

MACON COUNTY, ILLINOIS

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT***

***For the fiscal year ended
November 30, 2020***

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

Carol Reed, County Auditor

MACON COUNTY, ILLINOIS

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November 30, 2020

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INTRODUCTORY SECTION

CAROL A. REED



Macon County Auditor

June 23, 2021

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, 2020. 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 that can be subject to lapses or breakdowns. Internal control over financial reporting also can be circumvented by collusion or improper override, and there is thus a risk that material misstatements will not be prevented or detected on a timely basis. However, these inherent limitations are known features of the financial reporting process and every effort has been made to design safeguards to reduce, though not eliminate, this risk.

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

In accordance with GAAP, this 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. Mueller Water Products, Inc., the largest supplier of potable water distribution products in North America has a foundry and factory here, and, Akorn, a leading specialty pharmaceutical company has recently expanded their presence here. These employers serve world-wide markets and have a large impact on the economic wellness of Macon County.

Agriculture is of key importance to Macon County and is a major force in its fiscal wellness. Agricultural conditions have improved in 2020 with the removal of trade barriers and greater federal support that have lifted local farm incomes. China's purchase of U.S. soybeans has doubled since early 2020, causing prices received by farmers to recover from their lowest point in a decade.

Macon County has an affordable cost of living and ranks approximately 25% below the national average. Housing is affordable and is well below the state and national averages. While success is being made in many areas, Macon County's population continues to decline and is an important factor in understanding Macon County's financial position.

Government Structure and Services

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

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

The largest portion of the County's governmental expenditures is for the administration of justice and public safety. This includes the State's Attorney, Public Defender, Circuit Clerk, Circuit Court (including Probation), and the Sheriff's functions which include Deputies, Corrections, Court Security, Emergency Management Services, and Animal Control.

Other functions mandated by state statute include the construction and maintenance of county highways and bridges, voter registration and the election system, vital records such as birth, marriage, and death certificates, the maintenance of the property tax system, and the recording of deeds and other real estate records.

Other major county responsibilities include provision of public health services, job training and workforce development, the veteran's commission, and environmental management.

COVID19 disrupted the economy for everyone in early 2020 and caused revenue losses for several months through mid-year. However, by year-end, Macon County had received 95% of its budgeted sales tax revenue, 111% of the budgeted state income tax revenue, and 99.5% of the budgeted collection of real estate taxes. So taxes collected overall did not suffer in FY 20, although there were revenue losses in Circuit Clerk Fees and County Clerk Fees collected due to offices being closed or having reduced services available to the public for a few months. The shortfall in these fees totaled \$244,000 less than budgeted. Under the local CURES program of the federal government's CARES Act, Macon County's General Fund received \$610,215 to help cover payroll expenses of public safety employees and other COVID related expenses. The Health Department also received numerous grants to manage the COVID 19 response in Macon County.

Future Outlook

For the immediate future economic stability is of key importance. The federal government has passed the American Rescue Plan Recovery Act, which has granted \$65.1 billion in direct federal aid to America's Counties. Macon County's share of this is \$20.2 million dollars and may be used to address negative economic impacts from the COVID19 pandemic through December 31, 2024. Plans are currently being put in place to use this money for allowable revenue replacement and to prevent and mitigate COVID19.

Beyond the effects from COVID19, a declining population continues to be a challenge. Macon County has lost population in each of the years since the 2010 census and maintaining effective delivery of required services to the residents of Macon County is becoming a more difficult task. This is not just a Macon County issue, but the state of Illinois as a whole has lost population, in part due to its own fiscal issues. Budgets have been closely examined and expense reductions made where necessary. Our challenge is to continue to provide expanded and smarter services at reduced costs for all citizens of Macon County.

GFOA Certificate

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Macon County for its comprehensive annual financial report for the fiscal years ended November 30, 2006 – 2019. 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, I wish to thank all of the staff of the Auditor's office, including but not limited to Chief Deputy Auditor, Lisa Wallace, and all those in other offices who helped make this possible. I am also indebted to the professionalism and commitment of our independent auditors, MCK CPAs and Advisors. The cooperation of everyone is greatly appreciated, as is the commitment of the Macon County Board and the leadership of Chairman Kevin Greenfield to professional financial management of Macon County for the benefit of the citizens and taxpayers of this County.

Sincerely,

A handwritten signature in cursive script that reads "Carol A. Reed".

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, 2019

Christopher P. Morill

Executive Director/CEO

MACON COUNTY, ILLINOIS

LIST OF PRINCIPAL OFFICERS

As of November 30, 2020

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, Sherry Doty

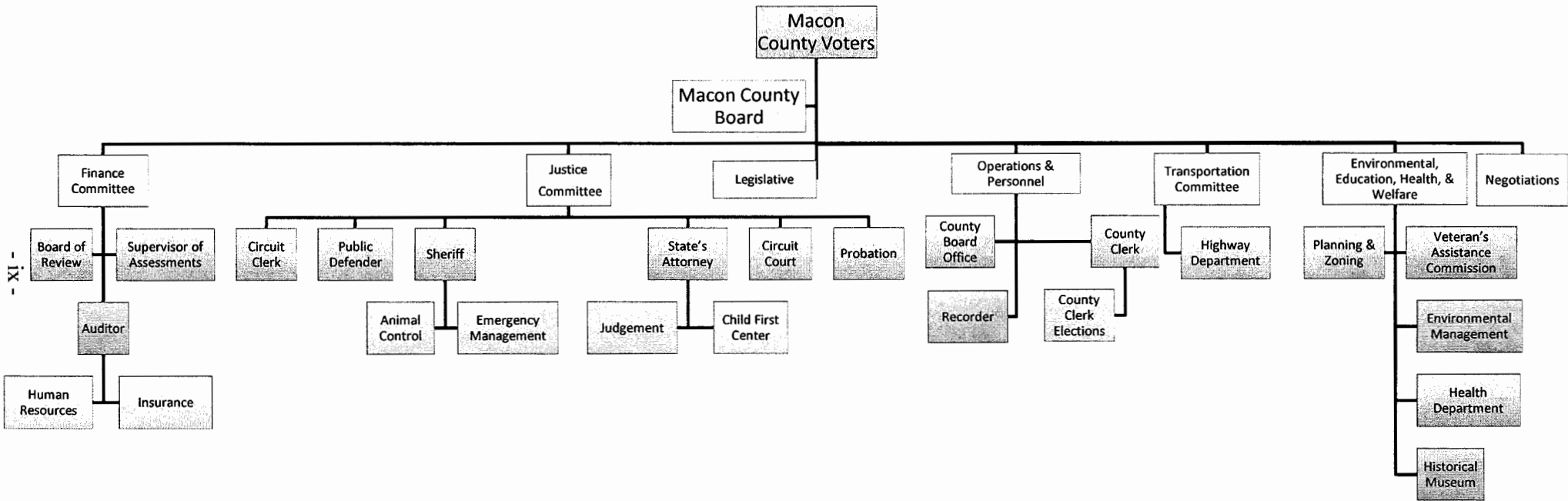
State's Attorney, Jay Scott

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. 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, 2020, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Macon County Emergency Telephone System Board which represents 45% of the assets, 65% of the net position and 28% of the revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Macon County Emergency Telephone System Board, is based solely on the report of the other auditors.

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

Auditors' Responsibility, continued

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macon County, Illinois, as of November 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 Matters, continued

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2021, 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, 2021

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

November 30, 2020

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 \$ 83 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 \$ 33 million is reported separately to show legal constraints, from debt covenants and enabling legislation. The \$(2,763,242) 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, 2020. 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 \$ 6,137,089 in additional net position, of which \$ 4,969,307 is unrestricted.
- Government-wide, Macon County had \$ 57,179,220 in expenses for the primary government, an increase of \$ 1,523,264 from the prior year. The large increase in Transportation and business-type activities expenses, which went up \$ 1,157,293 and \$ 1,720,234, respectively, were offset by decreases in Public Safety and Judiciary expenses of \$ 1,465,813.

Financial Highlights, continued

- The primary government offset expenses with \$ 7,325,863 of charges for services, \$ 16,239,612 of operating grants and contributions, and \$ 3,561,844 of capital grants and contributions. This left a balance of \$ 30,051,901 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 \$ 33,901,869 government-wide, thus creating a change in net position for the year of \$ 3,849,968.
- Macon County component units had \$ 4,277,158 in expenses, offset by \$ 251,336 of charges for services and \$ 1,292,287 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 \$ 6,220,051 or 29.06% 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 \$ 1,834,468 from FY 2019 to FY 2020.
- Macon County's total long-term liabilities (due in more than one year) decreased \$ 15,357,792 due to decreases in the net pension liabilities of \$ 15,443,765.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

Overview of the Financial Statements, continued

Government-wide Financial Statements, continued

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

Governmental activities: Most of the County's basic services are reported in this category, including general government, public safety, transportation, public health and welfare. 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.

Overview of the Financial Statements, continued

Fund Financial Statements, continued

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

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds, an internal service fund and an enterprise fund. The Internal Service Fund is used to report activities that provide supplies and services for other programs and activities - such as the County's self-insurance program. Because these services 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 168 of this report.

The County's Government-wide Financial Analysis

Of the County's primary government total assets of \$ 121,780,366, a substantial portion (34.4%) is held in cash \$(41,930,919). Cash and investments increased by \$ 5,478,449 or 15.03%. Another substantial portion of assets is capital assets, including the County's transportation infrastructure and all County buildings \$(52,188,924).

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

Liabilities total \$ 16,044,067 for the primary government and include accounts payable, accrued salaries, liability for future compensated employee absences, unearned revenue, and net pension and OPEB liabilities. Net pension liability decreased by \$ 15,443,765 due to an improvement in estimated earnings rates, along with a decrease in total claims liabilities of \$ 246,539.

Assets minus liabilities equal net position or assets available after satisfaction of obligations. Net position for Macon County currently stands at \$ 82,882,818 for the primary government, up 4.87% from the prior year. While still showing a deficit, the unrestricted net position increased to \$(2,763,242) from last year's \$(5,772,261) for an increase of 52.13%.

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

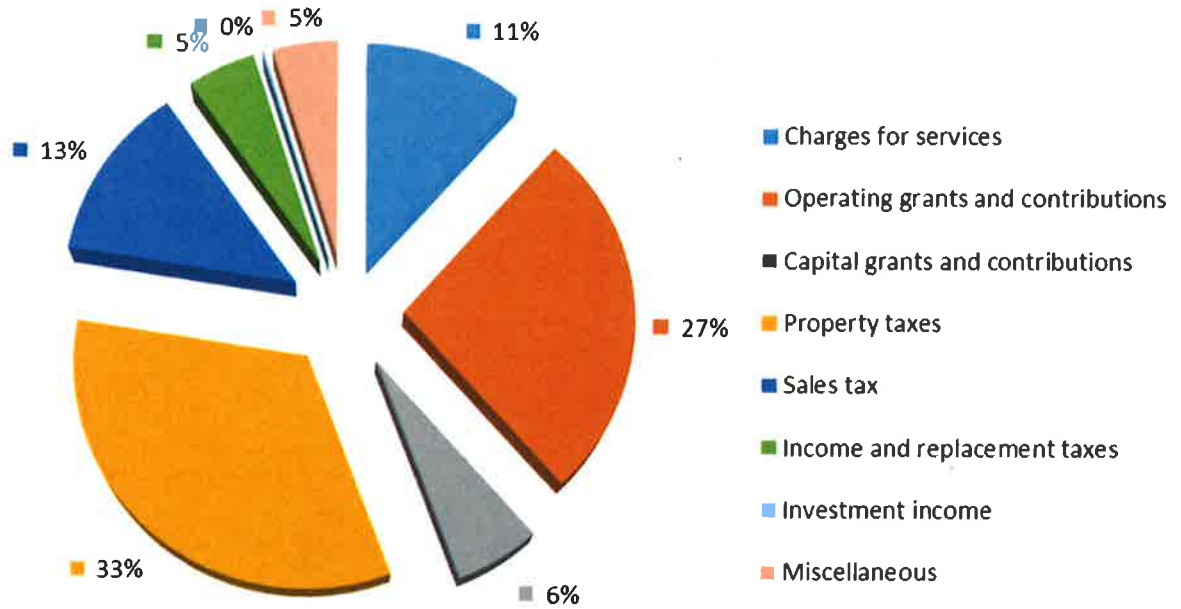
	Governmental Activities			Business-type Activities			Total Primary Government		
	2020	2019	\$ Change	2020	2019	\$ Change	2020	2019	\$ Change
Assets:									
Current and other assets	\$ 66.75	61.15	5.60	2.84	4.08	(1.24)	69.59	65.23	4.36
Capital assets	51.25	51.76	(0.51)	.93	2.13	(1.20)	52.18	53.89	(1.71)
Total Assets	118.00	112.91	5.09	3.77	6.21	(2.44)	121.77	119.12	2.65
Deferred Outflows of Resources	5.73	15.55	(9.82)			-	5.73	15.55	(9.82)
Liabilities:									
Long-term liabilities	11.17	26.52	(15.35)				11.17	26.52	(15.35)
Other liabilities	4.68	4.67	0.01	0.19	0.50	(0.31)	4.87	5.17	(0.30)
Total Liabilities	15.85	31.19	(15.34)	0.19	0.50	(0.31)	16.04	31.69	(15.65)
Deferred Inflows of Resources	28.58	23.95	4.63			-	28.58	23.95	4.63
Net Position:									
Invested in capital assets	51.25	51.76	(0.51)	0.93	2.13	(1.20)	52.18	53.89	(1.71)
Restricted	33.46	29.57	3.89	0.00	1.35	(1.35)	33.46	30.92	2.54
Unrestricted	(5.41)	(8.01)	2.60	2.65	2.23	0.42	(2.76)	(5.78)	3.02
Total Net Position	\$ 79.30	73.32	5.98	3.58	5.71	(2.13)	82.88	79.03	3.85

The County's Government-wide Financial Analysis, continued

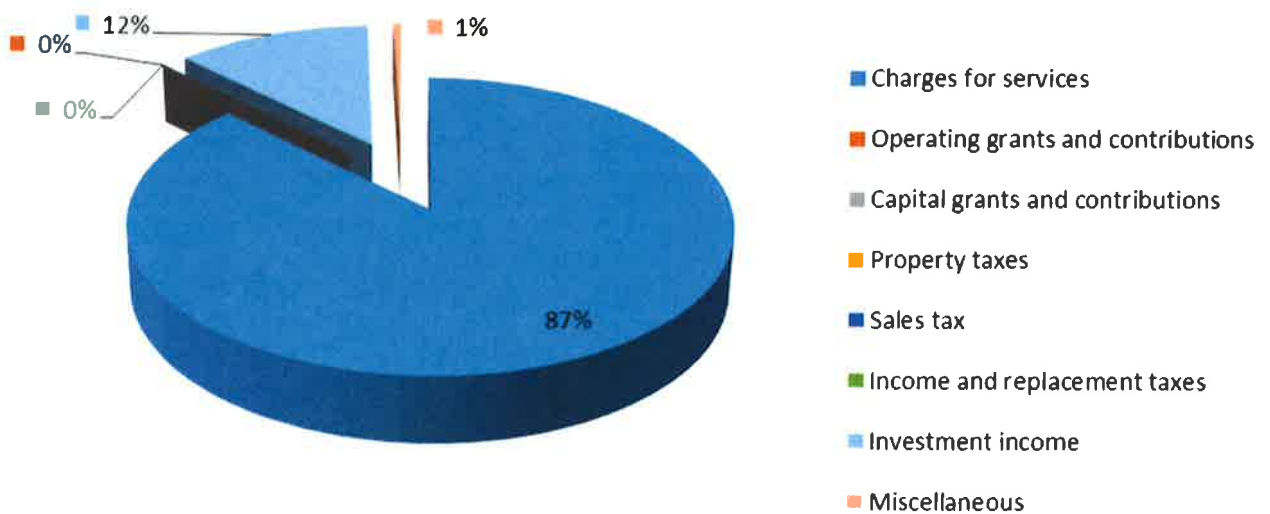
Governmental activities showed an increase in the County's net position of \$ 5,982,055 due to the change in net position (revenue over expenses) during the fiscal year. The business-type activities include the blended component unit, the Decatur Public Building Commission, as its only major enterprise fund. This fund showed a decrease in net position of \$ 2,132,087. The key components of these changes for the primary government are the following (dollars in millions):

	Governmental Activities			Business-type Activities			Total Primary Government		
	2020	2019	\$ Change	2020	2019	\$ Change	2020	2019	\$ Change
Revenues:									
Program revenues:									
Charges for services	7.05	7.42	(0.37)	0.27	(0.02)	0.29	7.32	7.40	(0.08)
Operating grants and contributions	16.24	13.99	2.25	-	-	-	16.24	13.99	2.25
Capital grants and contributions	3.56	6.32	(2.76)	-	-	-	3.56	6.32	(2.76)
General revenues:									
Property taxes	20.20	19.91	0.29	-	-	-	20.20	19.91	0.29
Sales tax	7.75	8.28	(0.53)	-	-	-	7.75	8.28	(0.53)
Income and replacement taxes	2.98	2.91	0.07	-	-	-	2.98	2.91	0.07
Investment income	0.09	0.10	(0.01)	0.04	0.04	-	0.13	0.14	(0.01)
Miscellaneous	2.84	2.80	0.04	0.00	0.01	(0.01)	2.84	2.81	0.03
Total revenues	<u>60.71</u>	<u>61.73</u>	(1.02)	<u>0.31</u>	<u>0.03</u>	0.28	<u>61.02</u>	<u>61.76</u>	(0.74)
Expenses:									
Current:									
General control and administration	9.06	9.18	(0.12)	6.85	5.33	1.52	15.91	14.51	1.40
Public safety	16.12	16.86	(0.74)	-	-	-	16.12	16.86	(0.74)
Judiciary and court-related	8.35	9.07	(0.72)	-	-	-	8.35	9.07	(0.72)
Public health and welfare	10.08	9.85	0.23	-	-	-	10.08	9.85	0.23
Transportation	6.72	5.59	1.13	-	-	-	6.72	5.59	1.13
Total expenses	<u>50.33</u>	<u>50.55</u>	(0.22)	<u>6.85</u>	<u>5.33</u>	1.52	<u>57.18</u>	<u>55.88</u>	1.30
Excess (deficiency) of revenues over (under) expenses	10.38	11.18	(0.80)	(6.54)	(5.30)	(1.24)	3.84	5.88	(2.04)
Internal transfers - rent	(4.40)	(5.51)	(1.11)	4.40	5.51	(1.11)	-	-	-
Change in net position	<u>5.98</u>	<u>5.67</u>	0.31	<u>(2.14)</u>	.21	(2.35)	<u>3.84</u>	<u>5.88</u>	(2.04)
Net position beginning	<u>73.32</u>	<u>67.65</u>	5.67	<u>5.72</u>	<u>5.50</u>	0.22	<u>79.04</u>	<u>73.15</u>	5.89
Net position, ending	<u>79.30</u>	<u>73.32</u>	5.98	<u>3.58</u>	<u>5.71</u>	(2.13)	<u>82.88</u>	<u>79.03</u>	3.85

Revenues by Source - Governmental Activities



Revenues by Source - Business-Type Activities



The County's Government-wide Financial Analysis, continued

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

- The overall financial position of the County again improved for fiscal year 2020. The County continues to be cautious in financial management as expenses continue to rise faster than revenues. Salaries and fringes are a large part of expenses and as health insurance costs continue to rise, the County has been cautious to keep staffing at an acceptable level while also trying to maintain good salaries and benefits. While COVID-19 presented many challenges with offices and courts being closed at times, employees were resilient and County operations continued.
- Government-wide, Macon County had \$ 50.32 million in expenses in its primary government functions and \$ 60.71 million in revenues. Wherever possible, reserves are accumulated for future needs and/or expected revenue shortfalls, as well as managing expenditures for major capital projects (primarily transportation).
- Changes in the net pension liability (asset) and the related deferred inflows and outflows added a total of \$ 1,352,056 to total expense government-wide. This expense is allocated among all governmental functions.

The following summarizes changes in the major expense categories excluding the depreciation expense of \$ 4,052,226 (2019 - \$ 3,893,727):

	<u>2020</u>	<u>2019</u>	<u>\$ Change</u>
Operating Expenses without Depreciation:			
General Control and Administration	\$ 8,718,635	8,830,791	(112,156)
Public Safety	14,735,921	15,436,326	(700,405)
Judiciary and Court	8,122,882	8,845,405	(722,523)
Public Health and Welfare	9,897,764	9,661,330	236,434
Transportation	4,799,768	3,873,954	925,814
 Total	 <u>\$ 46,274,970</u>	 <u>46,647,806</u>	 <u>(372,836)</u>

Overall, expenses declined by \$ 372,836 or .80%. The Public Health and Welfare function as well as Transportation showed increases while all other functions had decreases.

- Public Safety showed a decrease of \$ 700,405 or 4.54% (excluding depreciation) in operating expenses government-wide. Decreases are due to reductions in the purchase of equipment and reductions in payroll costs as several retiring positions in law enforcement were either not replaced or were replaced with entry-level positions.
- The Judiciary and Courts expenditures (excluding depreciation) decreased by \$ 722,523 or 8.17%. Expense decreases are due to the closure of the Courts for a short period of time due to COVID-19 and the limited availability of services for several months.

The County's Government-wide Financial Analysis, continued

- Public Health and Welfare operating expenses increased \$ 236,434 (excluding depreciation) or 2.45%. This includes an increase in personnel costs as The Macon County Health Department (MCHD) added many new employees to deal with the COVID-19 crisis, but also had closures due to the pandemic as well. MCHD funding comes from tax dollars, fees for service, state grants, federal grants and Medicaid. The MCHD also implements a broad range of preventative services that are primarily grant funded.
- Transportation operating expenses (excluding depreciation) increased \$ 925,814 or 23.90% due to the variability and timing of construction projects. Several large projects started up while others were completed in 2020.
- For governmental activities, revenues decreased in total by 1.62%. Revenues from grants and contributions saw a 27.53% decrease due to less grants received in the transportation sector. Property taxes increased 1.46% due to slight increases in the levies of most funds. Only the Insurance Liability Fund, and the Social Security Fund showed decreased levies. Income and replacement tax increased by 2.17% while sales tax saw a 6.41% decrease due to the COVID-19 pandemic, which decreased economic activity for much of the year.

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 \$ 3,583,175 of net position including \$ 2,314,187 in cash and cash equivalents, constituting 64.46% 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

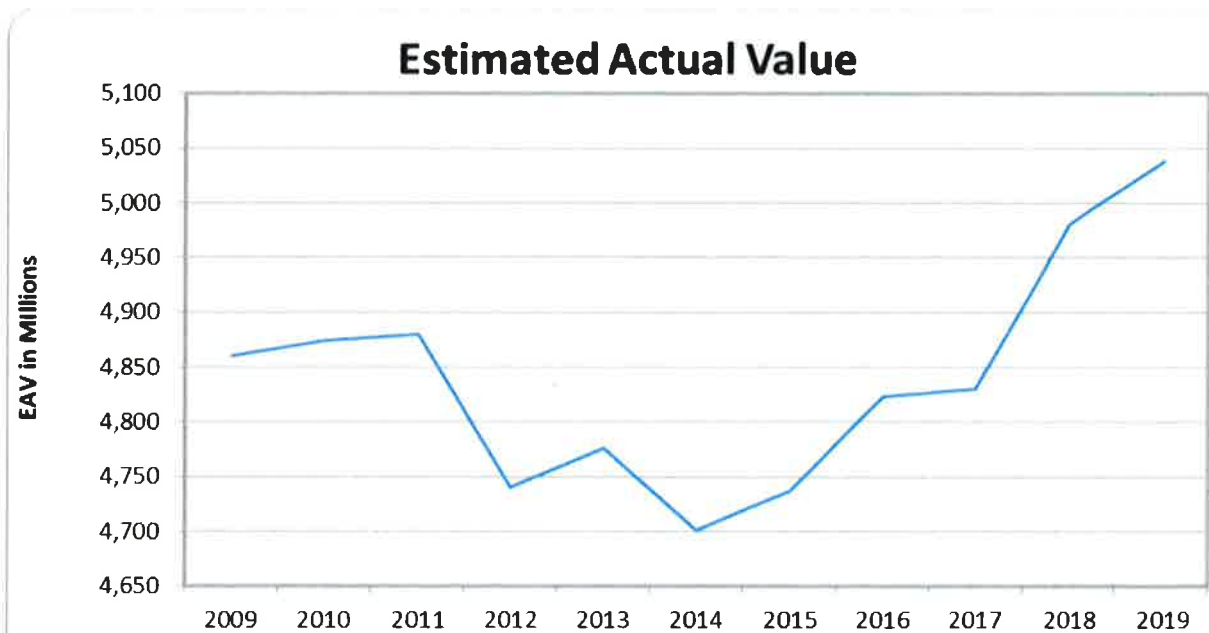
Revenues by Source - Government Activities. Revenues to support these programs are provided by fees for services, by operating grants and other intergovernmental transfers and from general revenue.

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 \$ 26,361,813 or 38.7% of total assets, a decrease of 4.54% 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. Management throughout the County monitors the State cash flow situation constantly, and using full accrual for management accounting purposes retains decentralized accountability for insuring that we collect all owed sums.

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



Financial Analysis of Macon County's Major Funds, continued

General Fund

The General Fund is the main operating fund of the County and the largest source of day-to-day services. The total general fund balance increased by \$ 1,845,406 from \$ 4,948,452 at the end of FY 2019 to \$ 6,793,858 at the end of FY 2020 (increase of 37.29%). Although a negative change in fund balance was budgeted for FY 2020, results were better than anticipated with expenses being \$ 2.01 million less than budgeted and revenue \$ 1.18 million more than budgeted.

When the budget was developed for 2020, we were conservative in projections of revenue. All revenue categories exceeded budgeted amounts with the exception of miscellaneous revenue, which was slightly less.

Overall spending in all categories saw a slight increase, 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 \$ 6,793,858, including \$ 200,000, which has been committed or assigned for future needs by the County Board, and \$ 6,220,051 which is unassigned. The fund balance classifications are detailed in Note 12.

On the revenue side, total revenue was \$ 1,178,458 more than the budgeted amount, or 5.5%. This is partially due to higher than expected tax receipts that were \$ 402,031 or 3.9% more than budget as well as higher than expected intergovernmental revenue of \$ 664,542, or 14.4% 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. Budgets were revised during the year to recognize funding for Healthcare grants, and Workforce Investment Grants.

There was a total favorable variance of \$ 2,007,995 on the spending side in the General Fund because of office holder spending restraint due to COVID-19 and its unknown economic impact. Combined with the favorable revenue variance of \$ 1,178,458 there was a net favorable variance of \$ 3,186,453 between budget and actual.

US Government COVID relief Funds (CURES ACT) provided Macon County with \$ 610,215 to reimburse law enforcement salaries and other expenses associated with COVID-19 in FY 2020. This helped to stabilize our loss of revenue and keep County workers employed. The Health Department also received numerous grants to deal with COVID-19 and its problems.

The budget for FY 2020 was set to allow for spending to exceed revenue, hoping that revenue sources would bring in more than budgeted, and the expenses would be less than budgeted. That did occur, increasing the available unrestricted and unassigned reserves in the General Fund. Total unrestricted reserves increased to \$ 6,420,051.

