



MCDONOUGH COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended November 30, 2019



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McDONOUGH COUNTY, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois (County), as of and for the year ended November 30, 2019 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of McDonough County, Illinois as of November 30, 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

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

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as whole.

The accompanying financial information listed as “Supplemental Information” in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on that information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2020, on our consideration of McDonough County, Illinois’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of McDonough County, Illinois’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McDonough County, Illinois’ internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
September 18, 2020

BASIC FINANCIAL STATEMENTS

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2019

EXHIBIT 1

	<u>Primary Government</u>			Component Unit - ETSB
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Government Total</u>	
ASSETS				
Cash and cash equivalents	\$ 14,197,293	\$ 2,149,451	\$16,346,744	\$ 793,798
Restricted cash	-	41,343	41,343	-
Investments	855,671	972,873	1,828,544	500,000
Restricted investments	-	43,330	43,330	-
Receivables, net:				
State of Illinois	886,163	876,152	1,762,315	-
Property Taxes	6,117,974	401,500	6,519,474	-
Accrued interest	-	9,376	9,376	-
Other	236,779	156,828	393,607	242,992
Due from fiduciary funds	21,510	-	21,510	-
Due from (to) other funds	7,269	(7,269)	-	-
Due from component unit	17,138	-	17,138	-
Inventories	5,738	57,397	63,135	-
Prepaid expense	205,328	-	205,328	-
Capital assets not being depreciated	338,288	61,427	399,715	-
Capital assets, net of accumulated depreciation	4,702,885	1,601,886	6,304,771	-
TOTAL ASSETS	<u>27,592,036</u>	<u>6,364,294</u>	<u>33,956,330</u>	<u>1,536,790</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF	4,161,990	1,723,883	5,885,873	-
OPEB	51,219	6,582	57,801	-
Total deferred outflows of resources	4,213,209	1,730,465	5,943,674	-
Total assets and deferred outflows of resources	<u>31,805,245</u>	<u>8,094,759</u>	<u>39,900,004</u>	<u>1,536,790</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
November 30, 2019

EXHIBIT 1

	<u>Primary Government</u>			Component Unit - ETSB
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Government Total</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
LIABILITIES				
Accounts payable	\$ 384,087	\$ 490,311	\$ 874,398	\$ -
Claims payable	204,341	-	204,341	-
Due to primary government	-	-	-	17,138
Accrued expense	-	59,803	59,803	-
Accrued interest	7,465	-	7,465	-
Due to others	44,828	-	44,828	-
Unearned revenue	92,405	4,829	97,234	-
Resident deposits	-	17,121	17,121	-
Long-term obligations, due within one year:				
General obligation bonds payable	5,406	-	5,406	-
Compensated absences - current	188,756	74,293	263,049	-
Net OPEB liability - current	44,200	7,474	51,674	-
Long-term obligations, due in more than one year				
General obligation bonds payable	1,883,657	-	1,883,657	-
Compensated absences - long-term	85,342	62,714	148,056	-
Net OPEB liability	745,548	130,206	875,754	-
Net pension liability	6,598,560	2,611,673	9,210,233	-
Total liabilities	<u>10,284,595</u>	<u>3,458,424</u>	<u>13,743,019</u>	<u>17,138</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	6,131,282	401,500	6,532,782	-
Pension items - IMRF	655,959	310,121	966,080	-
OPEB	177,983	53,986	231,969	-
Total deferred inflows of resources	<u>6,965,224</u>	<u>765,607</u>	<u>7,730,831</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>17,249,819</u>	<u>4,224,031</u>	<u>21,473,850</u>	<u>17,138</u>
NET POSITION				
Net investment in capital assets	5,041,173	1,663,313	6,704,486	-
Restricted for				
Highways and streets	749,321	-	749,321	-
Health and welfare	1,716,293	-	1,716,293	-
Public safety	701,821	-	701,821	1,519,652
Debt service	2,031	-	2,031	-
Economic development	61,266	-	61,266	-
Retirement	2,819,880	-	2,819,880	-
Specific purpose	1,837,142	67,552	1,904,694	-
Unrestricted	<u>1,624,468</u>	<u>2,139,863</u>	<u>3,764,331</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ 14,555,426</u>	<u>\$ 3,870,728</u>	<u>\$18,426,154</u>	<u>\$1,519,652</u>

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

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2019

ACTIVITIES	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
GOVERNMENTAL				
General government	\$ 1,990,758	\$ 382,620	\$ 88,531	\$ -
Public safety	2,672,044	896,959	141,130	-
Corrections	1,114,506	7,747	-	-
Judiciary and court related	2,720,509	340,540	625,000	-
Transportation	3,385,440	331,362	978,327	-
Public health	2,674,714	463,526	478,574	-
Public welfare	188,104	-	-	-
Interest and fiscal charges	59,548	-	-	-
Total governmental activities	<u>14,805,623</u>	<u>2,422,754</u>	<u>2,311,562</u>	<u>-</u>
BUSINESS-TYPE				
The Elms Nursing Home	<u>6,324,382</u>	<u>5,459,136</u>	<u>-</u>	<u>-</u>
TOTAL McDONOUGH COUNTY	<u>\$ 21,130,005</u>	<u>\$ 7,881,890</u>	<u>\$ 2,311,562</u>	<u>\$ -</u>
COMPONENT UNIT				
ETSB	<u>\$ 397,126</u>	<u>\$ 719,844</u>	<u>\$ -</u>	<u>\$ -</u>

	Net (Expense) Revenue and Changes in Net Position			Component Unit - ETSB
	Primary Government		Total	
	Governmental Activities	Business-Type Activities		
	\$ (1,519,607)	\$ -	\$ (1,519,607)	\$ -
	(1,633,955)	-	(1,633,955)	-
	(1,106,759)	-	(1,106,759)	-
	(1,754,969)	-	(1,754,969)	-
	(2,075,751)	-	(2,075,751)	-
	(1,732,614)	-	(1,732,614)	-
	(188,104)	-	(188,104)	-
	(59,548)	-	(59,548)	-
	<u>(10,071,307)</u>	<u>-</u>	<u>(10,071,307)</u>	<u>-</u>
	-	(865,246)	(865,246)	-
	<u>(10,071,307)</u>	<u>(865,246)</u>	<u>(10,936,553)</u>	<u>-</u>
	-	-	-	322,718
General revenues:				
Taxes:				
Property taxes	5,752,506	400,446	6,152,952	-
Local use tax	209,176	-	209,176	-
General sales tax	2,301,291	-	2,301,291	-
Income and replacement taxes	925,275	-	925,275	-
Investment income	70,829	26,925	97,754	15,225
Miscellaneous	1,546,933	47,543	1,594,476	-
Total general revenues and special items	<u>10,806,010</u>	<u>474,914</u>	<u>11,280,924</u>	<u>15,225</u>
Change in net position	734,703	(390,332)	344,371	337,943
Net position - beginning of year	<u>13,820,723</u>	<u>4,261,060</u>	<u>18,081,783</u>	<u>1,181,709</u>
Net position - end of year	<u><u>\$ 14,555,426</u></u>	<u><u>\$ 3,870,728</u></u>	<u><u>\$ 18,426,154</u></u>	<u><u>\$ 1,519,652</u></u>

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

McDONOUGH COUNTY, ILLINOIS

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2019

	General Fund	Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund	Social Security Fund
ASSETS				
Cash and cash equivalents	\$ 1,181,188	\$ 2,025,392	\$ 229,120	\$ 966,143
Investments	-	-	-	-
Receivables, net:				
State of Illinois	243,887	-	268,651	-
Property taxes	1,180,000	1,350,036	-	760,000
Other	52,707	-	-	-
Due from fiduciary funds	44,575	-	-	-
Due from other funds	16,827	2,692	-	2,577
Inventories	5,738	-	-	-
Due from component unit	-	-	-	-
Advances from other funds	-	-	90,681	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 2,724,922	\$ 3,378,120	\$ 588,452	\$ 1,728,720
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 63,208	\$ 155,829	\$ 19,685	\$ -
Due to others	309	-	-	-
Due to fiduciary funds	-	-	-	-
Due to other funds	5,269	-	10,724	-
Unearned revenue	-	-	-	-
Advances to other funds	90,681	-	-	-
Total liabilities	159,467	155,829	30,409	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	1,193,308	1,350,036	-	760,000
Unavailable grant revenues	-	-	-	-
Total deferred inflows of resources	1,193,308	1,350,036	-	760,000
Total liabilities and deferred inflows of resources	1,352,775	1,505,865	30,409	760,000
FUND BALANCES				
Nonspendable				
Nonspendable - prepaids	-	-	-	-
Nonspendable - inventories	5,738	-	-	-
Restricted for debt service	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	12,721	-	558,043	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for retirement	-	1,872,255	-	947,625
Restricted for specific purpose	-	-	-	-
Unrestricted:				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for retirement	-	-	-	21,095
Assigned for specific purpose	994,085	-	-	-
Unassigned	359,603	-	-	-
Total fund balances	1,372,147	1,872,255	558,043	968,720
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,724,922	\$ 3,378,120	\$ 588,452	\$ 1,728,720

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS
November 30, 2019

EXHIBIT 3

	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 969,098	\$ 4,047,482	\$ 9,418,423
Investments	4,300	851,371	855,671
Receivables, net:			
State of Illinois	91,444	282,181	886,163
Property taxes	337,510	1,966,928	5,594,474
Other	14,068	170,004	236,779
Due from fiduciary funds	-	123,943	168,518
Due from other funds	10,268	783,261	815,625
Inventories	-	-	5,738
Due from component unit	-	17,138	17,138
Advances from other funds	-	-	90,681
Prepaid items	-	205,328	205,328
TOTAL ASSETS	\$ 1,426,688	\$ 8,447,636	\$ 18,294,538
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 10,772	\$ 128,783	\$ 378,277
Due to others	-	44,519	44,828
Due to fiduciary funds	-	147,008	147,008
Due to other funds	10,883	184,883	211,759
Unearned revenue	4,653	87,752	92,405
Advances to other funds	-	-	90,681
Total liabilities	26,308	592,945	964,958
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	337,510	1,966,928	5,607,782
Unavailable grant revenues	-	86,897	86,897
Total deferred inflows of resources	337,510	2,053,825	5,694,679
Total liabilities and deferred inflows of resources	363,818	2,646,770	6,659,637
FUND BALANCES			
Nonspendable			
Nonspendable - prepaids	-	205,328	205,328
Nonspendable - inventories	-	-	5,738
Restricted for debt service	-	2,031	2,031
Restricted for highways and streets	-	749,321	749,321
Restricted for public safety	-	131,057	701,821
Restricted for economic development	-	61,266	61,266
Restricted for health and welfare	986,241	730,052	1,716,293
Restricted for retirement	-	-	2,819,880
Restricted for specific purpose	-	1,837,142	1,837,142
Unrestricted:			
Committed for highways and streets	-	333,669	333,669
Assigned for highways and streets	-	1,043,287	1,043,287
Assigned for public safety	-	374	374
Assigned for economic development	-	1,601	1,601
Assigned for health and welfare	76,629	39,804	116,433
Assigned for retirement	-	-	21,095
Assigned for specific purpose	-	665,934	1,660,019
Unassigned	-	-	359,603
Total fund balances	1,062,870	5,800,866	11,634,901
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,426,688	\$ 8,447,636	\$ 18,294,538

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

McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE NET POSITION OF GOVERNMENTAL ACTIVITIES
November 30, 2019

EXHIBIT 3.1

Total fund balance for government funds (Exhibit 3)	\$11,634,901
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Total net position reported for governmental activities in the statement of net position is different because:

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

Land	\$ 228,647	
Construction in progress	109,641	
Buildings, net	638,188	
Building improvements, net	841,092	
Infrastructure, net	2,657,126	
Vehicles, net	181,654	
Maintenance equipment, net	275,071	
Computer equipment, net	28,531	
Software, net	3,385	
Office equipment, net	<u>77,838</u>	5,041,173

Internal service funds (see Exhibit 5) are used by the County to charge the cost of liability, unemployment, worker's compensation, and medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position is:

3,972,122

Differences between expected and actual experiences and assumption changes for OPEB are recognized as deferred outflows or deferred inflows on the statement of net position

(126,764)

Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for IMRF are recognized as deferred outflows or inflows of resources on the statement of net position

3,506,031

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds

86,897

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. The long-term liabilities consist of:

Accrued interest on bonds	(7,465)	
Bonds payable	(1,835,000)	
Bond premium	(54,063)	
Compensated absences	(274,098)	
Net OPEB liability	(789,748)	
Net pension liability	<u>(6,598,560)</u>	

Total long-term liabilities	<u>(9,558,934)</u>
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TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 1)	<u><u>\$14,555,426</u></u>
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The accompanying notes are an integral part of these financial statements.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2019

EXHIBIT 4

	General Fund	Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund	Social Security Fund
REVENUES				
Property taxes	\$ 1,157,639	\$ 1,345,955	\$ -	\$ 717,836
State of Illinois:				
Local use tax	209,176	-	-	-
Sales tax	783,640	-	1,011,767	-
Income tax	683,459	-	-	-
Motor fuel tax allotments	-	-	-	-
Personal property replacement taxes	229,955	11,861	-	-
State grants and expenditure reimbursements	374,860	-	-	-
Federal revenue	34,660	-	-	-
Fees for services and materials	1,249,858	-	-	-
Investment income	19,344	1,767	626	3,547
Other	554,496	9,503	363	2,486
Total revenues	<u>5,297,087</u>	<u>1,369,086</u>	<u>1,012,756</u>	<u>723,869</u>
EXPENDITURES				
Current:				
General government	1,335,649	97,023	-	64,305
Public safety	1,513,107	157,379	645,346	115,871
Corrections	431,733	11,759	347,040	8,785
Judiciary and court related	1,535,293	221,751	-	154,770
Public health	-	367,157	-	303,528
Public welfare	-	-	-	-
Transportation	-	57,947	-	43,292
Capital outlay	10,174	-	75,148	-
Debt service				
Interest and fiscal charges	52,534	-	-	-
Total expenditures	<u>4,878,490</u>	<u>913,016</u>	<u>1,067,534</u>	<u>690,551</u>
Excess (deficiency) of revenues over expenditures	<u>418,597</u>	<u>456,070</u>	<u>(54,778)</u>	<u>33,318</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	1,835,000	-	-	-
Bond premium	54,514	-	-	-
Transfers in	1,029	-	-	-
Transfers out	(1,836,980)	-	(15,000)	-
Insurance proceeds	-	-	20,970	-
Total other financing sources (uses)	<u>53,563</u>	<u>-</u>	<u>5,970</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	472,160	456,070	(48,808)	33,318
FUND BALANCES, BEGINNING OF YEAR	<u>899,987</u>	<u>1,416,185</u>	<u>606,851</u>	<u>935,402</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,372,147</u>	<u>\$ 1,872,255</u>	<u>\$ 558,043</u>	<u>\$ 968,720</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
GOVERNMENTAL FUNDS
Year Ended November 30, 2019

EXHIBIT 4

	County Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 336,554	\$ 1,725,922	\$ 5,283,906
State of Illinois:			
Local use tax	-	-	209,176
Sales tax	-	505,884	2,301,291
Income tax	-	-	683,459
Motor fuel tax allotments	-	440,324	440,324
Personal property replacement taxes	-	-	241,816
State grants and expenditure reimbursements	180,714	423,750	979,324
Federal revenue	297,859	451,106	783,625
Fees for services and materials	247,902	924,995	2,422,755
Investment income	479	40,954	66,717
Other	6,501	608,114	1,181,463
Total revenues	<u>1,070,009</u>	<u>5,121,049</u>	<u>14,593,856</u>
EXPENDITURES			
Current:			
General government	-	306,020	1,802,997
Public safety	-	5,736	2,437,439
Corrections	-	265,571	1,064,888
Judiciary and court related	-	733,430	2,645,244
Public health	1,044,385	648,396	2,363,466
Public welfare	-	166,084	166,084
Transportation	-	3,124,437	3,225,676
Capital outlay	363	125,183	210,868
Debt service			
Interest and fiscal charges	-	-	52,534
Total expenditures	<u>1,044,748</u>	<u>5,374,857</u>	<u>13,969,196</u>
Excess (deficiency) of revenues over expenditures	<u>25,261</u>	<u>(253,808)</u>	<u>624,660</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	1,835,000
Bond premium	-	-	54,514
Transfers in	28,642	663,679	693,350
Transfers out	-	(675,341)	(2,527,321)
Insurance proceeds	-	-	20,970
Total other financing sources (uses)	<u>28,642</u>	<u>(11,662)</u>	<u>76,513</u>
NET CHANGE IN FUND BALANCES	53,903	(265,470)	701,173
FUND BALANCES, BEGINNING OF YEAR	<u>1,008,967</u>	<u>6,066,336</u>	<u>10,933,728</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,062,870</u>	<u>\$ 5,800,866</u>	<u>\$ 11,634,901</u>

