfeeding Peer Counselor	10.557	FCSYQ01193	36,000		9,500	15,388	(5,888)	
Supplemental Nutrition Program for Women, Infants and Children	10.557	FCSXQ01054	423,080	(58,798)	326,630	267,832		
WIC Breastfeeding Peer Counselor	10.557	FCSXQ01193	30,000	(5,686)	19,658	13,972		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Non-cash Food Instruments			876,786	876,786		
				(64,484)	1,354,706	1,384,136	(93,914)	
<i>Non-major Programs</i>								
WIC Farmers Market-admin	10.572	FCSYQ01266	1,000		1,000	1,000		
Passed Through Illinois Department of Public Health:								
Summer Food Inspection Program	10.559	85280155F	12,610		2,550	2,550		
Total U.S. Department of Agriculture				(64,484)	1,358,256	1,387,686	(93,914)	
U.S. Department of Transportation:								
Passed through Illinois Department of Transportation:								
Highway Planning and Construction - Feasibility Study-Decatur Beltway	20.205	P-95-042-99	1,970,152	(8,587)	8,587			
				(8,587)	8,587	-	-	
Highway Safety Project-Non Law Enforcement	20.616	AP-19-0166	108,564	(9,833)	97,686	87,853		
Highway Safety Project-Non Law Enforcement	20.616	AP-20-0228	103,085			19,468	(19,468)	
				(9,833)	97,686	107,321	(19,468)	
Total U.S. Department of Transportation				(18,420)	106,273	107,321	(19,468)	

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year ended November 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2018	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2019	Passed Through to Subrecipients
U.S. Department of Labor:								
Passed Through Illinois Department of Commerce and Economic Opportunity:								
WIA Youth, Adult, Dislocated Worker Incentive	17.258	16-632019	6,469		1,258	1,258		
WIOA Formula Youth, Adult, Dislocated Worker	17.258	18-681019	1,402,136	(22,226)	406,174	340,361	43,587	39,043
WIOA Formula Youth, Adult, Dislocated Worker	17.258	19-681019	1,305,754		96,880	95,832	1,048	
WIOA Formula Youth, Adult, Dislocated Worker	17.258	17-681019	1,558,232	23,496	4,675	28,171		
				1,270	508,987	465,622	44,635	39,043
WIOA Formula Youth, Adult, Dislocated Worker	17.259	18-681019	1,402,136	(23,586)	431,029	361,188	46,255	
WIOA Formula Youth, Adult, Dislocated Worker	17.259	19-681019	1,305,754		102,970	101,855	1,115	
WIOA Formula Youth, Adult, Dislocated Worker	17.259	17-681019	1,558,232	24,973	5,063	30,036		
WIA Youth, Adult, Dislocated Worker Incentive	17.259	16-632019	6,469		1,342	1,342		
				1,387	540,404	494,421	47,370	
WIA Youth, Adult, Dislocated Worker Incentive	17.278	16-632019	6,469		1,770	1,770		
WIOA Formula Youth, Adult, Dislocated Worker	17.278	18-681019	1,402,136	(26,810)	489,933	410,549	52,574	
WIOA Formula Youth, Adult, Dislocated Worker	17.278	19-681019	1,305,754		146,150	144,569	1,581	
WIOA Formula Youth, Adult, Dislocated Worker	17.278	17-681019	1,558,232	28,616	6,536	35,152		
WIOA Trade Case Management	17.278	17-651019	11,335	(2,781)	10,335	7,554		
				(975)	654,724	599,594	54,155	
<i>WIA cluster total</i>				1,682	1,704,115	1,559,637	146,160	39,043
WIOA Trade Adjustment Assistance	17.245	17-661019	4,117		4,117	4,117		
Total U.S. Department of Labor				1,682	1,708,232	1,563,754	146,160	