Financial Analysis of Macon County's Major Funds, continued

General Fund, continued

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

Budgetary Basis	<u>2020</u>	2019	<u>% Change</u>
Revenues:			
Taxes	\$ 10,627,031	9,990,603	6.37
Intergovernmental	5,281,414	3,592,974	46.99
Fines, fees and forfeitures	3,843,601	4,043,429	(4.94)
Licenses and permits	120,787	71,100	69.88
Interest on investments	26,154	13,612	92.14
Contributions	195,865	474,753	(58.74)
Miscellaneous revenue	2,587,257	2,557,658	1.16
Total revenues	<u>22,682,109</u>	<u>20,744,129</u>	9.34
Expenditures:			
General control and administration	4,526,169	4,699,326	(3.68)
Public safety	9,306,444	8,857,558	5.07
Judiciary and court related	7,318,818	7,476,668	(2.11)
Public health and welfare	255,399	287,227	(11.08)
Total expenditures	<u>21,406,830</u>	<u>21,320,779</u>	0.40
Excess (deficiency) of revenues over (under) expenditures	1,275,279	(576,650)	321.15
Transfers in	953,507	655,541	45.45
Transfers out		(161,760)	100.00
Net changes in fund balance	<u>\$ 2,228,786</u>	<u>(82,869)</u>	2789.53

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; dental clinic services for adults and children; Women, Infants, and Children, Family Case Management, and Emergency Preparedness; services for seniors and people with disabilities; teen pregnancy and STI prevention 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 \$ 555,273 and has a healthy balance of \$ 4,878,583 (budgetary basis and modified accrual adjustment). This is the fifth straight year of increases due to good management and cautious spending.

Revenues in the County Health Fund of \$ 6,821,264 show a 5.79% increase over the prior year, while expenditures of \$ 6,325,840 increased over the prior year by 5.31%. These increases include some new programs due to COVID-19.

During FY 2020, the Health Department served as the lead responding agency in Macon County in the global COVID-19 pandemic. Staff worked extra hours to cover all needs and duties, and additional Health Department employees were hired, nearly doubling the number of staff. New grants were awarded for use in responding to this health crisis, with grants totaling \$ 4.3 million made available through December 31, 2021. Part of this grant money was used for salary and fringes for responding employees along with additional expenses incurred. Some of this grant will also be used to cover expenses previously expected to come from the Health Fund. These expenses include, but are not limited to: salary assessment and adjustments; phone system; and electronic medical records. This pandemic and lack of immediate grant funding for response proved the importance of the Health Department maintaining a significant reserve for the future. This pandemic also exacerbated previous staffing issues experienced by the Health Department, specifically for nurses and other specialty professional positions. Other organizations pay higher salaries for comparable positions. This further supports the need and plan to conduct a salary assessment and make appropriate changes for current staff and candidates.

Multi-Facility Lease Fund

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

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

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

Multi-Facility Lease Fund, continued

The fund balance of the Multi-Facility Lease Fund increased by \$ 1,445,442, or 14.44%, (budgetary basis and modified accrual adjustment) due primarily to the current year surplus of \$ 1,004,809 to be applied against rent or refunded in the following year. The fund balance now stands at \$ 11,457,833.

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.

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

Capital Asset and Debt Administration

Capital Assets. Macon County's investment in capital assets for its governmental activities as of November 30, 2020 amounted to \$ 51,254,069 net of accumulated depreciation. This investment in capital assets includes land, buildings and related improvements, vehicles, furniture and fixtures, technology and equipment, and infrastructure. Most capital assets actually purchased during 2020 were replacements of assets removed from service. In addition to general capital assets, business-type activities include net capital assets of \$ 934,855, and component unit capital assets include \$ 1,149,054 for the ETSB for capital equipment.

Major capital asset additions included infrastructure work on County roads and bridges which were largely supported by State of Illinois participation. Revenue of \$ 1,235,920 was recognized in the governmental activities, with a like amount included as capital asset additions, because of this participation. The State paid this directly to vendors rather than funds coming to the County. Other major capital asset additions included communications equipment for the Sheriff's Department and heavy equipment for the Highway Department.

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

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

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

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

Details relating to long-term debt are shown in Note 9, pages 58 through 59. The terms of the Multiple Facilities Lease and its accounting treatment are covered in Note 10, pages 59 through 63.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the fiscal year 2021 period (December 1, 2020 to November 30, 2021):

- Disruption from the COVID-19 pandemic caused much uncertainty in planning and preparing for the FY 2021 budget. It was unknown as to what the economy would look like and how it would affect our employment and ability to perform County functions. The loss of fee revenue, sales tax revenue, and income tax revenue was very real when this budget was drafted and the concern that these revenues would not bounce back caused a cautiousness we have not before experienced. As time went on it was shown that some revenue items recovered quite well while others continued to struggle.
- Attracting and keeping businesses is a primary challenge for Macon County. A workforce with the skills desired by employers is a critical element to maintaining a healthy and growing economy. Workforce Investment Solutions helps employers recruit, develop, and retain employees while helping job seekers with services and resources to obtain employment opportunities. The "Fast Track to Employment" program assists 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 with Richland Community College, the City of Decatur, and the Decatur Public Library continues to offer employment classes and workshops based on employers needs. The Adult Education Consortium provides classes including GED preparation and BRIDGE programs to equip students with basic skills before and during the transition to employment. Workforce and the Illinois workNet Center have teamed up with area employers to host several Zoom hiring events during the pandemic. 93 people signed up for the events during the past year. Workforce also entered a partnership with Crossing Healthcare. Workforce received funding to assist patients with addictions to ease into employment. Workforce and RCC partnered to offer an Industrial Skills Training class at the Crossing Site. 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.
- 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. While we do not yet have 2020 census numbers, we estimate that the loss trend has continued as Illinois has been losing population since 2014. Property values in total have trended slightly upward over the last five years, but at a slower rate than the national average. The budget for FY 2021 was prepared assuming that the EAV will remain flat. Until there is convincing evidence that long-term trends are leveling off or reversing, the prudent course is to assume that EAV will not increase for the planning period.

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

- Macon County continues to rank 89th 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.
- We are working to insure that the long-term cash flow needs of the County are properly addressed. We are continuing to make an effort to increase the General Fund Reserves by holding down costs and seeking new revenue sources when possible. Macon County is committed to remaining fiscally responsible as we work to continue providing services to taxpayers within the constraints that we face.
- Subsequent to year-end, on March 11, 2021, the President of the United States signed into law the American Rescue Plan Act, providing \$ 65.1 billion in direct aid to counties in America. Macon County's portion of that is \$ 20.2 million and can be used for replacement of lost revenues, responding to the COVID-19 health emergency, providing hazard pay to essential workers, addressing negative economic impacts to families, small businesses and impacted industries, and making necessary investments in infrastructure such as water, sewer, and broadband communications. Macon County has received the first one-half of funds directly from the US Treasury in the amount of \$ 10.1 million on May 20, 2021. We are currently drafting a framework to utilize these funds by December 31, 2024, to strengthen our County and community.

Requests for Information

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

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2020

	Primary Government			Discretely Presented Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities Macon County Mental Health Board	Macon County ETSB
Assets					
Cash and cash equivalents	\$ 39,616,732	2,314,187	41,930,919	1,320,861	1,636,651
Investments				1,049,632	1,095,000
Taxes receivable	20,667,191		20,667,191	2,518,675	
Due from governmental agencies:					
State of Illinois	3,810,900		3,810,900		
Other governmental agencies	608,637		608,637		
Internal balances	593,097	(593,097)			
Accounts receivable	270,275		270,275	372,871	378,131
Inventories	496,148	79,538	575,686		
Prepaid items	68,955	31,189	100,144	29,031	16,466
Restricted cash	262,341	1,009,802	1,272,143		
Capital assets:					
Land and improvements	2,236,841	483,380	2,720,221		63,276
Construction in process	6,484,908		6,484,908		
Other capital assets, net of depreciation	42,532,320	451,475	42,983,795	18,728	1,085,778
Net pension asset	355,547		355,547		
Total assets	118,003,892	3,776,474	121,780,366	5,309,798	4,275,302
Deferred Outflows of Resources					
Amounts related to pensions	5,392,651		5,392,651	148,826	46,361
Amounts related to OPEB	332,236		332,236		
	5,724,887	-	5,724,887	148,826	46,361
Liabilities					
Accounts payable	1,219,923	118,225	1,338,148	234,323	118,819
Accrued salaries	1,764,863	75,074	1,839,937	75,273	12,249
Amounts held for others	208,780		208,780		
Unearned revenue	700,190		700,190		
Amounts due within one year:					
Claims liabilities	474,277		474,277		
Accrued compensated absences	316,448		316,448		99,768
Amounts due in more than one year:					
Claims liabilities	426,181		426,181		
Accrued compensated absences	1,265,792		1,265,792		
Other postemployment benefit liability	1,397,058		1,397,058		
Net pension liability	8,077,256		8,077,256	165,473	40,186
Total liabilities	15,850,768	193,299	16,044,067	475,069	271,022

(Continued)

MACON COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)
November 30, 2020

	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	8,230,608		8,230,608	304,486	73,946
Amounts related to OPEB	131,148		131,148		
Deferred revenues - property taxes	20,216,612		20,216,612	2,518,675	
	<u>28,578,368</u>	<u>-</u>	<u>28,578,368</u>	<u>2,823,161</u>	<u>73,946</u>
Net Position					
Net investment in capital assets	51,254,069	934,855	52,188,924	18,728	1,149,054
Restricted:					
General control and administration	17,521,097		17,521,097		
Public safety	3,982,558		3,982,558		
Judiciary and court-related	713,671		713,671		
Public health and welfare	6,119,374		6,119,374		
Transportation	5,120,436		5,120,436		
Unrestricted	(5,411,562)	2,648,320	(2,763,242)	2,141,666	2,827,641
	<u>\$ 79,299,643</u>	<u>3,583,175</u>	<u>82,882,818</u>	<u>2,160,394</u>	<u>3,976,695</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2020

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General control and administration	\$ 9,058,705	2,500,658	208,490	
Public safety	16,118,591	1,396,353	2,843,527	
Judiciary and court-related	8,344,131	1,932,956	1,705,498	
Public health and welfare	10,082,471	1,205,287	8,245,946	
Transportation	6,723,298	13,251	3,236,151	3,561,844
Total governmental activities	50,327,196	7,048,505	16,239,612	3,561,844
Business-type activities:				
Decatur Public Building Commission	6,852,024	277,358		
Total primary government	57,179,220	7,325,863	16,239,612	3,561,844
Component Units:				
Governmental activities:				
Macon County Mental Health Board	3,512,985	251,336	1,292,287	
Macon County Emergency Telephone System Board (ETSB)	764,173			
Total component units	\$ 4,277,158	251,336	1,292,287	
General Revenues:				
Property taxes				
Sales tax				
Income and replacement tax				
Telephone surcharge				
Investment income				
Miscellaneous				
Gain 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
(6,349,557)		(6,349,557)		
(11,878,711)		(11,878,711)		
(4,705,677)		(4,705,677)		
(631,238)		(631,238)		
87,948		87,948		
(23,477,235)	-	(23,477,235)		
	(6,574,666)	(6,574,666)		
(23,477,235)	(6,574,666)	(30,051,901)		
			(1,969,362)	
				(764,173)
			(1,969,362)	(764,173)
20,197,819		20,197,819	2,490,848	
7,746,567		7,746,567		
2,975,914		2,975,914		
				1,527,559
92,494	38,568	131,062	14,710	22,250
2,848,887	1,620	2,850,507	17,700	41,902
			10,500	
(4,402,391)	4,402,391			
29,459,290	4,442,579	33,901,869	2,533,758	1,591,711
5,982,055	(2,132,087)	3,849,968	564,396	827,538
73,317,588	5,715,262	79,032,850	1,595,998	3,149,157
\$ 79,299,643	3,583,175	82,882,818	2,160,394	3,976,695

MACON COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

November 30, 2020

	General Corporate Fund	County Health Fund
Assets		
Cash	\$ 6,878,908	4,749,053
Taxes receivable	4,293,290	1,650,151
Accounts receivable	149,463	13,021
Inventory	7,056	201,477
Due from governmental agencies:		
State of Illinois	1,537,426	684,864
Other governmental agencies	375,226	
Prepaid items	67,955	
Restricted cash	156,154	
Due from other funds	250,325	43,216
Total assets	13,715,803	7,341,782
Liabilities		
Accounts payable	759,491	36,289
Accrued salaries	1,193,132	190,606
Cash held for others	10,330	
Unearned revenue	67,473	261,587
Due to other funds	579,876	
Total liabilities	2,610,302	488,482
Deferred Inflows of Resources		
Property taxes and grants	4,311,643	1,938,944
Fund Balances		
Nonspendable	75,011	201,477
Restricted	298,796	4,712,879
Unrestricted:		
Committed	200,000	
Assigned		
Unassigned	6,220,051	
Total fund balances	6,793,858	4,914,356
Total liabilities, deferred inflows of resources and fund balances	\$ 13,715,803	7,341,782

See Notes to Financial Statements.

Multi-Facility Lease Fund	Other Governmental Funds	Total Governmental Funds
10,452,890	17,526,495	39,607,346
5,927,600	8,796,150	20,667,191
	107,791	270,275
	287,615	496,148
	1,588,610	3,810,900
1,005,809	232,412	1,613,447
	1,000	68,955
	106,187	262,341
	1,033,472	1,327,013
<u>17,386,299</u>	<u>29,679,732</u>	<u>68,123,616</u>
865	412,347	1,208,992
	380,956	1,764,694
	198,450	208,780
	371,130	700,190
	748,021	1,327,897
<u>865</u>	<u>2,110,904</u>	<u>5,210,553</u>
<u>5,794,886</u>	<u>8,607,346</u>	<u>20,652,819</u>
11,590,548	288,615	565,103
	16,854,913	33,457,136
	780,000	980,000
	1,131,369	1,131,369
	(93,415)	6,126,636
<u>11,590,548</u>	<u>18,961,482</u>	<u>42,260,244</u>
<u>17,386,299</u>	<u>29,679,732</u>	<u>68,123,616</u>

MACON COUNTY, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2020**

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

Total fund balances - total governmental funds	\$ 42,260,244
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	51,254,069
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.	(901,288)
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.	436,207
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences liability	(1,582,240)
Internal balances - capital lease	(411,713)
Other Post Employment Benefit liability	(1,397,058)
Net Pension Asset	355,547
Net Pension liability	(8,077,256)
Deferred inflows of resources related to pensions and OPEB	(8,361,756)
Deferred outflows of resources related to pensions and OPEB	<u>5,724,887</u>
Net position of governmental activities	<u>\$ 79,299,643</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

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

Year ended November 30, 2020

	General Corporate Fund	County Health Fund	Multi-Facility Lease Fund
Revenues:			
Taxes	\$ 10,243,651	1,607,558	5,947,699
Intergovernmental	5,281,414	4,619,661	1,004,810
Fines, fees, forfeitures	3,843,601	259,986	
Licenses and permits	120,787	289,745	
Interest on investments	26,154	13,361	5,907
Contributions	195,865		
Miscellaneous	2,587,257	30,953	20,175
Total revenues	22,298,729	6,821,264	6,978,591
Expenditures:			
Current:			
General control and administration	4,525,844		1,096,890
Public safety	8,943,777		3,035,010
Judiciary and court-related	7,303,167		1,696,546
Public health and welfare	255,399	6,158,597	18,073
Transportation			171,189
Capital outlay	378,643	131,012	50,633
Debt service:			
Principal		27,448	
Interest		8,783	
Total expenditures	21,406,830	6,325,840	6,068,341
Excess of revenues over expenditures	891,899	495,424	910,250
Other financing sources (uses):			
Transfers in	953,507		
Transfers out		(88,848)	
Total other financing sources (uses)	953,507	(88,848)	-
Net change in fund balances	1,845,406	406,576	910,250
Fund balances, beginning of year	4,948,452	4,507,780	10,680,298
Fund balances, end of year	\$ 6,793,858	4,914,356	11,590,548

See Notes to Financial Statements.

Other Governmental Funds	Total Governmental Funds
13,121,392	30,920,300
9,107,899	20,013,784
1,936,128	6,039,715
13,251	423,783
46,998	92,420
507,267	703,132
210,358	2,848,743
24,943,293	61,041,877
4,478,178	10,100,912
5,949,275	17,928,062
1,008,357	10,008,070
3,515,832	9,947,901
4,555,834	4,727,023
2,006,721	2,567,009
	27,448
	8,783
21,514,197	55,315,208
3,429,096	5,726,669
471,144	1,424,651
(1,473,499)	(1,562,347)
(1,002,355)	(137,696)
2,426,741	5,588,973
16,534,741	36,671,271
18,961,482	42,260,244

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, 2020**

Net change in fund balances - total governmental funds		\$ 5,588,973
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.		241,153
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	\$ 1,736,648	
Donated capital assets	1,823,827	
Depreciation	<u>(4,052,226)</u>	(491,751)
Gain (loss) on capital asset disposition		(12,129)
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:		(561,564)
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	(93,757)	
Early Retirement Incentive liability change	3,605	
Other Postemployment Benefit liability change	(71,979)	
Net pension liability change	<u>1,352,056</u>	<u>1,189,925</u>
Change in net position of governmental activities		<u>\$ 5,982,055</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 November 30, 2020**

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
ASSETS		
Current assets:		
Cash	\$ 2,314,187	9,386
Due from other funds		5,112
Restricted cash and cash equivalents	1,009,802	
Lease receivable	27,448	
Inventory	79,538	
Prepaid expenses	31,189	
Total current assets	<u>3,462,164</u>	<u>14,498</u>
Noncurrent assets:		
Capital assets, not being depreciated	483,380	
Capital assets, net of accumulated depreciation	451,475	
Lease receivable, net of current portion	384,265	
Total noncurrent assets	<u>1,319,120</u>	<u>-</u>
Total assets	<u>4,781,284</u>	<u>14,498</u>
LIABILITIES		
Current liabilities:		
Accounts payable	118,225	10,931
Claims payable - workers compensation		424,010
Claims payable - liability		50,267
Lease surplus payable	1,004,810	
Accrued salaries	34,811	169
Accrued compensated absences	40,263	
Due to other funds		4,228
Total current liabilities	<u>1,198,109</u>	<u>489,605</u>
Noncurrent liabilities:		
Claims payable		426,181
Total liabilities	<u>1,198,109</u>	<u>915,786</u>
NET POSITION		
Net investment in capital assets	934,855	
Unrestricted	2,648,320	(901,288)
Total net position	<u>\$ 3,583,175</u>	<u>(901,288)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

Year ended November 30, 2020

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
Operating revenues:		
Rental income	\$ 5,254,499	
Unscheduled Parking lot fees	4,374	
Miscellaneous	1,620	144
Total operating revenues	<u>5,260,493</u>	<u>144</u>
Operating expenses:		
Salaries and benefits	1,718,026	25,307
Contractual services	1,680,109	4,961
Materials and supplies	1,506,061	
Other expenses	1,286,789	6,030
Depreciation	31,142	
Claim payments		(144,055)
Contingency for claim loss		4,518
Total operating expenses	<u>6,222,127</u>	<u>(103,239)</u>
Operating income (loss)	<u>(961,634)</u>	<u>103,383</u>
Nonoperating revenues (expenses):		
Interest on investments	47,351	74
Gain (loss) on disposal of capital assets	(1,217,804)	
Total non-operating revenues (expenses)	<u>(1,170,453)</u>	<u>74</u>
Income (loss) before transfers	<u>(2,132,087)</u>	<u>103,457</u>
Transfers:		
Transfers in		144,996
Transfers out		(7,300)
Total transfers	<u>-</u>	<u>137,696</u>
Change in net position	(2,132,087)	241,153
Net position, beginning of year	<u>5,715,262</u>	<u>(1,142,441)</u>
Net position, end of year	<u>\$ 3,583,175</u>	<u>(901,288)</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

Year ended November 30, 2020

	Business-Type Activities Decatur Public Building Commission	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 5,740,610	
Payments to suppliers	(4,532,608)	(4,961)
Payments to employees	(1,704,465)	(31,322)
Cash paid for user departments and participants		(3,102)
Cash paid for claims		(118,862)
Net cash flows from operating activities	<u>(496,463)</u>	<u>(158,247)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfers in		144,996
Transfers out		(7,300)
Net cash flows from non capital financing activities	<u>-</u>	<u>137,696</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(55,243)	
Net cash flows from capital and related financing activities	<u>(55,243)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	47,351	74
Net cash flows from investing activities	<u>47,351</u>	<u>74</u>
Net increase (decrease) in cash and cash equivalents	(504,355)	(20,477)
Cash and cash equivalents, beginning of year	3,828,344	29,863
Cash and cash equivalents, end of year	<u>\$ 3,323,989</u>	<u>9,386</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO SPECIFIC ASSETS ON THE STATEMENT OF NET POSITION		
Cash	\$ 2,314,187	9,386
Restricted cash	1,009,802	
	<u>\$ 3,323,989</u>	<u>9,386</u>

(Continued)

MACON COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (Continued)
 Year ended November 30, 2020**

	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)	\$ (961,634)	103,383
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation	31,142	
(Increase) decrease in assets:		
Lease receivable	27,448	
Inventory	(11,953)	
Prepaid expenses	269,100	
Due from other funds		(3,246)
Increase (decrease) in liabilities:		
Accounts payable, excluding payable for capital assets	(316,796)	(11,860)
Accrued payroll and withholdings	13,172	15
Accrued compensated absences	389	
Lease closeout/surplus payable	452,669	
Claims payable		(246,539)
Net cash flows from operating activities	\$ (496,463)	(158,247)

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
November 30, 2020**

Assets

Cash	\$ 7,462,077
Investments	500,000
Accrued interest	5,924
Due from State of Illinois - allotment	<u>125,402</u>
Total assets	<u><u>8,093,403</u></u>

Liabilities

Due to other governmental agencies	1,214,989
Deposits payable	3,850,265
Due to taxing districts	2,903,158
Due to tax buyers	<u>124,991</u>
Total liabilities	<u><u>\$ 8,093,403</u></u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2020

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, 2020

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, 2020, financial statements are included herein.

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

The Macon County Emergency Telephone System Board (ETSB) is a special unit of local County government, operating under the Emergency Telephone System Act, Chapter 50 ILCS, Section 750/15.4 et seq. of the Illinois Compiled Statutes (ILCS). The ETSB is funded through telephone surcharges and distributes funds to plan, coordinate, and supervise the implementation of an enhanced 9-1-1 emergency telephone system. All members of the ETSB are appointed by the Macon County Board. The Macon County Board may at any time change the rate of the surcharge imposed as long as the new rate does not exceed the rate specified in the referendum. As such, the County has significant influence over the ETSB and has included the organization in the reporting entity. The ETSB's year end for financial reporting purposes is November 30, 2020, the same as the County. The ETSB's November 30, 2020, financial statements are included herein.

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

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

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

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Presentation, continued:

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

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

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

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

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

The 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Fund Accounting, continued:

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

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

The Internal Service Fund accounts for the financing of goods or services provided by one department to other departments or agencies of the County. The County established the Self Insurance Fund for the purpose of providing for the accumulation of funds to fund the County's self-funded workmen's compensation liability insurance. This Internal Service Fund derives its funding from periodic transfers from the Insurance Liability Fund and 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Measurement Focus, continued:

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.

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

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

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Basis of Accounting and Measurement Focus, continued:

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

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

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

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

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

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.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

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

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

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

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

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

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets, continued:

Governmental Activities, continued: 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

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, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

Capital Assets, continued:

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
Phone system	7 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, 2020

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, 2020 totaled \$ 175,808 (2019 - \$ 215,619).

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 1 - Summary of Significant Accounting Policies, continued

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

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

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, 2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 2 - Deposits and Investments

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

Deposits - Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy indicates that the Treasurer requires collateralization of public deposits be performed through pledging of appropriate securities by the depositories. As of November 30, 2020, the County's bank balances were \$ 48,914,112, all of which was insured or collateralized. The County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with an acceptable estimated risk level are used as depositories.

The Decatur Public Building Commission's deposits are excluded from the above due to the fact that different custodians and deposit risk policies exist for these separate accounts. Of the DPBC's total deposits of \$ 3,793,960, \$ 250,000 was covered by FDIC with the remaining \$ 3,543,960 completely covered by securities pledged by the holding financial institution at November 30, 2020.

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, 2020, 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, 2020, the Board had the following cash and investments:

Demand deposit	\$ 374,075
Money market deposit	1,136,748
Certificate of deposit	<u>1,095,000</u>
	<u>\$ 2,605,823</u>

Macon County Mental Health Board: At June 30, 2020, the carrying amount of the Board's deposits was \$ 1,320,861, while the bank balance totaled \$ 1,415,913. The entire balance was insured.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 2 - Deposits and Investments, continued

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, 2020, the Board's investments consisted of the following:

Certificates of deposit - cost	\$ 1,022,194
Corporate stock - fair value	<u>27,438</u>
	<u>\$ 1,049,632</u>

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

Investment income for the year ended June 30, 2020, consisted of:

Interest and dividends	\$ 26,658
Net decrease in fair value of investments	<u>(11,948)</u>
	<u>\$ 14,710</u>

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

	Primary Government - November 30, 2020	Component Units	
		708 Board - June 30, 2020	ETSB - November 30, 2020
Cash on hand	\$ 6,132		
Deposits in banks	50,659,007	2,343,055	2,605,823
Corporate stock		27,438	
Total	<u>\$ 50,665,139</u>	<u>2,370,493</u>	<u>2,605,823</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 2 - Deposits and Investments, continued

Investments, continued:

Macon County Mental Health Board, continued: The County's cash, cash equivalents and investments for the primary government at November 30, 2020, are reported as:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Cash and cash equivalents	\$ 38,835,255	2,314,187	8,243,580	49,393,022
Investments			500,000	500,000
Restricted cash	262,315	1,009,802		1,272,117
Total	\$ 39,097,570	3,323,989	8,743,580	51,165,139

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		\$ 9,706
Jail Commissary		134,027
Judiciary expenditures		3,837
Child Support Held in Trust		8,584
		<u>156,154</u>
Nonmajor governmental - Sheriff Drug:		
Recovered assets		81,067
Animal welfare restricted donations		25,120
		<u>106,187</u>
Total governmental		<u>262,341</u>
Major proprietary - DPBC:		
General and surplus revenue		<u>1,009,802</u>
Total restricted cash and investments		<u><u>\$ 1,272,143</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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 2020 represents collection of the 2019 taxes. Real property taxes for the 2020 levy will be collected in and are intended to finance 2021 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	2019 Levy
General Corporate	.2500	\$ 4,200,000
County Highway	.1000	1,660,142
Bridge Fund	.0500	830,071
Illinois Municipal Retirement		2,250,000
Federal Aid Matching	.0500	830,071
Historical Museum	.0020	33,000
County Health Department	.1070	1,614,380
Insurance Liability		980,000
Veterans' Assistance Commission	.0300	239,400
Mental Health (708 Board)	.1500	2,662,063
Judgment Fund		675,000
DPBC Lease Fund		5,973,470
Social Security		1,000,000
Macon County Cooperative Extension	.0500	445,136
		<u>\$ 23,392,733</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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 2020, 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, 2020.