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

McDONOUGH COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year ended November 30, 2019

EXHIBIT 4.1

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 701,173
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:	
Capital outlay	199,545
Depreciation	(410,523)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to increase/decrease net position:	
Contributions of capital assets	48,297
The change in deferred outflows of resources and deferred inflows of resources is reported only in the statement of activities.	
	16,036
The change in deferred outflows of resources and deferred inflows of resources for IMRF is reported only in the statement of activities.	
	5,273,064
The change in the net pension asset for IMRF is reported only in the statement of activities.	
	(92,176)
The issuance of long-term (e.g., bonds, leases) provides current resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. Also, the governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Bond premium	(54,514)
Amortization	451
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.	
Compensated absences	(44,727)
Net OPEB liability	(32,995)
Net pension liability	(5,340,693)
Accrued interest payable	(7,465)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds	
	86,897
Internal services funds (See Exhibit 6) are used by the County to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities	
	2,227,333
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)	\$ 734,703

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2019

EXHIBIT 5

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
ASSETS AND DEFERRED INFLOW OF RESOURCES		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,149,451	\$ 4,778,870
Restricted cash	41,343	-
Investments	972,873	-
Restricted investments	43,330	-
Receivables:		
State of Illinois	876,152	-
Property taxes	401,500	523,500
Accrued interest	9,376	-
Other	156,828	-
Due from other funds	-	17,944
Inventories	57,397	-
Total current assets	4,708,250	5,320,314
NONCURRENT ASSETS		
Capital assets (net of accumulated depreciation)	1,663,313	-
Total assets	6,371,563	5,320,314
DEFERRED OUTFLOW OF RESOURCES		
Pension - IMRF	1,723,883	-
OPEB	6,582	-
Total deferred outflow of resources	1,730,465	-
Total assets and deferred outflow of resources	8,102,028	5,320,314

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS
November 30, 2019

EXHIBIT 5

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
CURRENT LIABILITIES		
Accounts payable	\$ 490,311	\$ 5,810
Claims payable	-	204,341
Accrued expense	59,803	-
Due to other funds	7,269	614,541
Unearned revenue	4,829	-
Resident deposits	17,121	-
Compensated absences payable - current	74,293	-
Net OPEB liability - current	7,474	-
Total current liabilities	661,100	824,692
NONCURRENT LIABILITIES		
Compensated absences payable	62,714	-
Net pension liability	2,611,673	-
Net OPEB liability	130,206	-
Total noncurrent liabilities	2,804,593	-
Total liabilities	3,465,693	824,692
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue - property taxes	401,500	523,500
Pension - IMRF	310,121	-
OPEB	53,986	-
Total deferred inflows of resources	765,607	523,500
Total liabilities and deferred inflows of resources	4,231,300	1,348,192
NET POSITION		
Net investment in capital assets	1,663,313	-
Restricted for:		
Other purposes	67,552	-
Unrestricted	2,139,863	3,972,122
TOTAL NET POSITION	\$ 3,870,728	\$ 3,972,122

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended November 30, 2019

EXHIBIT 6

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 5,459,136	\$ 2,810,291
Total operating revenues	5,459,136	2,810,291
OPERATING EXPENSES		
Insurance premiums	-	425,355
Medical claims and administration fees	-	2,781,880
Public health:		
Dietary	625,417	-
Housekeeping	151,075	-
Laundry	105,398	-
Maintenance	139,052	-
Nursing	2,985,203	-
Therapy	436,221	-
Activities	130,135	-
Social services	80,103	-
Administrative	445,417	-
Payroll related	959,170	-
Depreciation	116,935	-
Plant operations	150,256	-
Total operating expenses	6,324,382	3,207,235
Operating income (loss)	(865,246)	(396,944)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	400,446	468,600
Investment income	26,925	4,112
Grants	-	21,391
Other	47,543	296,203
Total nonoperating revenues (expenses)	474,914	790,306
Income before transfers	(390,332)	393,362
TRANSFERS		
Transfers in	-	1,836,980
Transfers out	-	(3,009)
Total other financing sources (uses)	-	1,833,971
CHANGE IN NET POSITION		
	(390,332)	2,227,333
TOTAL NET POSITION - BEGINNING OF YEAR		
	4,261,060	1,744,789
TOTAL NET POSITION - END OF YEAR		
	\$ 3,870,728	\$ 3,972,122

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2019

EXHIBIT 7

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 5,528,452	\$ -
Payments to suppliers	(1,415,114)	(5,267,898)
Payments to employees	(3,732,570)	-
Receipts from employees and others	-	134,750
Internal activity-payments for interfund services	(898,568)	-
Internal activity-payments from other funds	-	2,675,541
Net cash from operating activities	<u>(517,800)</u>	<u>(2,457,607)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	400,446	468,600
Other nonoperating revenue	47,543	296,204
Grants received	-	21,391
Interfund borrowing (lending)	3,000	702,206
Transfers in	-	1,836,980
Transfers out	-	(3,009)
Net cash from noncapital financing activities	<u>450,989</u>	<u>3,322,372</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	26,925	4,112
Proceeds from maturity of investments	593,055	-
Purchase of investments	(594,519)	-
Net cash from investing activities	<u>25,461</u>	<u>4,112</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(41,350)	868,877
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,232,144</u>	<u>3,909,993</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 2,190,794</u>	<u>\$ 4,778,870</u>
CASH AND CASH EQUIVALENTS, END OF YEAR		
Cash and cash equivalents	\$ 2,149,451	\$ 4,778,870
Restricted cash	41,343	-
Total	<u>\$ 2,190,794</u>	<u>\$ 4,778,870</u>

This statement continued on the following page.

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
For the Year Ended November 30, 2019

	Business-type Activities	Governmental Activities
	Enterprise Fund - The Elms	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED IN OPERATING ACTIVITIES		
Operating income (loss)	\$ (865,246)	\$ (396,944)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	116,935	-
Change in assets and liabilities:		
Accounts receivable	73,585	-
Inventories	641	-
Prepaid expenses	139	77,952
Accounts payable	102,903	(2,138,615)
Deferred revenue	(4,269)	-
Accrued liabilities	35,983	-
Compensated absences payable	(5,368)	-
Pension items	26,612	-
Net OPEB liability	285	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (517,800)</u>	<u>\$ (2,457,607)</u>

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

McDONOUGH COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
November 30, 2019

EXHIBIT 8

	Agency Funds
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 3,437,527
Investments	70,000
Receivables:	
State of Illinois	560,547
Due from county funds	<u>147,008</u>
TOTAL ASSETS	<u><u>\$ 4,215,082</u></u>
LIABILITIES	
Accounts payable	\$ 65,946
Due to county funds	168,518
Due to other taxing units	1,683,828
Due to others	<u>2,296,790</u>
TOTAL LIABILITIES	<u><u>\$ 4,215,082</u></u>

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

McDONOUGH COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

DISCRETELY PRESENTED COMPONENT UNIT:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The County reports the following major governmental funds:

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

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

Public Safety Sales Tax Fund – This fund is used to account for the state sales tax restricted to fund various public safety purposes.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major proprietary fund:

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Cash Equivalents

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

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

E. Accounts Receivable

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

F. Inventories and Prepaid Items

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

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

G. Capital Assets

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets (Continued)

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

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

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

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

H. Property Taxes

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

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

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

Personal Leave

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

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

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

Sick Leave

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences (Continued)

Vacation Leave

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

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

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

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

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

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

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

J. Long-term Obligations

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-term Obligations (Continued)

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

K. Interfund Transactions

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

L. Fund Balance/Net Position

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Fund Balance/Net Position (Continued)

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

M. Restricted Assets

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

N. Patient Service Revenue

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

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

O. Provider Tax

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

P. Use of Estimates

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Deferred Outflows/Inflows of Resources

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

2. DEPOSITS AND INVESTMENTS

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

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

A. Deposits with Financial Institutions

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

2. DEPOSITS AND INVESTMENTS (Continued)

B. Investments

At November 30, 2019, the County had the following investments:

Investments:	
Certificates of deposit	\$ 1,898,544
Mutual Funds	<u>43,330</u>
Total investments	<u>\$ 1,941,874</u>
Total County:	
Primary government investments	\$ 1,828,544
Primary government restricted investments	43,330
Agency fund investments	<u>70,000</u>
Total investments	<u>\$ 1,941,874</u>

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

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

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

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

C. Fair Value Measurements

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

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

3. COUNTY FARM

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

4. CAPITAL ASSETS

A. Governmental Activities

Capital asset activity for the year ended November 30, 2019 consists of the following:

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land	\$ 228,647	\$ -	\$ -	\$ 228,647
Construction in progress	-	109,641	-	109,641
Total capital assets not being depreciated	<u>228,647</u>	<u>109,641</u>	<u>-</u>	<u>338,288</u>
Buildings	2,482,220	-	-	2,482,220
Building improvements	2,760,491	-	-	2,760,491
Maintenance equipment	1,741,550	-	-	1,741,550
Software	114,680	-	-	114,680
Vehicles	909,253	78,741	(30,140)	957,854
Office equipment	214,291	39,500	-	253,791
Computer equipment	366,720	19,960	-	386,680
Infrastructure	<u>5,506,273</u>	<u>-</u>	<u>-</u>	<u>5,506,273</u>
Total capital assets being depreciated	<u>14,095,478</u>	<u>138,201</u>	<u>(30,140)</u>	<u>14,203,539</u>
Less accumulated depreciation for:				
Buildings	(1,793,365)	(50,667)	-	(1,844,032)
Building improvements	(1,820,664)	(98,735)	-	(1,919,399)
Maintenance equipment	(1,433,575)	(32,904)	-	(1,466,479)
Software	(111,295)	-	-	(111,295)
Vehicles	(718,984)	(87,356)	30,140	(776,200)
Office equipment	(165,563)	(10,390)	-	(175,953)
Computer equipment	(350,575)	(7,574)	-	(358,149)
Infrastructure	<u>(2,726,250)</u>	<u>(122,897)</u>	<u>-</u>	<u>(2,849,147)</u>
Total accumulated depreciation	<u>(9,120,271)</u>	<u>(410,523)</u>	<u>30,140</u>	<u>(9,500,654)</u>
Total capital assets, being depreciated, net	<u>4,975,207</u>	<u>(272,322)</u>	<u>-</u>	<u>4,702,885</u>
Total capital assets, net of accumulated depreciation	<u>\$ 5,203,854</u>	<u>\$ (162,681)</u>	<u>\$ -</u>	<u>\$ 5,041,173</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

4. CAPITAL ASSETS (Continued)

B. Business-type Activities

	<u>Balances</u> <u>December 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>November 30</u>
Land	\$ 61,427	\$ -	\$ -	\$ 61,427
Total capital assets not being depreciated	<u>61,427</u>	<u>-</u>	<u>-</u>	<u>61,427</u>
Building and improvements, land improvements/landscaping	4,853,096	-	(3,411)	4,849,685
Equipment, including vehicles	<u>875,493</u>	<u>-</u>	<u>(17,616)</u>	<u>857,877</u>
Total capital assets - at cost, being depreciated	<u>5,728,589</u>	<u>-</u>	<u>(21,027)</u>	<u>5,707,562</u>
Less accumulated depreciation for:				
Building and improvements, land improvements/landscaping	(3,182,853)	(100,737)	3,411	(3,280,179)
Equipment, including vehicles	<u>(826,915)</u>	<u>(16,198)</u>	<u>17,616</u>	<u>(825,497)</u>
Total accumulated depreciation	<u>(4,009,768)</u>	<u>(116,935)</u>	<u>21,027</u>	<u>(4,105,676)</u>
Total capital assets, being depreciated, net	<u>1,718,821</u>	<u>(116,935)</u>	<u>-</u>	<u>1,601,886</u>
Total capital assets net of accumulated depreciation	<u>\$ 1,780,248</u>	<u>\$ (116,935)</u>	<u>\$ -</u>	<u>\$ 1,663,313</u>

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

Governmental activities:	
General government	\$ 96,207
Public safety	77,141
Corrections	42,196
Judiciary and court related	4,232
Transportation	168,727
Public health and welfare	<u>22,020</u>
Total depreciation expense - governmental activities	<u>\$ 410,523</u>
Business-type activities:	
The Elms Nursing Home	<u>\$ 116,935</u>

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

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

Illinois Municipal Retirement Fund – County

Plan Administration

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

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

Plan Membership

At December 31, 2018 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	252
Inactive employees entitled to but not yet receiving benefits	294
Active employees	216
 TOTAL	 762

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – County (Continued)

Benefits Provided

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended November 30, 2019 was 9.46% of covered payroll.

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in PY)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – County (Continued)

Actuarial Assumptions (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.25% (7.50% in prior year). The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2018	\$ 52,431,432	\$ 51,215,956	\$ 1,215,476
Changes for the period:			
Service cost	904,020	-	904,020
Interest	3,876,671	-	3,876,671
Difference between expected and actual experience	(217,945)	-	(217,945)
Changes in assumptions	1,629,948	-	1,629,948
Employer contributions	-	1,056,667	(1,056,667)
Employee contributions	-	485,241	(485,241)
Net investment income	-	(1,864,071)	1,864,071
Benefit payments and refunds	(2,491,773)	(2,504,351)	12,578
Other (net transfer)	-	(22,665)	22,665
Net changes	3,700,921	(2,849,179)	6,550,100
BALANCES AT DECEMBER 31, 2018	\$ 56,132,353	\$ 48,366,777	\$ 7,765,576

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – County (Continued)

Changes in the Net Pension Liability (Continued)

The table presented on the previous page includes amounts for both the County and the Center. The County’s proportionate share of the employer contributions and the net pension liability at December 31, 2018 was \$990,121 and \$7,288,923, respectively. The Center’s proportionate share of the employer contributions and net pension liability at December 31, 2018 was \$66,546 and \$476,653, respectively.

Changes in assumptions related to mortality tables, investment rate of return, and discount rate were made since the prior measurement date.

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

For the year ended November 30, 2019, the County recognized pension expense of \$1,146,138. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 30,234	\$ 192,248
Changes in assumption	1,138,867	723,897
Net difference between projected and actual earnings on pension plan investments	3,121,032	-
Contributions made after measurement date	802,478	-
TOTAL	\$ 5,092,611	\$ 916,145

The deferred outflows presented in the table above include amounts for both the County and the Center. The County’s proportionate share of the deferred outflows of resources and inflows of resources at November 30, 2019 was \$4,771,894 and \$858,449, respectively. The Center’s proportionate share of the deferred outflows of resources and inflows of resources at November 30, 2019 was \$320,717 and \$57,696, respectively.

\$802,478 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – County (Continued)

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

<u>Year ending December 31,</u>	
2019	\$ 978,596
2020	599,584
2021	514,548
2022	<u>1,281,260</u>
 TOTAL	 <u>\$ 3,373,988</u>

Discount Rate Sensitivity

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension liability(County)	\$ 14,296,917	\$ 7,288,923	\$ 1,637,895
Net pension liability (Center)	<u>960,889</u>	<u>476,653</u>	<u>110,082</u>
Net pension liability (Total)	<u>\$ 15,257,806</u>	<u>\$ 7,765,576</u>	<u>\$ 1,747,977</u>

Illinois Municipal Retirement Fund – Elected County Officials

Plan Administration

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Plan Membership

At December 31, 2018 (most recent available), IMRF membership consisted of:

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

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the year ended November 30, 2019 was 19.73% of covered payroll.

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

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in PY)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

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

Discount Rate

The discount rate used to measure the total pension liability was 7.25% (7.50% in the prior year). The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

Changes in the Net Pension (Asset) Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension (Asset) Liability
Balances at January 1, 2018	\$ 821,818	\$ 913,994	\$ (92,176)
Changes for the period:			
Service cost	13,242	-	13,242
Interest	61,897	-	61,897
Difference between expected and actual experience	(6,725)	-	(6,725)
Changes in assumptions	23,178	-	23,178
Employer contributions	-	11,564	(11,564)
Employee contributions	-	5,300	(5,300)
Net investment income	-	(24,194)	24,194
Benefit payments and refunds	(6,910)	(6,945)	35
Other (net transfer)	-	(171)	171
Net changes	84,682	(14,446)	99,128
BALANCES AT DECEMBER 31, 2018	\$ 906,500	\$ 899,548	\$ 6,952

Changes in assumptions related to mortality tables, investment rate of return, and discount rate were made since the prior measurement date.