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2018	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2019	Passed Through to Subrecipients
U.S. Department of Justice:								
Bureau of Justice Assistance:								
Passed through Children's Advocacy Centers of Illinois:								
Crime Victim's Assistance	16.575	216003	258,907	(55,810)	199,562	143,752		
Crime Victim's Assistance	16.575	217003	253,139		36,251	99,144	(62,893)	
				(55,810)	235,813	242,896	(62,893)	
Passed through Illinois Department of Human Services:								
Juvenile Justice Planning Formula	16.540	FCSSR03506	12,089	(18,470)	18,470			
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0017	4,531		4,531	4,531		
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0764	5,031		5,031	5,031		
				-	9,562	9,562	-	
Passed through Illinois State's Attorney Appellate Prosecutor:								
Local Drug Prosecution Support Grant	16.738	19MAC6725	28,200	(4,700)	4,700			
				(4,700)	4,700	-	-	
Total U.S. Department of Justice				(78,980)	268,545	252,458	(62,893)	
Environmental Protection Agency								
Passed Through Illinois Department of Public Health:								
Water testing	66.605	7538018E		(125)	175			50
U.S. Election Assistance Commission								
Passed through Illinois State Board of Elections:								
2018 HAVA Election Security Grant	90.404	N/A	N/A		13,934	13,934		
U.S. Department of Health and Human Services:								
Passed through Illinois Department of Healthcare and Family Services:								
Title IV D, Child Support Enforcement	93.563	018KCC00054	25,541		3,326	4,317		(991)
Title IV D, Child Support Enforcement	93.563	918KCC00054	25,541	(5,278)	15,624	10,346		
				(5,278)	18,950	14,663		(991)
Medical Assistance Program (Title XIX)	93.778	none	N/A	(73,696)	73,696	9,263		(9,263)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Year ended November 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2018	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2019	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued):								
Passed through Illinois Department of Human Services:								
MIECHV Formula	93.870	FCSXS04103	381,266	(58,115)	315,877	257,762		
MIECHV Formula	93.870	FCSYV04103	524,270		66,151	178,037	(111,886)	
				(58,115)	382,028	435,799	(111,886)	
Personal Responsibility Educ Prog-TPP	93.092	FCSXP01838	177,000	(14,341)	122,121	107,780		
Personal Responsibility Educ Prog-TPP	93.092	FCSYP01838	174,522		39,444	64,278	(24,834)	
				(14,341)	161,565	172,058	(24,834)	
Title XX Block Grant	93.667	FCSXU05073	153,562		12,574	12,574		
Title XX Block Grant	93.667	FCSYU05073	162,000		38,880	38,880		
Better Birth Outcomes	93.667	FCSXU03044	152,031		152,031	152,031		
Better Birth Outcomes	93.667	FCSYU03044	204,600		62,701	62,701		
				-	266,186	266,186	-	
Passed Through Illinois Department of Children and Family Services								
Child Abuse and Neglected State Grants	93.669	4100107377	133,484	(23,615)	53,248	29,633		
Child Abuse and Neglected State Grants	93.669	4100115506	133,484			13,312	(13,312)	
				(23,615)	53,248	42,945	(13,312)	
Passed Through Illinois Department of Public Health:								
Public Health Emergency Preparedness	93.074	97180053G	79,397	(28,341)	79,397	51,056		
Public Health Emergency Preparedness	93.074	07180053H	79,192		68,414	80,585	(12,171)	
				(28,341)	147,811	131,641	(12,171)	
Dental Sealant Grant	93.944	93489018G	16,200	(1,748)	9,128	5,206		2,174
Tobacco - CDC Tips	93.735	83281052	50,344		32,000	52,458		(20,458)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2018	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2019	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued):								
Passed Through Illinois Department on Aging:								
Passed Through East Central Illinois Area Agency on Aging:								
Title III D Medication Management DSMP	93.043	19-06	3,000			1,500	(1,500)	
Title III D Medication Management DSMP	93.043	16-06	9,948	(96)	4,129	4,033		
				(96)	4,129	5,533	(1,500)	
Title III B Coordinated Point of Entry	93.044	19-06	105,829			52,569	(52,569)	
Title III B Coordinated Point of Entry	93.044	17-06	96,544	(75,880)	95,826	19,946		
				(75,880)	95,826	72,515	(52,569)	
Title III E Caregiver Services	93.052	19-06	51,470		12,308	16,949	(4,641)	
Title III E Caregiver Services	93.052	17-06	38,327	(14,360)	24,120	9,760		
				(14,360)	36,428	26,709	(4,641)	
Total U.S. Department of Health and Human Services				(295,470)	1,280,995	1,234,976	(249,451)	
U.S. Department of Homeland Security, Office of Domestic Preparedness:								
Passed through Illinois Emergency Management Agency:								
Flood Mitigation Assistance	97.029	18MC-2017-FM-E00	271,993	(93,439)	93,439			
Emergency Management Preparedness	97.042	18EMAMACON	36,055	(36,055)	36,055			
Emergency Management Preparedness	97.042	19EMAMACON	49,091		14,133	49,091	(34,958)	
				(36,055)	50,188	49,091	(34,958)	
Total U.S. Department of Homeland Security				(129,494)	143,627	49,091	(34,958)	
Total Expenditures of Federal Awards				\$ (585,291)	4,880,037	4,609,220	(314,474)	39,043