Note 5 - Receivables

Receivables at November 30, 2020 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	\$ 5,064,773
	Grants	163,526
	Federal contract	285,176
	State salary subsidies	602,417
	Municipal contracts	90,050
	Other receivables	<u>149,463</u>
Total General Fund		<u>6,355,405</u>
Special Revenue Funds	Taxes	17,361,584
	Grants	1,285,791
	Local governments	1,238,221
	Other receivables	<u>120,812</u>
Total Special Revenue Funds		<u>20,006,408</u>
Total		<u>\$ 26,361,813</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 6 - Inventories

Physical inventories of goods on hand were taken as of November 30, 2020. Inventories on hand, stated at cost or average cost at November 30, 2020, are as follows:

General Fund - consumable supplies	<u>\$ 7,056</u>
Health Fund:	
Dental supplies	83,736
Vaccines - purchased	49,846
Vaccines - donated through state grant program	<u>67,895</u>
Total Health Fund	<u>201,477</u>
Highway Fund:	
Consumable supplies	272,195
Fuel	<u>15,420</u>
Total Highway Fund	<u>287,615</u>
Total all governmental funds	<u>496,148</u>
Proprietary Fund - consumable supplies	<u>79,538</u>
Total government-wide	<u><u>\$ 575,686</u></u>

Note 7 - Interfund Receivables and Payables and Transfers

Interfund receivables and payables of Governmental Funds at November 30, 2020, 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	\$	43,216
Nonmajor governmental funds	250,325	536,660
County Health:		
General	43,216	
Nonmajor Governmental Funds	1,033,472	748,021
Internal Service Funds:		
Nonmajor governmental funds	<u>5,112</u>	<u>4,228</u>
	<u><u>\$ 1,332,125</u></u>	<u><u>1,332,125</u></u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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		857,359
Health Department:		
General	88,848	
Internal Service Fund:		
General	7,300	
Nonmajor governmental funds		144,996
Nonmajor Governmental Funds	1,473,499	471,144
	<u>\$ 1,569,647</u>	<u>1,569,647</u>

Transfers were made to the General Fund from other funds to support departmental operations in the amount of \$ 177,798. An additional \$ 43,156 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 \$ 140,000 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 \$ 410,000 to the Highway fund to offset the costs of equipment used in the County's road maintenance patrols.

The Working Cash Fund transferred \$ 318,053 to the General Fund after the Board approved to close, dissolve and rescind the Fund.

The Sheriff's Grant Fund transferred \$ 414,500 to the General Fund to cover the cost of law enforcement communication equipment and protective gear.

The Government-wide internal balances presented on the Statement of Net Position of \$ 593,097 represent an amount due to the Governmental Activities from the Business-type Activities. Additionally, the internal transfers presented on the Statement of Activities of \$ 4,402,391 represent net transfers made by the Governmental Activities to the Business-type Activities of \$ 4,990,298 for internal lease transactions and capital asset purchases by the Business-type Activities of \$ 587,907 for the benefit of and used in the Governmental Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 8 - Capital Assets

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

	Balance December 1, 2019	Additions	Deletions	Balance November 30, 2020
Governmental activities:				
Nondepreciable capital assets:				
Land improvements	\$ 2,236,841	637,182		2,874,023
Construction in process	6,201,905	283,003	(3,430,979)	3,053,929
Total nondepreciable capital assets	8,438,746	920,185	(3,430,979)	5,927,952
Depreciable capital assets:				
Buildings and building improvements	54,566,138	304,904		54,871,042
Vehicles	6,623,047	384,998	(213,039)	6,795,006
Furniture and fixtures	790,327			790,327
Technology and equipment	6,856,116	249,670		7,105,786
Infrastructure	51,211,826	5,131,696		56,343,522
Total depreciable capital assets	120,047,454	6,071,268	(213,039)	125,905,683
Less accumulated depreciation for:				
Buildings and building improvements	35,157,999	1,284,804		36,442,803
Vehicles	4,614,664	652,502	(200,910)	5,066,256
Furniture and fixtures	773,833	5,996		779,829
Technology and equipment	5,509,225	480,829		5,990,054
Infrastructure	30,672,530	1,628,095		32,300,625
Total accumulated depreciation	76,728,251	4,052,226	(200,910)	80,579,567
Total depreciable assets, net	43,319,203	2,019,042	(12,129)	45,326,116
Governmental activities capital assets, net	\$ 51,757,949	2,939,227	(3,443,108)	51,254,068

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 8 - Capital Assets, continued

Depreciation expense for the year ended November 30, 2020 was charged to governmental functions as follows:

Governmental activities:	
General government	\$ 340,070
Judiciary and court-related	221,249
Public safety	1,382,670
Transportation	1,923,530
Public health and welfare	<u>184,707</u>
 Total depreciation expense - governmental activities	 <u><u>\$ 4,052,226</u></u>

	Balance December 1, 2019	Additions	Disposals	Balance November 30, 2020
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,701,184		1,217,804	<u>483,380</u>
Total capital assets, not being depreciated	<u>1,701,184</u>	-	<u>1,217,804</u>	<u>483,380</u>
Depreciable capital assets:				
Parking lot	667,138			667,138
Buildings and improvements	19,792			19,792
Equipment and furnishings	211,497	55,243		<u>266,740</u>
Total depreciable capital assets	<u>898,427</u>	<u>55,243</u>	-	<u>953,670</u>
Less accumulated depreciation for:				
Parking lot	306,661	10,269		316,930
Buildings and improvements	4,276	495		4,771
Equipment and furnishings	160,116	20,378		<u>180,494</u>
Total accumulated depreciation	<u>471,053</u>	<u>31,142</u>	-	<u>502,195</u>
Total depreciable assets, net	<u>427,374</u>	<u>24,101</u>	-	<u>451,475</u>
Business-type activities capital assets	<u>\$ 2,128,558</u>	<u>24,101</u>	<u>1,217,804</u>	<u>934,855</u>

Depreciation expense for the year ending November 30, 2020 totaled \$ 31,142.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 8 - Capital Assets, continued

Macon County Emergency Telephone System Board: Capital assets activity for the year ended November 30, 2020 was:

	Balance December 1, 2019	Additions	Deletions	Balance November 30, 2020
Land	\$ 63,276			63,276
Capital Assets:				
E-911 equipment	1,176,406	1,018,192	153,508	2,041,090
Office furniture and equipment	22,774	8,179	2,790	28,163
Vehicles	56,972			56,972
Construction in process	248,189		248,189	
Total capital assets	1,567,617	1,026,371	404,487	2,189,501
Less accumulated depreciation:				
E-911 equipment	1,065,980	75,402	153,507	987,875
Office furniture and equipment	16,899	3,329	2,791	17,437
Vehicles	26,996	8,139		35,135
Total accumulated depreciation	1,109,875	86,870	156,298	1,040,447
Total capital assets, net	\$ 457,742	939,501	248,189	1,149,054

Total depreciation for all governmental activities assets amounted to \$ 86,870 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, 2020 was:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets:				
Vehicles	\$ 23,798		23,798	
Software/phone system	71,831			71,831
	95,629	-	23,798	71,831
Less accumulated depreciation	59,311	17,590	23,798	53,103
Total capital assets, net	\$ 36,318	(17,590)	-	18,728

Depreciation expense of \$ 12,825 was charged to general government functions, and \$ 4,765 was charged to combined disability services functions in the Statement of Activities.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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, 2020:

	Balance December 1, 2019	Additions	Reductions	Balance November 30, 2020	Amount Due in One Year
Governmental activities:					
Compensated absences	\$ 1,488,483	2,026,742	1,932,985	1,582,240	
Termination benefits	3,604		3,604		
Claims liabilities	1,146,997	200,610	447,149	900,458	
 Total governmental activities	 \$ 2,639,084	 2,227,352	 2,383,738	 2,482,698	

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 2020, the County paid the remaining liability of \$ 3,604 in full from the IMRF fund.

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 9 - Long-Term Liabilities, continued

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 \$ 49,542,409 at November 30, 2020.

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, 2020:

Total assessed value of taxable property in the City of Decatur, Illinois	\$ 832,843,703
Debt limit percentage	<u>5%</u>
Statutory debt limitation	41,642,185
Amount of debt outstanding	<u>-</u>
Legal debt margin	<u><u>\$ 41,642,185</u></u>

Note 10 - Facilities Lease Agreements

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

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

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

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

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 10 - Facilities Lease Agreements, continued

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.

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

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 10 - Facilities Lease Agreements, continued

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
2021	\$ 5,573,126	1,570,249	986,186	274,821	2,534,252	158,445	49,173
2022	5,740,320	1,617,356	1,015,772	283,065	2,610,280	163,199	50,648
2023	5,912,530	1,665,878	1,046,245	291,557	2,688,588	168,095	52,167
2024	6,089,906	1,715,854	1,077,632	300,304	2,769,246	173,138	53,732
2025	6,272,603	1,767,330	1,109,961	309,313	2,852,323	178,332	55,344
2026-2030	34,301,163	9,664,477	6,069,723	1,691,452	15,597,674	975,191	302,646
2031-2035	39,764,448	11,203,778	7,036,473	1,960,856	18,081,978	1,130,513	350,850
2036-2037	17,625,981	4,966,185	3,118,985	869,169	8,015,014	501,111	155,517
Total	\$ 121,280,077	34,171,107	21,460,977	5,980,537	55,149,355	3,448,024	1,070,077

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, 2019	\$ 552,141
2020 rents applied	-
2020 surplus	1,004,809
Surplus refunded	<u>(552,141)</u>
Balance at November 30, 2020	<u>\$ 1,004,809</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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 10 - Facilities Lease Agreements, continued

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

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

Year ending November 30,	Principal	Interest	Total
2021	\$ 27,448	511	27,959
2022	27,448	476	27,924
2023	27,448	442	27,890
2024	27,448	408	27,856
2025	27,448	374	27,822
2026-2030	137,237	1,361	138,598
2031-2035	137,236	511	137,747
Total	<u>\$ 411,713</u>	<u>4,083</u>	<u>415,796</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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 10 - Facilities Lease Agreements, continued

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

Year ending <u>November 30,</u>	<u>Principal</u>
2021	\$ 296,878
2022	302,816
2023	308,872
2024	315,051
2025	321,351
2026-2030	1,705,771
2031-2035	<u>1,883,310</u>
Total	\$ 5,134,049

The cost of land, buildings and equipment under capital leases in capital assets at November 30, 2020 include the following:

Land	\$ 1,070,382
Construction in process	283,003
Other assets	<u>50,647,733</u>
	52,001,118
Less accumulated depreciation	<u>(32,370,394)</u>
Total	<u>\$ 19,630,724</u>

Note 11 - Intergovernmental Revenue

A summary of intergovernmental revenue for the year ended November 30, 2020, follows:

	<u>Municipal</u>	<u>Federal and State Grants</u>	<u>Federal Government</u>	<u>State of Illinois</u>	<u>Total</u>
Major Funds:					
General	\$ 1,153,522	1,004,730	1,262,330	1,860,832	5,281,414
County Health		4,619,661			4,619,661
Multi-Facility Lease	1,004,810				1,004,810
Nonmajor Funds	<u>987,735</u>	<u>4,875,563</u>		<u>3,221,949</u>	<u>9,085,247</u>
Total	<u>\$ 3,146,067</u>	<u>10,499,954</u>	<u>1,262,330</u>	<u>5,082,781</u>	<u>19,991,132</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 11 - Intergovernmental Revenue, continued

In addition, the County participates in joint construction projects with the State of Illinois, whereby both entities pay a portion of the total costs incurred. On some contracts, the State approves the project, awards contracts, and pays contractors, then bills the County for its portion. On others, the County pays the bills and submits a reimbursement request to the State. Because the County will be ultimately responsible for maintaining the final asset, the amount paid by the State is included in intergovernmental revenue and capital asset costs in the Government-wide Statement of Net Position when construction is completed. During 2020, the State contributed \$ 1,235,920 to these joint projects with the County contributing \$ 292,052.

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	\$ 7,056	201,477		287,615	496,148
Nonspendable for prepaid expenditures	67,955			1,000	68,955
Restricted for:					
General control and administration	298,796		11,590,548	5,631,753	17,521,097
Public safety				3,982,558	3,982,558
Judiciary and court-related				713,671	713,671
Public health and welfare		4,712,879		1,406,495	6,119,374
Transportation				5,120,436	5,120,436
Committed for:					
Disaster contingency				500,000	500,000
Future capital outlay	200,000			280,000	480,000
Assigned to:					
Road repairs				970,000	970,000
Veterans assistance				161,369	161,369
Unassigned	6,220,051			(93,415)	6,126,636
	<u>\$ 6,793,858</u>	<u>4,914,356</u>	<u>11,590,548</u>	<u>18,961,482</u>	<u>42,260,244</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 12 - Fund Equity Balances, continued

Fund Equity Deficits: The following funds reported deficit fund balances as of November 30, 2020. 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	\$ 901,288
Special Revenue Funds:	
Workforce Investment Solutions Fund	88,481
State's Attorney Grant Fund	4,934

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 their beneficiaries. The Macon County, Illinois' plan is an agent multiple employer plan managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available 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, 2020

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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 13 - Pension Plan, continued

Employees Covered by Benefit Terms: As of December 31, 2019, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Retirees and beneficiaries currently receiving benefits	508	51	14
Inactive plan members entitled to but not yet receiving benefits	419	14	5
Active plan members	440	47	4
Total	1,367	112	23

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 2019 for Regular, SLEP, and ECO was 8.29%, 22.02% and 9.44%, respectively. For the fiscal year ended November 30, 2020, the County contributed \$ 1,764,752, \$ 888,615, and \$ 69,139 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, 2019. 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.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 13 - Pension Plan, continued

Actuarial Assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- 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 3.35% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation pursuant to an experience study from years 2014-2016.
- For **Non-Disabled Retirees**, an IMRF-specific Mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- 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, 2019:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60% - 7.60%
Cash Equivalents	1%	1.85%
Total	<u>100%</u>	

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2019

Note 13 - Pension Plan, continued

Single Discount Rate: A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2019. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

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, 2018	\$ 115,613,298	101,040,234	14,573,064
Changes for the year:			
Service Cost	1,903,850		1,903,850
Interest on the Total Pension Liability	8,245,860		8,245,860
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	825,765		825,765
Changes of Assumptions			
Contributions - Employer		1,610,529	(1,610,529)
Contributions - Employees		956,487	(956,487)
Net Investment Income		18,823,119	(18,823,119)
Benefit Payments, including Refunds of Employee Contributions	(5,658,438)	(5,658,438)	
Other (Net Transfer)		840,094	(840,094)
Net Changes	5,317,037	16,571,791	(11,254,754)
Balances at December 31, 2019	\$ 120,930,335	117,612,025	3,318,310

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 13 - Pension Plan, continued

Changes in the Net Pension Liability, continued:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
<u>SLEP:</u>			
Balances at December 31, 2018	\$ 41,853,362	32,633,044	9,220,318
Changes for the year:			
Service Cost	749,336		749,336
Interest on the Total Pension Liability	2,993,289		2,993,289
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	(253,343)		(253,343)
Changes of Assumptions			
Contributions - Employer		854,778	(854,778)
Contributions - Employees		283,798	(283,798)
Net Investment Income		6,429,063	(6,429,063)
Benefit Payments, including Refunds of Employee Contributions	(1,882,580)	(1,882,580)	
Other (Net Transfer)		174,954	(174,954)
Net Changes	1,606,702	5,860,013	(4,253,311)
Balances at December 31, 2019	\$ 43,460,064	38,493,057	4,967,007
<u>ECO:</u>			
Balances at December 31, 2018	\$ 7,291,693	6,662,496	629,197
Changes for the year:			
Service Cost	61,384		61,384
Interest on the Total Pension Liability	515,007		515,007
Changes of Benefit Terms			
Differences Between Expected and Actual Experience of the Total Pension Liability	(247,105)		(247,105)
Changes of Assumptions			
Contributions - Employer		33,403	(33,403)
Contributions - Employees		26,538	(26,538)
Net Investment Income		1,338,538	(1,338,538)
Benefit Payments, including Refunds of Employee Contributions	(437,683)	(437,683)	
Other (Net Transfer)		(84,449)	84,449
Net Changes	(108,397)	876,347	(984,744)
Balances at December 31, 2019	\$ 7,183,296	7,538,843	(355,547)

Total net pension liability of all three plans at December 31, 2019 is \$ 7,929,770.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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	\$ 19,228,723	3,318,310	(9,651,768)
SLEP	10,909,417	4,967,007	118,478
ECO	341,821	(355,547)	(957,584)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended November 30, 2020, the County recognized pension expense of \$ 1,566,393. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions:	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular:		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 588,435	697,828
Changes of assumptions	1,470,543	716,930
Net difference between projected and actual earnings on pension plan investments		4,691,248
	2,058,978	6,106,006
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	1,654,797	
	<u>\$ 3,713,775</u>	<u>6,106,006</u>
Total deferred amounts related to pensions	<u>\$ 3,713,775</u>	<u>6,106,006</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 13 - Pension Plan, continued

Deferred Amounts Related to Pensions, continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP:		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 50,074	503,222
Changes of assumptions	859,298	156,845
Net difference between projected and actual earnings on pension plan investments		1,485,892
	909,372	2,145,959
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	831,832	
	<u>\$ 1,741,204</u>	<u>2,145,959</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	-	361,494
	-	361,494
Total deferred amounts to be recognized in pension expense in future periods:		
Pension contributions made subsequent to the measurement date	66,722	-
	<u>\$ 66,772</u>	<u>361,494</u>

Total deferred outflows/inflows of resources of all three plans at December 31, 2019 are \$ 5,392,651 and \$ 8,230,608, 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
2020	\$(1,432,497)	(375,480)	(100,514)
2021	(871,165)	(392,116)	(109,777)
2022	572,495	294,171	23,250
2023	(2,315,861)	(747,004)	(174,453)
2024	-	(16,158)	-
Thereafter	-	-	-
Total	<u>\$(4,047,028)</u>	<u>(1,236,587)</u>	<u>(361,494)</u>

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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, 2019. 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	\$ 3,110,249	165,473	40,186	3,315,908
SLEP Net Pension Liability	4,967,007			4,967,007
ECO Net Pension Liability (Asset)	(355,547)			(355,547)
	<u>\$ 7,721,709</u>	<u>165,473</u>	<u>40,186</u>	<u>7,927,368</u>
Regular Deferred Outflows	\$ 3,584,675	148,826	46,361	3,779,862
SLEP Deferred Outflows	1,741,204			1,741,204
ECO Deferred Outflows	66,772			66,772
	<u>\$ 5,392,651</u>	<u>148,826</u>	<u>46,361</u>	<u>5,587,838</u>
Regular Deferred Inflows	\$ 5,723,155	304,486	73,946	6,101,587
SLEP Deferred Inflows	2,145,959			2,145,959
ECO Deferred Inflows	361,494			361,494
	<u>\$ 8,230,608</u>	<u>304,486</u>	<u>73,946</u>	<u>8,609,040</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, 2020, the DPBC's total matching contributions to the plan were \$ 24,515.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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, 2020. 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, 2020 was \$ 11,175. Future minimum lease payments are as follows:

2021	<u>\$ 1,863</u>
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Subsequent to year end, the lease was renewed for three years under the same terms.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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, 2020, amounted to \$ 53,814.

Subsequent to year end, the Board terminated these leases and signed a new lease for office space in space sublet from the County. This operating lease calls for payments of \$ 3,000 a month. Future minimum lease payments for this lease are as follows:

2021	\$ 27,000
2022	36,000
2023	36,000
2024	36,000
2025	36,000
Thereafter	<u>189,000</u>
Total	<u>\$ 360,000</u>

Note 17 - Risk Management

Property and Liability: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance coverage for liability, property, and crime insurance. The program has a \$ 100,000 deductible per occurrence. The list below is a general description of insurance coverage in effect at November 30, 2020; not all policy terms, conditions, restrictions, exclusions, etc. are included.

Liability:

General (per occurrence/aggregate)	\$ 9,900,000
Law Enforcement (each wrongful act limit/aggregate)	\$ 9,900,000
Auto	\$ 9,900,000
Public Entity Employment Related Practices	\$ 9,900,000
Public Entity Management Liability (each wrongful act limit/aggregate)	\$ 9,900,000
Crime	\$ 500,000
Umbrella Excess Liability aggregate	\$ 10,000,000
Employee Benefit Plans Liability aggregate/each employee	\$ 9,900,000

Aggregate:

Building	\$ 1,470,000
Building property	\$ 4,267,400
Inland Marine (scheduled equipment)	\$ 2,685,391
Unscheduled equipment	\$ 100,000
Earthquake	\$ 5,237,400

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 17 - Risk Management, continued

Property and Liability, continued: 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.

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, 2020, the Internal Service Fund had a deficit fund balance of \$ 901,288 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:

	Workers' Compensation		Liability	
	2020	2019	2020	2019
Claims liability, beginning of year	\$ 889,312	836,474	257,687	188,029
Claims incurred and changes in estimates	18,713	246,774	181,895	149,893
Claim payments	(342,679)	(193,936)	(104,470)	(80,235)
Claims liability, end of year	\$ 565,346	889,312	335,112	257,687

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 17 - Risk Management, continued

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

There was no liability reported for claims incurred but not reported (IBNR) as of November 30, 2020.

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, 2020, 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	2022
Reas Bridge Road Bridge Replacement *	1,228,426	1,114,447	113,979	2021
85 th Street Bridge	2,594,224	2,095,253	498,971	2022
Damery Road Bridge	373,388	123,400	249,988	2022
Turpin Road CIR Project	710,385	624,588	85,797	2021

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 18 - Commitments and Contingencies, continued

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

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

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

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 2020.

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. A total of \$ 529,637 was paid under this contract. During 2020, the County changed medical services providers under an agreement for \$ 66,355 per month. A total of \$ 132,710 was paid under this agreement. Another vendor was retained to provide dietary services at a per-meal price also for inmates of the jail. The total amount paid under this arrangement during 2020 was \$ 411,401.

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 2020 was \$ 245,542 plus an additional \$ 20,647 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 2020, the County paid \$ 803,795 for these services, and has been notified that the fee for 2020 will be \$ 586,583.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

Note 18 - Commitments and Contingencies, continued

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

Encumbrances: Encumbrances are commitments related to unperformed contracts for goods or service. Encumbrances outstanding at year end are not accounted for as expenditures and liabilities but are included in fund balance. As of November 30, 2020, there were no encumbrances recorded.

Macon County Emergency Telephone System Board: During the fiscal year ended November 30, 2018, the Board committed with Pictometry Economic Alliance Partnership for three flights to be done over six years to produce pictometry images. The commitment was separated into three segments connected to the three flights, and each segment was payable in two installments. The first installment was due at the time the images were shipped, and the second installment was due one year later. The first segment was priced at \$ 101,938 and is to be paid over the fiscal years ending November 30, 2018 and 2019. The second segment was also priced at \$ 101,938, and is to be paid over the fiscal years ending November 30, 2020 and 2021. \$ 50,969 was paid during the fiscal year ending November 30, 2020 and the remaining \$ 50,969 is to be paid during the fiscal year ended November 30, 2021.

The Board joined with other public agencies to form the Central Illinois Regional Dispatch Center (Dispatch Center). The Dispatch Center was formed to provide the equipment, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a joint public safety communications system. As part of these agreements, the Board committed to contributing \$ 125,000 through monetary contributions and in-kind contributions of salaries and equipment during the fiscal year ended November 30, 2020.

As of November 30, 2020, the Board had directly paid the Dispatch Center \$ 125,000. As of November 30, 2020, the Board also provided in-kind contributions of \$ 111,192 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 \$ 24,570 for these items during the fiscal year ended November 30, 2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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
Retired participants (including spouses)	<u>23</u>
Total	<u><u>394</u></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, 2020, retirees contributed \$ 186,526. Active employees do not contribute to the plan until retirement.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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

Total OPEB Liability: The County's total OPEB liability of \$ 1,397,058 was measured as of November 30, 2019, and was determined by an actuarial valuation as of December 1, 2018 rolled forward to December 1, 2019.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.5 percent per year.
Salary increases	1.0 percent per year.
Investment rate of return	N/A
Healthcare cost trend rates	7.5 percent for 2020, decreasing 0.15 percent per year to an ultimate rate of 4.5 percent for 2040 and later years.
Mortality table	Mortality rates were based on the Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2019.
Retirees share of benefit-related costs	100 percent of projected health insurance premiums for retirees.
Participation	30% of active employees currently enrolled in the County plan are assumed to participate in the medical plan after retirement. 100% of active deputies are assumed to receive the 3-month no cost continuation of coverage benefit.

Changes from prior valuation.

Interest rate	The discount rate was updated from 3.85% as of November 30, 2018 to 2.91% as of November 30, 2019.
Salary increase rate	The salary increase assumption was changed from 2% to 1%.
Trend rates	The medical trend rate table was reset in fiscal 2020.
Excise tax	The "Cadillac" Excise Tax under ACA has been repealed.

The most recent retirement experience study covered the period from 2014 through 2016 and was completed in 2017.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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

Total OPEB Liability, continued:

Under GASB75, the discount rate for unfunded plans must be based on a yield or index rate for a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Rates were taken from the Fidelity Municipal GO AA 20-year index as of the measurement dates.

Changes in the Total OPEB Liability:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at November 30, 2019	\$ 1,369,110		1,369,110
Changes for the year:			
Service cost	72,692		72,692
Interest on the total OPEB liability	53,182		53,182
Differences between expected and actual experience			
Changes in assumptions or other inputs	22,881		22,881
Employer contributions		120,807	(120,807)
Benefit payments	(120,807)	(120,807)	
Net changes	27,948	-	27,948
Balance at November 30, 2020	\$ 1,397,058	-	1,397,058

Impact of changes in the discount rate. The following presents the net OPEB liability of the County, calculated using the discount rate of 2.91%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher, than the current rate:

	1% Decrease (1.91%)	Discount Rate (2.91%)	1% Increase (3.91%)
Net OPEB liability	\$ 1,512,598	1,397,058	1,291,278

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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

Changes in the Total OPEB Liability, continued:

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

	<u>1% Decrease in Trend Rates</u>	<u>Current Trend Rates</u>	<u>1% Increase in Trend Rates</u>
Net OPEB liability	\$ 1,250,221	1,397,058	1,570,278

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended November 30, 2020, the County recognized OPEB expense of \$ 192,786. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 16,905	
Changes of assumptions or other inputs	315,331	(131,148)
Total	<u>\$ 332,236</u>	<u>(131,148)</u>

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:

2021	\$ 66,912
2022	66,912
2023	66,912
2024	66,909
2025	(55,173)
Thereafter	(11,384)

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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 \$ 1,439,226 at December 31, 2020.

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 \$ 10,550,000 at June 30, 2020.

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 \$ 660,000 at June 30, 2020.

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, 2020.

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, 2020.

MACON COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2020

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 2019 assessment year was \$ 652,560, of which the portion abated from County revenues is \$ 87,904.

Note 22 - Subsequent Events

Subsequent to year-end, on March 11, 2021, the President of the United States signed into law the American Rescue Plan Act (ARPA), providing \$ 65.1 billion in direct aid to counties in America. Macon County's portion is \$ 20.2 million. These funds can be used for replacement of lost revenues, responding to the COVID-19 health emergency, providing hazard pay to essential workers, addressing negative economic impacts to families, small businesses and impacted industries, and making necessary investments in infrastructure such as water, sewer, and broadband communications. Macon County has received the first one-half of funds directly from the US Treasury in the amount of \$ 10.1 million on May 20, 2021, and is currently drafting a framework to utilize these funds by December 31, 2024, to strengthen the County and community.