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

For the year ended November 30, 2019, the County recognized pension expense of \$28,864. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	45,431	-
Contributions made after measurement date	11,539	-
TOTAL	\$ 56,970	\$ -

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Illinois Municipal Retirement Fund – Elected County Officials (Continued)

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

\$11,539 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 15,530
2020	5,604
2021	4,887
2022	<u>19,410</u>
TOTAL	<u>\$ 45,431</u>

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension (asset) liability	<u>\$ 112,087</u>	<u>\$ 6,952</u>	<u>\$ (79,307)</u>

Sheriff’s Law Enforcement Personnel

Plan Administration

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Sheriff's Law Enforcement Personnel (Continued)

Plan Membership

At December 31, 2018 (most recent available), Sheriff's Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	21
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>18</u>
 TOTAL	 <u>42</u>

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution rate for the year ended November 30, 2019 was 15.84% of covered payroll.

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

Sheriff’s Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County’s net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25% (7.50% in PY)
Cost of living adjustments	3.00%
Asset valuation method	Market Value

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

Discount Rate

The discount rate used to measure the total pension liability was 7.25% (7.50% in the prior year). The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rate. Based on those assumptions, the IMRF’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2018	\$ 8,544,529	\$ 8,043,572	\$ 500,957
Changes for the period:			
Service cost	168,454	-	168,454
Interest	629,805	-	629,805
Difference between expected and actual experience	152,768	-	152,768
Changes in assumptions	258,891	-	258,891
Employer contributions	-	179,261	(179,261)
Employee contributions	-	85,010	(85,010)
Net investment income	-	(445,921)	445,921
Benefit payments and refunds	(488,819)	(491,287)	2,468
Other (net transfer)	-	(19,365)	19,365
Net changes	721,099	(692,302)	1,413,401
BALANCES AT DECEMBER 31, 2018	\$ 9,265,628	\$ 7,351,270	\$ 1,914,358

Changes in assumptions related to mortality tables, investment rate of return, and discount rate were made since the prior measurement date.

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

For the year ended November 30, 2019, the County recognized pension expense of \$267,974. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following source:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 135,697	\$ 7,151
Changes in assumption	204,417	100,480
Net difference between projected and actual earnings on pension plan investments	574,318	-
Contributions made after measurement date	142,577	-
TOTAL	\$ 1,057,009	\$ 107,631

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

Sheriff’s Law Enforcement Personnel (Continued)

\$142,577 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 239,822
2020	126,123
2021	145,484
2022	<u>295,372</u>
TOTAL	<u>\$ 806,801</u>

Discount Rate Sensitivity

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net pension (asset) liability	\$ <u>3,096,420</u>	\$ <u>1,914,358</u>	\$ <u>959,216</u>

6. DEFERRED COMPENSATION PLAN

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

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT

A. General Obligation Bonds

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

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

<u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ -	\$ 33,240	33,240
2021	135,000	49,994	184,994
2022	170,000	46,410	216,410
2023	175,000	42,313	217,313
2024	180,000	38,053	218,053
2025 to 2029	965,000	110,468	1,075,468
2030	<u>210,000</u>	<u>3,281</u>	<u>213,281</u>
Total	<u>\$ 1,835,000</u>	<u>\$ 323,759</u>	<u>\$ 2,158,759</u>

B. Operating Leases

Office Building

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

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT (Continued)

B. Operating Leases (Continued)

Office Building (Continued)

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

Elms and County Jail

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

The County has provided for the levy and collection of a direct annual tax sufficient to pay the annual lease payments. The County is responsible for the normal maintenance, operation, and safekeeping of the premises. Upon completion of the lease agreements, the Building Commission agrees to transfer by warranty deed the fee simple title of both facilities to the County. The following is a schedule by years of minimum future rentals due to the Commission under noncancelable lease agreements in effect as of November 30, 2019.

<u>Year Ending November 30,</u>	<u>The Elms</u>	<u>County Jail</u>	<u>Total</u>
2020	\$ 100,000	\$ 250,000	350,000
2021	100,000	250,000	350,000
2022	100,000	250,000	350,000
2023	100,000	250,000	350,000
2024	100,000	250,000	350,000
2025 to 2029	<u>500,000</u>	<u>1,250,000</u>	<u>1,750,000</u>
Total	<u>\$ 1,000,000</u>	<u>\$ 2,500,000</u>	<u>\$ 3,500,000</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT (Continued)

B. Operating Leases (Continued)

Equipment Leases

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

Following is a schedule of minimum future rental payments as of November 30, 2019 for the above operating equipment leases:

	<u>Operating</u>
Year ending November 30:	
2020	3,780
2021	3,780
2022	<u>2,130</u>
Total minimum lease payments:	<u>\$ 9,690</u>

C. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2019 was as follows:

	Balances			Balances		Due Within
	<u>December 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30</u>	<u>One Year</u>	
Governmental Activities:						
Compensated absences payable	\$ 229,371	\$ 343,883	\$ 299,156	\$ 274,098	\$	188,756
G.O. bonds	-	1,835,000	-	1,835,000	-	-
Amortized bond premium	-	54,514	451	54,063	-	5,406
Net OPEB liability	756,753	32,995	-	789,748	-	44,200
Net pension asset	(92,176)	-	(92,176)	-	-	-
Net pension liability	<u>1,257,867</u>	<u>5,340,693</u>	<u>-</u>	<u>6,598,560</u>	<u>-</u>	<u>-</u>
Governmental activity - long-term liabilities	<u>\$ 2,151,815</u>	<u>\$ 7,607,085</u>	<u>\$ 207,431</u>	<u>\$ 9,551,469</u>	<u>\$</u>	<u>238,362</u>
Business-type activities:						
Net OPEB liability	\$ 132,511	\$ 5,169	\$ -	\$ 137,680	\$	7,474
Net pension liability	394,420	2,217,253	-	2,611,673	-	-
Compensated absences payable	<u>142,375</u>	<u>166,495</u>	<u>171,863</u>	<u>137,007</u>	<u>-</u>	<u>74,293</u>
Business-type activity - long-term liabilities	<u>\$ 669,306</u>	<u>\$ 2,388,917</u>	<u>\$ 171,863</u>	<u>\$ 2,886,360</u>	<u>\$</u>	<u>81,767</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT (Continued)

C. Changes in Long-Term Debt (Continued)

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

8. STATUTORY DEBT MARGIN

A schedule indicating the statutory debt margin computation follows:

2018 Assessed valuation	<u>\$ 452,344,608</u>
Statutory debt limitation (2.875 percent of assessed valuation)	\$ 13,004,907
Debt outstanding at November 30, 2019	<u>1,835,000</u>
Statutory debt margin, November 30, 2019	<u>\$ 11,169,907</u>

9. INTERFUND TRANSACTIONS

Interfund receivable and payable balances at November 30, 2019 consist of:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Funds:		
Illinois Municipal Retirement Fund	\$ -	\$ 2,692
Social Security Fund	-	2,577
Internal Service Funds	6,854	-
Nonmajor Governmental Funds	9,765	-
Agency Funds	44,575	-
The Elms	<u>208</u>	<u>-</u>
	<u>61,402</u>	<u>5,269</u>
Illinois Municipal Retirement Fund:		
General Fund	<u>2,692</u>	<u>-</u>
Public Safety Sales Tax Fund:		
Nonmajor Governmental Funds	<u>-</u>	<u>10,724</u>
Social Security Fund:		
General Fund	<u>2,577</u>	<u>-</u>
County Health Funds:		
Internal Service Funds	-	10,883
Nonmajor Governmental Funds	<u>10,268</u>	<u>-</u>
	<u>10,268</u>	<u>10,883</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

9. INTERFUND TRANSACTIONS (Continued)

The Elms:		
General Fund	\$ -	\$ 208
Internal Service Funds	<u>-</u>	<u>7,061</u>
	<u>-</u>	<u>7,269</u>
Internal Service Funds:		
General Fund	-	6,854
County Health Fund	10,883	-
The Elms	7,061	-
Nonmajor Governmental Funds	<u>-</u>	<u>607,687</u>
	<u>17,944</u>	<u>614,541</u>
Agency Funds:		
General Fund	-	44,575
Nonmajor Governmental Funds	<u>147,008</u>	<u>123,943</u>
	<u>147,008</u>	<u>168,518</u>
Nonmajor Governmental Funds:		
General Fund	-	9,765
Public Safety Sales Tax Fund	10,724	-
County Health Fund	-	10,268
Internal Service Funds	607,687	-
Agency Funds	123,943	147,008
Nonmajor Governmental Funds	<u>164,850</u>	<u>164,850</u>
	<u>907,204</u>	<u>331,891</u>
Total Interfund Receivables/Payables	<u>\$ 1,149,095</u>	<u>\$ 1,149,095</u>

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

- \$607,687 due from internal services funds to nonmajor governmental funds. This relates to a) \$600,000 owed from the Liability Insurance fund to the Insurance Reserve fund for amounts borrowed to pay a settlement during the fiscal year, b) \$1,980 owed from the Liability Insurance fund to the 2019 Bond & Interest fund for bond proceeds that are required to be used for interest payment and c) \$5,707 owed from the Liability Insurance fund to other nonmajor governmental funds for miscellaneous reasons. The County expects the obligations will be liquidated within one year.
- \$147,008 due to Agency funds from Nonmajor governmental funds. This balance relates to a) an accrued but unpaid transfer of \$48,841 from the County Aid to Bridges fund to the Township Bridge fund and b) \$98,167 in grant funds owed from the Adult Redeploy fund to the Court Services fund. The County expects the obligations will be liquidated within one year.
- \$123,943 due from Agency funds to Nonmajor governmental funds. This balance includes engineering costs incurred in the Engineering Revolving fund for projects performed under other Highway funds.
- \$164,850 due between Nonmajor governmental funds. The balance relates to accrued but unpaid transfers between the various County Highway Department funds. The County expects the obligations will be liquidated within one year.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

9. INTERFUND TRANSACTIONS (Continued)

Advances from/to other funds at November 30, 2019 consist of:

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

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

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

Interfund transfers during fiscal year ending November 30, 2019 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Funds:		
Internal Service funds	\$ <u>1,029</u>	\$ <u>1,836,980</u>
Public Safety Sales Tax Funds:		
Nonmajor Governmental Funds	_____ -	<u>15,000</u>
County Health Fund:		
Nonmajor Governmental Funds	<u>28,642</u>	_____ -
Internal Service Funds:		
General Fund	1,836,980	1,029
Nonmajor Governmental Funds	_____ -	<u>1,980</u>
	<u>1,836,980</u>	<u>3,009</u>
Nonmajor Governmental Funds:		
County Health Fund	-	28,642
Public Safety Sales Tax Fund	15,000	-
Internal Service Funds	1,980	-
Nonmajor Governmental Funds	<u>646,699</u>	<u>646,699</u>
	<u>663,679</u>	<u>675,341</u>
Total interfund transfers	<u>\$ 2,530,330</u>	<u>\$ 2,530,330</u>

9. INTERFUND TRANSACTIONS (Continued)

The purposes of the significant interfund transfers are as follows:

- \$1,836,980 of bond proceeds transferred from the General Fund to the Liability Insurance fund for a settlement paid during the fiscal year. The transfer will not be repaid.
- \$646,699 transferred between the Nonmajor governmental funds. This amount relates to a) transfers of \$485,544 to the County Highway fund to repay roadway maintenance expenditures, b) transfers of \$152,461 to the Equipment Replacement fund for replacement of equipment and vehicles on a scheduled basis, c) transfer of \$8,694 to the Engineering Revolving fund for repayment of engineering services. These transfers will not be repaid.

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

A. Related Organizations

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

B. Jointly Governed Organizations

The County, in conjunction with the City of Macomb, Illinois created the Macomb Public Building Commission under the Public Building Commission Act. The Commission's board is composed of three members appointed by the City Council and two members appointed by the County Board. The County is involved as lessee in operating leases with the Commission as lessor as described in the preceding footnotes for leases payable. As of the fiscal year ending November 30, 2019, the Macomb Public Building Commission has cash and investment balances of \$868,084 maintained in the County's Operating & Maintenance Account to fund future maintenance projects.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

C. Joint Ventures

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

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

The Center's fiscal year end is November 30. Separate audited financial statements are available through the Macomb/McDonough County Emergency Dispatch Center, Inc. Summarized financial information of the Center as of and for the year ended November 30, 2019, follows:

Statement of Net Position Information

Assets and deferred outflows of resources:

Current assets	\$ 387,926
Property and equipment, net	234,295
Deferred outflows of resources	<u>322,283</u>
Total assets	<u>\$ 944,504</u>

Liabilities, deferred inflows of resources, and net position:

Liabilities	\$ 527,895
Deferred inflows of resources	68,326
Net position	<u>348,283</u>
Total liabilities and net position	<u>\$ 944,504</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

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

C. Joint Ventures (Continued)

Statement of Activities Information

Operating revenue	\$ 907,736
Operating expenses	<u>936,284</u>
Operating net loss	<u>(28,548)</u>
Nonoperating revenue	<u>412</u>
Change in net position	(28,136)
Net position, beginning	<u>376,419</u>
Net position, ending	<u>\$ 348,283</u>

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

11. RISK MANAGEMENT

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

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

B. Workers' Compensation

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

11. RISK MANAGEMENT (Continued)

C. Group Health Plan

Beginning July 1, 2001, the County uses an internal service fund to account for and finance its uninsured risks of loss related to its self-funded health insurance plan. Under this plan, the County is self-insured for the first \$90,000 of covered charges per individual per year. Commercial insurance is carried for amounts in excess of self-insured amounts. The County also maintains aggregate stop loss coverage with a maximum reimbursement of \$1,000,000. Changes in claims liability for the self-funded health insurance plan in fiscal years 2018 and 2019 are as follows:

	<u>2019</u>	<u>2018</u>
Balance at beginning of year	\$ 219,731	\$ 119,115
Claims incurred	2,140,683	2,439,214
Claims paid	<u>2,156,073</u>	<u>2,338,598</u>
Balance at end of year	<u>\$ 204,341</u>	<u>\$ 219,731</u>

12. ADMINISTRATION AGREEMENT

The County entered into an administration agreement for its self-funded health plan with Mutual Medical Plans, Inc. This agreement was extended for a three-year term beginning December 1, 2018 through November 30, 2021, and fees for services during fiscal year 2019 under this agreement were assessed at \$27 per participant per month. Fees paid to Mutual Medical for administrative, clerical, and consulting services in fiscal 2019 were \$78,084.

13. CONDUIT DEBT OBLIGATION

In June 2008, the County issued Capital Improvement Revenue Bonds, Series 2008 to provide financial assistance to a private-sector entity for the acquisition, construction, and installation of fixtures and equipment deemed to be in the public interest. In November 2012, the County issued Capital Improvement and Refunding Revenue Bonds, Series 2012 to refinance the Capital Improvement Revenue Bonds, Series 2008 and to finance the acquisition, construction, and installation of tuck pointing, a front entrance canopy, and a community center and therapy expansion project. The bonds are secured by the property financed and owned by the private-sector entity and are payable solely from payments received on the underlying mortgage loan. As of November 30, 2019, the principal amount payable under these bonds was \$5,468,649. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

14. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

Benefits Provided

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

Membership

At December 1, 2018 (census date) membership consisted of:

Retirees and beneficiaries currently receiving benefits	13
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>224</u>
 TOTAL	 <u><u>237</u></u>

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

Funding Policy

The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy. All retirees contribute 100% of the blended premium to the plan and the County contributes the remainder to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended November 30, 2019, retirees contributed \$134,750 and the County contributed \$51,765. Active employees do not contribute to the plan until retirement.

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability and Actuarial Assumptions

The County's total OPEB liability of \$953,591 was measured as of December 1, 2018 and was determined by an actuarial valuation as of that date and roll forward to the measurement date of November 30, 2019 using the following actuarial assumptions and other inputs.

Actuarial cost method	Entry-age normal level percent of salary
Assumptions	
Inflation	2.50%
Salary increases	3.25% for general wage inflation plus merit and productivity increases
Discount rate	3.22% (4.26% FY 2018)
Healthcare cost trend rates	4.50% to 7.50%
Asset valuation method	Market value

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

The discount rate was based on the index rate of 3.22% (4.26% in FY 2018) for tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher at November 30, 2019.

Mortality rates were based on the SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2018 (as restated)	\$ 913,203
Changes for the period	
Service cost	60,027
Interest	40,369
Difference between expected and actual experience	(77,505)
Changes in benefit terms	-
Changes in assumptions	69,262
Benefit payments	<u>(51,765)</u>
Net changes	<u>(40,388)</u>
BALANCES AT NOVEMBER 30, 2019	<u>\$ 953,591</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability (Continued)

The table presented includes amounts for both the County and the Center. The County's proportionate share of the net OPEB liability at November 30, 2019 was \$927,428 and the Center's proportionate share was \$26,163.