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

November 30, 2019

Note 1 - Single Audit Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of Macon County, Illinois. The County includes expenditures in its Schedule of Expenditures of Federal Awards for all federal programs administered by the same funds, agencies, boards, and commissions included in the County's reporting entity used for its basic financial statements. The SEFA includes all federal awards received directly from federal agencies as well as federal financial awards passed through other agencies. The component units included in the financial statements did not receive federal awards during the year.

Note 2 - Basis of Accounting

The Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Additionally, amounts reported in the schedule agree with the amounts reported in the related federal financial reports unless there are timing differences.

The County has elected to use the de minimis 10% indirect cost rate allowed under the Uniform Guidance.

Note 3 - Non-Cash Payments

Noncash food instruments - As an agent of the Illinois Department of Human Services, the County is required to determine eligibility and initiate the payment process from the State of Illinois' Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The noncash expenditures of \$ 876,786 reported under CFDA No. 10.557, WIC, represent the dollar value retail WIC Food Instruments redemptions for WIC benefits issued by the County. This value represents the amount of WIC benefits redeemed, net of rebates issued by the County on behalf of individuals determined to be eligible. The Illinois Department of Human Services issues statements of non-cash transactions for the state fiscal year ending June 30, 2019. The amount included in the schedule represents the state fiscal year non-cash transaction figures, as the information is not available from the State to report this information on the County's fiscal year.

For fiscal year ended November 30, 2019, the County received \$ 4,090,548 in funding on state let contracts under the Surface Transportation Program - Rural, cfda 20.205. The value of this contract was contributed to the County in the form of infrastructure. The County did not include the expenditures and the amount is not reflected on the schedule.

There were no federal awards expended in the form of insurance in effect during the year, or loans or loan guarantees, including interest subsidies outstanding at year end.

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
November 30, 2019

Note 4 - Categorization of Expenditures

The Schedule of Expenditures of Federal Awards reflects federal expenditures for all individual grants which were active during the year. The categorization of expenditures by program included in the schedule is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. When preparing the Schedule of Expenditures of Federal Awards, the County uses the most current information available from pass-through entities to determine whether funding is state or federal. Due to a different fiscal year than some pass-through entities, situations can arise where funding reported as federal is ultimately determined to be nonfederal and vice versa. Under these circumstances, the reclassified amount is reported on the current year Schedule of Expenditures of Federal Awards.



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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, 2019, and the related notes to the financial statements, which collectively comprise Macon County, Illinois' basic financial statements and have issued our report thereon dated June 23, 2020. 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.