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, 2020**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
	Original	Final				
Revenues:						
Taxes	\$ 10,225,000	10,225,000	10,627,031		10,627,031	402,031
Intergovernmental	3,726,305	4,616,872	5,281,414		5,281,414	664,542
Fines, fees, forfeitures	3,789,418	3,805,770	3,843,601		3,843,601	37,831
Licenses and permits	67,500	67,500	120,787		120,787	53,287
Interest on investments	13,525	13,525	26,154		26,154	12,629
Contributions	184,007	184,007	195,865		195,865	11,858
Miscellaneous revenue	2,588,407	2,588,407	2,587,257		2,587,257	(1,150)
Total revenues	20,594,162	21,501,081	22,682,109	-	22,682,109	1,181,028
Expenditures:						
General Control and Administration:						
County Clerk:						
Personnel	369,450	369,450	365,626		365,626	3,824
Supplies and materials	27,900	27,900	26,505		26,505	1,395
County Clerk - Elections:						
Personnel	40,000	72,283	72,284		72,284	(1)
Supplies and materials	493,000	721,069	590,946		590,946	130,123
County Recorder:						
Personnel	166,604	166,604	158,906		158,906	7,698
Supplies and materials	6,655	6,655	6,534		6,534	121
County Treasurer:						
Personnel	310,776	305,776	295,582		295,582	10,194
Supplies and materials	39,300	44,300	43,842		43,842	458
Auditor:						
Personnel	323,664	323,664	319,306		319,306	4,358
Supplies and materials	11,325	11,325	9,290		9,290	2,035
Equipment						
Auditor - Human Resources:						
Personnel	21,673	21,673	21,673		21,673	
Supplies and materials	2,350	2,350	379		379	1,971
Equipment						
County Board:						
Personnel	261,077	261,077	244,585		244,585	16,492
Supplies and materials	2,306,758	2,916,973	2,065,915		2,065,915	851,058
Equipment	10,000	10,000	325		325	9,675

(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, 2020**

	Budgeted Amounts Original	Final	Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
Expenditures, continued:						
General Control and Administration, continued:						
Supervisor of Assessments:						
Personnel	\$ 234,336	234,336	206,587		206,587	27,749
Supplies and materials	59,275	59,275	28,383		28,383	30,892
Equipment	1,000	1,000				1,000
Board of Review:						
Personnel	64,248	64,620	64,620		64,620	
Supplies and materials	18,200	17,828	4,881		4,881	12,947
Equipment	150	150				150
Public Safety:						
County Sheriff:						
Personnel	1,834,087	1,834,087	1,745,450		1,745,450	88,637
Supplies and materials	99,700	99,700	66,817		66,817	32,883
Equipment		414,500	360,634		360,634	53,866
Coroner:						
Personnel	188,684	191,446	191,446		191,446	
Supplies and materials	78,976	97,976	92,279		92,279	5,697
Equipment	2,065	2,065	2,033		2,033	32
Law Facilities Center:						
Personnel	5,776,782	5,776,782	5,529,873		5,529,873	246,909
Supplies and materials	1,264,500	1,264,500	1,176,415		1,176,415	88,085
Jail - Commissary Supplies			141,497		141,497	(141,497)
Judiciary and Court-Related:						
Circuit Clerk:						
Personnel	1,122,126	1,122,127	1,055,561		1,055,561	66,566
Supplies and materials	149,325	151,625	139,287		139,287	12,338
Equipment	5,000	5,000	7,252		7,252	(2,252)
State's Attorney:						
Personnel	1,435,019	1,435,019	1,431,444		1,431,444	3,575
Supplies and materials	98,350	98,350	81,383		81,383	16,967
Equipment	4,725	4,725	6,155		6,155	(1,430)
Circuit Court:						
Personnel	532,859	532,859	525,292		525,292	7,567
Supplies and materials	108,500	108,500	57,507		57,507	50,993
Public Defender:						
Personnel	977,076	977,076	963,033		963,033	14,043
Supplies and materials	76,500	149,618	67,228		67,228	82,390
Equipment	4,988	4,988	1,894		1,894	3,094

(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, 2020**

	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	1,975,711	1,961,511	1,925,464		1,925,464	36,047
Supplies and materials	345,209	359,410	354,041		354,041	5,369
Equipment	1,000	1,000	350		350	650
Probation - Drug Court:						
Personnel	16,000	16,000	16,062		16,062	(62)
Supplies and materials						
Court Security:						
Personnel	781,475	781,475	686,507		686,507	94,968
Supplies and materials	3,000	3,000	358		358	2,642
Public Health and Welfare:						
Superintendent, Regional Office of Education:						
Personnel	105,770	105,770	102,746		102,746	3,024
Supplies and materials	32,473	32,473	29,443		29,443	3,030
Environmental Management:						
Personnel	62,002	62,002	65,150		65,150	(3,148)
Supplies and materials	102,933	102,933	58,060		58,060	44,873
Equipment	2,000	2,000				2,000
Capital Vehicles Fund:						
Equipment	80,000	80,000				80,000
Total expenditures	22,034,576	23,416,825	21,406,830	-	21,406,830	2,009,995
Excess (deficiency) of revenues over (under) expenditures	(1,440,414)	(1,915,744)	1,275,279	-	1,275,279	3,191,023
Other financing sources (uses):						
Transfers in	530,798	851,798	953,507		953,507	101,709
Total other financing sources (uses)	530,798	851,798	953,507	-	953,507	101,709
Net change in fund balance	\$ (909,616)	(1,063,946)	2,228,786	-	2,228,786	3,292,732
Budgetary fund balance, beginning of year			4,471,782			
Budgetary fund balance, end of year			\$ 6,700,568			

MACON COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 COUNTY HEALTH FUND
 Year ended November 30, 2020

	Budgeted Amounts Original	Final	Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
Revenues:						
Taxes	\$ 1,614,380	1,614,380	1,756,255	(148,697)	1,607,558	141,875
Intergovernmental	4,029,057	6,190,230	4,619,661		4,619,661	(1,570,569)
Fines, fees, forfeitures	510,500	510,500	259,986		259,986	(250,514)
Licenses and permits	319,598	319,598	289,745		289,745	(29,853)
Interest on investments	12,200	12,200	13,361		13,361	1,161
Miscellaneous revenue	29,720	29,720	30,953		30,953	1,233
Total revenues	6,515,455	8,676,628	6,969,961	(148,697)	6,821,264	(1,706,667)
Expenditures:						
Current:						
Public Health and Welfare:						
Personnel	5,179,222	6,242,366	5,147,179		5,147,179	1,095,187
Supplies and materials	1,072,888	1,922,987	1,011,418		1,011,418	911,569
Equipment	76,800	299,320	131,012		131,012	168,308
Debt Service:						
Principal	27,448	27,448	27,448		27,448	
Interest	8,793	8,793	8,783		8,783	10
Total expenditures	6,365,151	8,500,914	6,325,840	-	6,325,840	2,175,074
Excess (deficiency) of revenues over (under) expenditures	150,304	175,714	644,121	(148,697)	495,424	468,407
Other financing sources (uses):						
Transfers out	(88,837)	(88,837)	(88,848)		(88,848)	(11)
Total other financing sources (uses)	(88,837)	(88,837)	(88,848)	-	(88,848)	(11)
Net change in fund balance	\$ 61,467	86,877	555,273	(148,697)	406,576	468,396
Budgetary fund balance, beginning of year			4,323,310			
Budgetary fund balance, end of year			<u>\$ 4,878,583</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, 2020**

	Budgeted Amounts Original	Final	Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Variance
Revenues:						
Taxes	\$ 5,973,470	5,973,470	6,482,891	(535,192)	5,947,699	509,421
Intergovernmental			1,004,810		1,004,810	1,004,810
Interest on investments	10,000	10,000	5,907		5,907	(4,093)
Miscellaneous	17,175	17,175	20,175		20,175	3,000
Total revenues	6,000,645	6,000,645	7,513,783	(535,192)	6,978,591	1,513,138
Expenditures:						
Current:						
General Control and Administration:						
Public Building Commission lease payments	1,097,061	1,097,061	1,096,890		1,096,890	171
Public Safety:						
Public Building Commission lease payments	3,035,484	3,035,484	3,035,010		3,035,010	474
Judiciary and Court-Related:						
Public Building Commission lease payments	1,696,811	1,696,811	1,696,546		1,696,546	265
Public Health and Welfare:						
Public Building Commission lease payments	18,073	18,073	18,073		18,073	
Transportation:						
Public Building Commission lease payments	171,216	171,216	171,189		171,189	27
Capital Outlay		73,000	50,633		50,633	22,367
Total expenditures	6,018,645	6,091,645	6,068,341	-	6,068,341	23,304
Net change in fund balance	\$ (18,000)	(91,000)	1,445,442	(535,192)	910,250	1,536,442
Budgetary fund balance, beginning of year			10,012,391			
Budgetary fund balance, end of year			<u>\$11,457,833</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	2019	2018	2017
Total Pension Liability			
Service Cost	\$ 1,903,850	1,745,789	1,914,224
Interest on the Total Pension Liability	8,245,860	8,000,748	7,983,756
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	825,765	(939,057)	(1,393,108)
Assumption Changes		3,400,389	(3,423,683)
Benefit Payments and Refunds	(5,658,438)	(4,796,633)	(4,744,178)
Net Change in Total Pension Liability	5,317,037	7,411,236	337,011
Total Pension Liability - Beginning	115,613,298	108,202,062	107,865,051
Total Pension Liability - Ending (A)	\$ 120,930,335	115,613,298	108,202,062
Plan Fiduciary Net Position			
Employer Contributions	\$ 1,610,529	2,037,197	1,955,429
Employees Contributions	956,487	878,029	853,462
Pension Plan Net Investment Income	18,823,119	(5,812,042)	16,683,032
Benefit Payments and Refunds	(5,658,438)	(4,796,633)	(4,744,178)
Other	840,094	629,548	(2,343,227)
Net Change in Plan Fiduciary Net Position	16,571,791	(7,063,901)	12,404,518
Plan Fiduciary Net Position - Beginning	101,040,234	108,104,135	95,699,617
Plan Fiduciary Net Position - Ending (B)	\$ 117,612,025	101,040,234	108,104,135
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 3,318,310	14,573,064	97,927
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.26%	87.39%	99.91%
Covered Valuation Payroll	\$ 18,977,165	18,793,327	18,145,838
Net Pension Liability as a Percentage of Covered Valuation Payroll	17.49%	77.54%	.54%

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.

2016	2015	2014
1,992,940	1,981,706	2,070,364
7,641,366	7,309,758	6,793,095
-	-	-
(570,116)	(725,185)	(1,011,858)
(136,804)	133,466	2,914,291
(4,173,558)	(4,122,220)	(3,543,227)
4,753,828	4,577,525	7,222,665
103,111,223	98,533,698	91,311,033
107,865,051	103,111,223	98,533,698

2,104,513	2,183,752	2,116,053
852,687	874,186	957,595
6,174,326	456,655	5,310,297
(4,173,558)	(4,122,220)	(3,543,227)
303,826	(817,720)	(266,392)
5,261,794	(1,425,347)	4,574,326
90,437,823	91,863,170	87,288,844
95,699,617	90,437,823	91,863,170
12,165,434	12,673,400	6,670,528

88.72%	87.71%	93.23%
18,503,294	19,071,323	18,287,558
65.75%	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	2019	2018	2017
Total Pension Liability			
Service Cost	\$ 749,336	680,789	733,635
Interest on the Total Pension Liability	2,993,289	2,881,533	2,772,482
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	(253,343)	(191,657)	(173,422)
Assumption Changes		1,291,189	(202,502)
Benefit Payments and Refunds	(1,882,580)	(1,777,077)	(1,522,441)
Net Change in Total Pension Liability	1,606,702	2,884,777	1,607,752
Total Pension Liability - Beginning	41,853,362	38,968,585	37,360,833
Total Pension Liability - Ending (A)	\$ 43,460,064	41,853,362	38,968,585
Plan Fiduciary Net Position			
Employer Contributions	\$ 854,778	912,737	1,085,073
Employee Contributions	283,798	290,980	286,437
Pension Plan Net Investment Income	6,429,063	(2,477,872)	5,539,168
Benefit Payments and Refunds	(1,882,580)	(1,777,077)	(1,522,441)
Other	174,954	601,427	(639,056)
Net Change in Plan Fiduciary Net Position	5,860,013	(2,449,805)	4,749,181
Plan Fiduciary Net Position - Beginning	32,633,044	35,082,849	30,333,668
Plan Fiduciary Net Position - Ending (B)	\$ 38,493,057	32,633,044	35,082,849
Net Pension Liability (Asset) - Ending (A) - (B)	\$ 4,967,007	9,220,318	3,885,736
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.57%	77.97%	90.03%
Covered Valuation Payroll	\$ 3,783,960	3,879,725	3,839,364
Net Pension Liability as a Percentage of Covered Valuation Payroll	131.26%	237.65%	101.21%

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.

2016	2015	2014
709,903	666,698	663,543
2,623,546	2,522,485	2,361,818
-	-	-
120,025	(425,285)	130,099
(153,083)	48,440	472,581
(1,411,418)	(1,460,375)	(1,418,653)
1,888,973	1,351,963	2,209,388
35,471,860	34,119,897	31,910,509
37,360,833	35,471,860	34,119,897
992,554	954,049	883,773
290,448	304,173	254,735
1,940,714	140,833	1,631,474
(1,411,418)	(1,460,375)	(1,418,653)
819,183	(504,232)	30,861
2,631,481	(565,552)	1,382,190
27,702,187	28,267,739	26,885,549
30,333,668	27,702,187	28,267,739
7,027,165	7,769,673	5,852,158
81.19%	78.10%	82.85%
3,872,628	3,705,705	3,368,412
181.46%	209.67%	173.74%

MACON COUNTY, ILLINOIS

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

Calendar Year Ended December 31	2019	2018	2017
Total Pension Liability			
Service Cost	\$ 61,384	79,246	131,832
Interest on the Total Pension Liability	515,007	492,486	508,543
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	(247,105)	210,662	(523,893)
Assumption Changes		164,181	48,998
Benefit Payments and Refunds	(437,683)	(363,486)	(343,065)
Net Change in Total Pension Liability	(108,397)	583,089	(177,585)
Total Pension Liability - Beginning	7,291,693	6,708,604	6,886,189
Total Pension Liability - Ending (A)	\$ 7,183,296	7,291,693	6,708,604
Plan Fiduciary Net Position			
Employer Contributions	\$ 33,403	103,934	260,266
Employee Contributions	26,538	33,599	39,978
Pension Plan Net Investment Income	1,338,538	(451,468)	1,135,788
Benefit Payments and Refunds	(437,683)	(363,486)	(343,065)
Other	(84,449)	132,646	(364,731)
Net Change in Plan Fiduciary Net Position	876,347	(544,775)	728,236
Plan Fiduciary Net Position - Beginning	6,662,496	7,207,271	6,479,035
Plan Fiduciary Net Position - Ending (B)	\$ 7,538,843	6,662,496	7,207,271
Net Pension Liability (Asset) - Ending (A) - (B)	\$ (355,547)	629,197	(498,667)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.95%	91.37%	107.43%
Covered Valuation Payroll	\$ 353,835	447,986	543,065
Net Pension Liability as a Percentage of Covered Valuation Payroll	(100.48)%	140.45%	(91.82)%

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.

2016	2015	2014
130,909	121,379	146,690
547,509	532,677	505,802
-	-	-
(870,528)	(129,129)	(9,236)
(27,675)	-	57,061
(335,662)	(326,081)	(292,494)
(555,447)	198,846	407,823
7,441,636	7,242,790	6,834,967
6,886,189	7,441,636	7,242,790
267,627	238,091	326,528
40,963	40,530	42,157
409,587	30,113	343,956
(335,662)	(326,081)	(292,494)
8,222	59,243	25,720
390,737	41,896	445,867
6,088,298	6,046,402	5,600,535
6,479,035	6,088,298	6,046,402
407,154	1,353,338	1,196,388
94.09%	81.81%	83.48%
546,178	536,726	491,495
74.55%	252.15%	243.42%

MACON COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

Last Ten Fiscal Years

Year Ended November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
Regular:					
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%
2019	1,882,876	1,882,876	0	18,992,060	9.91%
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%
2019	888,616	888,616	0	3,492,056	25.45%
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%
2019	69,139	69,139	0	321,046	21.54%

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, 2020

Total OPEB Liability (TOL) Change

	2020	2019	2018	2017
Service Cost	\$ 72,692	34,867	39,232	40,942
Interest	53,182	28,130	37,770	32,773
Difference Between Expected and Actual Experience Assumption Changes	22,881	444,396	(147,857)	(31,562)
Benefit Payments	(120,807)	(60,765)		
Net Change in TOL	27,948	471,987	(70,855)	42,153
TOL, Beginning	1,369,110	897,123	967,978	925,825
TOL, Ending	\$ 1,397,058	1,369,110	897,123	967,978

Plan Fiduciary Net Position

Contributions -Employer	\$ 120,807	60,765		
Contributions -Employee				
Net Investment Income				
Benefit Payments	(120,807)	(60,765)		
Other				

Net Change in Plan Fiduciary Net Position

	-	-	-	-
--	---	---	---	---

Plan Fiduciary Net Position - Beginning

Plan Fiduciary Net Position - Ending

\$	-	-	-	-
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Net OPEB Liability

\$	1,397,058	1,369,110	897,123	967,978
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Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability

	0.00%	0.00%	0.00%	0.00%
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Covered Employee Payroll

\$	23,496,964	21,701,414	23,215,240	22,698,696
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Plan Net OPEB Liability as a Percentage of the Covered Employee Payroll

	5.95%	6.31%	3.86%	4.26%
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MACON COUNTY, ILLINOIS

SCHEDULE OF OPEB CONTRIBUTIONS

Last Ten Fiscal Years

Year Ended November 30,	Actuarially Determined Contribution	Contribution in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess) A - B	Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll B ÷ D
2017	\$ 71,029	0	71,029	22,698,696	0.00%
2018	61,807	0	61,807	23,215,240	0.00%
2019	126,095	60,765	65,330	21,701,414	0.28%
2020	192,786	120,807	71,979	23,496,964	0.51%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2020

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, 2020.

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 2020 budget was passed by resolution on November 14, 2019.
- 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, 2020

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, 2020

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, 2020	\$ 1,845,406	406,576	910,250
Taxes receivable at November 30, 2019	476,670	184,468	667,906
Taxes receivable at November 30, 2020	(93,290)	(35,771)	(132,714)
Encumbrances at November 30, 2019	-	-	-
Encumbrances at November 30, 2020	-	-	-
Budget basis	<u>\$ 2,228,786</u>	<u>555,273</u>	<u>1,445,442</u>

Note 3 - Excess of Expenditures over Appropriations

Excess of expenditures over appropriations for the year ended November 30, 2020 are as follows:

	Expenditures	Appropriations	Variance
Nonmajor Funds:			
Historical Museum Fund	\$ 69,306	67,754	1,552
Insurance	1,147,775	875,833	271,942

Note 4 - OPEB Liability Changes in Assumptions

Changes of benefit terms - Benefit terms were not changed during 2020.

Changes from Prior Valuation:

- 1) Interest rate The discount rate was updated from 3.85% as of November 30, 2018 to 2.91% as of November 30, 2019.
- 2) Salary increase rate The salary increase assumption was changed from 2% to 1%.
- 3) Trent rates The medical trend rate table was reset to fiscal 2020.
- 4) Excise Tax The "Cadillac" Excise Tax under the ACA has been repealed.

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

MACON COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

November 30, 2020

Note 5 - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2019 Contribution Rate - IMRF *

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	24-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.

Mortality: For **non-disabled retirees**, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.

For **disabled retirees**, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives.

For **active members**, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation, note two year lag between valuation and rate setting.

COMBINING AND INDIVIDUAL FUND INFORMATION

GENERAL CORPORATE FUND

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

MACON COUNTY, ILLINOIS

GENERAL CORPORATE FUND

BALANCE SHEET

November 30, 2020

Assets

Cash	\$ 6,878,908
Investments, at cost	
Taxes receivable	4,293,290
Accounts receivable	149,463
Inventory	7,056
Due from governmental agencies:	
State of Illinois	1,537,426
Other governmental agencies	375,226
Prepaid items	67,955
Restricted cash	156,154
Due from other funds	250,325
	<hr/>
Total assets	13,715,803
	<hr/> <hr/>

Liabilities

Accounts payable	759,491
Accrued salaries	1,193,132
Cash held for others	10,330
Unearned revenue	67,473
Due to other funds	579,876
	<hr/>
Total liabilities	2,610,302
	<hr/> <hr/>

Deferred Inflows of Resources

Unavailable revenues	4,311,643
	<hr/> <hr/>

Fund Balances

Nonspendable	75,011
Restricted	298,796
Unrestricted:	
Committed	200,000
Assigned	
Unassigned	6,220,051
	<hr/>
Total fund balances	6,793,858
	<hr/> <hr/>

Total liabilities and fund balances	\$ 13,715,803
	<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, 2020**

Revenues:	
Taxes	\$ 10,243,651
Intergovernmental	5,281,414
Fines, fees, forfeitures	3,843,601
Licenses and permits	120,787
Interest on investments	26,154
Contributions	195,865
Miscellaneous revenue	2,587,257
	<hr/>
Total revenues	22,298,729
	<hr/>
Expenditures:	
Current:	
General control and administration	4,525,844
Public safety	8,943,777
Judiciary and court-related	7,303,167
Public health and welfare	255,399
Capital outlay	378,643
	<hr/>
Total expenditures	21,406,830
	<hr/>
Excess of revenues over expenditures	891,899
	<hr/>
Other financing sources (uses):	
Transfers in	953,507
	<hr/>
Net change in fund balance	1,845,406
	<hr/>
Fund balance, beginning of year	4,948,452
	<hr/>
Fund balance, end of year	\$ 6,793,858
	<hr/> <hr/>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**GENERAL CORPORATE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Taxes:			
Property taxes	\$ 4,200,000	4,564,141	364,141
Retailers' occupational tax	3,250,000	3,086,976	(163,024)
Illinois State income tax	2,000,000	2,223,223	223,223
Illinois personal property replacement tax	775,000	752,691	(22,309)
Total revenues, taxes	10,225,000	10,627,031	402,031
Intergovernmental:			
Contracts, municipalities	413,325	585,007	171,682
COVID Cures Act	610,215	610,215	
State Board of Elections	350,352	261,118	(89,234)
Building Commission - Court Security	558,156	558,156	
Salary reimbursements	1,401,581	1,848,277	446,696
Sheriff training reimbursement	10,000		(10,000)
Federal prisoner contract	1,050,000	1,262,330	212,330
Public Health certificate reimbursement	4,000	3,820	(180)
Illinois Department of Human Services, IV-D:			
Circuit Clerk IV-D	25,541	18,370	(7,171)
Township assessor contracts	9,500	10,359	859
Sheriff Grants:			
Mental Health Board Grant	94,910	60,832	(34,078)
State's Attorney Grants:			
Appellate Prosecutor	28,200	12,555	(15,645)
708 Board Deferred Prosecution	22,144	22,692	548
Public Defender Grants:			
Mental Health Board Grant	7,948	4,698	(3,250)
Probation:			
708 Board Drug Court	16,000	15,385	(615)
Mental Health Board Grant	15,000	7,600	(7,400)
Total revenues, intergovernmental	4,616,872	5,281,414	664,542

(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, 2020**

	Budget	Actual	Variance
Revenues (continued):			
Fines, fees, forfeitures:			
Circuit Clerk	\$ 1,326,740	1,134,027	(192,713)
State's Attorney	153,950	157,984	4,034
County Recorder	395,000	485,651	90,651
County Sheriff	248,228	183,151	(65,077)
Court Security	195,000	309,653	114,653
County Coroner	40,102	40,102	
County Collector	500,000	489,393	(10,607)
County Clerk	425,000	398,206	(26,794)
County Board	1,000	693	(307)
Probation Court fees		11,223	11,223
Disposal fees	5,750	5,000	(750)
Mortgage mediation fees	20,000	8,900	(11,100)
General host fee	495,000	619,618	124,618
Total revenues, fines, fees, forfeitures	3,805,770	3,843,601	37,831
Licenses and permits:			
Building, rezoning permits	65,000	118,287	53,287
Liquor license	2,500	2,500	
Total revenues, licenses and permits	67,500	120,787	53,287
Interest on investments	13,525	26,154	12,629
Contributions:			
Sheriff	184,007	195,865	11,858
Total revenues, contributions	184,007	195,865	11,858

(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, 2020**

	Budget	Actual	Variance
Revenues (continued):			
Miscellaneous revenues:			
Miscellaneous receipts and refunds	\$ 14,300	30,878	16,578
Copy and fax	150	56	(94)
State's Attorney		20	20
Planning and zoning	5,000	4,938	(62)
Sheriff sales and commissions	363,964	338,438	(25,526)
Health insurance premiums received	1,990,000	1,876,273	(113,727)
Commissary revenue		165,161	165,161
Gaming revenue	54,993	20,911	(34,082)
Lease revenue		672	672
Franchise fees	160,000	149,910	(10,090)
Total miscellaneous revenues	2,588,407	2,587,257	(1,150)
Total revenues	21,501,081	22,682,109	1,181,028
Expenditures:			
General Control and Administration:			
County Clerk:			
Salaries	300,822	300,266	556
Hospitalization	68,628	65,360	3,268
	369,450	365,626	3,824
Postage	6,000	7,784	(1,784)
Telephone	900	760	140
Supplies	4,500	1,506	2,994
EDP	16,500	16,455	45
	27,900	26,505	1,395
Total County Clerk	397,350	392,131	5,219
County Clerk - Elections:			
Salaries	72,283	72,284	(1)
	72,283	72,284	(1)
Rental polling places	6,000	5,460	540
Postage	73,000	18,264	54,736
Legal advertising	25,000	28,364	(3,364)
Supplies	483,717	395,312	88,405
Judge fees	121,352	131,561	(10,209)
Miscellaneous drayage	12,000	11,985	15
	721,069	590,946	130,123
Total County Clerk - Elections	793,352	663,230	130,122

(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, 2020

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Recorder:			
Salaries	\$ 163,378	155,678	7,700
Hospitalization	3,226	3,228	(2)
	<u>166,604</u>	<u>158,906</u>	<u>7,698</u>
Travel	855	538	317
Postage	350	362	(12)
Dues	740	740	
Telephone	1,650	1,636	14
Maintenance of equipment	460		460
Copy machine	1,200	1,626	(426)
Supplies	1,400	1,573	(173)
Miscellaneous		59	(59)
	<u>6,655</u>	<u>6,534</u>	<u>121</u>
Total County Recorder	<u>173,259</u>	<u>165,440</u>	<u>7,819</u>
County Treasurer:			
Salaries	256,756	249,830	6,926
Hospitalization	49,020	45,752	3,268
	<u>305,776</u>	<u>295,582</u>	<u>10,194</u>
Postage	28,000	27,886	114
Telephone	2,000	2,296	(296)
Legal advertising	4,000	4,000	
Dues	500	500	
Copy machine	500	528	(28)
EDP	2,000	2,000	
Maintenance of equipment	225	226	(1)
Travel	400	154	246
Training	300		300
Supplies	225		225
Professional services	1,150	1,190	(40)
Printing	5,000	5,062	(62)
	<u>44,300</u>	<u>43,842</u>	<u>458</u>
Total County Treasurer	<u>350,076</u>	<u>339,424</u>	<u>10,652</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, 2020