Changes in assumptions related to adjustments for actual premium and contribution increase from 2018/2019 to 2019/2020. Additionally, a change in the discount rate was made since the prior measurement date.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 3.22% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.22%) and 1 percentage point higher (4.22%) than the current rate:

	1% Decrease (2.22%)	Current Discount Rate (3.22%)	1% Increase (4.22%)
Net OPEB liability (County)	\$ 996,774	\$ 927,428	\$ 862,567
Net OPEB liability (Center)	28,119	26,163	24,333
Net OPEB liability (Total)	<u>\$ 1,024,893</u>	<u>\$ 953,591</u>	<u>\$ 886,900</u>

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

	1% Decrease (3.50% to 6.50%)	Current Discount Rate (4.50% to 7.50%)	1% Increase (5.50% to 8.50%)
Net OPEB liability (County)	\$ 816,713	\$ 927,428	\$ 1,059,143
Net OPEB liability (Center)	23,040	26,163	29,879
Net OPEB liability (Total)	<u>\$ 839,753</u>	<u>\$ 953,591</u>	<u>\$ 1,089,022</u>

McDONOUGH COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

14. OTHER POST-EMPLOYMENT BENEFITS (Continued)

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$69,857. The County's proportionate share of the OPEB expense was \$68,919 and the Center's proportionate share was \$938. At November 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 199,175
Changes in assumption	59,367	43,424
TOTAL	\$ 59,367	\$ 242,599

The deferred outflows presented in the table above include amounts for both the County and the Center. The County's proportionate share of the deferred inflows of resources at November 30, 2019 was \$231,969 and the Center's proportionate share of the deferred inflows of resources at November 30, 2019 was \$10,630. The County's proportionate share of the deferred outflows of resources at November 30, 2019 was \$57,801 and the Center's proportionate share of the deferred inflows of resources at November 30, 2019 was \$1,566.

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

Year ending November 30,	
2020	\$ (30,539)
2021	(30,539)
2022	(30,539)
2023	(30,539)
2024	(30,539)
Thereafter	(30,537)
TOTAL	\$ (183,232)

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

a. Summary of Significant Accounting Policies

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

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

b. Cash and cash equivalents

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

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

REQUIRED SUPPLEMENTARY INFORMATION

MCDONOUGH COUNTY, ILLINOIS

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

Last Five Fiscal Years

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

Notes to Required Supplementary Information:

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

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

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

Last Five Fiscal Years

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

Notes to Required Supplementary Information:

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

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

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

Last Five Fiscal Years

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

Notes to Required Supplementary Information:

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

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 2.75% compounded annually.

MCDONOUGH COUNTY, ILLINOIS

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

Last Five Years

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

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

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

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

MCDONOUGH COUNTY, ILLINOIS

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

Last Five Years

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

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

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

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

MCDONOUGH COUNTY, ILLINOIS

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

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

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

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

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

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

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

McDONOUGH COUNTY, ILLINOIS

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

Last Two Fiscal Years

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

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

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

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

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

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,185,000	\$ 1,185,000	\$ 1,157,639
State of Illinois:			
Local use tax	100,000	100,000	209,176
Sales tax	700,000	700,000	773,083
Income tax	650,000	650,000	683,459
Personal property replacement taxes	200,000	200,000	229,955
State grants and expenditure reimbursements	332,634	335,134	370,287
Federal revenue	36,300	36,300	32,800
Fees for services and materials	991,300	991,300	1,139,483
Investment income	5,500	5,500	19,337
Other	170,000	170,000	563,286
Total revenues	<u>4,370,734</u>	<u>4,373,234</u>	<u>5,178,505</u>
EXPENDITURES			
Current:			
General government	1,480,640	1,489,248	1,307,563
Employee benefits	351,200	351,200	326,036
Public safety	1,376,268	1,380,122	1,348,053
Corrections	580,700	580,700	419,958
Judiciary and court related	1,478,829	1,482,820	1,406,052
Capital outlay	25,500	26,682	10,382
Total expenditures	<u>5,293,137</u>	<u>5,310,772</u>	<u>4,818,044</u>
Excess (deficiency) of revenue over expenditures	<u>(922,403)</u>	<u>(937,538)</u>	<u>360,461</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	1,889,514
Transfers in	235,000	235,000	59,071
Transfers out	-	-	(1,836,980)
Total other financing sources (uses)	<u>235,000</u>	<u>235,000</u>	<u>111,605</u>
NET CHANGE IN FUND BALANCES	<u>\$ (687,403)</u>	<u>\$ (702,538)</u>	472,066
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			<u>5,819</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			477,885
SHERIFF FUND - SUBFUND ACTIVITY NOT BUDGETED			(5,725)
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>899,987</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 1,372,147</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,345,955
Replacement taxes	11,860	11,860	11,861
Investment income	680	680	1,767
Miscellaneous	3,000	3,000	9,503
	<u>1,365,540</u>	<u>1,365,540</u>	<u>1,369,086</u>
EXPENDITURES			
Current:			
Employee benefits	<u>1,400,681</u>	<u>1,400,681</u>	<u>913,134</u>
	<u>1,400,681</u>	<u>1,400,681</u>	<u>913,134</u>
Excess (deficiency) of revenue over expenditures	<u>(35,141)</u>	<u>(35,141)</u>	<u>455,952</u>
Other financing sources (uses)			
Transfers in	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total other financing sources (uses)	<u>35,000</u>	<u>35,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ (141)</u></u>	<u><u>\$ (141)</u></u>	<u>455,952</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>118</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			456,070
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>1,416,185</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u><u>\$ 1,872,255</u></u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS
 PUBLIC SAFETY SALES TAX FUND

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Sales taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,008,703
Investment income	600	600	626
Other	9,000	9,000	363
Total revenues	<u>1,009,600</u>	<u>1,009,600</u>	<u>1,009,692</u>
EXPENDITURES			
Current:			
Employee benefits	327,600	327,600	332,776
Public safety	436,387	448,212	414,482
Corrections	243,770	243,770	231,253
Capital outlay	75,000	75,000	74,935
Total expenditures	<u>1,082,757</u>	<u>1,094,582</u>	<u>1,053,446</u>
Excess (deficiency) of revenue over expenditures	<u>(73,157)</u>	<u>(84,982)</u>	<u>(43,754)</u>
Other financing sources (uses)			
Transfers out	(190,000)	(190,000)	(15,000)
Insurance proceeds	-	11,825	20,970
Total other financing sources (uses)	<u>(190,000)</u>	<u>(178,175)</u>	<u>5,970</u>
NET CHANGE IN FUND BALANCES	<u>\$ (263,157)</u>	<u>\$ (263,157)</u>	<u>(37,784)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>(11,024)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			(48,808)
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>606,851</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 558,043</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 720,000	\$ 720,000	\$ 717,836
Investment income	1,000	1,000	3,547
Other	-	-	2,486
Total revenues	<u>721,000</u>	<u>721,000</u>	<u>723,869</u>
EXPENDITURES			
Current:			
Employee benefits	<u>781,492</u>	<u>781,492</u>	<u>690,551</u>
Total expenditures	<u>781,492</u>	<u>781,492</u>	<u>690,551</u>
NET CHANGE IN FUND BALANCES	<u>\$ (60,492)</u>	<u>\$ (60,492)</u>	33,318
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			33,318
FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			<u>935,402</u>
FUND BALANCES, GAAP BASIS, END OF YEAR			<u>\$ 968,720</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 337,508	\$ 337,508	\$ 336,554
State grant and expenditure reimbursements	73,786	73,786	199,085
Federal revenue	321,765	321,765	155,839
Fees for services and materials	200,068	200,068	248,294
Investment income	-	-	479
Other	4,500	4,500	6,501
 Total revenues	 <u>937,627</u>	 <u>937,627</u>	 <u>946,752</u>
 EXPENDITURES			
Current:			
Public health	942,329	942,329	901,932
Capital outlay	-	-	599
 Total expenditures	 <u>942,329</u>	 <u>942,329</u>	 <u>902,531</u>
 NET CHANGE IN FUND BALANCES	 <u><u>\$ (4,702)</u></u>	 <u><u>\$ (4,702)</u></u>	 44,221
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			 <u>9,682</u>
 NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS			 53,903
 FUND BALANCES, GAAP BASIS, BEGINNING OF YEAR			 <u>1,008,967</u>
 FUND BALANCES, GAAP BASIS, END OF YEAR			 <u><u>\$ 1,062,870</u></u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOVEMBER 30, 2019

1. BUDGET AND APPROPRIATIONS

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

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

2. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The budgetary comparison schedules present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2019 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis - net change resulting from recording accounts receivable, payable, and other accrued items."

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

3. EXCESS OVER BUDGET

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

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2019:

	<u>Appropriations</u>	<u>Expenditures</u>
County Motor Fuel Tax Fund	529,250	577,639
Federal Aid Matching	365,000	1,298,061
Drug Enforcement Fund	3,000	12,451
State's Attorney Child Advocacy Fund	37,360	41,233
Insurance Reserve Fund	-	3,059
Child Advocacy Fund	-	1,730
Coroner's Automation Fund	-	1,346
Adult Redeploy Grant Fund	422,210	433,805

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET - BY SUBFUND
GENERAL FUND

November 30, 2019

	<u>General Corporate</u>	<u>Sheriff</u>	<u>Total General Fund</u>
ASSETS			
Cash and Cash equivalents	\$ 1,164,817	\$ 16,371	\$ 1,181,188
Receivables, net:			
State of Illinois	243,887	-	243,887
Property taxes	1,180,000	-	1,180,000
Other	52,707	-	52,707
Due from other funds	64,743	(3,341)	61,402
Inventories	5,738	-	5,738
TOTAL ASSETS	<u>\$ 2,711,892</u>	<u>\$ 13,030</u>	<u>\$ 2,724,922</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 63,208	\$ -	63,208
Due to others	-	309	309
Due to other funds	5,269	-	5,269
Advances from other funds	90,681	-	90,681
Total liabilities	<u>159,158</u>	<u>309</u>	<u>159,467</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	1,193,308	-	1,193,308
Total deferred inflows of resources	<u>1,193,308</u>	<u>-</u>	<u>1,193,308</u>
 Total liabilities and deferred inflows of resources	 <u>1,352,466</u>	 <u>309</u>	 <u>1,352,775</u>
FUND BALANCES			
Nonspendable - inventories	5,738	-	5,738
Restricted for public safety	-	12,721	12,721
Unrestricted:			
Assigned for specific purpose	994,085	-	994,085
Unassigned	359,603	-	359,603
 Total fund balances	 <u>1,359,426</u>	 <u>12,721</u>	 <u>1,372,147</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,711,892</u>	<u>\$ 13,030</u>	<u>\$ 2,724,922</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>General Corporate</u>	<u>Sheriff</u>	<u>Total General Fund</u>
REVENUES			
Property taxes	\$ 1,157,639	\$ -	\$ 1,157,639
State of Illinois:			
Local use tax	209,176	-	209,176
Sales tax	783,640	-	783,640
Income tax	683,459	-	683,459
Personal property replacement taxes	229,955	-	229,955
State grants and expenditure reimbursements	373,059	1,801	374,860
Federal revenue	34,660	-	34,660
Fees for services and materials	1,168,449	81,409	1,249,858
Investment income	19,337	7	19,344
Other	554,496	-	554,496
Total revenues	<u>5,213,870</u>	<u>83,217</u>	<u>5,297,087</u>
EXPENDITURES			
Current:			
General government	1,335,649	-	1,335,649
Public safety	1,482,207	30,900	1,513,107
Corrections	431,733	-	431,733
Judiciary and court related	1,535,293	-	1,535,293
Capital outlay	10,174	-	10,174
Debt service	52,534	-	52,534
Total expenditures	<u>4,847,590</u>	<u>30,900</u>	<u>4,878,490</u>
Excess (deficiency) of revenue over expenditures	<u>366,280</u>	<u>52,317</u>	<u>418,597</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	1,835,000	-	1,835,000
Bond premium	54,514	-	54,514
Transfers in (out)	59,071	(58,042)	1,029
Transfers out	(1,836,980)	-	(1,836,980)
Total other financing sources (uses)	<u>111,605</u>	<u>(58,042)</u>	<u>53,563</u>
NET CHANGE IN FUND BALANCES	477,885	(5,725)	472,160
FUND BALANCES, BEGINNING OF YEAR	<u>881,541</u>	<u>18,446</u>	<u>899,987</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,359,426</u>	<u>\$ 12,721</u>	<u>\$ 1,372,147</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF CERTAIN REVENUE ITEMS
GENERAL FUND

Year Ended November 30, 2019

FEES FOR SERVICES AND MATERIALS

General Corporate:

Police contracts - Prairie City	\$ 5,400
Police contracts - Good Hope	5,400
Maintenance salary reimbursement	46,298
County Clerk fees	211,063
Circuit Clerk fines	711,529
Circuit Clerk fees	177,342
Industry police protection	10,800
Sheriff - interstate transfer fee	617
Total	<u>1,168,449</u>

Sheriff:

Process dockets	6,588
Foreign service	1,113
Board bill - work release	24,812
Warrants	23,367
Other	25,529
Total	<u>81,409</u>

TOTAL FEES FOR SERVICES AND MATERIALS

\$ 1,249,858

OTHER

General Corporate:

Tax penalties, interest, and costs	\$ 66,103
TIF surplus	11,456
Landfill host fees	56,946
Insight franchise fees	26,388
Worker's compensation payment	36,553
Miscellaneous	18,830
Reimburse telephone - other funds	1,895
Wind energy fees	336,325