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 questioned costs that we consider to be significant deficiencies (2019-001 and 2019-002).

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 questioned costs. 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
June 23, 2020



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Macon County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Macon County, Illinois' major federal programs for the year ended November 30, 2019. Macon County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Macon County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Macon County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Macon County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Macon County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Report on Internal Control Over Compliance

Management of Macon County, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Macon County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Macon County, Illinois' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

MCK CPAs & Advisors

Decatur, Illinois
June 23, 2020

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

November 30, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ yes X no

Significant deficiencies identified?

X yes ___ none reported

Noncompliance material to financial statements noted?

___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

___ yes X no

Significant deficiencies identified?

___ yes X none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR, Section 200.516(a)?

___ yes X no

Identification of major programs:

CFDA #10.557

Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

2019-001 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 QUESTIONED COSTS (Continued)

November 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

2019-002 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.

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. 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 QUESTIONED COSTS (Continued)

November 30, 2019

SECTION III - FEDERAL AWARDS FINDINGS

None

MACON COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

November 30, 2019

None

**INFORMATION REQUIRED BY THE ILLINOIS
DEPARTMENT OF COMMERCE AND ECONOMIC
OPPORTUNITY FOR WORKFORCE INVESTMENT ACT FUNDS**

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY - COMPLETED
BY NOVEMBER 30, 2019**

**Year ended November 30, 2019 and
Cumulative from Beginning of Grant**

	Budget	Cumulative	Current Year
<u>WIOA Trade Case Management, Grant Number 17-651019</u>			
Revenue:			
Grant funds	\$ 14,940	11,335	7,554
Expenditures:			
Case management	14,940	11,335	7,554
Total expenditures	\$ 14,940	11,335	7,554
<u>WIA Rapid Response Layoffs and Closings, Grant Number 17-661019</u>			
Revenue:			
Grant funds	\$ 14,599	4,117	4,117
Expenditures:			
Payment processing	2,333	2,333	1,535
Training	12,266		
Occupational and classroom		249	
Transportation		1,535	264
Total expenditures	\$ 14,599	4,117	1,799
<u>WIOA Local Incentive, Grant Number 16-632019</u>			
Revenue:			
Grant funds	\$ 6,469	6,469	4,370
Expenditures:			
Local Incentive	6,469	6,469	4,370
Total expenditures	\$ 6,469	6,469	4,370
<u>WIOA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 17-681019</u>			
Revenue:			
Grant funds	\$ 1,558,232	1,558,232	93,316
Expenditures:			
Administration	154,527	154,527	6,657
Youth - in school	91,387	98,197	(34,071)
Youth - out of school	337,749	330,939	59,723
Adult	712,006	712,006	1,916
Dislocated worker	262,563	262,563	59,091
Total expenditures	\$ 1,558,232	1,558,232	93,316

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL, PROGRAMS PASSED THROUGH
 ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC
 OPPORTUNITY - NOT COMPLETED BY NOVEMBER 30, 2019
 Year ended November 30, 2019 and
 Cumulative from Beginning of Grant**

	Budget	Cumulative	Current Year
<u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 18-681019</u>			
Revenue:			
Grant funds	\$ 1,402,136	1,259,720	1,112,097
Expenditures:			
Administration	138,994	138,994	128,954
Youth - in school	78,819	126,640	122,532
Youth - out of school	309,935	170,983	166,261
Adult	687,070	655,806	562,185
Dislocated worker	187,318	167,297	132,165
Total expenditures	\$ 1,402,136	1,259,720	1,112,097
<u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 19-681019</u>			
Revenue:			
Grant funds	\$ 1,305,754	342,256	342,256
Expenditures:			
Administration	130,574	34,793	34,793
Youth - in school	105,831	4,304	4,304
Youth - out of school	255,636	46,278	46,278
Adult	579,651	185,067	185,067
Dislocated worker	234,062	71,814	71,814
Total expenditures	\$ 1,305,754	342,256	342,256