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Auditor:			
Salaries	\$ 274,644	270,286	4,358
Hospitalization	49,020	49,020	
	<u>323,664</u>	<u>319,306</u>	<u>4,358</u>
Postage	2,575	2,624	(49)
Telephone	1,700	1,551	149
Travel	500		500
Supplies	2,500	2,335	165
Legal advertising	250	171	79
EDP	400		400
Training	500		500
Dues	785	500	285
Copy machine	1,105	1,099	6
Professional services	1,010	1,010	
	<u>11,325</u>	<u>9,290</u>	<u>2,035</u>
Total Auditor	<u>334,989</u>	<u>328,596</u>	<u>6,393</u>
Auditor - Human Resources:			
Salaries	21,673	21,673	
	<u>21,673</u>	<u>21,673</u>	<u>-</u>
Travel	400		400
Supplies	200	40	160
Training	1,000	75	925
Dues	300	234	66
Contractual	450	30	420
	<u>2,350</u>	<u>379</u>	<u>1,971</u>
Total Auditor - Human Resources	<u>24,023</u>	<u>22,052</u>	<u>1,971</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
County Board:			
Salaries	\$ 202,253	187,395	14,858
Hospitalization	58,824	57,190	1,634
	<u>261,077</u>	<u>244,585</u>	<u>16,492</u>
Travel	800	120	680
Postage	750	650	100
Telephone	2,500	1,580	920
Legal advertising	1,000	815	185
Copy machine	800	580	220
Dues	7,050	5,940	1,110
Training	1,500		1,500
Supplies	22,250	7,834	14,416
Car expense	3,500	1,363	2,137
Economic development	4,000	4,000	
Nuisance expense	3,000	693	2,307
Zoning Board of Appeals	4,200	2,697	1,503
Safety commission expense	500		500
Professional services	26,500	11,797	14,703
Miscellaneous	2,500		2,500
	<u>80,850</u>	<u>38,069</u>	<u>42,781</u>
Total County Board	<u>341,927</u>	<u>282,654</u>	<u>59,273</u>
Supervisor of Assessments:			
Salaries	194,836	169,005	25,831
Hospitalization	39,500	37,582	1,918
	<u>234,336</u>	<u>206,587</u>	<u>27,749</u>
Travel	2,500		2,500
Training	4,000	720	3,280
Dues	325	325	
Legal advertising	27,500	12,987	14,513
Copy machine	2,250	1,367	883
Supplies	2,000	1,533	467
Car expense, field assessors	2,000	361	1,639
Postage	17,500	9,924	7,576
Telephone	1,200	1,166	34
	<u>59,275</u>	<u>28,383</u>	<u>30,892</u>
Total Supervisor of Assessments	<u>293,611</u>	<u>234,970</u>	<u>58,641</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
General Control and Administration (continued):			
Board of Review:			
Salaries	\$ 45,012	45,012	
Hospitalization	19,608	19,608	
	<u>64,620</u>	<u>64,620</u>	<u>-</u>
Travel	500		500
Training	500		500
Supplies	200		200
Postage	1,000	921	79
Appraisal research	15,128	3,960	11,168
Legal advertising	500		500
	<u>17,828</u>	<u>4,881</u>	<u>12,947</u>
Total Board of Review	<u>82,448</u>	<u>69,501</u>	<u>12,947</u>
Miscellaneous:			
Network support	65,930	72,619	(6,689)
Telephone	850	268	582
CPA	115,868	115,868	
Supplies	900	864	36
Network - EDP	10,240	2,741	7,499
Postage	2,000	33	1,967
Miscellaneous	120	6,350	(6,230)
Hospitalization	2,025,000	1,766,687	258,313
COVID expenses	610,215	55,860	554,355
Sick bank expense	5,000	6,556	(1,556)
Total Miscellaneous	<u>2,836,123</u>	<u>2,027,846</u>	<u>808,277</u>
Total General Control and Administration	<u>5,627,158</u>	<u>4,525,844</u>	<u>1,101,314</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety:			
County Sheriff:			
Salaries	\$ 1,618,399	1,537,932	80,467
Hospitalization	215,688	207,518	8,170
	<u>1,834,087</u>	<u>1,745,450</u>	<u>88,637</u>
Travel	2,000	225	1,775
Investigation	2,500	391	2,109
Postage	10,000	1,643	8,357
Copy machine	7,000	5,953	1,047
Telephone	34,000	42,764	(8,764)
Legal advertising	2,000	60	1,940
Supplies	42,000	15,770	26,230
Merit commission	200	11	189
	<u>99,700</u>	<u>66,817</u>	<u>32,883</u>
Total County Sheriff	<u>1,933,787</u>	<u>1,812,267</u>	<u>121,520</u>
Coroner:			
Salaries	162,034	162,034	
Hospitalization	29,412	29,412	
	<u>191,446</u>	<u>191,446</u>	<u>-</u>
Travel	950	950	
Investigation	3,000	2,453	547
Autopsy - medical	85,000	80,959	4,041
Postage	500	178	322
Maintenance of equipment	1,426	912	514
Dues	400	400	
Supplies	3,750	3,674	76
Disposition of indigents	1,350	1,350	
Telephone	1,600	1,403	197
	<u>97,976</u>	<u>92,279</u>	<u>5,697</u>
Total Coroner	<u>289,422</u>	<u>283,725</u>	<u>5,697</u>
Jail - Commissary:			
Commissary supplies		141,497	(141,497)
Total Jail - Commissary	<u>-</u>	<u>141,497</u>	<u>(141,497)</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Public Safety (continued):			
Law Facilities Center:			
Salaries and payroll	\$ 4,992,462	4,758,625	233,837
Hospitalization	784,320	771,248	13,072
	<u>5,776,782</u>	<u>5,529,873</u>	<u>246,909</u>
Training	30,000	4,609	25,391
Transport prisoners	20,000	619	19,381
Maintenance of equipment	33,500	31,813	1,687
Medical	700,000	708,166	(8,166)
Supplies, law enforcement	26,000	13,779	12,221
Hardware/software upgrade	6,000		6,000
Uniforms and related items	15,000	10,055	4,945
Dietary	412,000	405,330	6,670
Vehicle maintenance	20,000	2,037	17,963
Travel	2,000	7	1,993
	<u>1,264,500</u>	<u>1,176,415</u>	<u>88,085</u>
Total Law Facilities Center	<u>7,041,282</u>	<u>6,706,288</u>	<u>334,994</u>
	<u>9,264,491</u>	<u>8,943,777</u>	<u>320,714</u>
Judiciary and Court-Related:			
Circuit Clerk:			
Salaries	841,795	798,756	43,039
Hospitalization	264,708	250,819	13,889
Fringes	15,624	5,986	9,638
	<u>1,122,127</u>	<u>1,055,561</u>	<u>66,566</u>
Travel	4,000	932	3,068
Supplies	69,500	72,774	(3,274)
Postage	35,000	26,743	8,257
Telephone	8,000	7,880	120
Training	8,000	3,706	4,294
E-Citation expenses	3,300	3,300	
EDP	11,000	7,374	3,626
Dues	525	525	
Jury fees	(4,500)	2,400	(6,900)
Jury meals	2,000	1,155	845
Jury parking	4,800	4,800	
Legal advertising	10,000	7,698	2,302
	<u>151,625</u>	<u>139,287</u>	<u>12,338</u>
Total Circuit Clerk	<u>1,273,752</u>	<u>1,194,848</u>	<u>78,904</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, 2020

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
State's Attorney:			
Salaries	\$ 1,229,135	1,222,292	6,843
Hospitalization	205,884	209,152	(3,268)
	<u>1,435,019</u>	<u>1,431,444</u>	<u>3,575</u>
Supplies	8,750	7,794	956
Court costs, transcripts, appeals	16,500	13,685	2,815
Investigations	6,500	880	5,620
Appellate services	24,000	24,000	
Postage	7,000	1,641	5,359
Telephone	19,000	13,982	5,018
State's Attorney's library	8,850	8,248	602
Copy machine	7,750	6,299	1,451
IT Services		4,854	(4,854)
	<u>98,350</u>	<u>81,383</u>	<u>16,967</u>
Total State's Attorney	<u>1,533,369</u>	<u>1,512,827</u>	<u>20,542</u>
Probation Officers:			
Salaries	1,691,396	1,655,527	35,869
Hospitalization	270,115	269,937	178
	<u>1,961,511</u>	<u>1,925,464</u>	<u>36,047</u>
Travel	190	124	66
Postage	3,110	3,110	
Telephone	11,600	7,821	3,779
Supplies	3,800	3,602	198
Gas and oil	3,000	1,550	1,450
Electronic monitoring	500		500
Offender services	23,189	20,691	2,498
EDP	12,900	17,109	(4,209)
Institute training	600	50	550
Contractual services	13,800	13,263	537
Juvenile detention	267,110	267,110	
Radio dispatch	19,611	19,611	
	<u>359,410</u>	<u>354,041</u>	<u>5,369</u>
Total Probation Officers	<u>2,320,921</u>	<u>2,279,505</u>	<u>41,416</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Public Defender - Specialty Court:			
Salaries	\$ 16,000	16,062	(62)
	16,000	16,062	(62)
Total Public Defender - Specialty Court	16,000	16,062	(62)
Public Defender:			
Salaries	849,651	839,666	9,985
Hospitalization	127,425	123,367	4,058
	977,076	963,033	14,043
Telephone	2,500	1,140	1,360
Postage	1,000	782	218
EDP	3,500	688	2,812
Contractual services	102,000	38,562	63,438
Publications	2,000		2,000
Supplies	4,000	1,546	2,454
Investigations	5,500	2,448	3,052
Witness expense	1,500	97	1,403
Mental exams, court costs	25,118	21,738	3,380
Transcripts	2,500	227	2,273
	149,618	67,228	82,390
Total Public Defender	1,126,694	1,030,261	96,433
Circuit Court:			
Salaries, Circuit Court	415,211	416,631	(1,420)
Hospitalization	117,648	108,661	8,987
	532,859	525,292	7,567
Mortgage mediation	8,000	2,477	5,523
Transcripts	6,000	2,812	3,188
Jury fees	47,000	19,032	27,968
Postage	750	290	460
Interpreters	1,500	1,639	(139)

(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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Judiciary and Court-Related (continued):			
Circuit Court (continued):			
Pro rata share of Circuit and Associate			
Judges' salaries	\$ 4,000	3,644	356
Attorney fees - Court of Appeals	22,000	18,000	4,000
Telephone	8,000	4,950	3,050
Maintenance of equipment	750	446	304
Supplies	4,000	2,079	1,921
Supplies, automation	3,000		3,000
Training	1,000		1,000
Legal advertising	1,500	1,138	362
Circuit Court Chief Justice	1,000	1,000	
	<u>108,500</u>	<u>57,507</u>	<u>50,993</u>
Total Circuit Court	<u>641,359</u>	<u>582,799</u>	<u>58,560</u>
Court Security:			
Salaries	644,219	568,859	75,360
Hospitalization	137,256	117,648	19,608
	<u>781,475</u>	<u>686,507</u>	<u>94,968</u>
Supplies	250		250
Uniforms/safety equipment	2,500	358	2,142
Travel	250		250
	<u>3,000</u>	<u>358</u>	<u>2,642</u>
Total Court Security	<u>784,475</u>	<u>686,865</u>	<u>97,610</u>
Total Judiciary and Court-Related	<u>7,696,570</u>	<u>7,303,167</u>	<u>393,403</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Public Health and Welfare:			
Superintendent, Regional Office of Education:			
Salaries	\$ 89,372	86,501	2,871
Hospitalization	16,398	16,245	153
	<u>105,770</u>	<u>102,746</u>	<u>3,024</u>
Building maintenance, lease	27,370	27,405	(35)
Unemployment insurance	1,371	758	613
Travel	3,732	1,280	2,452
	<u>32,473</u>	<u>29,443</u>	<u>3,030</u>
Total Superintendent, Regional Office of Education	<u>138,243</u>	<u>132,189</u>	<u>6,054</u>
Environmental Management:			
Salaries	57,100	60,248	(3,148)
Hospitalization	4,902	4,902	
	<u>62,002</u>	<u>65,150</u>	<u>(3,148)</u>
Grants, Municipal	18,000	4,600	13,400
Recycling programs	42,250	40,517	1,733
Environmental management sundry	11,000	3,069	7,931
Supplies	1,350	100	1,250
Maintenance equipment	4,500	530	3,970
Travel	5,533	5,134	399
Consultant contract	10,000	1,165	8,835
Telephone	1,100	1,149	(49)
Training	3,500		3,500
Postage and printing	1,700	520	1,180
Promotional materials	4,000	1,276	2,724
	<u>102,933</u>	<u>58,060</u>	<u>44,873</u>
Total Environmental Management	<u>164,935</u>	<u>123,210</u>	<u>41,725</u>
Total Public Health and Welfare	<u>303,178</u>	<u>255,399</u>	<u>47,779</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, 2020**

	Budget	Actual	Variance
Expenditures (continued):			
Capital Outlay:			
County Administration	10,000	325	9,675
Circuit Clerk	5,000	7,252	(2,252)
Coroner	2,065	2,033	32
State's Attorney	4,725	6,155	(1,430)
Supervisor of Assessments	1,000		1,000
Board of Review	150		150
Public Defender	4,988	1,894	3,094
Probation	1,000	350	650
Environmental management	2,000		2,000
Sheriff equipment	414,500	360,634	53,866
Vehicles	80,000		80,000
Total Capital Outlay	525,428	378,643	146,785
Total expenditures	23,416,825	21,406,830	2,009,995
Excess (deficiency) of revenues over (under) expenditures	(1,915,744)	1,275,279	3,191,023
Other financing sources (uses):			
Transfers in:			
Fund administration fees	177,798	177,798	
Working Cash		318,053	318,053
Sheriff Grant Fund	321,000	414,500	93,500
Probation and court services reimbursement	353,000	43,156	(309,844)
Total other financing sources (uses)	851,798	953,507	101,709
Net changes in fund balance	\$ (1,063,946)	2,228,786	3,292,732
Budgetary fund balance, beginning of year		4,471,782	
Budgetary fund balance, end of year		\$ 6,700,568	

COMBINING STATEMENTS

Nonmajor Governmental Funds

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

MACON COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS (Continued)

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

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

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

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

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

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

MACON COUNTY, ILLINOIS

**COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS
November 30, 2020**

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund
Assets					
Cash	\$ 3,413,162	2,034,825	733,046	800,128	1,093,752
Taxes receivable, net of allowance for uncollectibles		1,799,990	1,022,217	1,421,772	789,997
Accounts receivable	1,157				
Inventory					
Due from governmental agencies:					
State of Illinois	843,627				
Other governmental agencies				18,500	
Prepaid items				1,000	
Restricted cash					
Due from other funds	81,125	142,333	17,383		70,000
Total assets	4,339,071	3,977,148	1,772,646	2,241,400	1,953,749
Liabilities					
Accounts payable	15,677	6,729	4,445	1,155	21,594
Accrued salaries	174,625			1,370	16,757
Cash held for others					
Unearned revenue	44,459				
Due to other funds		5,391	1,575		
Total liabilities	234,761	12,120	6,020	2,525	38,351
Deferred Inflows of Resources					
Property taxes and grants		1,750,000	1,000,000	1,400,000	775,000
Fund Balances					
Nonspendable				1,000	
Restricted	3,424,310	2,215,028	766,626	837,875	1,040,398
Unrestricted:					
Committed	680,000				100,000
Assigned					
Unassigned					
Total fund balances	4,104,310	2,215,028	766,626	838,875	1,140,398
Total liabilities, deferred inflows of resources and fund balances	\$ 4,339,071	3,977,148	1,772,646	2,241,400	1,953,749

(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
88,572		42,182	1,697,583	1,137,924	991,046	2,048,182	2,850	66,201
			1,736,885	873,417	873,417			
			287,615					
				117,383		188,515		
					468			
			59,254	210,000	130,347	257,128		
88,572	-	42,182	3,781,337	2,338,724	1,995,278	2,493,825	2,850	66,201
		38,062	20,226		8,196	123,654		8,697
			47,968					2,861
				117,383				
			286,274	55,026	148,125		17,165	
-	-	38,062	354,468	172,409	156,321	123,654	17,165	11,558
			1,700,000	854,973	854,973			
88,572		4,120	287,615 469,254	1,311,342	983,984	2,370,171	(14,315)	54,643
			970,000					
88,572	-	4,120	1,726,869	1,311,342	983,984	2,370,171	(14,315)	54,643
88,572	-	42,182	3,781,337	2,338,724	1,995,278	2,493,825	2,850	66,201

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2020

	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	\$ 36,823	78,947	46,810	5,581
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	9,367	315		
Total assets	46,190	79,262	46,810	5,581
Liabilities				
Accounts payable	835	995		
Accrued salaries	9,550			
Cash held for others				
Unearned revenue				
Due to other funds				
Total liabilities	10,385	995	-	-
Deferred Inflows of Resources				
Property taxes and grants				
Fund Balances				
Nonspendable				
Restricted	35,805	78,267	46,810	5,581
Unrestricted:				
Committed				
Assigned				
Unassigned				
Total fund balances	35,805	78,267	46,810	5,581
Total liabilities, deferred inflows of resources and fund balances	\$ 46,190	79,262	46,810	5,581

(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
20,538	31,939	406,491	2,817	230,913	221,723	4,647	168,110	369,534
					40,027	33,734		
					210,814			
949				81,067	25,120			
					15,416			
21,487	31,939	406,491	2,817	311,980	513,100	38,381	168,110	369,534
4,258	5,428	11,800			8,597		3,186	
1,159		3,507			44,366	2,135	1,554	
				81,067				
	2,913				132,802			43,156
5,417	8,341	15,307	-	81,067	185,765	2,135	4,740	43,156
						33,000		
16,070	23,598	391,184	2,817	230,913	327,335	3,246	163,370	326,378
16,070	23,598	391,184	2,817	230,913	327,335	3,246	163,370	326,378
21,487	31,939	406,491	2,817	311,980	513,100	38,381	168,110	369,534

MACON COUNTY, ILLINOIS

COMBINING BALANCE SHEET FOR NONMAJOR GOVERNMENTAL FUNDS (Continued)
November 30, 2020

	Special Revenue Funds		
	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund
Assets			
Cash	\$ 250,217	305,321	706,343
Taxes receivable, net of allowance for uncollectibles			244,721
Accounts receivable			
Inventory			
Due from governmental agencies:			
State of Illinois		6,545	
Other governmental agencies			
Prepaid items			
Restricted cash			
Due from other funds	438		
	<u>250,655</u>	<u>311,866</u>	<u>951,064</u>
Liabilities			
Accounts payable			1,455
Accrued salaries	5,619	1,094	4,312
Cash held for others			
Unearned revenue			
Due to other funds		1,959	39
	<u>5,619</u>	<u>3,053</u>	<u>5,806</u>
Deferred Inflows of Resources			
Property taxes and grants			239,400
Fund Balances			
Nonspendable			
Restricted	245,036	308,813	544,489
Unrestricted:			
Committed			
Assigned			161,369
Unassigned			
	<u>245,036</u>	<u>308,813</u>	<u>705,858</u>
Total fund balances	<u>245,036</u>	<u>308,813</u>	<u>705,858</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 250,655</u>	<u>311,866</u>	<u>951,064</u>

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
421,476	30,433	35,544	2,835	17,526,495
				8,796,150
55,579	11,028			107,791
				287,615
8,459	264,023		160,058	1,588,610
	2,630			232,412
				1,000
				106,187
39,317		100		1,033,472
524,831	308,114	35,644	162,893	29,679,732
307	92,329		34,722	412,347
6,975	34,321		22,783	380,956
				198,450
			193,869	371,130
	186,398			748,021
7,282	313,048	-	251,374	2,110,904
				8,607,346
				288,615
517,549		35,644		16,854,913
				780,000
				1,131,369
	(4,934)		(88,481)	(93,415)
517,549	(4,934)	35,644	(88,481)	18,961,482
524,831	308,114	35,644	162,893	29,679,732

MACON COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
Year ended November 30, 2020**

	Special Revenue Funds				
	Law Enforcement Safety Tax Fund	Illinois Municipal Retirement Fund	Social Security Fund	Insurance Liability Fund	Judgment Repayment Fund
Revenues:					
Taxes	\$ 4,659,591	2,240,378	995,684	975,785	672,097
Intergovernmental	110,173				
Fines, fees, forfeitures	1,322				
Licenses and permits					
Interest on investments	9,811	5,019	1,927	877	4,024
Contributions	14,674				
Miscellaneous				26,293	3,660
Total revenues	4,795,571	2,245,397	997,611	1,002,955	679,781
Expenditures:					
Current:					
General control and administration		697,600	1,119,756	1,147,775	963,361
Public safety	3,792,870	940,812			
Judiciary and court-related		492,522			
Public health and welfare		31,968			
Transportation					
Capital outlay	216,449				
Total expenditures	4,009,319	2,162,902	1,119,756	1,147,775	963,361
Excess (deficiency) of revenues over (under) expenditures	786,252	82,495	(122,145)	(144,820)	(283,580)
Other financing sources (uses):					
Transfers in				61,144	
Transfers out				(140,000)	
Total other financing sources (uses)	-	-	-	(78,856)	-
Net change in fund balances	786,252	82,495	(122,145)	(223,676)	(283,580)
Fund balances (deficit), beginning of year	3,318,058	2,132,533	888,771	1,062,551	1,423,978
Fund balances (deficit), end of year	\$ 4,104,310	2,215,028	766,626	838,875	1,140,398

(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
			1,653,068	826,765	826,616		
			22,733	790,998	41,763	4,471,990	234,591
10,847			13,251				
272	939	140	3,053	1,275	2,125	4,567	281
			124,837			125	
11,119	939	140	1,816,942	1,619,038	870,504	4,476,682	234,872
			1,079,880	986,908		2,171,750	317,296
			839,730		372,880	544,362	
-	-	-	1,919,610	986,908	372,880	2,716,112	317,296
11,119	939	140	(102,668)	632,130	497,624	1,760,570	(82,424)
	(318,053)		410,000			(410,000)	
	(318,053)	-	(122,394)			(410,000)	
-	(318,053)	-	287,606	-	-	(410,000)	-
11,119	(317,114)	140	184,938	632,130	497,624	1,350,570	(82,424)
77,453	317,114	3,980	1,541,931	679,212	486,360	1,019,601	68,109
88,572	-	4,120	1,726,869	1,311,342	983,984	2,370,171	(14,315)

MACON COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
Year ended November 30, 2020**

	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	170,754	169,562	27,558		4,457
Licenses and permits					
Interest on investments	117	222	254	155	15
Contributions					
Miscellaneous					
Total revenues	170,871	169,784	27,812	155	4,472
Expenditures:					
Current:					
General control and administration					
Public safety					
Judiciary and court-related	138,919	253,223	28,972		4,567
Public health and welfare					
Transportation					
Capital outlay			9,063		
Total expenditures	138,919	253,223	38,035	-	4,567
Excess (deficiency) of revenues over (under) expenditures	31,952	(83,439)	(10,223)	155	(95)
Other financing sources (uses):					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	31,952	(83,439)	(10,223)	155	(95)
Fund balances (deficit), beginning of year	22,691	119,244	88,490	46,655	5,676
Fund balances (deficit), end of year	\$ 54,643	35,805	78,267	46,810	5,581

(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
						32,940		
50,439	17,800	269,657	2,249	7,685 25,545	614,667 533,668	30,000	66,507	246,856
603	57	1,110	4		1,192 15,354	26	796	2,074
	660	1,772		2,666	16,034			
51,042	18,517	272,539	2,253	35,896	1,180,915	62,966	67,303	248,930
50,142	23,450	192,407		53,337	1,162,256	69,306	90,148	6
	2,000	220			3,657		4,459	
50,142	25,450	192,627	-	53,337	1,165,913	69,306	94,607	6
900	(6,933)	79,912	2,253	(17,441)	15,002	(6,340)	(27,304)	248,924
					(19,600)	(800)		(43,156)
-	-	-	-	-	(19,600)	(800)	-	(43,156)
900	(6,933)	79,912	2,253	(17,441)	(4,598)	(7,140)	(27,304)	205,768
15,170	30,531	311,272	564	248,354	331,933	10,386	190,674	120,610
16,070	23,598	391,184	2,817	230,913	327,335	3,246	163,370	326,378

MACON COUNTY, ILLINOIS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS (Continued)
Year ended November 30, 2020**

	Special Revenue Funds			
	Automation Fund	Environmental Management Fund	Veterans Assistance Commission Fund	Sheriff's Grant Fund
Revenues:				
Taxes	\$		238,468	
Intergovernmental		34,452		27,521
Fines, fees, forfeitures	307,969			
Licenses and permits				
Interest on investments	615	1,009	1,708	2,370
Contributions			161,369	97,807
Miscellaneous				
Total revenues	<u>308,584</u>	<u>35,461</u>	<u>401,545</u>	<u>127,698</u>
Expenditures:				
Current:				
General control and administration	214,381			
Public safety				
Judiciary and court-related				
Public health and welfare		33,543	220,684	407,712
Transportation				
Capital outlay	<u>13,290</u>			
Total expenditures	<u>227,671</u>	<u>33,543</u>	<u>220,684</u>	<u>407,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>80,913</u>	<u>1,918</u>	<u>180,861</u>	<u>(280,014)</u>
Other financing sources (uses):				
Transfers in				
Transfers out		(358)		(414,500)
Total other financing sources (uses)	<u>-</u>	<u>(358)</u>	<u>-</u>	<u>(414,500)</u>
Net change in fund balances	80,913	1,560	180,861	(694,514)
Fund balances (deficit), beginning of year	<u>164,123</u>	<u>307,253</u>	<u>524,997</u>	<u>1,212,063</u>
Fund balances (deficit), end of year	<u>\$ 245,036</u>	<u>308,813</u>	<u>705,858</u>	<u>517,549</u>

See Notes to Financial Statements.