TOTAL OTHER

\$ 554,496

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT			
County Board:			
Members per diem	\$ 55,000	\$ 55,000	\$ 53,824
Mileage	10,500	10,500	11,364
Administrative assistant	-	6,000	3,417
County dues	2,550	2,550	2,850
Other	3,200	3,200	2,545
	<u>71,250</u>	<u>77,250</u>	<u>74,000</u>
County Treasurer:			
Salary	56,485	56,485	56,485
Deputy clerk salaries	60,071	60,071	49,832
Office supplies and expense	11,220	11,220	10,516
	<u>127,776</u>	<u>127,776</u>	<u>116,833</u>
County Clerk:			
Salary	30,000	30,000	30,000
Deputy clerk salaries	140,000	140,000	134,223
Office supplies and expense	6,000	6,000	4,637
Recording births and deaths	650	650	514
	<u>176,650</u>	<u>176,650</u>	<u>169,374</u>
Microfilming Department:			
Salary	30,550	30,550	30,550
Supplies	2,400	2,400	2,399
	<u>32,950</u>	<u>32,950</u>	<u>32,949</u>
Elections:			
Building and equipment rental	880	880	880
Judges	21,500	21,500	20,931
Election supplies	55,000	55,000	54,817
Printing and publications of ballots	600	600	158
HAVA grant	-	15,135	10,748
Computer equipment	23,000	23,000	23,000
Deputy clerk salaries	31,672	31,672	31,584
	<u>132,652</u>	<u>147,787</u>	<u>142,118</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments:			
Salary - Supervisor	\$ 56,485	\$ 56,485	\$ 56,485
Deputy clerk salaries	70,440	70,440	73,105
Office supplies	4,000	4,000	4,051
Mileage, education, and dues	8,000	8,000	2,537
Publications	9,500	9,500	2,934
	<u>148,425</u>	<u>148,425</u>	<u>139,112</u>
Board of Review:			
Salaries	17,470	17,470	17,470
Appraisals and administration	1,000	1,000	1,000
Mileage, supplies, and meetings	500	500	76
	<u>18,970</u>	<u>18,970</u>	<u>18,546</u>
Building and Grounds:			
Maintenance supervisor salary	52,520	52,520	52,520
Salaries - maintenance personnel	62,735	62,735	62,669
Building supplies	10,000	10,000	9,207
Contractual	28,000	28,000	26,806
Janitorial supplies	6,000	6,000	3,910
Reimbursement expense	4,800	4,800	4,800
Telephone and phone repairs	42,000	42,000	38,880
Utilities	65,000	65,000	53,110
	<u>271,055</u>	<u>271,055</u>	<u>251,902</u>
Network Administrator			
Salary	65,000	65,000	43,221
Equipment	30,000	30,000	-
	<u>95,000</u>	<u>95,000</u>	<u>43,221</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
GENERAL GOVERNMENT (Continued)			
Regional Office of Superintendent of Educational Service:			
Allocated portion of joint cost	\$ 69,627	\$ 69,627	\$ 69,627
Contingency	100,000	87,473	-
	<u>169,627</u>	<u>157,100</u>	<u>69,627</u>
Other:			
Surety bonds	3,500	3,500	499
W.I.R.C. dues	3,885	3,885	4,085
Postage	50,000	50,000	37,795
Preparation of budget	1,000	1,000	-
Training and education	6,500	6,500	2,758
Computer service	65,000	65,000	58,793
Audits	90,400	90,400	80,900
MAIDCO	6,000	6,000	5,000
Accounting and consulting services	10,000	10,000	7,517
Bond issuance costs	-	-	52,534
	<u>236,285</u>	<u>236,285</u>	<u>249,881</u>
Total General Government	<u>1,480,640</u>	<u>1,489,248</u>	<u>1,307,563</u>
EMPLOYEE BENEFITS	<u>351,200</u>	<u>351,200</u>	<u>326,036</u>
PUBLIC SAFETY			
Police Protection - Sheriff:			
Deputies, Dispatchers, and Jailers' salaries	992,943	992,943	984,370
Deputy pay - call-out, court	7,500	7,500	6,309
Deputy and Jailer overtime	99,500	99,500	95,369
Courthouse security salaries	94,340	94,340	91,888
Courthouse security overtime	8,000	8,000	5,119
Courthouse security - Bailiffs	3,000	3,000	360
Courthouse security equipment	2,500	2,500	1,406
Courthouse security uniforms	2,000	2,000	1,969
Office supplies	12,000	10,818	7,809
Radio repair and maintenance	20,000	20,000	17,626
Miscellaneous	23,000	23,000	22,019
Monthly access fee	8,500	8,500	7,794
	<u>1,273,283</u>	<u>1,272,101</u>	<u>1,242,038</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
PUBLIC SAFETY (Continued)			
Civil Defense:			
Director salary	\$ 14,500	\$ 14,500	\$ 14,500
Travel	2,000	4,300	4,079
Local emergency planning	1,500	1,500	1,343
ESDA exercise and training	3,000	700	631
Office supplies	2,095	2,595	2,494
Equipment and contractual	6,000	5,500	5,992
	<u>29,095</u>	<u>29,095</u>	<u>29,039</u>
Coroner:			
Salary	36,000	36,000	36,000
Office supplies and education	4,500	4,500	4,274
Transportation	7,100	7,100	6,813
Professional services	10,000	14,007	14,007
Medical and contractual	7,335	8,364	8,363
Coroner's grant expense	4,155	4,155	2,719
Reimbursable expense	4,800	4,800	4,800
	<u>73,890</u>	<u>78,926</u>	<u>76,976</u>
Total Public Safety	<u>1,376,268</u>	<u>1,380,122</u>	<u>1,348,053</u>
CORRECTIONS			
Juvenile Probation Officer:			
Child Care	<u>150,000</u>	<u>150,000</u>	<u>76,445</u>
Adult Probation Officer:			
County share of joint cost	<u>425,200</u>	<u>425,200</u>	<u>341,377</u>
Drug Court:			
Claims	<u>5,500</u>	<u>5,500</u>	<u>2,136</u>
Total Corrections	<u>580,700</u>	<u>580,700</u>	<u>419,958</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED			
State's Attorney:			
Salary	\$ 170,171	\$ 171,662	\$ 171,661
Assistants	133,050	133,050	133,050
Collection Specialist salary	15,000	15,000	11,250
Secretary salaries	95,260	95,260	94,682
Investigator	18,831	18,831	18,831
Witness fees	1,000	1,000	-
Office supplies and maintenance	15,000	15,000	13,697
Appellate Prosecutor	12,000	12,000	12,000
Court ordered medical	2,000	2,000	(171)
	<u>462,312</u>	<u>463,803</u>	<u>455,000</u>
Courts:			
Circuit and Associated Judges' salary	1,500	1,500	1,369
County share Chief Judge	4,305	4,305	8,606
Office supplies and expense	11,000	11,000	9,317
Administrative secretary	29,921	29,921	29,921
Court appointed attorneys	131,000	131,000	121,040
Court appointed transcripts/fees	4,500	4,500	2,372
Child protection data court project	4,175	4,175	2,601
Translator	5,000	5,000	744
	<u>191,401</u>	<u>191,401</u>	<u>175,970</u>
Public Defender:			
Public Defender	166,508	166,508	144,427
Office Manager	53,805	53,805	48,811
Assistant PD 1	89,369	89,369	89,369
Assistant PD 2	62,403	62,403	62,403
Court ordered medical	10,000	10,000	4,565
Office supplies and expense	10,000	10,000	7,970
	<u>392,085</u>	<u>392,085</u>	<u>357,545</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF APPROPRIATIONS AND EXPENDITURES - CASH BASIS
GENERAL FUND

Year Ended November 30, 2019

	<u>Original Appropriations</u>	<u>Amended Appropriations</u>	<u>Expenditures Paid</u>
JUDICIARY AND COURT RELATED (Continued)			
Circuit Clerk:			
Salary	\$ 56,485	\$ 56,485	\$ 56,485
Deputy clerk salaries	345,046	345,046	344,538
Jury certificates	20,000	20,000	2,514
Jury commissioner	11,500	11,500	11,500
Juvenile child prot data grant	-	2,500	2,500
	<u>433,031</u>	<u>435,531</u>	<u>417,537</u>
 Total Judiciary and Court Related	 <u>1,478,829</u>	 <u>1,482,820</u>	 <u>1,406,052</u>
CAPITAL OUTLAY			
Office Improvements	20,000	20,000	3,700
Equipment purchases	-	-	-
Computer purchases	5,500	6,682	6,682
	<u>25,500</u>	<u>26,682</u>	<u>10,382</u>
 Total capital outlay	 <u>25,500</u>	 <u>26,682</u>	 <u>10,382</u>
 TOTAL GENERAL FUND	 <u><u>\$ 5,293,137</u></u>	 <u><u>\$ 5,310,772</u></u>	 <u><u>\$ 4,818,044</u></u> (Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	<u>Debt Service</u>		<u>Capital Projects</u>		<u>Permanent</u>	<u>Total</u>
	<u>Special</u>	<u>2019 Bond</u>	<u>Equipment</u>	<u>Capital</u>	<u>County Farm</u>	<u>Nonmajor</u>
	<u>Revenue</u>	<u>and Interest</u>	<u>Replacement</u>	<u>Improvement</u>	<u>Fund</u>	<u>Governmental</u>
	<u>Funds</u>	<u>Fund</u>	<u>Funds</u>	<u>& Equipment</u>		<u>Funds</u>
				<u>Fund</u>		
ASSETS						
Cash and cash equivalents	\$ 3,467,431	\$ 51	\$ 517,656	\$ 7,867	\$ 54,477	\$ 4,047,482
Investments	806,852	-	-	-	44,519	851,371
Receivables, net:						
State of Illinois	282,181	-	-	-	-	282,181
Property taxes	1,750,668	216,260	-	-	-	1,966,928
Other	170,004	-	-	-	-	170,004
Due from other funds	878,750	1,980	23,774	2,700	-	907,204
Due from component unit	17,138	-	-	-	-	17,138
Prepaid items	205,328	-	-	-	-	205,328
TOTAL ASSETS	\$ 7,578,352	\$ 218,291	\$ 541,430	\$ 10,567	\$ 98,996	\$ 8,447,636
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 128,783	\$ -	\$ -	\$ -	\$ -	\$ 128,783
Due to others	-	-	-	-	44,519	44,519
Unearned revenue	87,752	-	-	-	-	87,752
Due to other funds	331,891	-	-	-	-	331,891
Total liabilities	548,426	-	-	-	44,519	592,945
Deferred inflows of resources						
Unavailable property taxes	1,750,668	216,260	-	-	-	1,966,928
Unavailable grant revenues	86,897	-	-	-	-	86,897
Total deferred inflows of resources	1,837,565	216,260	-	-	-	2,053,825
Total liabilities and deferred inflows of resources						
	2,385,991	216,260	-	-	44,519	2,646,770
Fund balances:						
Nonspendable - prepaids	205,328	-	-	-	-	205,328
Restricted for debt service	-	2,031	-	-	-	2,031
Restricted for highways and streets	749,321	-	-	-	-	749,321
Restricted for public safety	131,057	-	-	-	-	131,057
Restricted for economic development	61,266	-	-	-	-	61,266
Restricted for health and welfare	675,575	-	-	-	54,477	730,052
Restricted for specific purpose	1,837,142	-	-	-	-	1,837,142
Unrestricted						
Committed for highways and streets	333,669	-	-	-	-	333,669
Assigned for highways and streets	1,043,287	-	-	-	-	1,043,287
Assigned for public safety	374	-	-	-	-	374
Assigned for economic development	1,601	-	-	-	-	1,601
Assigned for health and welfare	39,804	-	-	-	-	39,804
Assigned for specific purpose	113,937	-	541,430	10,567	-	665,934
Total fund balances	5,192,361	2,031	541,430	10,567	54,477	5,800,866
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,578,352	\$ 218,291	\$ 541,430	\$ 10,567	\$ 98,996	\$ 8,447,636

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Special Revenue Funds	Debt Service	Capital Projects Funds		Permanent	Total Nonmajor Governmental Funds
		Fund	Equipment Replacement Funds	Capital Improvement & Equipment Fund	County Farm Fund	
	2019 Bond and Interest Fund					
REVENUE						
Property taxes	\$ 1,725,922	\$ -	\$ -	\$ -	\$ -	\$ 1,725,922
State of Illinois:						
Sales tax	505,884	-	-	-	-	505,884
Motor fuel tax allotments	440,324	-	-	-	-	440,324
State grants and expenditure reimbursements	423,750	-	-	-	-	423,750
Federal revenue	451,106	-	-	-	-	451,106
Fees for services and materials	924,995	-	-	-	-	924,995
Investment income	38,759	-	2,025	4	166	40,954
Other	294,199	-	277,315	-	36,600	608,114
Total revenues	<u>4,804,939</u>	<u>-</u>	<u>279,340</u>	<u>4</u>	<u>36,766</u>	<u>5,121,049</u>
EXPENDITURES						
Current:						
General government	301,443	-	-	-	4,577	306,020
Public safety	5,736	-	-	-	-	5,736
Corrections	265,571	-	-	-	-	265,571
Judiciary and court related	733,430	-	-	-	-	733,430
Public health	618,147	-	-	-	30,249	648,396
Public welfare	166,084	-	-	-	-	166,084
Transportation	3,124,437	-	-	-	-	3,124,437
Capital outlay	19,097	-	106,086	-	-	125,183
Total expenditures	<u>5,233,945</u>	<u>-</u>	<u>106,086</u>	<u>-</u>	<u>34,826</u>	<u>5,374,857</u>
Excess (deficiency) of revenues over expenditures	(429,006)	-	173,254	4	1,940	(253,808)
OTHER FINANCING SOURCES (USES)						
Transfers in	509,238	1,980	152,461	-	-	663,679
Transfers out	(675,341)	-	-	-	-	(675,341)
Total other financing sources (uses)	<u>(166,103)</u>	<u>1,980</u>	<u>152,461</u>	<u>-</u>	<u>-</u>	<u>(11,662)</u>
NET CHANGE IN FUND BALANCES	(595,109)	1,980	325,715	4	1,940	(265,470)
FUND BALANCES, BEGINNING OF YEAR	<u>5,787,470</u>	<u>51</u>	<u>215,715</u>	<u>10,563</u>	<u>52,537</u>	<u>6,066,336</u>
FUND BALANCES, END OF YEAR	<u>\$ 5,192,361</u>	<u>\$ 2,031</u>	<u>\$ 541,430</u>	<u>\$ 10,567</u>	<u>\$ 54,477</u>	<u>\$ 5,800,866</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund
ASSETS				
Cash and cash equivalents	\$ 571,802	\$ 202,599	\$ 486,116	\$ 128,634
Investments	-	200,000	50,000	-
Receivables, net:				
State of Illinois	-	53,510	-	86,897
Property taxes	359,400	-	161,600	201,003
Other	-	-	-	-
Due from other funds	102,075	-	-	-
Due from component unit	17,138	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 1,050,415</u>	<u>\$ 456,109</u>	<u>\$ 697,716</u>	<u>\$ 416,534</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 62,377	\$ -	\$ 3,587	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	34,860	132,471	46,361
Total liabilities	<u>62,377</u>	<u>34,860</u>	<u>136,058</u>	<u>46,361</u>
Deferred inflows of resources				
Unavailable property taxes	359,400	-	161,600	201,003
Unavailable grant revenue	-	-	-	86,897
Total deferred inflows of resources	<u>359,400</u>	<u>-</u>	<u>161,600</u>	<u>287,900</u>
Total liabilities and deferred inflows of resources	<u>421,777</u>	<u>34,860</u>	<u>297,658</u>	<u>334,261</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	416,582	-	72,349
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	628,638	4,667	400,058	9,924
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>628,638</u>	<u>421,249</u>	<u>400,058</u>	<u>82,273</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 1,050,415</u>	<u>\$ 456,109</u>	<u>\$ 697,716</u>	<u>\$ 416,534</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund	Building Rental Fund
ASSETS				
Cash and cash equivalents	\$ 80,990	\$ 59,150	\$ 151,346	\$ -
Investments	100,000	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	5,040	50,000	350,000
Other	-	-	-	-
Due from other funds	152,857	-	-	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 333,847</u>	<u>\$ 64,190</u>	<u>\$ 201,346</u>	<u>\$ 350,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 178	\$ -	\$ 2,770	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	10,268	-	-
Total liabilities	<u>178</u>	<u>10,268</u>	<u>2,770</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	5,040	50,000	350,000
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>5,040</u>	<u>50,000</u>	<u>350,000</u>
 Total liabilities and deferred inflows of resources	 <u>178</u>	 <u>15,308</u>	 <u>52,770</u>	 <u>350,000</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	48,569	144,232	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	333,669	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	313	4,344	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>333,669</u>	<u>48,882</u>	<u>148,576</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 333,847</u>	<u>\$ 64,190</u>	<u>\$ 201,346</u>	<u>\$ 350,000</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 223,167	\$ 2,501	\$ 22,070
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	172,000	-	401,500	-
Other	-	9,937	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Prepaid items	-	-	205,328	-
TOTAL ASSETS	<u>\$ 172,000</u>	<u>\$ 233,104</u>	<u>\$ 609,329</u>	<u>\$ 22,070</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 2,125	\$ -	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>2,125</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	172,000	-	401,500	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>172,000</u>	<u>-</u>	<u>401,500</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>172,000</u>	<u>2,125</u>	<u>401,500</u>	<u>-</u>
Fund balances:				
Nonspendable - prepaids	-	-	205,328	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	222,700	1,830	-
Restricted for specific purpose	-	-	-	21,956
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	8,279	671	-
Assigned for specific purpose	-	-	-	114
Total fund balances	<u>-</u>	<u>230,979</u>	<u>207,829</u>	<u>22,070</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 172,000</u>	<u>\$ 233,104</u>	<u>\$ 609,329</u>	<u>\$ 22,070</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Recorder Automation Fund	Court Automation Fund	Vital Records Automation Fund	Drug Enforcement Fund
ASSETS				
Cash and cash equivalents	\$ 80,255	\$ 151,408	\$ 34,623	\$ 70,319
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	-	-	-
Due from other funds	3,733	-	570	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 83,988</u>	<u>\$ 151,408</u>	<u>\$ 35,193</u>	<u>\$ 70,319</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 60	\$ 3,215	\$ 953	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>60</u>	<u>3,215</u>	<u>953</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>60</u>	<u>3,215</u>	<u>953</u>	<u>-</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	70,099
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	83,671	147,693	34,105	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	220
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	257	500	135	-
Total fund balances	<u>83,928</u>	<u>148,193</u>	<u>34,240</u>	<u>70,319</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 83,988</u>	<u>\$ 151,408</u>	<u>\$ 35,193</u>	<u>\$ 70,319</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund
ASSETS				
Cash and cash equivalents	\$ 95,442	\$ 59,511	\$ 5,977	\$ 48,140
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	448	7,000	-
Property taxes	25,125	-	-	-
Other	-	-	-	-
Due from other funds	-	-	3,007	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 120,567</u>	<u>\$ 59,959</u>	<u>\$ 15,984</u>	<u>\$ 48,140</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 7,002
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,002</u>
Deferred inflows of resources				
Unavailable property taxes	25,125	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>25,125</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>25,125</u>	<u>-</u>	<u>-</u>	<u>7,002</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	93,516	59,855	15,946	25,880
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	1,926	104	38	15,258
Total fund balances	<u>95,442</u>	<u>59,959</u>	<u>15,984</u>	<u>41,138</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 120,567</u>	<u>\$ 59,959</u>	<u>\$ 15,984</u>	<u>\$ 48,140</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Document Storage Fund	County Waste Management Fund	Economic Development Revolving Loan Fund	Court System Maintenance Fund
ASSETS				
Cash and cash equivalents	\$ 99,409	\$ 112,933	\$ -	\$ 37,092
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	25,000	-
Other	-	8,534	-	-
Due from other funds	-	-	-	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 99,409	\$ 121,467	\$ 25,000	\$ 37,092
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 2,197	\$ -	\$ 11,658
Unearned revenue	-	-	-	-
Due to other funds	-	9,764	-	-
Total liabilities	-	11,961	-	11,658
Deferred inflows of resources				
Unavailable property taxes	-	-	25,000	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	-	-	25,000	-
Total liabilities and deferred inflows of resources	-	11,961	25,000	11,658
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	109,080	-	-
Restricted for specific purpose	98,911	-	-	24,999
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	426	-	-
Assigned for specific purpose	498	-	-	435
Total fund balances	99,409	109,506	-	25,434
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 99,409	\$ 121,467	\$ 25,000	\$ 37,092

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
ASSETS				
Cash and cash equivalents	\$ 18,099	\$ 19,051	\$ 27,328	\$ 45,825
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	298	-	-
Due from other funds	-	-	-	5,523
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 18,099</u>	<u>\$ 19,349</u>	<u>\$ 27,328</u>	<u>\$ 51,348</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,614	\$ 1,050	\$ -	\$ 8,225
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>2,614</u>	<u>1,050</u>	<u>-</u>	<u>8,225</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,614</u>	<u>1,050</u>	<u>-</u>	<u>8,225</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	15,450	18,267	27,241	-
Restricted for economic development	-	-	-	41,599
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	-	-	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	35	32	87	-
Assigned for economic development	-	-	-	1,524
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	-	-	-	-
Total fund balances	<u>15,485</u>	<u>18,299</u>	<u>27,328</u>	<u>43,123</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 18,099</u>	<u>\$ 19,349</u>	<u>\$ 27,328</u>	<u>\$ 51,348</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	Animal Control Memorial Fund	Animal Pet Population Fund
ASSETS				
Cash and cash equivalents	\$ 19,483	\$ 84,541	\$ 99,220	\$ 76,873
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	-	-	-	-
Due from other funds	261	-	-	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 19,744</u>	<u>\$ 84,541</u>	<u>\$ 99,220</u>	<u>\$ 76,873</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,158	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>-</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	19,667	-	-	-
Restricted for health and welfare	-	-	72,664	76,500
Restricted for specific purpose	-	84,236	-	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	77	-	-	-
Assigned for health and welfare	-	-	25,398	373
Assigned for specific purpose	-	305	-	-
Total fund balances	<u>19,744</u>	<u>84,541</u>	<u>98,062</u>	<u>76,873</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 19,744</u>	<u>\$ 84,541</u>	<u>\$ 99,220</u>	<u>\$ 76,873</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	Insurance Reserve Fund	Child Advocacy Fund	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund
ASSETS				
Cash and cash equivalents	\$ 22,797	\$ 17,078	\$ 36,319	\$ 39,769
Investments	456,852	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property taxes	-	-	-	-
Other	2,934	-	-	-
Due from other funds	600,000	-	-	-
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 1,082,583</u>	<u>\$ 17,078</u>	<u>\$ 36,319</u>	<u>\$ 39,769</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	991,363	17,078	36,266	39,699
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	91,220	-	53	70
Total fund balances	<u>1,082,583</u>	<u>17,078</u>	<u>36,319</u>	<u>39,769</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 1,082,583</u>	<u>\$ 17,078</u>	<u>\$ 36,319</u>	<u>\$ 39,769</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

November 30, 2019

	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund	Transportation Sales Tax Fund
ASSETS				
Cash and cash equivalents	\$ 10,967	\$ 84,966	\$ 23,189	\$ 118,328
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	134,326
Property taxes	-	-	-	-
Other	-	148,301	-	-
Due from other funds	-	-	-	10,724
Due from component unit	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 10,967	\$ 233,267	\$ 23,189	\$ 263,378
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 19,614	\$ -	\$ -
Unearned revenue	-	87,752	-	-
Due to other funds	-	98,167	-	-
Total liabilities	-	205,533	-	-
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Unavailable grant revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	205,533	-	-
Fund balances:				
Nonspendable - prepaids	-	-	-	-
Restricted for highways and streets	-	-	-	260,390
Restricted for public safety	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purpose	10,952	27,734	23,168	-
Unrestricted				
Committed for highways and streets	-	-	-	-
Assigned for highways and streets	-	-	-	-
Assigned for public safety	-	-	-	-
Assigned for economic development	-	-	-	-
Assigned for health and welfare	-	-	-	-
Assigned for specific purpose	15	-	21	2,988
Total fund balances	10,967	27,734	23,189	263,378
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 10,967	\$ 233,267	\$ 23,189	\$ 263,378

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2019

	Public Defender Recorders Automation Fund	Total Nonmajor Special Revenue Funds
ASSETS		
Cash and cash equivalents	\$ 114	\$ 3,467,431
Investments	-	806,852
Receivables, net:		
State of Illinois	-	282,181
Property taxes	-	1,750,668
Other	-	170,004
Due from other funds	-	878,750
Due from component unit	-	17,138
Prepaid items	-	205,328
	-	205,328
TOTAL ASSETS	\$ 114	\$ 7,578,352
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ 128,783
Unearned revenue	-	87,752
Due to other funds	-	331,891
Total liabilities	-	548,426
Deferred inflows of resources		
Unavailable property taxes	-	1,750,668
Unavailable grant revenue	-	86,897
Total deferred inflows of resources	-	1,837,565
Total liabilities and deferred inflows of resources	-	2,385,991
Fund balances:		
Nonspendable - prepaids	-	205,328
Restricted for highways and streets	-	749,321
Restricted for public safety	-	131,057
Restricted for economic development	-	61,266
Restricted for health and welfare	-	675,575
Restricted for specific purpose	114	1,837,142
Unrestricted		
Committed for highways and streets	-	333,669
Assigned for highways and streets	-	1,043,287
Assigned for public safety	-	374
Assigned for economic development	-	1,601
Assigned for health and welfare	-	39,804
Assigned for specific purpose	-	113,937
Total fund balances	114	5,192,361
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 114	\$ 7,578,352

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	County Highway Fund	County Motor Fuel Fund	County Aid to Bridges Fund	Federal Aid Matching Fund
REVENUES				
Property taxes	\$ 353,939	\$ -	\$ 160,424	\$ 200,441
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	440,324	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	451,106
Fees for services and materials	77,357	-	66,780	-
Investment income	1,769	3,361	2,899	5,843
Other	254,141	-	-	-
Total revenues	<u>687,206</u>	<u>443,685</u>	<u>230,103</u>	<u>657,390</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	1,092,793	-	151,642	1,338,524
Capital outlay	-	-	-	-
Total expenditures	<u>1,092,793</u>	<u>-</u>	<u>151,642</u>	<u>1,338,524</u>
Excess (deficiency) of revenues over expenditures	<u>(405,587)</u>	<u>443,685</u>	<u>78,461</u>	<u>(681,134)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	485,544	-	-	-
Transfers out	-	(550,845)	(95,854)	-
Total other financing sources (uses)	<u>485,544</u>	<u>(550,845)</u>	<u>(95,854)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	79,957	(107,160)	(17,393)	(681,134)
FUND BALANCES, BEGINNING OF YEAR	<u>548,681</u>	<u>528,409</u>	<u>417,451</u>	<u>763,407</u>
FUND BALANCES, END OF YEAR	<u>\$ 628,638</u>	<u>\$ 421,249</u>	<u>\$ 400,058</u>	<u>\$ 82,273</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Engineering Revolving Fund	Tuberculosis Fund	Veterans' Assistance Fund	Building Rental Fund
REVENUES				
Property taxes	\$ -	\$ 5,026	\$ 39,877	\$ 348,958
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	187,225	-	-	-
Investment income	831	36	166	-
Other	1,089	-	424	-
Total revenues	<u>189,145</u>	<u>5,062</u>	<u>40,467</u>	<u>348,958</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	248,958
Judiciary and court related	-	-	-	-
Public health	-	3,199	-	-
Public welfare	-	-	41,805	100,000
Transportation	96,502	-	-	-
Capital outlay	2,849	-	-	-
Total expenditures	<u>99,351</u>	<u>3,199</u>	<u>41,805</u>	<u>348,958</u>
Excess (deficiency) of revenues over expenditures	<u>89,794</u>	<u>1,863</u>	<u>(1,338)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,694	-	-	-
Transfers out	-	(28,642)	-	-
Total other financing sources (uses)	<u>8,694</u>	<u>(28,642)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	98,488	(26,779)	(1,338)	-
FUND BALANCES, BEGINNING OF YEAR	<u>235,181</u>	<u>75,661</u>	<u>149,914</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 333,669</u>	<u>\$ 48,882</u>	<u>\$ 148,576</u>	<u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Cooperative Extension Fund	Animal Control Fund	Mental Health Fund	Law Library Fund
REVENUES				
Property taxes	\$ 171,516	\$ -	\$ 400,290	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	146,101	-	11,416
Investment income	-	1,243	91	12
Other	-	484	-	-
Total revenues	<u>171,516</u>	<u>147,828</u>	<u>400,381</u>	<u>11,428</u>
EXPENDITURES				
Current:				
General government	171,516	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	12,941
Public health	-	135,300	400,389	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>171,516</u>	<u>135,300</u>	<u>400,389</u>	<u>12,941</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>12,528</u>	<u>(8)</u>	<u>(1,513)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>12,528</u>	<u>(8)</u>	<u>(1,513)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>218,451</u>	<u>207,837</u>	<u>23,583</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 230,979</u>	<u>\$ 207,829</u>	<u>\$ 22,070</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Recorder Automation Fund	Court Automation Fund	Vital Records Automation Fund	Drug Enforcement Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	42,969	57,527	6,472	3,249
Investment income	34	77	16	44
Other	-	-	-	13,255
Total revenues	<u>43,003</u>	<u>57,604</u>	<u>6,488</u>	<u>16,548</u>
EXPENDITURES				
Current:				
General government	17,014	-	3,344	-
Public safety	-	-	-	5,736
Corrections	-	-	-	-
Judiciary and court related	-	66,152	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	3,731	-	581	6,715
Total expenditures	<u>20,745</u>	<u>66,152</u>	<u>3,925</u>	<u>12,451</u>
Excess (deficiency) of revenues over expenditures	<u>22,258</u>	<u>(8,548)</u>	<u>2,563</u>	<u>4,097</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	22,258	(8,548)	2,563	4,097
FUND BALANCES, BEGINNING OF YEAR	<u>61,670</u>	<u>156,741</u>	<u>31,677</u>	<u>66,222</u>
FUND BALANCES, END OF YEAR	<u>\$ 83,928</u>	<u>\$ 148,193</u>	<u>\$ 34,240</u>	<u>\$ 70,319</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Senior Citizens' Transportation Fund	Support Processing Fund	State's Attorney Victim/Witness Fund	Treasurer's Automation Fund
REVENUES				
Property taxes	\$ 21,955	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	28,000	-
Federal revenue	-	-	-	-
Fees for services and materials	-	8,386	-	2,340
Investment income	439	31	5	23
Other	-	-	-	3,705
Total revenues	<u>22,394</u>	<u>8,417</u>	<u>28,005</u>	<u>6,068</u>
EXPENDITURES				
Current:				
General government	-	-	-	10,585
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	12,000	28,000	-
Public health	-	-	-	-
Public welfare	24,279	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>24,279</u>	<u>12,000</u>	<u>28,000</u>	<u>10,585</u>
Excess (deficiency) of revenues over expenditures	<u>(1,885)</u>	<u>(3,583)</u>	<u>5</u>	<u>(4,517)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,885)	(3,583)	5	(4,517)
FUND BALANCES, BEGINNING OF YEAR	<u>97,327</u>	<u>63,542</u>	<u>15,979</u>	<u>45,655</u>
FUND BALANCES, END OF YEAR	<u>\$ 95,442</u>	<u>\$ 59,959</u>	<u>\$ 15,984</u>	<u>\$ 41,138</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Document Storage Fund	County Waste Management Fund	Economic Development Revolving Loan Fund	Court System Maintenance Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ 23,496	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	58,087	54,970	-	24,553
Investment income	50	49	-	20
Other	-	-	-	-
Total revenues	<u>58,137</u>	<u>55,019</u>	<u>23,496</u>	<u>24,573</u>
EXPENDITURES				
Current:				
General government	-	-	23,496	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	72,029	-	-	40,852
Public health	-	51,325	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>72,029</u>	<u>51,325</u>	<u>23,496</u>	<u>40,852</u>
Excess (deficiency) of revenues over expenditures	<u>(13,892)</u>	<u>3,694</u>	<u>-</u>	<u>(16,279)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(13,892)</u>	<u>3,694</u>	<u>-</u>	<u>(16,279)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>113,301</u>	<u>105,812</u>	<u>-</u>	<u>41,713</u>
FUND BALANCES, END OF YEAR	<u>\$ 99,409</u>	<u>\$ 109,506</u>	<u>\$ -</u>	<u>\$ 25,434</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Arrestees' Medical Cost Fund	Sheriff's DUI Equipment Fund	State's Attorney Drug Enforcement Fund	GIS Fee Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	7,747	6,273	-	69,573
Investment income	5	8	13	23
Other	1,315	-	2,633	18
Total revenues	<u>9,067</u>	<u>6,281</u>	<u>2,646</u>	<u>69,614</u>
EXPENDITURES				
Current:				
General government	-	-	-	72,224
Public safety	-	-	-	-
Corrections	16,613	-	-	-
Judiciary and court related	-	-	316	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	2,695	-	-
Total expenditures	<u>16,613</u>	<u>2,695</u>	<u>316</u>	<u>72,224</u>
Excess (deficiency) of revenues over expenditures	<u>(7,546)</u>	<u>3,586</u>	<u>2,330</u>	<u>(2,610)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	7,454	3,586	2,330	(2,610)
FUND BALANCES, BEGINNING OF YEAR	<u>8,031</u>	<u>14,713</u>	<u>24,998</u>	<u>45,733</u>
FUND BALANCES, END OF YEAR	<u>\$ 15,485</u>	<u>\$ 18,299</u>	<u>\$ 27,328</u>	<u>\$ 43,123</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	County Clerk GIS Fee Fund	State's Attorney Child Advocacy Fund	Animal Control Memorial Fund	Animal Pet Population Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	3,288	29,530	1,913	12,640
Investment income	10	46	52	41
Other	-	-	4,498	-
Total revenues	<u>3,298</u>	<u>29,576</u>	<u>6,463</u>	<u>12,681</u>
EXPENDITURES				
Current:				
General government	205	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	41,233	-	-
Public health	-	-	12,838	15,096
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	1,180	-	-	-
Total expenditures	<u>1,385</u>	<u>41,233</u>	<u>12,838</u>	<u>15,096</u>
Excess (deficiency) of revenues over expenditures	<u>1,913</u>	<u>(11,657)</u>	<u>(6,375)</u>	<u>(2,415)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,913	(11,657)	(6,375)	(2,415)
FUND BALANCES, BEGINNING OF YEAR	<u>17,831</u>	<u>96,198</u>	<u>104,437</u>	<u>79,288</u>
FUND BALANCES, END OF YEAR	<u>\$ 19,744</u>	<u>\$ 84,541</u>	<u>\$ 98,062</u>	<u>\$ 76,873</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Insurance Reserve Fund	Child Advocacy Fund	Coroner's Automation Fund	Circuit Clerk Electronic Citation Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	10,400	6,515
Investment income	20,430	-	15	17
Other	6,852	-	4,412	-
Total revenues	<u>27,282</u>	<u>-</u>	<u>14,827</u>	<u>6,532</u>
EXPENDITURES				
Current:				
General government	3,059	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	1,730	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	1,346	-
Total expenditures	<u>3,059</u>	<u>1,730</u>	<u>1,346</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>24,223</u>	<u>(1,730)</u>	<u>13,481</u>	<u>6,532</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	24,223	(1,730)	13,481	6,532
FUND BALANCES, BEGINNING OF YEAR	<u>1,058,360</u>	<u>18,808</u>	<u>22,838</u>	<u>33,237</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,082,583</u>	<u>\$ 17,078</u>	<u>\$ 36,319</u>	<u>\$ 39,769</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	State's Attorney Recorders Automation Fund	Adult Redeploy Grant Fund	Court Appointed Special Advocacy Fund	Transportation Sales Tax Fund
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	505,884
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	395,750	-	-
Federal revenue	-	-	-	-
Fees for services and materials	2,064	-	27,506	-
Investment income	5	57	7	991
Other	-	1,373	-	-
Total revenues	<u>2,069</u>	<u>397,180</u>	<u>27,513</u>	<u>506,875</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	443,342	14,835	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	444,976
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>443,342</u>	<u>14,835</u>	<u>444,976</u>
Excess (deficiency) of revenues over expenditures	<u>2,069</u>	<u>(46,162)</u>	<u>12,678</u>	<u>61,899</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,069	(46,162)	12,678	61,899
FUND BALANCES, BEGINNING OF YEAR	<u>8,898</u>	<u>73,896</u>	<u>10,511</u>	<u>201,479</u>
FUND BALANCES, END OF YEAR	<u>\$ 10,967</u>	<u>\$ 27,734</u>	<u>\$ 23,189</u>	<u>\$ 263,378</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Public Defender Recorders Automation Fund	Total Nonmajor Special Revenue Funds
REVENUES		
Property taxes	\$ -	\$ 1,725,922
State of Illinois:		
Sales tax	-	505,884
Motor fuel tax allotments	-	440,324
State grants and expenditure reimbursements	-	423,750
Federal revenue	-	451,106
Fees for services and materials	114	924,995
Investment income	-	38,759
Other	-	294,199
Total revenues	114	4,804,939
EXPENDITURES		
Current:		
General government	-	301,443
Public safety	-	5,736
Corrections	-	265,571
Judiciary and court related	-	733,430
Public health	-	618,147
Public welfare	-	166,084
Transportation	-	3,124,437
Capital outlay	-	19,097
Total expenditures	-	5,233,945
Excess (deficiency) of revenues over expenditures	114	(429,006)
OTHER FINANCING SOURCES (USES)		
Transfers in	-	509,238
Transfers out	-	(675,341)
Total other financing sources (uses)	-	(166,103)
NET CHANGE IN FUND BALANCES	114	(595,109)
FUND BALANCES, BEGINNING OF YEAR	-	5,787,470
FUND BALANCES, END OF YEAR	\$ 114	\$ 5,192,361