Special Revenue Funds			
State's Attorney Grant Fund	Probation Grant Fund	Workforce Investment Solutions Fund	Total Nonmajor Governmental Funds
			13,121,392
1,001,110		1,720,216	9,107,899
30,938			1,936,128
			13,251
154	118	89	46,998
218,063			507,267
		34,311	210,358
1,250,265	118	1,754,616	24,943,293
			4,478,178
			5,949,275
			1,008,357
1,166,081		1,655,844	3,515,832
			4,555,834
		611	2,006,721
1,166,081	-	1,656,455	21,514,197
84,184	118	98,161	3,429,096
(4,638)			471,144
(4,638)	-	-	(1,473,499)
(4,638)	-	-	(1,002,355)
79,546	118	98,161	2,426,741
(84,480)	35,526	(186,642)	16,534,741
(4,934)	35,644	(88,481)	18,961,482

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, 2020**

	Budget	Actual	Variance
Revenues:			
Illinois Safety tax	\$ 4,750,970	4,659,591	(91,379)
Interest on investments	2,084	9,811	7,727
Fines, fees, forfeitures:			
Court security fees	1,500	1,322	(178)
Intergovernmental:			
City Emergency Management fee	10,000	10,000	
Nuclear Safety Block Grant	9,000	8,570	(430)
FEMA Grants	40,000	49,091	9,091
Other	42,512	42,512	
Donations		14,674	14,674
Total revenues	4,856,066	4,795,571	(60,495)
Expenditures:			
Public Safety:			
County Sheriff:			
Personnel:			
Salaries	2,653,188	2,403,710	249,478
Group hospitalization	333,336	308,009	25,327
Supplies and materials:			
Training	50,000	29,992	20,008
Radio fees and maintenance	840,000	809,801	30,199
Supplies	5,000	6,422	(1,422)
Auto expense	150,000	127,597	22,403
Uniforms	17,500	1,670	15,830
Total County Sheriff	4,049,024	3,687,201	361,823

(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, 2020**

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Emergency Management Agency:			
Personnel:			
Salaries	110,443	62,954	47,489
Fringes, retirement, FICA	19,216	14,155	5,061
Group hospitalization	19,608	9,804	9,804
Supplies and materials:			
Maintenance of equipment	6,675	3,448	3,227
Radios	7,450	3,195	4,255
Telephone	6,500	3,900	2,600
Travel	700	248	452
Postage and printing	2,800	1,726	1,074
Training	700		700
Dues	200	144	56
Supplies	2,000	618	1,382
Car - gas and oil	5,000	1,505	3,495
Miscellaneous	20,631	3,972	16,659
	<u>201,923</u>	<u>105,669</u>	<u>96,254</u>
Total Emergency Management Agency	201,923	105,669	96,254
	<u>4,250,947</u>	<u>3,792,870</u>	<u>458,077</u>
Total Public Safety expenditures	4,250,947	3,792,870	458,077
Capital Outlay:			
County Sheriff	50,000	56,134	(6,134)
Technology	163,326	111,132	52,194
Equipment		6,671	(6,671)
Special Response Team Grant	42,512	42,512	
	<u>255,838</u>	<u>216,449</u>	<u>39,389</u>
Total Capital Outlay	255,838	216,449	39,389
	<u>4,506,785</u>	<u>4,009,319</u>	<u>497,466</u>
Total expenditures	4,506,785	4,009,319	497,466
Net change in fund balance	<u>\$ 349,281</u>	<u>786,252</u>	<u>436,971</u>
Budgetary fund balance, beginning of year		<u>3,318,058</u>	
Budgetary fund balance, end of year		<u>\$4,104,310</u>	

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, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 2,250,000	2,448,814	198,814
Interest on investments	2,800	5,019	2,219
Total revenues	<u>2,252,800</u>	<u>2,453,833</u>	<u>201,033</u>
Expenditures:			
Retirement	<u>2,359,466</u>	<u>2,162,902</u>	<u>196,564</u>
Total expenditures	<u>2,359,466</u>	<u>2,162,902</u>	<u>196,564</u>
Net change in fund balance	<u>\$ (106,666)</u>	<u>290,931</u>	<u>397,597</u>
Budgetary fund balance, beginning of year		<u>1,874,107</u>	
Budgetary fund balance, end of year		<u>\$2,165,038</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, 2020

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,000,000	1,099,800	99,800
Interest on investments	1,400	1,927	527
Total revenues	<u>1,001,400</u>	<u>1,101,727</u>	<u>100,327</u>
Expenditures:			
General Control and Administration:			
Personnel - payroll taxes	<u>1,155,541</u>	<u>1,119,756</u>	<u>35,785</u>
Total expenditures	<u>1,155,541</u>	<u>1,119,756</u>	<u>35,785</u>
Net change in fund balance	<u>\$ (154,141)</u>	<u>(18,029)</u>	<u>136,112</u>
Budgetary fund balance, beginning of year		<u>762,438</u>	
Budgetary fund balance, end of year		<u>\$ 744,409</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, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 980,000	1,089,538	109,538
Interest on investments	600	877	277
Miscellaneous	18,000	26,293	8,293
Total revenues	998,600	1,116,708	118,108
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	60,625	43,920	16,705
Fringes, retirement, FICA	5,900	4,284	1,616
Group hospitalization	19,608	18,791	817
Supplies and materials:			
Unemployment	4,400	3,313	1,087
Insurance expense	785,300	1,077,467	(292,167)
Total expenditures	875,833	1,147,775	(271,942)
Excess (deficiency) of revenues over (under) expenditures	122,767	(31,067)	(153,834)
Other financing sources (uses):			
Transfers in - Highway Fund	70,674	61,144	(9,530)
Transfers out - Self Insurance Fund	(340,000)	(140,000)	200,000
Total other financing sources (uses)	(269,326)	(78,856)	190,470
Net change in fund balance	\$ (146,559)	(109,923)	36,636
Budgetary fund balance, beginning of year		927,026	
Budgetary fund balance, end of year		\$ 817,103	

MACON COUNTY, ILLINOIS

**JUDGMENT REPAYMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 675,000	711,669	36,669
Interest on investments	2,020	4,024	2,004
Miscellaneous	8,160	3,660	(4,500)
Total revenues	685,180	719,353	34,173
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	352,338	315,682	36,656
Fringes, retirement, FICA	61,729	49,078	12,651
Hospitalization	68,628	50,654	17,974
Supplies and materials:			
Contractual	200,000	316,751	(116,751)
Circuit court chief justice	7,500		7,500
Payments of judgments	400,000	231,196	168,804
Total General Control and Administration	1,090,195	963,361	126,834
Capital Outlay	20,000		20,000
Total expenditures	1,110,195	963,361	146,834
Net change in fund balance	<u>\$ (425,015)</u>	<u>(244,008)</u>	<u>181,007</u>
Budgetary fund balance, beginning of year		<u>1,369,409</u>	
Budgetary fund balance, end of year		<u>\$ 1,125,401</u>	

MACON COUNTY, ILLINOIS

**COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 1,660,142	1,797,542	137,400
Intergovernmental:			
State of Illinois	15,000		(15,000)
Richland Community College	250,000		(250,000)
Other townships and villages	95,100	22,733	(72,367)
Licenses and permits	15,000	13,251	(1,749)
Interest on investments	2,200	3,053	853
Miscellaneous	91,600	124,837	33,237
Total revenues	2,129,042	1,961,416	(167,626)
Expenditures:			
Transportation:			
Personnel:			
Salaries	242,169	175,750	66,419
Retirement	132,148	103,364	28,784
Payroll taxes	118,632	80,509	38,123
Group hospitalization	225,492	214,054	11,438
Supplies and materials:			
Equipment maintenance	200,000	203,553	(3,553)
Highway maintenance	153,000	145,425	7,575
Bridge maintenance	10,000		10,000
Vehicle maintenance	175,100	77,912	97,188
Travel	10,000	1,744	8,256
Contract equipment rental	10,000		10,000
Utilities	33,000	30,364	2,636
Telephone	5,000	175	4,825
Dues	1,000		1,000
Copy machine	3,000	2,963	37
Office supplies		1,379	(1,379)
Uniforms and safety equipment			
Contractual services	125,000		125,000
Other	87,217	42,688	44,529
Total Transportation	1,530,758	1,079,880	450,878
Capital Outlay	1,290,000	647,231	642,769
Total expenditures	2,820,758	1,727,111	1,093,647

(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, 2020

	Budget	Actual	Variance
Excess (deficiency) of revenues over (under) expenditures	<u>(691,716)</u>	<u>234,305</u>	<u>926,021</u>
Other financing sources (uses):			
Transfers in	410,000	410,000	
Transfers out	<u>(61,325)</u>	<u>(122,394)</u>	<u>(61,069)</u>
Total other financing sources (uses)	<u>348,675</u>	<u>287,606</u>	<u>(61,069)</u>
Net change in fund balance	<u>\$ (343,041)</u>	<u>521,911</u>	<u>864,952</u>
Budgetary fund balance, beginning of year		<u>1,168,074</u>	
Budgetary fund balance, end of year		<u>\$ 1,689,985</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, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 830,071	898,943	68,872
Intergovernmental:			
State of Illinois	5,000,000	790,998	(4,209,002)
Other	3,000		(3,000)
Interest on investments	500	1,275	775
Miscellaneous	1,050		(1,050)
Total revenues	5,834,621	1,691,216	(4,143,405)
Expenditures:			
Transportation:			
Supplies and materials - County's Share	5,850,065	986,908	4,863,157
Total expenditures	5,850,065	986,908	4,863,157
Net change in fund balance	\$ (15,444)	704,308	719,752
Budgetary fund balance, beginning of year		588,590	
Budgetary fund balance, end of year		\$ 1,292,898	

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, 2020**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
State of Illinois	\$ 4,014,000	4,239,433	225,433
Other	50,050	232,557	182,507
Interest on investments	5,100	4,567	(533)
Miscellaneous	5,050	125	(4,925)
Total revenues	<u>4,074,200</u>	<u>4,476,682</u>	<u>402,482</u>
Expenditures:			
Transportation:			
Personnel - salaries	1,131,452	977,330	154,122
Supplies and materials	1,050,057	1,194,420	(144,363)
Total Transportation	<u>2,181,509</u>	<u>2,171,750</u>	<u>9,759</u>
Capital Outlay	<u>1,460,000</u>	<u>544,362</u>	<u>915,638</u>
Total expenditures	<u>3,641,509</u>	<u>2,716,112</u>	<u>925,397</u>
Excess of revenues over expenditures	<u>432,691</u>	<u>1,760,570</u>	<u>1,327,879</u>
Other financing sources (uses):			
Transfers out	<u>(410,000)</u>	<u>(410,000)</u>	
Net change in fund balance	<u>\$ 22,691</u>	<u>1,350,570</u>	<u>1,327,879</u>
Budgetary fund balance, beginning of year		<u>1,019,601</u>	
Budgetary fund balance, end of year		<u>\$2,370,171</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, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 830,071	898,794	68,723
Intergovernmental	41,000	41,763	763
Interest on investments	2,100	2,125	25
Miscellaneous	5,000		(5,000)
Total revenues	878,171	942,682	64,511
Expenditures:			
Capital Outlay	1,555,000	372,880	1,182,120
Total expenditures	1,555,000	372,880	1,182,120
Net change in fund balance	<u>\$ (676,829)</u>	569,802	<u>1,246,631</u>
Budgetary fund balance, beginning of year		<u>395,738</u>	
Budgetary fund balance, end of year		<u>\$ 965,540</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, 2020**

	Budget	Actual	Variance
Revenues:			
State of Illinois	\$ 175,000	234,591	59,591
Interest on investments	200	281	81
Miscellaneous	15,000		(15,000)
	<hr/>		
Total revenues	190,200	234,872	44,672
	<hr/>		
Expenditures:			
Transportation:			
Supplies and materials - Township bridges	460,000	317,296	142,704
	<hr/>		
Net change in fund balance	<u>\$ (269,800)</u>	<u>(82,424)</u>	<u>187,376</u>
Budgetary fund balance, beginning of year		<u>68,109</u>	
Budgetary fund balance, end of year		<u>\$ (14,315)</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, 2020

	Budget	Actual	Variance
Revenues:			
Circuit Clerk automation fees	\$ 225,000	170,754	(54,246)
Interest on investments		117	117
Total revenues	<u>225,000</u>	<u>170,871</u>	<u>(54,129)</u>
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Court technology administrator	111,971	79,710	32,261
Fringes, retirement, FICA	20,400	13,254	7,146
Group hospitalization	19,608	12,255	7,353
Supplies and materials:			
Circuit Clerk - EDP	60,000	26,754	33,246
Circuit Courts - EDP	20,000	6,946	13,054
Total expenditures	<u>231,979</u>	<u>138,919</u>	<u>93,060</u>
Net change in fund balance	<u>\$ (6,979)</u>	31,952	<u>38,931</u>
Budgetary fund balance, beginning of year		<u>22,691</u>	
Budgetary fund balance, end of year		<u>\$ 54,643</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, 2020**

	Budget	Actual	Variance
Revenues:			
Document storage fees	\$ 225,000	169,562	(55,438)
Interest on investments		222	222
		<hr/>	<hr/>
Total revenues	225,000	169,784	(55,216)
Judiciary and Court-Related:			
Personnel:			
Salaries	149,106	142,522	6,584
Fringes, retirement, FICA	26,422	26,591	(169)
Group hospitalization	29,412	35,131	(5,719)
Supplies and materials:			
Circuit Clerk - EDP	50,000	48,979	1,021
		<hr/>	<hr/>
Total expenditures	254,940	253,223	1,717
Net change in fund balance	<u>\$ (29,940)</u>	<u>(83,439)</u>	<u>(53,499)</u>
Budgetary fund balance, beginning of year		<u>119,244</u>	
Budgetary fund balance, end of year		<u>\$ 35,805</u>	

MACON COUNTY, ILLINOIS

COUNTY CLERK AUTOMATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2020

	Budget	Actual	Variance
Revenues:			
County Clerk automation fees	\$ 52,000	50,439	(1,561)
Interest on investments	100	603	503
Total revenues	52,100	51,042	(1,058)
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Salaries	27,600	27,507	93
Retirement	2,800	2,474	326
Payroll Taxes	2,200	1,919	281
Group Insurance	9,804	9,804	
Supplies and materials:			
Miscellaneous	8,900	8,438	462
Total expenditures	51,304	50,142	1,162
Net change in fund balance	\$ 796	900	104
Budgetary fund balance, beginning of year		15,170	
Budgetary fund balance, end of year		\$ 16,070	

MACON COUNTY, ILLINOIS

**TREASURER AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Treasurer automation fees	\$ 30,000	17,800	(12,200)
Interest on investments	150	57	(93)
Other income		660	660
	<hr/>		
Total revenues	30,150	18,517	(11,633)
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	6,500	6,500	
Fringes		38	(38)
Personnel - payroll taxes	569	522	47
Supplies and materials:			
Treasurer - EDP	16,550	16,454	96
Reimburse copies and fax		(21,418)	21,418
Tax sale license	5,300	4,828	472
Guardian ad litem	800	600	200
Postage	14,740	14,740	
Equipment maintenance	525	505	20
Other expenditures	890	681	209
	<hr/>		
Total General Control and Administration	45,874	23,450	22,424
	<hr/>		
Capital Outlay	2,000	2,000	
	<hr/>		
Total expenditures	47,874	25,450	22,424
	<hr/>		
Net change in fund balance	<u>\$ (17,724)</u>	<u>(6,933)</u>	<u>10,791</u>
Budgetary fund balance, beginning of year		<u>30,531</u>	
Budgetary fund balance, end of year		<u>\$ 23,598</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, 2020

	Budget	Actual	Variance
Revenues:			
GIS automation fees	\$ 230,000	269,657	39,657
Interest on investments	300	1,110	810
Miscellaneous income	500	1,772	1,272
Total revenues	230,800	272,539	41,739
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	105,000	84,700	20,300
Group hospitalization	39,500	29,412	10,088
Fringes, retirement, FICA	20,000	13,353	6,647
Supplies and materials:			
Consulting fees	5,000		5,000
Training	1,500	404	1,096
EDP	87,750	64,094	23,656
Supplies	2,150	444	1,706
Total General Control and Administration	260,900	192,407	68,493
Capital Outlay	3,000	220	2,780
Total expenditures	263,900	192,627	71,273
Net change in fund balance	\$ (33,100)	79,912	113,012
Budgetary fund balance, beginning of year		311,272	
Budgetary fund balance, end of year		\$ 391,184	

MACON COUNTY, ILLINOIS

ANIMAL CONTROL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
 Year ended November 30, 2020

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
City-County contract	\$ 611,956	613,273	1,317
Municipality contract	5,000	1,394	(3,606)
Fines, fees and forfeitures:			
Pet registration tags	450,000	420,050	(29,950)
Impound fees	40,000	36,568	(3,432)
Euthanasia	5,000	3,320	(1,680)
Animal adoptions	75,000	63,040	(11,960)
Warden	350	1,140	790
Avid chip	120		(120)
Citations	6,000	5,675	(325)
Owner release	4,000	3,310	(690)
Rabies vaccination	75	225	150
Disposal	800	340	(460)
Interest on investments	777	1,192	415
Contributions	61,414	15,354	(46,060)
Miscellaneous	30,075	16,034	(14,041)
Total revenues	<u>1,290,567</u>	<u>1,180,915</u>	<u>(109,652)</u>
Expenditures:			
Public Safety:			
Personnel:			
Salaries	809,520	744,479	65,041
Fringes, retirement, FICA	153,487	130,523	22,964
Group hospitalization	196,080	167,485	28,595
Supplies and materials:			
Vehicle maintenance, gas, and insurance	20,250	17,687	2,563
Contractual services	1,200	979	221
Dues	600	695	(95)
Supplies	65,000	57,904	7,096
Telephone	3,500	2,931	569

(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, 2020

	Budget	Actual	Variance
Expenditures, continued:			
Public Safety, continued:			
Supplies and materials, continued:			
Radio fees	4,000	4,248	(248)
Radio dispatch	25,000		25,000
Postage	2,000	1,667	333
Printing	300	126	174
Maintenance of equipment	1,000	887	113
Computer/software	19,000	14,699	4,301
Training	2,000	1,220	780
Professional services	6,000	3,656	2,344
Drug testing	250		250
Avid chip	6,000	5,727	273
Uniforms	5,000	4,189	811
Miscellaneous	2,500	3,154	(654)
Total Public Safety	1,322,687	1,162,256	160,431
Capital Outlay	15,000	3,657	11,343
Total expenditures	1,337,687	1,165,913	171,774
Excess (deficiency) of revenues over (under) expenditures	(47,120)	15,002	62,122
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)	(4,598)	62,122
Budgetary fund balance, beginning of year		331,933	
Budgetary fund balance, end of year		\$ 327,335	

MACON COUNTY, ILLINOIS

**HISTORICAL MUSEUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 33,000	35,998	2,998
Interest on investments	15	26	11
Payroll refund, Historical Society	35,000	30,000	(5,000)
	<hr/>		
Total revenues	68,015	66,024	(1,991)
Expenditures:			
General Control and Administration:			
Personnel:			
Salaries	49,500	51,031	(1,531)
Fringes, retirement, FICA	8,450	8,471	(21)
Group hospitalization	9,804	9,804	
	<hr/>		
Total expenditures	67,754	69,306	(1,552)
Excess (deficiency) of revenues over (under) expenditures	261	(3,282)	(3,543)
Other financing sources (uses):			
Transfer out - General Fund	(800)	(800)	
	<hr/>		
Net change in fund balance	<u>\$ (539)</u>	<u>(4,082)</u>	<u>(3,543)</u>
Budgetary fund balance, beginning of year		<u>6,594</u>	
Budgetary fund balance, end of year		<u>\$ 2,512</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, 2020

	Budget	Actual	Variance
Revenues:			
Law Library fees	\$ 110,000	66,507	(43,493)
Interest on investments	150	796	646
Total revenues	110,150	67,303	(42,847)
Expenditures:			
Judiciary and Court-Related:			
Personnel:			
Law librarian	36,743	36,310	433
Group hospitalization	9,804	9,804	
Fringes, retirement, FICA	6,586	5,914	672
Supplies and materials:			
Electronic research	46,500	38,113	8,387
Supplies	250		250
Service charge	150	7	143
Telephone	450		450
Total Judiciary and Court-Related	100,483	90,148	10,335
Capital Outlay	7,500	4,459	3,041
Total expenditures	107,983	94,607	13,376
Net change in fund balance	\$ 2,167	(27,304)	(29,471)
Budgetary fund balance, beginning of year		190,674	
Budgetary fund balance, end of year		\$ 163,370	

MACON COUNTY, ILLINOIS

**AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Recorder automation and document storage fees	\$ 238,000	307,969	69,969
Interest on investments	325	615	290
	<hr/>		
Total revenues	238,325	308,584	70,259
<hr/>			
Expenditures:			
General Control and Administration:			
Personnel:			
Recorder salaries	142,664	118,834	23,830
Personnel - payroll taxes	12,903	7,292	5,611
Group hospitalization	65,402	53,962	11,440
Fringes, retirement, FICA	14,173	9,474	4,699
Supplies and materials:			
Recorder automation expense	24,819	24,819	
	<hr/>		
Total General Control and Administration	259,961	214,381	45,580
	<hr/>		
Capital Outlay	13,290	13,290	
	<hr/>		
Total expenditures	273,251	227,671	45,580
	<hr/>		
Net change in fund balance	<u>\$ (34,926)</u>	80,913	<u>115,839</u>
	<hr/>		
Budgetary fund balance, beginning of year		<u>164,123</u>	
	<hr/>		
Budgetary fund balance, end of year		<u>\$ 245,036</u>	

MACON COUNTY, ILLINOIS

**ENVIRONMENTAL MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (NON-GAAP) - BUDGET AND ACTUAL
Year ended November 30, 2020**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
IEPA Solid Waste Enforcement grant	\$ 46,265	25,909	(20,356)
Electronics Recycling Program	20,000	8,543	(11,457)
Interest on investments	750	1,009	259
Miscellaneous	1,000		(1,000)
Total revenues	68,015	35,461	(32,554)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	59,235	24,837	34,398
Fringes, retirement, FICA	8,275	3,804	4,471
Group hospitalization	4,902	4,902	
Supplies and materials:			
Recycling programs	15,000		15,000
Travel	200		200
Telephone	1,100		1,100
Vehicle gas, oil tires	2,667		2,667
Postage	700		700
Printing	1,000		1,000
Training	1,500		1,500
Supplies	1,250		1,250
Total Public Health and Welfare	95,829	33,543	62,286
Capital Outlay	400		400
Total expenditures	96,229	33,543	62,686
Excess (deficiency) of revenues over (under) expenditures	(28,214)	1,918	(30,132)
Other financing sources (uses):			
Transfers out - General Fund		(358)	
Net change in fund balance	<u>\$ (28,214)</u>	1,560	<u>(30,132)</u>
Budgetary fund balance, beginning of year		<u>307,253</u>	
Budgetary fund balance, end of year		<u>\$ 308,813</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, 2020

	Budget	Actual	Variance
Revenues:			
Property taxes	\$ 239,400	260,659	21,259
Contributions	20,000	161,369	141,369
Interest on investments	400	1,708	1,308
Total revenues	259,800	423,736	163,936
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	123,986	123,977	9
Fringes, retirement, FICA	21,068	21,066	2
Group hospitalization	19,608	19,608	
Supplies and materials:			
Dues	400	435	(35)
Supplies	2,500	2,506	(6)
EDP	2,400	3,558	(1,158)
Copy machine	2,040	312	1,728
Veterans burial	1,000		1,000
Bus transportation	8,809	6,945	1,864
Emergency assistance	11,400	11,314	86
Help for Heroes	75,000	25,358	49,642
Travel	3,500	2,387	1,113
Telephone	150	450	(300)
Postage	900	591	309
Equipment maintenance	300		300
Contractual services	2,000	1,950	50
Miscellaneous	500	227	273
Total Public Health and Welfare	275,561	220,684	54,877
Capital Outlay	500		500
Total expenditures	276,061	220,684	55,377
Net change in fund balance	\$ (16,261)	203,052	219,313
Budgetary fund balance, beginning of year		497,485	
Budgetary fund balance, end of year		<u>\$ 700,537</u>	

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, 2020

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
U.S. Marshall's Grant	\$ 18,000	11,113	(6,887)
Local Law Enforcement Block Grant - City of Decatur	9,413		(9,413)
Traffic Safety	46,906		(46,906)
Sheriff Jail Drug Grant	12,000		(12,000)
SSA Incentive and SCAAP reimbursements	40,000	16,408	(23,592)
Contributions	770,643	97,807	(672,836)
Interest on investments	3,000	2,370	(630)
Total revenues	899,962	127,698	(772,264)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	336,210	93,007	243,203
Retirement	66,631	21,898	44,733
Fringes	22,185	6,999	15,186
Group hospitalization	19,608	10,621	8,987
Supplies and materials:			
Sheriff Jail Drug Grant	12,000		12,000
Grant expense	40,000	5,386	34,614
Vocational training - At Risk Services	5,000	2,640	2,360
Grant supplies - At Risk Services	55,000	265,736	(210,736)
Community outreach	166,560	1,425	165,135
Contractual - At Risk Services	125,000		125,000
Other	958		958
Total expenditures	849,152	407,712	441,440

(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, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,810</u>	<u>(280,014)</u>	<u>(330,824)</u>
Other financing sources (uses):			
Transfer out - Probation Fund	<u>(414,500)</u>	<u>(414,500)</u>	
Net change in fund balance	<u>\$ (363,690)</u>	<u>(694,514)</u>	<u>(330,824)</u>
Budgetary fund balance, beginning of year		<u>1,212,063</u>	
Budgetary fund balance, end of year		<u>\$ 517,549</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, 2020**

	Budget	Actual	Variance
Revenues:			
Intergovernmental:			
Child 1st Center:			
Department of Children and Family Services	\$ 134,597	166,422	31,825
Attorney General	17,142	15,100	(2,042)
Children's Advocacy Centers of Illinois	263,995	283,558	19,563
Illinois Department of Transportation DUI Grant	103,085	103,222	137
Illinois Criminal Justice Information Authority Adult Reploy	366,958	347,183	(19,775)
Macon County Mental Health Board Grants	17,100	18,415	1,315
Illinois Attorney General Violent Crime Victims Grant	29,000	29,000	
Other grant revenue	90,534	37,763	(52,771)
Other	1,335	447	(888)
Circuit Clerk fees	36,644	30,938	(5,706)
Contributions	246,645	218,063	(28,582)
Interest on investments		154	154
Total revenues	1,307,035	1,250,265	(56,770)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	697,885	673,811	24,074
Group hospitalization	133,444	123,039	10,405
Fringes, retirement, FICA	115,284	99,119	16,165
Supplies and materials:			
Phone	9,870	9,050	820
Travel	11,517	3,013	8,504
Training	6,927	2,619	4,308
Building lease/occupancy	15,600	15,600	
Postage	832	447	385
Printing	1,567	466	1,101

(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, 2020

	Budget	Actual	Variance
Expenditures, continued:			
Public Health and Welfare, continued:			
Supplies and materials:			
Liability insurance	4,050	6,367	(2,317)
Reference materials	423	641	(218)
Copy machine	1,500		1,500
Supplies	19,742	18,195	1,547
Contractual services	277,561	213,677	63,884
Miscellaneous	37	37	
Total expenditures	1,296,239	1,166,081	130,158
Excess of revenues over expenditures	10,796	84,184	73,388
Other financing sources (uses):			
Transfers out - General Fund	(6,708)	(4,638)	2,070
Net change in fund balance	<u>\$ 4,088</u>	79,546	<u>75,458</u>
Budgetary fund balance (deficit), beginning of year		<u>(84,480)</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (4,934)</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, 2020**

	Budget	Actual	Variance
Revenues:			
Intergovernmental - Workforce Grants	\$ 3,072,812	1,720,216	(1,352,596)
Interest on investments	120	89	(31)
MOU Revenue	150,000	34,266	(115,734)
Miscellaneous		45	45
Total revenues	3,222,932	1,754,616	(1,468,316)
Expenditures:			
Public Health and Welfare:			
Personnel:			
Salaries	781,235	514,958	266,277
Group hospitalization	109,991	80,235	29,756
Payroll taxes, retirement, fringes	128,567	79,274	49,293
Supplies and materials:			
Vocational training	741,591	414,362	327,229
On-the-job training	160,064	21,030	139,034
Child care and transportation expenses	95,300	79,544	15,756
SDA Contracts	356,916	159,871	197,045
Participant payroll	3,000	3,970	(970)
Work experience stipends	403,196	165,218	237,978
Telephone	6,200	6,305	(105)
Travel	13,100	2,396	10,704
Marketing	6,700	6,051	649
Annual membership fees	1,500	1,850	(350)
Facility costs	178,705	80,281	98,424
Liability insurance	2,000	1,602	398
Supplies	25,420	38,897	(13,477)
Total Public Health and Welfare	3,013,485	1,655,844	1,357,641
Capital Outlay	14,387	611	13,776
Total expenditures	3,027,872	1,656,455	1,371,417
Net change in fund balance	<u>\$ 195,060</u>	98,161	<u>(96,899)</u>
Budgetary fund balance (deficit), beginning of year		<u>(186,642)</u>	
Budgetary fund balance (deficit), end of year		<u>\$ (88,481)</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, 2020

	County Collector's Fund	County Treasurer's Funds	County Clerk's Fund	Circuit Clerk's Funds	County Sheriff's Funds	Township Road Fund	Total
Assets							
Cash	\$ 3,231,233	32,117	142,136	2,873,933	116,732	1,065,926	7,462,077
Investments				500,000			500,000
Accrued interest receivable				5,924			5,924
Due from State of Illinois - allotment						125,402	125,402
Total assets	3,231,233	32,117	142,136	3,379,857	116,732	1,191,328	8,093,403
Liabilities							
Due to other governmental agencies				23,661		1,191,328	1,214,989
Deposits payable	328,075	32,117	17,145	3,356,196	116,732		3,850,265
Due to taxing districts	2,903,158						2,903,158
Due to tax buyers			124,991				124,991
Total liabilities	\$ 3,231,233	32,117	142,136	3,379,857	116,732	1,191,328	8,093,403

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

COUNTY COLLECTOR'S FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Assets				
Cash	\$ 17,459,001	158,981,434	173,209,202	3,231,233
Liabilities				
Due to other funds		490,865	490,865	
Deposits payable	(103,606)	641,821	210,140	328,075
Due to taxing districts	17,562,607	157,848,748	172,508,197	2,903,158
Total liabilities	\$ 17,459,001	158,981,434	173,209,202	3,231,233

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY TREASURER'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020**

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
<hr/>				
Trust Fund				
Assets				
Cash	\$ 44,441	11,922	24,246	32,117
				<hr/>
Liabilities				
Deposits payable	\$ 44,441	11,922	24,246	32,117
				<hr/>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY CLERK'S FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020**

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Trust Fund				
Assets				
Cash	\$ 155,817	2,434,687	2,448,368	142,136
Liabilities				
Deposits payable	16,913	232		17,145
Due to tax buyers	138,904	2,434,455	2,448,368	124,991
Total liabilities	\$ 155,817	2,434,687	2,448,368	142,136

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

CIRCUIT CLERK'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
<u>Trust Fund</u>				
Assets				
Cash	\$ 2,222,640	6,450,651	5,815,267	2,858,024
Certificates of deposit	500,000			500,000
Accrued interest	5,924			5,924
Total assets	2,728,564	6,450,651	5,815,267	3,363,948
Liabilities				
Deposits payable	2,707,118	3,669,743	3,036,574	3,340,287
Due to other governmental agencies	21,446	324,639	322,424	23,661
Due to other funds		2,456,269	2,456,269	
Total liabilities	2,728,564	6,450,651	5,815,267	3,363,948
<u>Support Fund</u>				
Assets				
Cash	14,548	1,279,288	1,277,927	15,909
Liabilities				
Deposits payable	14,548	1,248,264	1,246,903	15,909
Due to other funds		31,024	31,024	
Total liabilities	14,548	1,279,288	1,277,927	15,909
<u>Total Circuit Clerk's Funds</u>				
Assets				
Cash	2,237,188	7,729,939	7,093,194	2,873,933
Certificates of deposit	500,000			500,000
Accrued interest	5,924			5,924
Total assets	2,743,112	7,729,939	7,093,194	3,379,857
Liabilities				
Deposits payable	2,721,666	4,918,007	4,283,477	3,356,196
Due to other governmental agencies	21,446	324,639	322,424	23,661
Due to other funds		2,487,293	2,487,293	
Total liabilities	\$ 2,743,112	7,729,939	7,093,194	3,379,857

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**COUNTY SHERIFF'S FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020**

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
<u>County Sheriff's Trust Fund</u>				
Assets				
Cash	\$ 4,233	164	201	4,196
Liabilities				
Deposits payable	4,233	164	201	4,196
<u>Correctional Center Resident Trust Fund</u>				
Assets				
Cash	78,343	1,227,662	1,193,469	112,536
Liabilities				
Deposits payable	78,343	1,227,662	1,193,469	112,536
<u>Total Sheriff's Funds</u>				
Assets				
Cash	82,576	1,227,826	1,193,670	116,732
Liabilities				
Deposits payable	\$ 82,576	1,227,826	1,193,670	116,732

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

TOWNSHIP ROAD FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Township Road Fund - Motor Fuel Tax				
Assets				
Cash	\$ 1,047,718	2,235,874	2,217,666	1,065,926
Due from State of Illinois - allotment	147,455	125,402	147,455	125,402
Total assets	<u>1,195,173</u>	<u>2,361,276</u>	<u>2,365,121</u>	<u>1,191,328</u>
Liabilities				
Accounts payable				
Due to other governmental agencies	1,195,173	2,361,276	2,365,121	1,191,328
Total liabilities	<u>\$ 1,195,173</u>	<u>2,361,276</u>	<u>2,365,121</u>	<u>1,191,328</u>

See Notes to Financial Statements.