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	County Highway		County Motor Fuel Tax	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 355,300	\$ 353,939	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	380,000	419,622
State grants and expenditure reimbursements	-	-	129,077	-
Federal revenue	-	-	-	-
Fees for services and materials	450,000	519,086	-	-
Investment income	1,500	1,769	400	3,361
Other	100,000	346,782	-	-
Total revenues	<u>906,800</u>	<u>1,221,576</u>	<u>509,477</u>	<u>422,983</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	1,133,300	1,174,197	529,250	577,639
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,133,300</u>	<u>1,174,197</u>	<u>529,250</u>	<u>577,639</u>
Excess (deficiency) of revenues over expenditures	<u>(226,500)</u>	<u>47,379</u>	<u>(19,773)</u>	<u>(154,656)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	46,689	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>100,000</u>	<u>46,689</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (126,500)</u>	<u>94,068</u>	<u>\$ (19,773)</u>	<u>(154,656)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(14,111)</u>		<u>47,496</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		79,957		(107,160)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>548,681</u>		<u>528,409</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 628,638</u>		<u>\$ 421,249</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	County Aid to Bridges		Federal Aid Matching	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 160,886	\$ 160,424	\$ 196,250	\$ 200,441
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	270,000	751,106
Fees for services and materials	40,000	266,780	-	-
Investment income	800	2,899	900	5,843
Other	-	-	-	-
Total revenues	<u>201,686</u>	<u>430,103</u>	<u>467,150</u>	<u>957,390</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	350,000	428,316	365,000	1,598,061
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>350,000</u>	<u>428,316</u>	<u>365,000</u>	<u>1,598,061</u>
Excess (deficiency) of revenues over expenditures	<u>(148,314)</u>	<u>1,787</u>	<u>102,150</u>	<u>(640,671)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (148,314)</u>	<u>1,787</u>	<u>\$ 102,150</u>	<u>(640,671)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(19,180)</u>		<u>(40,463)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(17,393)		(681,134)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>417,451</u>		<u>763,407</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 400,058</u>		<u>\$ 82,273</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Engineering Revolving		Tuberculosis Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ 5,000	\$ 5,026
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	70,000	70,368	-	-
Investment income	500	830	40	36
Other	1,500	1,089	-	-
Total revenues	<u>72,000</u>	<u>72,287</u>	<u>5,040</u>	<u>5,062</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	25,000	24,500
Public welfare	-	-	-	-
Transportation	128,200	96,532	-	-
Other expenditures	-	-	-	11
Capital outlay	3,000	2,841	-	-
Total expenditures	<u>131,200</u>	<u>99,373</u>	<u>25,000</u>	<u>24,511</u>
Excess (deficiency) of revenues over expenditures	<u>(59,200)</u>	<u>(27,086)</u>	<u>(19,960)</u>	<u>(19,449)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	83,387	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>83,387</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (19,200)</u>	56,301	<u>\$ (19,960)</u>	(19,449)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>42,187</u>		<u>(7,330)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		98,488		(26,779)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>235,181</u>		<u>75,661</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 333,669</u>		<u>\$ 48,882</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Veterans' Assistance		Building Rental Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 40,000	\$ 39,877	\$ 350,000	\$ 348,958
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	100	166	-	-
Other	-	424	-	-
Total revenues	<u>40,100</u>	<u>40,467</u>	<u>350,000</u>	<u>348,958</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	250,000	248,958
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	61,889	41,213	100,000	100,000
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>61,889</u>	<u>41,213</u>	<u>350,000</u>	<u>348,958</u>
Excess (deficiency) of revenues over expenditures	<u>(21,789)</u>	<u>(746)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (21,789)</u>	<u>(746)</u>	<u>\$ -</u>	<u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(592)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(1,338)		-
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>149,914</u>		<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 148,576</u>		<u>\$ -</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Cooperative Extension		Animal Control Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 172,000	\$ 171,516	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	163,400	146,742
Investment income	-	-	650	1,243
Other	-	-	1,250	484
Total revenues	<u>172,000</u>	<u>171,516</u>	<u>165,300</u>	<u>148,469</u>
EXPENDITURES				
Current:				
General government	172,000	171,516	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	170,214	134,215
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	2,500	-
Total expenditures	<u>172,000</u>	<u>171,516</u>	<u>172,714</u>	<u>134,215</u>
Excess (deficiency) of revenues over expenditures	-	-	(7,414)	14,254
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	-
Total other financing sources (uses)	-	-	(10,000)	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>-</u>	<u>\$ (17,414)</u>	<u>14,254</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		-		(1,726)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		12,528
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		218,451
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 230,979</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Mental Health Fund		Law Library Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 401,500	\$ 400,290	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	19,200	12,588
Investment income	-	91	10	12
Other	-	-	-	-
Total revenues	<u>401,500</u>	<u>400,381</u>	<u>19,210</u>	<u>12,600</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	18,446	12,941
Public health	401,500	400,389	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>401,500</u>	<u>400,389</u>	<u>18,446</u>	<u>12,941</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(8)</u>	<u>764</u>	<u>(341)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>(8)</u>	<u>\$ 764</u>	<u>(341)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(1,172)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		<u>(8)</u>		<u>(1,513)</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>207,837</u>		<u>23,583</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 207,829</u>		<u>\$ 22,070</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Recorder Automation		Court Automation Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	30,000	42,628	61,600	59,307
Investment income	20	34	70	77
Other	-	-	-	-
Total revenues	<u>30,020</u>	<u>42,662</u>	<u>61,670</u>	<u>59,384</u>
EXPENDITURES				
Current:				
General government	33,000	17,152	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	100,000	63,337
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	10,000	3,731	-	-
Total expenditures	<u>43,000</u>	<u>20,883</u>	<u>100,000</u>	<u>63,337</u>
Excess (deficiency) of revenues over expenditures	<u>(12,980)</u>	<u>21,779</u>	<u>(38,330)</u>	<u>(3,953)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (12,980)</u>	21,779	<u>\$ (38,330)</u>	(3,953)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		479		(4,595)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		22,258		(8,548)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		61,670		156,741
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 83,928</u>		<u>\$ 148,193</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Vital Records Automation		Drug Enforcement Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	5,500	6,366	-	3,249
Investment income	10	16	-	44
Other	-	-	6,000	13,255
Total revenues	<u>5,510</u>	<u>6,382</u>	<u>6,000</u>	<u>16,548</u>
EXPENDITURES				
Current:				
General government	3,000	2,991	-	-
Public safety	-	-	3,000	5,736
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	4,000	581	-	6,715
Total expenditures	<u>7,000</u>	<u>3,572</u>	<u>3,000</u>	<u>12,451</u>
Excess (deficiency) of revenues over expenditures	<u>(1,490)</u>	<u>2,810</u>	<u>3,000</u>	<u>4,097</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (1,490)</u>	<u>2,810</u>	<u>\$ 3,000</u>	<u>4,097</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(247)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		2,563		4,097
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>31,677</u>		<u>66,222</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 34,240</u>		<u>\$ 70,319</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Senior Citizens' Transportation Fund		Support Processing Fund	
	Final Budget	Actual	Final Budget	Actual
	Budget	Actual	Budget	Actual
REVENUES				
Property taxes	\$ 22,000	\$ 21,955	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	6,050	8,386
Investment income	-	439	-	31
Other	-	-	-	-
Total revenues	<u>22,000</u>	<u>22,394</u>	<u>6,050</u>	<u>8,417</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	40,000	12,000
Public health	-	-	-	-
Public welfare	35,000	24,279	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>35,000</u>	<u>24,279</u>	<u>40,000</u>	<u>12,000</u>
Excess (deficiency) of revenues over expenditures	<u>(13,000)</u>	<u>(1,885)</u>	<u>(33,950)</u>	<u>(3,583)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (13,000)</u>	<u>(1,885)</u>	<u>\$ (33,950)</u>	<u>(3,583)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(1,885)		(3,583)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>97,327</u>		<u>63,542</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 95,442</u>		<u>\$ 59,959</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	State's Attorney Victim/Witness Fund		Treasurer's Automation	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	28,000	28,000	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	3,000	2,340
Investment income	4	5	23	23
Other	-	-	4,000	3,705
Total revenues	<u>28,004</u>	<u>28,005</u>	<u>7,023</u>	<u>6,068</u>
EXPENDITURES				
Current:				
General government	-	-	30,000	3,583
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	28,000	28,000	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>30,000</u>	<u>3,583</u>
Excess (deficiency) of revenues over expenditures	<u>4</u>	<u>5</u>	<u>(22,977)</u>	<u>2,485</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 4</u>	<u>5</u>	<u>\$ (22,977)</u>	<u>2,485</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(7,002)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		5		(4,517)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>15,979</u>		<u>45,655</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 15,984</u>		<u>\$ 41,138</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Document Storage Fund		County Waste Management Fund	
	Final		Final	
	Budget	Actual	Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	61,000	59,624	55,000	64,344
Investment income	65	50	40	49
Other	-	-	-	-
Total revenues	<u>61,065</u>	<u>59,674</u>	<u>55,040</u>	<u>64,393</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	100,000	79,442	-	-
Public health	-	-	76,600	53,785
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>100,000</u>	<u>79,442</u>	<u>76,600</u>	<u>53,785</u>
Excess (deficiency) of revenues over expenditures	<u>(38,935)</u>	<u>(19,768)</u>	<u>(21,560)</u>	<u>10,608</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (38,935)</u>	<u>(19,768)</u>	<u>\$ (21,560)</u>	<u>10,608</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>5,876</u>		<u>(6,914)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(13,892)		3,694
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>113,301</u>		<u>105,812</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 99,409</u>		<u>\$ 109,506</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Economic Development Revolving Loan Fund		Court System Maintenance Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ 24,000	\$ 23,496	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	26,800	25,259
Investment income	-	-	20	20
Other	-	-	-	-
Total revenues	<u>24,000</u>	<u>23,496</u>	<u>26,820</u>	<u>25,279</u>
EXPENDITURES				
Current:				
General government	24,000	23,496	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	40,000	29,404
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>24,000</u>	<u>23,496</u>	<u>40,000</u>	<u>29,404</u>
Excess (deficiency) of revenues over expenditures	-	-	(13,180)	(4,125)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>-</u>	<u>\$ (13,180)</u>	<u>(4,125)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		-		(12,154)
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		-		(16,279)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		-		41,713
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ -</u>		<u>\$ 25,434</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Arrestees' Medical Cost		Sheriff's DUI Equipment	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	8,200	7,930	4,400	6,273
Investment income	5	5	5	8
Other	2,500	1,315	-	-
Total revenues	<u>10,705</u>	<u>9,250</u>	<u>4,405</u>	<u>6,281</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	25,000	15,594	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	10,000	1,645
Total expenditures	<u>25,000</u>	<u>15,594</u>	<u>10,000</u>	<u>1,645</u>
Excess (deficiency) of revenues over expenditures	<u>(14,295)</u>	<u>(6,344)</u>	<u>(5,595)</u>	<u>4,636</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	15,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 705</u>	8,656	<u>\$ (5,595)</u>	4,636
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(1,202)</u>		<u>(1,050)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		7,454		3,586
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>8,031</u>		<u>14,713</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 15,485</u>		<u>\$ 18,299</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	State's Attorney			
	Drug Enforcement Fund		GIS Fee Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	60,000	69,762
Investment income	5	13	15	23
Other	5,000	2,633	-	18
Total revenues	<u>5,005</u>	<u>2,646</u>	<u>60,015</u>	<u>69,803</u>
EXPENDITURES				
Current:				
General government	-	-	75,454	63,999
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	5,000	316	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>5,000</u>	<u>316</u>	<u>75,454</u>	<u>63,999</u>
Excess (deficiency) of revenues over expenditures	<u>5</u>	<u>2,330</u>	<u>(15,439)</u>	<u>5,804</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 5</u>	<u>2,330</u>	<u>\$ (15,439)</u>	<u>5,804</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>(8,414)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		2,330		(2,610)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>24,998</u>		<u>45,733</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 27,328</u>		<u>\$ 43,123</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	County Clerk GIS Fee		State's Attorney Child Advocacy Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	3,300	3,399	40,000	30,974
Investment income	5	10	-	46
Other	-	-	-	-
Total revenues	<u>3,305</u>	<u>3,409</u>	<u>40,000</u>	<u>31,020</u>
EXPENDITURES				
Current:				
General government	1,000	205	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	37,360	41,233
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	3,000	1,180	-	-
Total expenditures	<u>4,000</u>	<u>1,385</u>	<u>37,360</u>	<u>41,233</u>
Excess (deficiency) of revenues over expenditures	<u>(695)</u>	<u>2,024</u>	<u>2,640</u>	<u>(10,213)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (695)</u>	<u>2,024</u>	<u>\$ 2,640</u>	<u>(10,213)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(111)</u>		<u>(1,444)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		1,913		(11,657)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>17,831</u>		<u>96,198</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 19,744</u>		<u>\$ 84,541</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Animal Control Memorial		Animal Pet Population	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	2,800	(1,172)	13,000	12,640
Investment income	25	52	40	41
Other	5,000	4,498	-	-
Total revenues	<u>7,825</u>	<u>3,378</u>	<u>13,040</u>	<u>12,681</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	16,000	9,303	24,124	15,096
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>16,000</u>	<u>9,303</u>	<u>24,124</u>	<u>15,096</u>
Excess (deficiency) of revenues over expenditures	<u>(8,175)</u>	<u>(5,925)</u>	<u>(11,084)</u>	<u>(2,415)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (8,175)</u>	<u>(5,925)</u>	<u>\$ (11,084)</u>	<u>(2,415)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(450)</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		(6,375)		(2,415)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>104,437</u>		<u>79,288</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 98,062</u>		<u>\$ 76,873</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Insurance Reserve Fund		Child Advocacy Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	3	20,430	-	-
Other	-	6,852	-	-
Total revenues	<u>3</u>	<u>27,282</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	3,059	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	1,730
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>3,059</u>	<u>-</u>	<u>1,730</u>
Excess (deficiency) of revenues over expenditures	<u>3</u>	<u>24,223</u>	<u>-</u>	<u>(1,730)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 3</u>	<u>24,223</u>	<u>\$ -</u>	<u>(1,730)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		24,223		(1,730)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>1,058,360</u>		<u>18,808</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 1,082,583</u>		<u>\$ 17,078</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Coroner's Automation Fund		Circuit Clerk Electronic Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	5,000	10,400	4,100	5,829
Investment income	5	15	10	17
Other	-	4,412	-	-
Total revenues	<u>5,005</u>	<u>14,827</u>	<u>4,110</u>	<u>5,846</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	1,346	-	-
Total expenditures	<u>-</u>	<u>1,346</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,005</u>	<u>13,481</u>	<u>4,110</u>	<u>5,846</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 5,005</u>	<u>13,481</u>	<u>\$ 4,110</u>	<u>5,846</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>-</u>		<u>686</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		13,481		6,532
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>22,838</u>		<u>33,237</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 36,319</u>		<u>\$ 39,769</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	State's Attorney Recorders Automation Fund		Adult Redeploy Grant Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	2,200	2,081	422,210	466,798
Investment income	3	5	-	57
Other	-	-	-	1,373
Total revenues	<u>2,203</u>	<u>2,086</u>	<u>422,210</u>	<u>468,228</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	750	-	422,210	433,805
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>750</u>	<u>-</u>	<u>422,210</u>	<u>433,805</u>
Excess (deficiency) of revenues over expenditures	<u>1,453</u>	<u>2,086</u>	<u>-</u>	<u>34,423</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 1,453</u>	<u>2,086</u>	<u>\$ -</u>	<u>34,423</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>(17)</u>		<u>(80,585)</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		2,069		(46,162)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>8,898</u>		<u>73,896</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 10,967</u>		<u>\$ 27,734</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Special Revenue			
	Court Appointed Special Advocacy Fund		Transportation Sales Tax Fund	
	Final	Actual	Final	Actual
	Budget	Actual	Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	475,000	504,352
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	26,800	27,117	-	-
Investment income	-	7	700	991
Other	-	-	-	-
Total revenues	<u>26,800</u>	<u>27,124</u>	<u>475,700</u>	<u>505,343</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	26,800	14,835	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	475,700	444,976
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>26,800</u>	<u>14,835</u>	<u>475,700</u>	<u>444,976</u>
Excess (deficiency) of revenues over expenditures	-	<u>12,289</u>	-	<u>60,367</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>12,289</u>	<u>\$ -</u>	<u>60,367</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>389</u>		<u>1,532</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		12,678		61,899
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>10,511</u>		<u>201,479</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 23,189</u>		<u>\$ 263,378</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	<u>Special Revenue</u>		<u>Debt Service</u>	
	<u>Public Defender</u>		<u>2019 Bond</u>	
	<u>Recorder Automation</u>		<u>and Interest Fund</u>	
	<u>Final</u>		<u>Final</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	90	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,980
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,980</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>90</u>	<u>\$ -</u>	<u>1,980</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>24</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		114		1,980
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>-</u>		<u>51</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 114</u>		<u>\$ 2,031</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