MACON COUNTY, ILLINOIS

**TOTAL ALL AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year ended November 30, 2020**

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Assets				
Cash	\$ 21,026,741	172,621,682	186,186,346	7,462,077
Investments	500,000			500,000
Accrued interest receivable	5,924			5,924
Due from State of Illinois - allotment	147,455	125,402	147,455	125,402
Total assets	<u>21,680,120</u>	<u>172,747,084</u>	<u>186,333,801</u>	<u>8,093,403</u>
Liabilities				
Accounts payable				
Due to other governmental agencies	1,216,619	2,685,915	2,687,545	1,214,989
Due to other funds		2,978,158	2,978,158	
Deposits payable	2,761,990	6,799,808	5,711,533	3,850,265
Due to taxing districts	17,562,607	157,848,748	172,508,197	2,903,158
Due to tax buyers	138,904	2,434,455	2,448,368	124,991
Total liabilities	<u>\$ 21,680,120</u>	<u>172,747,084</u>	<u>186,333,801</u>	<u>8,093,403</u>

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)

	2020	2019	2018	2017
Governmental activities:				
Net invested in capital assets	\$ 51,254,069	51,757,948	47,373,314	46,062,657
Restricted	33,457,136	29,564,316	22,377,036	26,344,639
Unrestricted	(5,411,562)	(8,004,676)	(2,103,546)	(6,218,842)
Total governmental activities net position	79,299,643	73,317,588	67,646,804	66,188,454
Business-type activities:				
Net invested in capital assets	934,855	2,128,558	2,293,578	885,969
Restricted		1,354,289	1,217,804	
Unrestricted	2,648,320	2,232,415	1,987,512	3,323,366
Total business-type activities net position	3,583,175	5,715,262	5,498,894	4,209,335
Primary government:				
Net invested in capital assets	52,188,924	53,886,506	49,666,892	46,948,626
Restricted	33,457,136	30,918,605	23,594,840	26,344,639
Unrestricted	(2,763,242)	(5,772,261)	(116,034)	(2,895,476)
Total primary government net position	\$ 82,882,818	79,032,850	73,145,698	70,397,789

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.

2016	2015	2014	2013	2012	2011
45,773,226	44,580,631	46,312,558	48,405,141	46,496,975	40,900,206
18,421,060	18,536,827	17,380,481	16,706,457	17,261,200	19,698,652
(311,284)	891,882	10,001,171	12,566,406	13,102,623	11,656,481
<u>63,883,002</u>	<u>64,009,340</u>	<u>73,694,210</u>	<u>77,678,004</u>	<u>76,860,798</u>	<u>72,255,339</u>
899,301	807,434	694,903	442,355	463,794	274,093
<u>3,234,647</u>	<u>3,620,563</u>	<u>2,557,400</u>	<u>1,793,086</u>	<u>1,904,829</u>	<u>1,918,394</u>
<u>4,133,948</u>	<u>4,427,997</u>	<u>3,252,303</u>	<u>2,235,441</u>	<u>2,368,623</u>	<u>2,192,487</u>
46,672,527	45,388,065	47,007,461	48,847,496	46,960,769	41,174,299
18,421,060	18,536,827	17,380,481	16,706,457	17,261,200	19,698,652
2,923,363	4,512,445	12,558,571	14,359,492	15,007,452	13,574,875
<u>68,016,950</u>	<u>68,437,337</u>	<u>76,946,513</u>	<u>79,913,445</u>	<u>79,229,421</u>	<u>74,447,826</u>

MACON COUNTY, ILLINOIS

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

(Prepared using the accrual basis of accounting)

	2020	2019	2018
Expenses:			
Governmental activities:			
General control and administration	\$ 9,058,705	9,180,510	9,584,723
Public safety	16,118,591	16,862,287	17,849,364
Judiciary and court-related	8,344,131	9,066,248	8,205,080
Public health and welfare	10,082,471	9,847,632	9,778,577
Transportation	6,723,298	5,584,856	7,157,445
Interest on long-term debt			
Total governmental activities expenses	<u>50,327,196</u>	<u>50,541,533</u>	<u>52,575,189</u>
Business-type activities:			
Decatur Public Building Commission	6,852,024	5,323,467	4,404,508
Total business-type activities expenses	<u>6,852,024</u>	<u>5,323,467</u>	<u>4,404,508</u>
Total primary government expenses	<u>57,179,220</u>	<u>55,865,000</u>	<u>56,979,697</u>
Program Revenues:			
Governmental activities:			
Charges for services:			
General government	2,500,658	2,482,589	2,488,371
Public safety	1,396,353	1,395,427	1,802,124
Judiciary and court-related	1,932,956	2,395,606	1,933,323
Other activities	1,218,538	1,145,435	1,128,569
Operating grants and contributions	16,239,612	13,993,420	15,339,657
Capital grants and contributions	3,561,844	6,313,775	2,873,189
Total governmental activities program revenues	<u>26,849,961</u>	<u>27,726,252</u>	<u>25,565,233</u>
Business-type activities:			
Decatur Public Building Commission:			
Charges for services	277,358	(18,388)	3,900
Capital grants and contributions			1,277,233
Total business-type activities program revenues	<u>277,358</u>	<u>(18,388)</u>	<u>1,281,133</u>
Total primary government program revenues	<u>\$ 27,127,319</u>	<u>27,707,864</u>	<u>26,846,366</u>

(Continued)

2017	2016	2015	2014	2013	2012	2011
9,197,926	9,097,348	8,416,560	7,663,100	7,391,989	7,465,827	7,184,382
16,398,892	18,191,427	15,540,901	14,457,846	14,142,826	13,742,754	13,367,326
9,040,552	9,879,223	9,161,779	8,983,962	8,700,375	8,810,365	8,448,670
9,171,632	9,779,909	10,190,041	11,127,181	11,486,680	10,493,149	10,251,619
7,372,558	7,167,305	6,902,501	7,364,004	6,454,652	5,335,827	6,599,454
1,484	19,246	65,943	80,287	111,075	159,640	227,944
51,183,044	54,134,458	50,277,725	49,676,380	48,287,597	46,007,562	46,079,395
4,089,414	3,663,416	3,253,350	3,309,450	3,339,575	3,327,133	3,462,329
4,089,414	3,663,416	3,253,350	3,309,450	3,339,575	3,327,133	3,462,329
55,272,458	57,797,874	53,531,075	52,985,830	51,627,172	49,334,695	49,541,724
2,792,710	5,476,506	2,733,424	2,325,150	2,139,484	2,209,660	2,092,862
1,731,581	1,759,252	1,807,407	1,651,348	1,672,860	1,661,515	1,531,731
2,010,388	2,310,462	2,284,529	2,471,123	2,842,079	2,747,891	2,822,799
1,197,763	1,217,684	1,325,837	1,142,485	1,232,322	1,190,285	1,011,329
13,758,103	14,287,331	13,933,885	14,417,867	15,009,122	13,338,712	12,442,302
2,202,460	1,706,821	1,419,339	292,966	2,327,371	4,971,150	453,195
23,693,005	26,758,056	23,504,421	22,300,939	25,223,238	26,119,213	20,354,218
101,269	127,673	141,936	338,316	638,209	565,475	573,764
		32,116	158,414	119,021		
101,269	127,673	174,052	496,730	757,230	565,475	573,764
23,794,274	26,885,729	23,678,473	22,797,669	25,980,468	26,684,688	20,927,982

MACON COUNTY, ILLINOIS

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

	2020	2019	2018
Net (expense) revenue:			
Governmental activities	\$ (23,477,235)	(22,815,281)	(27,009,956)
Business-type activities	<u>(6,574,666)</u>	<u>(5,341,855)</u>	<u>(3,123,375)</u>
Total primary government net (expense) revenues	<u><u>(30,051,901)</u></u>	<u><u>(28,157,136)</u></u>	<u><u>(30,133,331)</u></u>
General revenues and other changes in net position:			
Governmental activities:			
Taxes:			
Property taxes	20,197,819	19,906,990	19,253,579
Sales taxes	7,746,567	8,276,990	8,050,079
Other taxes	2,975,914	2,912,628	2,510,720
Investment earnings	92,494	103,282	64,586
Miscellaneous	2,848,887	2,794,323	2,986,652
Internal transfers - rent	<u>(4,402,391)</u>	<u>(5,508,148)</u>	<u>(4,397,310)</u>
Total governmental activities	<u>29,459,290</u>	<u>28,486,065</u>	<u>28,468,306</u>
Business-type activities:			
Investment earnings	38,568	40,407	15,343
Miscellaneous	1,620	9,668	281
Internal transfers - rent	<u>4,402,391</u>	<u>5,508,148</u>	<u>4,397,310</u>
Total business-type activities	<u>4,442,579</u>	<u>5,558,223</u>	<u>4,412,934</u>
Total primary government	<u><u>33,901,869</u></u>	<u><u>34,044,288</u></u>	<u><u>32,881,240</u></u>
Change in net position:			
Governmental activities	5,982,055	5,670,784	1,458,350
Business-type activities	<u>(2,132,087)</u>	<u>216,368</u>	<u>1,289,559</u>
Total primary government change in net position	<u><u>\$ 3,849,968</u></u>	<u><u>5,887,152</u></u>	<u><u>2,747,909</u></u>

2017	2016	2015	2014	2013	2012	2011
(27,490,039)	(27,376,402)	(26,773,304)	(27,375,441)	(23,064,359)	(19,888,349)	(25,725,177)
(3,988,145)	(3,535,743)	(3,079,298)	(2,812,720)	(2,582,345)	(2,761,658)	(2,888,565)
(31,478,184)	(30,912,145)	(29,852,602)	(30,188,161)	(25,646,704)	(22,650,007)	(28,613,742)
20,818,777	18,568,239	16,808,301	16,333,375	15,757,702	16,877,262	17,149,602
6,309,298	5,629,330	5,771,051	5,829,801	5,627,356	5,899,908	5,976,995
2,458,282	2,517,084	2,696,066	2,440,621	2,323,433	2,301,989	2,014,766
29,835	28,927	30,415	34,075	54,295	54,749	102,321
3,053,008	3,708,200	2,598,100	2,602,033	2,558,733	2,348,401	2,284,679
(4,053,731)	(3,201,713)	(4,245,926)	(3,848,258)	(2,439,954)	(2,917,262)	(2,895,557)
28,615,469	27,250,067	23,658,007	23,391,647	23,881,565	24,565,047	24,632,806
10,049	9,623	10,779	9,178	9,898	19,134	26,387
(248)	30,358	(1,713)	2,781	(689)	1,398	575
4,053,731	3,201,713	4,245,926	3,848,258	2,439,954	2,917,262	2,895,557
4,063,532	3,241,694	4,254,992	3,860,217	2,449,163	2,937,794	2,922,519
32,679,001	30,491,761	27,912,999	27,251,864	26,330,728	27,502,841	27,555,325
1,125,430	(126,335)	(3,115,297)	(3,983,794)	817,206	4,676,698	(1,092,371)
75,387	(294,049)	1,175,694	1,047,497	(133,182)	176,136	33,954
1,200,817	(420,384)	(1,939,603)	(2,936,297)	684,024	4,852,834	(1,058,417)

MACON COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Prepared using the modified accrual basis of accounting)

	2020	2019	2018
General Fund:			
Nonspendable	\$ 75,011	26,396	54,200
Restricted	298,796	336,473	642,835
Committed	200,000	200,000	3,951,582
Assigned			95,684
Unassigned	6,220,051	4,385,583	69,120
	<hr/>		
Total general fund	\$ 6,793,858	4,948,452	4,813,421
<hr/>			
All Other Governmental Funds:			
Nonspendable	\$ 490,092	506,485	6,722,527
Restricted	33,158,340	29,227,843	21,734,201
Committed	780,000	780,000	650,000
Assigned	1,131,369	1,479,613	1,021,977
Unassigned	(93,415)	(271,122)	(247,578)
	<hr/>		
Total all other governmental funds	\$ 35,466,386	31,722,819	29,881,127
<hr/>			

2017	2016	2015	2014	2013	2012	2011
67,759	54,048	46,895	66,305	41,802	34,884	47,725
643,452	382,426	569,778	106,225	106,225	6,535	21,198
3,915,433	3,763,417	2,717,628	2,713,909	2,710,154	2,705,579	2,700,820
506,808	1,787,088	2,441,430	5,303,262	7,427,958	7,477,691	7,173,566
5,133,452	5,986,979	5,775,731	8,189,701	10,286,139	10,224,689	9,943,309
707,502	5,599,034	5,033,061	4,746,856	4,858,311	4,556,092	4,416,341
25,701,187	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	600,000
989,580	989,386					
(79,603)	(7,117)	(664,406)	(374,099)	(90,597)	(194,584)	(353,736)
27,918,666	25,219,937	22,935,704	22,247,013	21,967,946	22,216,173	24,340,059

MACON COUNTY, ILLINOIS

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(Prepared using the modified accrual basis of accounting)

	2020	2019	2018
Revenues:			
Taxes	\$ 30,920,300	31,131,691	29,779,295
Intergovernmental	20,013,784	15,824,936	15,282,845
Fines, fees and forfeitures	6,039,715	6,584,376	6,331,876
Licenses and permits	423,783	394,964	391,841
Investment earnings	92,420	103,207	64,550
Contributions	703,132	1,070,215	3,343,826
Miscellaneous revenues	2,848,743	2,793,322	3,014,041
Total revenues	61,041,877	57,902,711	58,208,274
Expenditures:			
General control and administration	10,100,912	9,921,788	9,187,874
Public safety	17,928,062	17,522,684	18,465,744
Judiciary and court-related	10,008,070	10,095,697	9,233,874
Public health and welfare	9,947,901	9,847,887	9,827,852
Transportation	4,727,023	6,025,240	5,702,172
Capital outlay	2,567,009	2,177,926	3,733,764
Debt service:			
Principal	27,448	27,448	27,448
Interest	8,783	9,333	9,881
Total expenditures	55,315,208	55,628,003	56,188,609
Excess (deficiency) of revenues over (under) expenditures	5,726,669	2,274,708	2,019,665
Other financing sources (uses):			
Capital lease proceeds			
Transfers in	1,424,651	1,287,977	1,056,372
Transfers out	(1,562,347)	(1,585,962)	(1,433,607)
Total other financing sources (uses)	(137,696)	(297,985)	(377,235)
Net change in fund balances	\$ 5,588,973	1,976,723	1,642,430
Capitalized capital outlay	\$ 1,736,648	3,946,357	1,887,962
Debt service as a percentage of noncapital expenditures	0.07%	0.07%	0.07%
Debt service as a percentage of total expenditures	0.07%	0.07%	0.07%
Ratio of capital outlay to total expenditures	3.14%	7.09%	3.36%

2017	2016	2015	2014	2013	2012	2011
29,685,384	26,615,626	25,275,418	24,603,797	23,938,960	25,073,722	25,141,364
14,884,988	16,966,560	14,876,875	16,558,097	18,966,469	18,207,473	14,071,449
6,417,104	6,820,228	6,919,367	6,797,389	6,876,612	6,946,660	6,620,209
669,676	3,299,136	638,531	352,166	303,431	287,305	287,576
29,808	28,907	30,382	33,989	54,231	54,716	102,243
1,680,776	1,541,877	1,150,487				
3,052,563	3,707,390	2,596,577	2,651,092	2,885,999	2,404,283	2,309,131
56,420,299	58,979,724	51,487,637	50,996,530	53,025,702	52,974,159	48,531,972
9,172,057	8,883,534	8,744,679	8,414,221	7,729,685	7,240,456	6,908,101
18,275,542	18,558,313	17,342,703	16,407,545	15,800,584	15,229,973	14,792,916
10,037,493	10,230,377	10,163,276	9,871,838	9,549,287	9,581,919	9,410,941
9,110,581	9,706,245	9,876,700	11,013,079	10,926,389	10,175,379	10,082,133
4,390,981	4,850,128	4,609,449	4,747,868	5,770,956	8,182,396	4,098,831
2,835,735	3,606,266	1,822,060	1,457,340	2,112,045	1,577,934	1,490,449
357,448	890,010	356,822	647,101	1,032,985	1,254,945	1,454,825
19,340	38,693	72,527	91,092	131,479	178,581	227,944
54,199,177	56,763,566	52,988,216	52,650,084	53,053,410	53,421,583	48,466,140
2,221,122	2,216,158	(1,500,579)	(1,653,554)	(27,708)	(447,424)	65,832
	749,000					
1,325,219	1,098,312	1,295,095	1,394,806	1,197,540	1,160,757	663,458
(1,701,139)	(1,567,989)	(1,519,795)	(1,558,623)	(1,356,609)	(1,409,662)	(856,158)
(375,920)	279,323	(224,700)	(163,817)	(159,069)	(248,905)	(192,700)
1,845,202	2,495,481	(1,725,279)	(1,817,371)	(186,777)	(696,329)	(126,868)
1,263,166	2,737,476	861,058	294,077	2,459,651	5,561,196	358,535
0.71%	1.72%	0.82%	1.41%	2.30%	3.00%	3.50%
0.70%	1.64%	0.81%	1.40%	2.19%	2.68%	3.47%
2.33%	4.82%	1.62%	0.56%	4.64%	10.41%	0.74%

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
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
2020	20,197,819	7,746,567	2,975,914	30,920,300

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
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
2019	2020	1,657,335,630	4,972,006,890	22,211,377	66,634,131

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
1,624,586,431	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
1,679,547,007	5,038,641,021	33 1/3	1.3837

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				
	2019	2018	2017	2016	2015
County of Macon, direct rates:					
General Corporate Fund	0.25000	0.24671	0.24195	0.24847	0.25000
County Highway Fund	0.09885	0.09276	0.09563	0.09330	0.09500
Special Bridge Fund	0.04943	0.04635	0.04779	0.03204	0.03262
Illinois Municipal Retirement Fund	0.13397	0.13217	0.13627	0.16482	0.16782
Federal Aid Matching Fund	0.04943	0.04635	0.04779	0.04665	0.04750
Historical Museum Fund	0.00197	0.00194	0.00200	0.00200	0.00200
County Health Department Fund	0.09567	0.09483	0.09835	0.10066	0.10275
Insurance Liability Fund	0.05835	0.06932	0.07147	0.07339	0.05193
Veterans Commission Fund	0.01426	0.01407	0.01450	0.01489	0.01517
708 Board Fund	0.15000	0.15637	0.15115	0.15000	0.15000
Judgment Repayment Fund	0.04019	0.02791	0.02877	0.02955	0.03009
Social Security Tax Fund	0.05954	0.06462	0.06662	0.07377	0.07511
Decatur Public Building Commission					
Lease Fund	0.35566	0.34161	0.31886	0.42293	0.31407
Macon County Coop Extension	0.02638	0.02615	0.02696	0.02760	0.02817
Total direct rates	1.38370	1.36116	1.34811	1.48007	1.36223
City of Decatur	1.7035	1.6830	1.6652	1.6518	1.6350
Conservation District	0.1131	0.1150	0.1171	0.1125	0.1172
Decatur Park District	1.1825	1.1505	1.1505	1.1505	1.1504
Decatur Sanitary District	0.3758	0.3479	0.3473	0.3711	0.3466
Decatur Township	0.3526	0.3517	0.3446	0.3528	0.3593
Hickory Point Township	0.3853	0.3778	0.3795	0.3733	0.3657
Richland Community College	0.5375	0.5303	0.5546	0.5470	0.5406
Decatur School District	4.9563	4.9097	4.8816	4.8645	4.6727
Mt. Zion School District	3.9732	3.9700	3.9702	3.9508	3.9485

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

Source: Macon County Clerk's Office

Year of Levy

2014	2013	2012	2011	2010
0.17755	0.17750	0.17611	0.25000	0.2500
0.09572	0.09569	0.09494	0.09221	0.0923
0.03287	0.03286	0.03260	0.03166	0.0317
0.16910	0.14672	0.13292	0.11762	0.1509
0.02808	0.02807	0.02785	0.02705	0.0271
0.00200	0.00200	0.00200	0.00200	0.0020
0.10354	0.10348	0.10260	0.09981	0.1023
0.05360	0.04785	0.04431	0.02459	0.0092
0.00958	0.00957	0.00950	0.00923	0.0092
0.15000	0.15000	0.15000	0.14192	0.1422
0.03031	0.03031	0.02057	0.01537	0.0000
0.07568	0.07566	0.07088	0.06884	0.0673
0.30618	0.30109	0.30181	0.31701	0.3198
0.02468	0.02467	0.02446	0.02376	0.0238
1.25889	1.22547	1.19055	1.22107	1.2278
1.4353	1.4061	1.3604	1.2905	1.2435
0.1141	0.1103	0.1071	0.1013	0.1015
1.1205	1.1172	1.0972	1.0399	1.0379
0.3484	0.3312	0.3142	0.2752	0.2610
0.3601	0.3523	0.3403	0.3132	0.2965
0.3583	0.3545	0.3470	0.3368	0.3231
0.4924	0.4908	0.4829	0.4780	0.4325
4.4202	4.3325	4.3912	4.3155	4.2872
3.9070	3.8962	3.8637	3.8266	4.0338

MACON COUNTY, ILLINOIS

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

Taxpayer	Type of Business Property	2020 Equalized Assessed Valuation	Percentage 2020 Equalized Assessed Valuation	2020 Rank
Archer Daniels Midland Co.	Industrial	\$ 22,453,487	1.34%	1
Hickory Point, LLC	Retail	9,264,345	0.55%	2
Wal-Mart Stores, Inc.	Retail	7,870,043	0.47%	3
Caterpillar, Inc.	Industrial	7,045,357	0.42%	4
Ventas, Inc.	Medical Buildings	5,281,116	0.31%	5
Ameren - Illinois Power	Utility	4,121,086	0.25%	6
Fair Haven Nursing Home	Senior Living	3,951,947	0.24%	7
Westfield Distributing ND	Industrial	3,214,956	0.19%	8
Millikin University	Education	2,945,651	0.18%	9
Parke & Son	Industrial	2,790,529	0.17%	10
		\$ 68,938,517	4.12%	
Total 2020 County assessed valuation		\$ 1,679,547,007		

Taxpayer	Type of Business Property	2011 Equalized Assessed Valuation	Percentage of Total 2011 Equalized Assessed Valuation	2011 Rank
Archer Daniels Midland Co.	Industrial	\$ 29,644,321	1.82%	1
Decatur Memorial Health Foundation	Health	17,320,340	1.07%	2
Hickory Point, LLC	Retail	11,660,600	0.72%	3
Wal-Mart Stores, Inc.	Retail	7,794,166	0.48%	4
Caterpillar, Inc.	Industrial	7,289,240	0.45%	5
Ventas, Inc.	Medical Buildings	6,025,442	0.37%	6
Ameren - Illinois Power	Utility	4,432,899	0.27%	7
Pittsburg Plate Glass Co.	Industrial	3,976,935	0.24%	8
Tate & Lyle North America	Industrial	3,429,614	0.21%	9
Millikin University	Education	3,166,667	0.19%	10
		\$ 94,740,224	5.82%	
Total 2011 County assessed valuation		\$ 1,624,586,431		

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	2019 2020	2018 2019	2017 2018
Tax Extensions:				
General Corporate Fund	\$	4,198,867	4,150,356	3,995,122
County Highway Fund		1,660,232	1,579,127	1,579,048
Special Bridge Fund		830,200	789,066	789,041
Illinois Municipal Retirement Fund		2,250,089	2,250,157	2,250,054
Federal Aid Matching Fund		830,200	789,066	789,041
Historical Museum Fund		33,087	33,037	32,206
County Health Department Fund		1,614,483	1,614,634	1,623,975
Insurance Liability Fund		980,016	1,180,029	1,180,018
Veterans Commission Fund		239,503	239,559	239,450
708 Board Fund		2,531,332	2,504,344	2,425,291
Judgment Repayment Fund		675,010	475,133	475,035
Social Security Tax Fund		1,000,002	1,100,010	1,100,148
Decatur Public Building Commission Lease Fund		5,973,476	5,815,645	5,264,995
Macon County Cooperative Extension		445,152	445,245	445,256
Total	\$	23,261,649	22,965,408	22,188,680
Collections within the Fiscal Year of the Levy	\$	23,153,626	22,837,435	22,109,041
Percentage of Extensions Collected		99.54%	99.44%	99.64%
Collections in Subsequent Years			\$ 7,768	3,247
Total Collections to Date	\$	23,153,626	22,845,203	22,112,288
Percentage of Extensions Collected		99.54%	99.48%	99.66%

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

2016	2015	2014	2013	2012	2011	2010
2017	2016	2015	2014	2013	2012	2011
3,995,061	3,947,685	2,782,513	2,782,515	2,782,526	4,066,810	4,061,467
1,500,138	1,500,120	1,500,096	1,500,050	1,500,045	1,500,002	1,500,143
515,160	515,094	515,129	515,118	515,078	515,021	515,156
2,650,082	2,650,002	2,650,087	2,300,003	2,100,127	1,913,353	2,452,151
750,069	750,060	440,062	440,028	440,028	440,029	440,100
32,157	31,581	31,343	31,352	31,600	32,534	32,492
1,624,020	1,624,092	1,624,078	1,623,968	1,624,064	1,626,359	1,662,310
1,180,012	820,013	840,004	750,103	700,095	400,011	150,112
239,411	239,546	150,135	150,021	150,099	150,147	150,112
2,420,057	2,370,938	2,352,827	2,354,031	2,374,363	2,312,522	2,312,440
475,124	475,143	475,010	475,144	325,005	250,027	
1,186,122	1,186,042	1,186,035	1,186,057	1,119,899	1,119,837	1,092,535
6,800,142	4,959,397	4,798,365	4,719,929	4,768,577	5,156,878	5,194,941
445,263	445,234	387,092	387,136	387,158	387,135	387,225
23,812,818	21,514,947	19,732,776	19,215,455	18,818,664	19,870,665	19,951,184
23,665,886	21,361,063	19,442,573	19,027,042	18,093,157	19,455,541	19,801,348
99.38%	99.28%	98.53%	99.02%	96.14%	97.91%	99.25%
5,543	1,339	3,804	82,208	24,328	21,753	74,672
23,671,429	21,362,402	19,446,377	19,109,250	18,117,485	19,477,294	19,876,020
99.41%	99.29%	98.55%	99.45%	96.27%	98.02%	99.62%

MACON COUNTY, ILLINOIS

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

Fiscal Year	Governmental Activities			Total Primary Government	Estimated Actual Value	Percentage of General Bonded Debt to Estimated Actual Value	Percentage of Personal Income (1)	Population	General Bonded Debt Per Capita
	General Obligation Debt	Revenue Bonds	Capital Lease						
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	-
2020	-	-	-	-	5,038,641,021	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 2007-2009 are based on the 2000 census per the U.S. Census Bureau, with 2010-2020 population based on the 2010 Census.

MACON COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT

As of November 30, 2020

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	163,095,984	100.0%	163,095,984
Decatur Park District	17,402,250	100.0%	17,402,250
Decatur School District #61	190,365,772	100.0%	190,365,772
Argenta School District #1	17,389,428	99.7%	17,337,260
Meridian School District #15	14,975,411	93.9%	14,061,911
Mt. Zion School District #3	34,942,969	97.7%	34,139,281
Richland Community College	26,232,841	69.4%	18,205,592
Warrensburg School District #11	7,890,257	76.2%	6,012,376
Maroa-Forsyth School District #2	16,481,785	92.7%	15,278,615
Village of Mt. Zion	318,628	100.0%	<u>318,628</u>
Total overlapping debt			<u>476,217,669</u>
Total debt applicable to County			<u><u>\$ 476,217,669</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
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
2020	104,009	29,544	3,072,842	41.1	16,048	9.2	8.0	6.5

(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	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Archer Daniels Midland Co.	4,000	1	8.28%	4,000	2	8.23%
Caterpillar	3,100	2	6.42%	4,300	1	8.84%
Decatur Memorial Hospital	2,300	3	4.76%	2,297	3	4.72%
Decatur Public School District	1,800	4	3.73%	1,400	4	2.88%
St. Mary's Hospital	1,000	5	2.07%	1,200	6	2.47%
Millikin University	600	6	1.24%	545	9	1.12%
The Kelly Group	600	7	1.24%	**	**	**
Akorn	600	8	1.24%	**	**	**
Tate and Lyle North America	600	9	1.24%	822	7	1.69%
Ameren Illinois	600	10	1.24%	1,250	5	2.57%
Norfolk Southern Corp.				600	8	1.23%
Macon County				509	10	1.05%
Total	15,200		31.46%	16,923		34.80%
Total County employment			48,320			48,629

Includes 10 largest employers

** Employer not included in top 10 employers in 2011.

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**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function/Program										
General Government:										
Management services	21	20	20	21	21	21	21	20	27	21
Finance	20	21	21	22	23	22	21	22	20	21
Other	25	24	25	21	26	22	20	20	23	27
Public Safety:										
Officers	47	48	50	53	45	47	48	50	50	51
Civilians	126	138	149	141	143	144	145	147	140	140
Judiciary	94	94	94	100	102	106	111	113	118	113
Public Health	118	96	100	99	93	97	117	117	114	113
Transportation	24	24	24	24	24	24	23	25	26	23
Total	475	465	483	481	477	483	506	514	518	509

Source: Macon County Payroll Records

MACON COUNTY, ILLINOIS

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Accounts payable checks issued	5,927	6,370	6,987	8,180	7,043	7,027	7,870	7,429	8,427	7,640
Payroll checks and direct deposits issued	13,665	14,006	13,591	13,650	13,510	14,393	14,656	14,990	15,763	15,435
Births	1,332	1,419	1,405	1,419	1,502	1,563	1,588	1,595	1,642	1,541
Deaths	1,442	1,285	1,260	1,311	1,290	1,325	1,398	1,276	1,279	1,237
Marriage licenses	395	514	527	530	552	616	692	605	646	723
Public Safety:										
Jail bookings	2,691	4,396	4,517	4,650	5,018	5,125	5,343	5,693	5,692	6,027
Year end inmate population	305	262	224	306	284	307	302	327	311	270
Calls for service	18,040	27,818	32,665	28,424	32,549	31,005	28,883	33,051	19,740	17,456
Health:										
Dental Clinic - patients seen	1,637	3,890	4,946	7,337	6,913	7,326	9,138	10,199	9,086	8,259
Women, Infants and Children Program - active clients	2,052	2,083	2,287	2,400	2,800	2,400	2,500	3,208	3,208	3,290
TB skin tests administered	867	1,421	1,517	1,717	1,588	1,772	1,991	1,885	2,262	2,155
Influenza immunizations	1,340	2,014	2,039	1,779	1,610	2,182	2,231	3,030	3,985	3,553
Judicial:										
Juvenile probation caseload	80	147	160	193	178	181	118	162	146	200
Adult probation caseload	1,906	2,122	2,269	2,192	2,167	2,226	1,481	1,606	1,932	1,842
Divorce cases filed	389	447	473	449	527	559	527	535	663	577
Small claims filed	1,148	1,530	2,020	2,361	2,084	2,146	2,286	2,649	2,227	2,358
Highway:										
Lane miles of road resurfaced	6	21	28	16	11	7	25	8		2
Chip and seal general road maintenance	22	15	18	20	20	18	22	24	25	49
New signs installed	680	665	650	665	655	645	650	720	700	750
Bridges rebuilt	3	3	3	5	3	2	2	3	3	3
Roadside culverts installed	50	45	40	50	40	45	35	45	80	55
Planning and Zoning/Environmental Management:										
Residential construction building permits	126	109	93	126	105	108	113	76	70	62
Commercial construction building permits	11	6	5	19	7	14	33	15	13	12
Gallons of Paint Recycled	3,600	4,800	3,650	4,350	6,850	6,700	3,950	4,300	2,000	5,550

Sources: Various County departments

MACON COUNTY, ILLINOIS

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

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Land area (square miles)	581	581	581	581	581	581	581	581	581	581
Animal Control vehicles	7	8	8	9	9	9	9	8	8	8
Environmental Management vehicles	3	3	3	3	3	3	3	3	3	3
Environmental Management recycling boxes	14	14	14	14	14	14	11	9	9	10
Environmental Management recycling trailers	4	4	4	4	3	3	5	5	5	3
Planning and Zoning vehicles	1	1	1	1	1	2	2	2	2	2
Public Defender vehicles	1	1	1	1	1	1	1	1	1	1
State's Attorney vehicles	2	2	4	4	4	4	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	35	29	30	24	24	17	19	17
Sheriff - non-patrol units	20	20	21	16	15	17	16	15	16	16
Probation - vehicles	5	6	6	6	6	6	6	7	7	8
Emergency Management - vehicles	2	2	2	2	2	2	2	3	3	3
Coroner - vehicles	2	2	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 - vehicles	31	33	9	9	9	9	9	9	9	9
Highway - trucks, tractors, trailers	33	18	25	25	25	25	25	25	25	25
Public Health and Welfare:										
Health - vehicles	6	6	6	7	7	8	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, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2019	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2020	Passed Through to Subrecipients
<i>Major Programs</i>								
U.S. Department of Treasury:								
Passed through Illinois Department of Public Health:								
Coronavirus Relief Funds - Contract Tracing	21.019	05180154H	1,430,856	\$	715,428	744,845	(29,417)	
Passed through Illinois Department of Commerce and Economic Opportunity								
Local Coronavirus Urgent Remediation Emergency Support Program (Local CURE Program)	21.019	20492049	251,469		4,854	161,570	(156,716)	
Local Coronavirus Urgent Remediation Emergency Support Program (Local CURE Program)	21.019	20491051	610,215		610,215	610,215		
					-	1,330,497	1,516,630	(186,133)
Total U.S. Department of Treasury					-	1,330,497	1,516,630	(186,133)
U.S. Department of Justice:								
Bureau of Justice Assistance:								
Passed through Children's Advocacy Centers of Illinois:								
Crime Victim's Assistance	16.575	218003	279,194		55,090	103,297	(48,207)	
Crime Victim's Assistance	16.575	217003	253,139		(62,893)	201,998	139,105	
					(62,893)	257,088	242,402	(48,207)
Total U.S. Department of Justice					(62,893)	257,088	242,402	(48,207)
<i>Non-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	402,293	(88,026)	282,491	194,465		
WIC Breastfeeding Peer Counselor	10.557	FCSYQ01193	36,000	(5,888)	26,500	20,612		
Supplemental Nutrition Program for Women, Infants and Children	10.557	FCSZQ01054	402,192		121,737	178,471	(56,734)	
WIC Breastfeeding Peer Counselor	10.557	FCSZQ01193	52,000		11,637	18,000	(6,363)	
					(93,914)	442,365	411,548	(63,097)
WIC Farmers Market-admin	10.572	FCSZQ01266	1,000		1,000	1,000		
WIC Technology MIS Grant	10.578	FCSYQ01054	2,330		2,330	2,330		
Total U.S. Department of Agriculture					(93,914)	445,695	414,878	(63,097)

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2019	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2020	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	17-632019	9,387	\$	2,833	2,833		
WIOA Formula Youth, Adult, Dislocated Worker	17.258	18-681019	1,402,136	43,587		43,587		
WIOA Formula Youth, Adult, Dislocated Worker	17.258	19-681019	1,317,162	1,048	290,730	233,598	58,180	79,391
WIOA Formula Youth, Adult, Dislocated Worker	17.258	20-681019	1,705,856		69,273	104,514	(35,241)	
				44,635	362,836	384,532	22,939	79,391
WIOA Formula Youth, Adult, Dislocated Worker	17.259	18-681019	1,402,136	46,255		46,255		
WIOA Formula Youth, Adult, Dislocated Worker	17.259	19-681019	1,317,162	1,115	308,834	248,144	61,805	
WIOA Formula Youth, Adult, Dislocated Worker	17.259	20-681019	1,705,856		73,595	111,034	(37,439)	
WIA Youth, Adult, Dislocated Worker Incentive	17.259	17-632019	9,387		3,020	3,020		
				47,370	385,449	408,453	24,366	
WIA Youth, Adult, Dislocated Worker Incentive	17.278	17-632019	9,387		3,534	3,534		
WIOA Formula Youth, Adult, Dislocated Worker	17.278	18-681019	1,402,136	52,574		52,574		
WIOA Formula Youth, Adult, Dislocated Worker	17.278	19-681019	1,317,162	1,581	363,436	292,016	73,001	
WIOA Formula Youth, Adult, Dislocated Worker	17.278	20-681019	1,705,856		72,132	108,828	(36,696)	
WIOA Formula Youth, Adult, Dislocated Worker	17.278	18-651019	32,524		21,000	20,117	883	
WIOA Trade Case Management	17.278	19-651019	101,348		19,906	19,906		
				54,155	480,008	496,975	37,188	
				146,160	1,228,293	1,289,960	84,493	
WIOA National Dislocated Worker Grant	17.277	19-671019	436,565		210,560	261,243	(50,683)	
Total U.S. Department of Labor				146,160	1,438,853	1,551,203	33,810	79,391

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year ended November 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2019	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2020	Passed Through to Subrecipients
U.S. Department of Transportation:								
Passed through Illinois Department of Transportation:								
Highway Safety Project-Non Law Enforcement	20.616	OP-20-0137	51,161	\$	5,842	5,842		
Highway Safety Project-Non Law Enforcement	20.616	AP-20-0228	103,085	(19,468)	19,468	83,747	(83,747)	
				(19,468)	25,310	89,589	(83,747)	
Total U.S. Department of Transportation				(19,468)	25,310	89,589	(83,747)	
Environmental Protection Agency								
Passed Through Illinois Department of Public Health:								
Water testing	66.605	7538018E		50	(50)			
U.S. Election Assistance Commission								
Passed through Illinois State Board of Elections								
2018 HAVA Election Security Grant	90.404	N/A	N/A		8,094	8,094		
Passed through Illinois State Board of Elections:								
HAVA CARES Act	90.404		160,794			133,532	(133,532)	
Total U.S. Election Assistance Commission				-	8,094	141,626	(133,532)	
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	(991)	9,775	8,784		
Title IV D, Child Support Enforcement	93.563	019KCC00054	25,541			3,340	(3,340)	
				(991)	9,775	12,124	(3,340)	
Medical Assistance Program (Title XIX)	93.778	none	N/A	(9,263)	9,263			

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Pass-Through Grant Number	or Award Amount	Deferred November 30 2019	Revenue Recognized	Federal Expenditures	Deferred November 30 2020	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued):								
Passed through Illinois Department of Human Services:								
MIECHV Formula	93.870	FCSZV04103	524,270	\$	106,379	170,998	(64,619)	
MIECHV Formula	93.870	FCSYV04103	482,274	(111,886)	416,123	304,237		
				(111,886)	522,502	475,235	(64,619)	
Personal Responsibility Educ Prog-TPP	93.092	FCSZP01838	173,366		50,526	59,045	(8,519)	
Personal Responsibility Educ Prog-TPP	93.092	FCSYP01838	172,874	(24,834)	133,430	108,596		
				(24,834)	183,956	167,641	(8,519)	
Title XX Block Grant	93.667	FCSZU03167	18,180		18,180	18,180		
Title XX Block Grant	93.667	FCSZU05073	59,616		26,376	26,376		
Title XX Block Grant	93.667	FCSYU05073	38,880					
Better Birth Outcomes	93.667	FCSZU03044	148,800		47,934	47,934		
Better Birth Outcomes	93.667	FCSYU03044	204,600		141,899	141,899		
				-	234,389	234,389	-	
				(136,720)	940,847	877,265	(73,138)	
Passed Through Illinois Department of Children and Family Services								
Child Abuse and Neglected State Grants	93.669	0645539021	135,990		10,023	10,023		
Child Abuse and Neglected State Grants	93.669	0645539020	133,484	(13,312)	39,350	26,038		
				(13,312)	49,373	36,061	-	
Passed Through Illinois Department of Public Health:								
Public Health Emergency Preparedness	93.074	07180053I	79,192	12,171	49,662	61,833		
Public Health Emergency Preparedness	93.074	07180053H	79,192		11,909	28,490	(16,581)	
				12,171	61,571	90,323	(16,581)	
Dental Sealant Grant	93.994	93489018G	16,200	(2,174)	3,728	1,554		
Tobacco - CDC Tips	93.735	83281052	50,344	(20,458)	20,458			
Public Health Crisis Response-COVID Crisis Gra	93.354	07680054H	72,319		72,319	47,055	25,264	

(Continued)

MACON COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 Year ended November 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Program or Award Amount	Deferred Revenue at November 30 2019	Receipts/ Revenue Recognized	Federal Expenditures	Deferred Revenue at November 30 2020	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	20-06	3,000		3,552	3,552		
				-	3,552	3,552	-	
CARES B Coordinated Point of Entry	93.044	20-06	23,601		23,601	23,601		
Title III B Coordinated Point of Entry	93.044	20-06	51,097		47,438	47,438		
				-	71,039	71,039	-	
CARES E Caregiver Services	93.052	20-06	29,034		23,718	23,718		
Title III E Caregiver Services	93.052	20-06	55,033		19,102	19,102		
				-	42,820	42,820	-	
Medicare Enrollment Assistance Program-MIPPA	93.071	20-06	4,059		424	424		
				-	424	424	-	
Total U.S. Department of Health and Human Services				(170,747)	1,285,169	1,182,217	(67,795)	
U.S. Department of Homeland Security, Office of Domestic Preparedness:								
Passed through Illinois Emergency Management Agency:								
Emergency Management Preparedness	97.042	20EMAMACON	44,459			44,459	(44,459)	
Emergency Management Preparedness	97.042	19EMAMACON	49,091	(34,958)	49,091	14,133		
				(34,958)	49,091	58,592	(44,459)	
Total U.S. Department of Homeland Security				(34,958)	49,091	58,592	(44,459)	
Total Expenditures of Federal Awards				\$ (235,770)	4,839,747	5,197,137	(593,160)	79,391

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

MACON COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS November 30, 2020

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 determines eligibility of individuals participating in the State of Illinois' Special Supplemental Nutrition Program for Women, Infants and Children (WIC). The State then issues non-cash food instruments to eligible beneficiaries that do not go to the County, but rather to the third party beneficiaries. As such, the State has the reporting requirements related to these non-cash food instruments; therefore, no amount is included in 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.

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, 2020, 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, 2021. 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 (2020-001 through 2020-003).

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, 2021



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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, 2020. 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, 2020.

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, 2021

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
November 30, 2020

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 #21.019 - Coronavirus Relief Fund
CFDA #16.575 - Crime Victim Assistance

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, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-001 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, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-002 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, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-003 Internal Controls over Preparation of Schedule of Expenditures of Federal Awards (SEFA)

Condition: The County did not prepare a complete listing of all fiscal year federal grant expenditures in order to prepare the Schedule of Expenditures of Federal Awards (SEFA). A list of grants and related cfda numbers was prepared but excluded four programs, one of which was new funding determined to be a major program.

Criteria: Uniform Guidance section 200.510, Financial statements, requires that the auditee prepare a SEFA which includes the total federal awards expended determined in accordance with section 200.502 and be based on the grant information obtained from the financial accounting records and other information provided by each department.

Cause: The County did not prepare a SEFA complete with all federal programs and expenditures. Not all federal award revenue was reconciled to corresponding expenditures based on the County's fiscal year and thus the completeness of the expenditures that should be reported on the SEFA. The incomplete reconciliation process excluded 4 federally funded programs from the provided listing. The County's grant process is decentralized, and each department obtaining grants is responsible for performance, as well as reporting and monitoring of their grants. Each department monitors expenditures based on the grant year rather than the County's fiscal year and do not provide complete, timely information to the Auditor's office for the complete and accurate preparation of the SEFA.

Effect: When reconciliations are incomplete or inaccurate, there is greater opportunity for error in the preparation of the SEFA. With no reconciliation, accumulation or review of pertinent fiscal year grant information, there is no assurance that errors will be prevented or detected and corrected on a timely basis to prepare a complete SEFA.

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

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

MACON COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

November 30, 2020

SECTION III - FEDERAL AWARDS FINDINGS

None

MACON COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

November 30, 2020

None

OTHER INFORMATION

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL,
 PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT OF COMMERCE
 AND ECONOMIC OPPORTUNITY - COMPLETED BY NOVEMBER 30, 2020
 Year ended November 30, 2020 and
 Cumulative from Beginning of Grant**

	Budget	Cumulative	Current Year
<u>WIOA Local Incentive, Grant Number 17-632019</u>			
Revenue:			
Grant funds	\$ 9,387	9,387	9,387
Expenditures:			
Local Incentive	9,387	9,387	9,387
Total expenditures	\$ 9,387	9,387	9,387
<u>WIOA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 18-681019</u>			
Revenue:			
Grant funds	\$ 1,402,136	1,402,136	142,416
Expenditures:			
Administration	138,994	138,994	
Youth - in school	78,819	156,226	29,585
Youth - out of school	309,935	232,528	61,545
Adult	687,070	687,070	31,265
Dislocated worker	187,318	187,318	20,021
Total expenditures	\$ 1,402,136	1,402,136	142,416

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND
 ACTUAL, PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT
 OF COMMERCE AND ECONOMIC OPPORTUNITY - NOT COMPLETED
 BY NOVEMBER 30, 2020
 Year ended November 30, 2020 and
 Cumulative from Beginning of Grant**

	Budget	Cumulative	Current Year
<u>WIA Youth, Adult, Dislocated Worker Formula Funds, Grant Number 20-681019</u>			
Revenue:			
Grant funds	\$ 1,705,856	324,375	324,375
Expenditures:			
Administration	170,584	40,692	40,692
Youth - in school	184,303	6,790	6,790
Youth - out of school	300,311	50,425	50,425
Adult	610,760	154,961	154,961
Dislocated worker	439,898	71,507	71,507
Total expenditures	\$ 1,705,856	324,375	324,375
<u>WIOA National Dislocated Worker Grant-Disaster Recovery, Grant Number 19-671019</u>			
Revenue:			
Grant funds	\$ 436,565	261,243	261,243
Expenditures:			
Personnel	90,085	89,253	89,253
Fringe Benefits	33,439	34,103	34,103
Disaster Relief	313,042	137,887	137,887
Total expenditures	\$ 436,566	261,243	261,243

(Continued)

MACON COUNTY, ILLINOIS

**WORKFORCE INVESTMENT SOLUTIONS
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND
 ACTUAL, PROGRAMS PASSED THROUGH ILLINOIS DEPARTMENT
 OF COMMERCE AND ECONOMIC OPPORTUNITY - NOT COMPLETED
 BY NOVEMBER 30, 2020 (Continued)
 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 19-681019</u>			
Revenue:			
Grant funds	\$ 1,317,162	116,014	773,758
Expenditures:			
Administration	130,574	130,574	95,781
Youth - in school	105,831	143,740	139,436
Youth - out of school	218,404	189,080	142,803
Adult	544,229	477,356	292,288
Dislocated worker	185,268	171,795	99,981
COVID administration	132,856	3,469	3,469
Total expenditures	\$ 1,317,162	1,116,014	773,758
<u>WIOA Rapid Response - Layoff Aversion, Grant Number 18-656019</u>			
Revenue:			
Grant funds	\$ 32,524	20,117	20,117
Expenditures:			
Layoff Aversion	32,524	20,117	20,117
Total expenditures	\$ 32,524	20,117	20,117
<u>WIOA Rapid Response - Layoff Aversion, Grant Number 19-656019</u>			
Revenue:			
Grant funds	\$ 101,348	19,906	19,906
Expenditures:			
Layoff Aversion	101,348	19,906	19,906
Total expenditures	\$ 101,348	19,906	19,906

MACON COUNTY, ILLINOIS

COMPREHENSIVE YEAR END FINANCIAL REPORT
Year ended November 31, 2020

CSFA	Program Title	State	Federal	Other	Total
402-00-1480	Illinois Volunteer Money Management Program	\$			-
402-00-1641	Care Coordination Unit	637,722			637,722
402-04-2355	CCU Technology Grant	18,400			18,400
402-04-2389	Emergency Senior Services	1,657			1,657
418-00-1310	Child Advocacy Centers	94,216	36,061	111	130,388
418-00-1334	Health Care Networks	118,925			118,925
420-00-2433	Local CURE & Economic Support Payments Grant Program		771,785		771,785
420-30-0075	WIOA Statewide Activities - Nonformula		9,387		9,387
420-30-0076	WIOA Formula Grants		1,240,550		1,240,550
420-30-0080	WIOA National Dislocated Worker Grants		261,243		261,243
420-30-0081	WIOA Statewide Rapid Response - Formula		40,023		40,023
420-75-2398	Downstate Small Business Stabilization Program				-
444-80-0226	Maternal & Child Health Program - Better Birth Outcomes	136,778	189,833		326,611
444-80-0661	MIECHV Home Visiting Program		475,235		475,235
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program		375,266		375,266
444-80-0670	Supplemental Nutrition Program for Women, Infants and Children - Breastfeeding Peer Counselor Program		38,612		38,612
444-80-0671	Supplemental Nutrition Program for Women, Infants, and Children - Farmers Market		1,000		1,000
444-80-0687	Teen Pregnancy Prevention Program-Personal Responsibility Education Program		167,641		167,641
444-80-1675	Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks	115,344	26,376	32,560	174,280
478-00-0245	Child Support Enforcement		12,124		12,124
478-00-0251	Medical Assistance Program				-
482-00-0263	Public Health Emergency Preparedness		90,323		90,323
482-00-0901	Local Health Protection Grant	106,250		1,596	107,846
482-00-0904	Vector Surveillance and Control Grants	18,982			18,982
482-00-0911	Illinois Tobacco-Free Communities	23,110			23,110
482-00-1351	Dental Sealant Grant Program		1,554		1,554
482-00-1578	Body Art and Tanning Inspection Program	4,813			4,813
482-00-1583	Lead Poisoning Prevention and Response	65,731			65,731
482-00-1599	Summer Food and CACFP Program				-
482-00-2406	COVID-19 Crisis Grant		47,055		47,055
482-00-2426	COVID-19 Contact Tracing		744,845		744,845
494-00-0961	Assistance to Needy Units of Governments - Township/Road Districts	18,719			18,719
494-00-0965	Township Bridge Program	317,295			317,295
494-00-0966	County Consolidated Program	731,399			731,399
494-00-1005	Local Federal Bridge Program	1,061,458		265,365	1,326,823
494-00-1006	Illinois Special Bridge Program	372,880		31,995	404,875
494-00-1488	Motor Fuel Tax Program	2,716,112			2,716,112
494-00-2356	REBUILD ILLINOIS Local Bond Program	1,258,572			1,258,572
494-10-0343	State and Community Highway Safety/National Priority Safety Program		89,589		89,589
494-42-0495	Local Surface Transportation Program	57,370		14,342	71,712
546-00-1745	Victims of Crime Act (VOCA)				-
546-00-2115	Adult Redeploy Illinois (ARI)	335,097			335,097
588-15-1018	Radiological Emergency Preparedness Program	8,570			8,570
588-40-0450	Emergency Management Performance Grants		58,592	58,592	117,184
	Other grant programs and activities	412,680	520,043	211,744	1,144,467
	All other costs not allocated			40,869,686	40,869,686
		\$ 8,632,080	5,197,137	41,485,991	55,315,208