Year Ended November 30, 2019

	Capital Projects			
	Equipment Replacement Fund		Capital Improvement & Equipment Fund	
	Final Budget	Actual	Final Budget	Actual
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
State of Illinois:				
Sales tax	-	-	-	-
Motor fuel tax allotments	-	-	-	-
State grants and expenditure reimbursements	-	-	-	-
Federal revenue	-	-	-	-
Fees for services and materials	-	-	-	-
Investment income	400	2,025	5	4
Other	120,000	421,065	-	-
Total revenues	<u>120,400</u>	<u>423,090</u>	<u>5</u>	<u>4</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and court related	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Transportation	-	-	-	-
Other expenditures	-	-	-	-
Capital outlay	120,400	113,004	2,500	-
Total expenditures	<u>120,400</u>	<u>113,004</u>	<u>2,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>310,086</u>	<u>(2,495)</u>	<u>4</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>310,086</u>	<u>\$ (2,495)</u>	<u>4</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS		<u>15,629</u>		<u>-</u>
NET CHANGE IN FUND BALANCES - MODIFIED ACCRUAL BASIS		325,715		4
FUND BALANCES (DEFICIT), BEGINNING OF YEAR		<u>215,715</u>		<u>10,563</u>
FUND BALANCES (DEFICIT), END OF YEAR		<u>\$ 541,430</u>		<u>\$ 10,567</u>

(Concluded)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

November 30, 2019

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,815,023	\$ 2,963,847	\$ 4,778,870
Receivables, net:			
Property taxes	523,500	-	523,500
Due from other funds	8,218	9,726	17,944
TOTAL ASSETS	2,346,741	2,973,573	5,320,314
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities:			
Accounts payable	5,810	-	5,810
Claims payable	-	204,341	204,341
Due to other funds	614,541	-	614,541
Total liabilities	620,351	204,341	824,692
Deferred inflows of resources:			
Deferred revenue - property taxes	523,500	-	523,500
Total deferred inflows of resources	523,500	-	523,500
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,143,851	204,341	1,348,192
NET POSITION			
Unrestricted	1,202,890	2,769,232	3,972,122
TOTAL NET POSITION	\$ 1,202,890	\$ 2,769,232	\$ 3,972,122

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	<u>Liability Insurance Fund</u>	<u>Self Insurance Fund</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES			
Charges for services	\$ 160,134	\$ 2,650,157	\$ 2,810,291
OPERATING EXPENSES			
Unemployment	27,850	-	27,850
Liability insurance	188,859	-	188,859
Workman's compensation	208,646	-	208,646
Medical claims and administration fees	222,428	2,559,452	2,781,880
Total operating expenses	647,783	2,559,452	3,207,235
Operating income (loss)	(487,649)	90,705	(396,944)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	468,600	-	468,600
Investment income	3,083	1,029	4,112
Grants	21,391	-	21,391
Other	296,203	-	296,203
Total nonoperating revenue	789,277	1,029	790,306
Income (loss) before transfers	301,628	91,734	393,362
TRANSFERS			
Transfers in	1,836,980	-	1,836,980
Transfers out	(1,980)	(1,029)	(3,009)
Total other financing sources (uses)	1,835,000	(1,029)	1,833,971
CHANGE IN NET POSITION	2,136,628	90,705	2,227,333
TOTAL NET POSITION - BEGINNING	(933,738)	2,678,527	1,744,789
TOTAL NET POSITION - ENDING	<u>\$ 1,202,890</u>	<u>\$ 2,769,232</u>	<u>\$ 3,972,122</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

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

For the year ended November 30, 2019

	Liability Insurance Fund	Self Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers	\$ (2,693,056)	\$ (2,574,842)	\$ (5,267,898)
Receipts from employees and others	-	134,750	134,750
Internal activity-payments from other funds	160,134	2,515,407	2,675,541
Net cash from operating activities	<u>(2,532,922)</u>	<u>75,315</u>	<u>(2,457,607)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	468,600	-	468,600
Other nonoperating revenue (expense)	296,204	-	296,204
Grants received	21,391	-	21,391
Interfund borrowing	702,206	-	702,206
Transfers in	1,836,980	-	1,836,980
Transfers out	(1,980)	(1,029)	(3,009)
Net cash from noncapital financing activities	<u>3,323,401</u>	<u>(1,029)</u>	<u>3,322,372</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	3,083	1,029	4,112
Net cash from investing activities	<u>3,083</u>	<u>1,029</u>	<u>4,112</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	793,562	75,315	868,877
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			
	<u>1,021,461</u>	<u>2,888,532</u>	<u>3,909,993</u>
CASH AND CASH EQUIVALENTS, END OF YEAR			
	<u>\$ 1,815,023</u>	<u>\$ 2,963,847</u>	<u>\$ 4,778,870</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES			
Operating loss	\$ (487,649)	\$ 90,705	\$ (396,944)
Adjustments to reconcile operating loss to net cash from operating activities			
Change in assets and liabilities:			
Prepaid insurance	77,952	-	77,952
Accounts payable	(2,123,225)	(15,390)	(2,138,615)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (2,532,922)</u>	<u>\$ 75,315</u>	<u>\$ (2,457,607)</u>

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2019

	County Collector's Tax Fund			
	Current Tax Collection Account	Mobile Home Privilege Tax Account	Court Services Fund	Multi-County Chief Judge Fund
ASSETS				
Cash and cash equivalents	\$ 3,608	\$ 621	\$ 1,140,625	\$ 104,644
Investments	-	-	-	-
Receivables:				
State of Illinois	-	-	403,863	-
Due from other funds	-	-	98,167	-
TOTAL ASSETS	\$ 3,608	\$ 621	\$ 1,642,655	\$ 104,644
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 5,109	\$ 1,719
Due to other funds	-	-	-	-
Due to other taxing units	3,608	621	-	-
Due to others	-	-	1,637,546	102,925
Total liabilities	<u>3,608</u>	<u>621</u>	<u>1,642,655</u>	<u>104,644</u>
TOTAL LIABILITIES	\$ 3,608	\$ 621	\$ 1,642,655	\$ 104,644

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2019

	Probation Service Fund	Condemnation Fund	Unclaimed Estates Fund	Advocacy Fund
ASSETS				
Cash and cash equivalents	\$ 364,043	\$ 22,412	\$ 1,256	\$ 159
Investments	-	20,000	-	-
Receivables:				
State of Illinois	-	-	-	-
Due from other funds	-	-	-	-
	\$ 364,043	\$ 42,412	\$ 1,256	\$ 159
TOTAL ASSETS	\$ 364,043	\$ 42,412	\$ 1,256	\$ 159
LIABILITIES				
Accounts payable	\$ 1,620	\$ -	\$ -	\$ -
Due to other funds	267	-	359	-
Due to other taxing units	-	-	-	-
Due to others	362,156	42,412	897	159
Total liabilities	364,043	42,412	1,256	159
TOTAL LIABILITIES	\$ 364,043	\$ 42,412	\$ 1,256	\$ 159

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2019

	Dive and Rescue Team Fund	Sheriff's Inmate Commissary Fund	State's Attorney Restitution Fund	Township MFT Fund
ASSETS				
Cash and cash equivalents	\$ 392	\$ 28,799	\$ 4,207	\$ 1,249,823
Investments	-	-	-	-
Receivables:				
State of Illinois	-	-	-	156,684
Due from other funds	-	-	-	-
	<u>392</u>	<u>28,799</u>	<u>4,207</u>	<u>1,406,507</u>
TOTAL ASSETS	<u>\$ 392</u>	<u>\$ 28,799</u>	<u>\$ 4,207</u>	<u>\$ 1,406,507</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 57,498
Due to other funds	-	-	-	113,857
Due to other taxing units	-	-	-	1,235,152
Due to others	392	28,799	4,207	-
Total liabilities	<u>392</u>	<u>28,799</u>	<u>4,207</u>	<u>1,406,507</u>
TOTAL LIABILITIES	<u>\$ 392</u>	<u>\$ 28,799</u>	<u>\$ 4,207</u>	<u>\$ 1,406,507</u>

(Continued)

See accompanying Independent Auditor's Report.

McDONOUGH COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

November 30, 2019

	Township Bridge Fund	Tax Sale Indemnity Fund	County Clerk	Circuit Clerk	Total
ASSETS					
Cash and cash equivalents	\$ 117,868	\$ 117,297	\$ 98,346	\$ 183,427	\$3,437,527
Investments	-	-	-	50,000	70,000
Receivables:					
State of Illinois	-	-	-	-	560,547
Due from other funds	48,841	-	-	-	147,008
	\$ 166,709	\$ 117,297	\$ 98,346	\$ 233,427	\$4,215,082
TOTAL ASSETS	\$ 166,709	\$ 117,297	\$ 98,346	\$ 233,427	\$4,215,082
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 65,946
Due to other funds	-	-	54,035	-	168,518
Due to other taxing units	166,709	-	44,311	233,427	1,683,828
Due to others	-	117,297	-	-	2,296,790
Total liabilities	166,709	117,297	98,346	233,427	4,215,082
TOTAL LIABILITIES	\$ 166,709	\$ 117,297	\$ 98,346	\$ 233,427	\$4,215,082

(Concluded)

See accompanying Independent Auditor's Report.

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 3,080,806	\$ 55,520,754	\$ 55,164,033	\$ 3,437,527
Investments	370,000	100,000	-	70,000
Accounts receivable	558,438	560,547	558,135	560,547
Due from other funds	104,550	48,841	6,383	147,008
TOTAL ASSETS	<u>\$ 4,113,794</u>	<u>\$ 56,230,142</u>	<u>\$ 55,728,551</u>	<u>\$ 4,215,082</u>
LIABILITIES				
Accounts payable	\$ 63,178	\$ 65,946	\$ 63,178	\$ 65,946
Due to other funds	126,483	167,891	125,856	168,518
Due to other taxing units	1,660,227	51,885,154	51,861,553	1,683,828
Due to others	2,163,603	4,111,151	3,977,964	2,296,790
TOTAL LIABILITIES	<u>\$ 4,013,491</u>	<u>\$ 56,230,142</u>	<u>\$ 56,028,551</u>	<u>\$ 4,215,082</u>
1. County Collector - Current Tax Collection Account				
ASSETS				
Cash and cash equivalents	\$ 24,257	\$ 48,279,739	\$ 48,300,388	\$ 3,608
TOTAL ASSETS	<u>\$ 24,257</u>	<u>\$ 48,279,739</u>	<u>\$ 48,300,388</u>	<u>\$ 3,608</u>
LIABILITIES				
Due to other taxing units	\$ 24,257	\$ 48,279,739	\$ 48,300,388	\$ 3,608
TOTAL LIABILITIES	<u>\$ 24,257</u>	<u>\$ 48,279,739</u>	<u>\$ 48,300,388</u>	<u>\$ 3,608</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
2. County Collector - Mobile Home Privilege Tax Account				
ASSETS				
Cash and cash equivalents	\$ 1,138	\$ 36,112	\$ 36,629	\$ 621
TOTAL ASSETS	<u>\$ 1,138</u>	<u>\$ 36,112</u>	<u>\$ 36,629</u>	<u>\$ 621</u>
LIABILITIES				
Due to other taxing units	\$ 1,138	\$ 36,112	\$ 36,629	\$ 621
TOTAL LIABILITIES	<u>\$ 1,138</u>	<u>\$ 36,112</u>	<u>\$ 36,629</u>	<u>\$ 621</u>
3. Court Services				
ASSETS				
Cash and cash equivalents	\$ 793,259	\$ 3,401,284	\$ 3,053,918	\$ 1,140,625
Investments	200,000	100,000	300,000	-
Accounts receivable	463,487	403,863	463,487	403,863
Due from other funds	98,167	-	-	98,167
TOTAL ASSETS	<u>\$ 1,554,913</u>	<u>\$ 3,905,147</u>	<u>\$ 3,817,405</u>	<u>\$ 1,642,655</u>
LIABILITIES				
Accounts payable	\$ 673	\$ 5,109	\$ 673	\$ 5,109
Due to others	1,554,240	3,900,038	3,816,732	1,637,546
TOTAL LIABILITIES	<u>\$ 1,554,913</u>	<u>\$ 3,905,147</u>	<u>\$ 3,817,405</u>	<u>\$ 1,642,655</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	Balances December 1, 2018	Additions	Deductions	Balances, November 30, 2019
4. Multi-County Chief Judge				
ASSETS				
Cash and cash equivalents	\$ 110,827	\$ 24,703	\$ 30,886	\$ 104,644
TOTAL ASSETS	\$ 110,827	\$ 24,703	\$ 30,886	\$ 104,644
LIABILITIES				
Accounts payable	\$ -	\$ 1,719	\$ -	\$ 1,719
Due to others	110,827	22,984	30,886	102,925
TOTAL LIABILITIES	\$ 110,827	\$ 24,703	\$ 30,886	\$ 104,644
5. Probation Service				
ASSETS				
Cash and cash equivalents	\$ 314,235	\$ 89,000	\$ 39,192	\$ 364,043
TOTAL ASSETS	\$ 314,235	\$ 89,000	\$ 39,192	\$ 364,043
LIABILITIES				
Accounts payable	\$ 3,608	\$ 1,620	\$ 3,608	\$ 1,620
Due to other funds	267	-	-	267
Due to others	310,360	87,380	35,584	362,156
TOTAL LIABILITIES	\$ 314,235	\$ 89,000	\$ 39,192	\$ 364,043

(Continued)

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
6. Condemnation				
ASSETS				
Cash and cash equivalents	\$ 22,238	\$ 174	\$ -	\$ 22,412
Investments	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
TOTAL ASSETS	<u>\$ 42,238</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 42,412</u>
LIABILITIES				
Due to others	\$ 42,238	\$ 174	\$ -	\$ 42,412
TOTAL LIABILITIES	<u>\$ 42,238</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ 42,412</u>
7. Unclaimed Estates				
ASSETS				
Cash and cash equivalents	\$ 1,718	\$ 1	\$ 463	\$ 1,256
TOTAL ASSETS	<u>\$ 1,718</u>	<u>\$ 1</u>	<u>\$ 463</u>	<u>\$ 1,256</u>
LIABILITIES				
Due to other funds	\$ 359	\$ -	\$ -	\$ 359
Due to others	<u>1,359</u>	<u>1</u>	<u>463</u>	<u>897</u>
TOTAL LIABILITIES	<u>\$ 1,718</u>	<u>\$ 1</u>	<u>\$ 463</u>	<u>\$ 1,256</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	Balances December 1, 2018	Additions	Deductions	Balances, November 30, 2019
8. Advocacy				
ASSETS				
Cash and cash equivalents	\$ 158	\$ 1	\$ -	\$ 159
TOTAL ASSETS	\$ 158	\$ 1	\$ -	\$ 159
LIABILITIES				
Due to others	\$ 158	\$ 1	\$ -	\$ 159
TOTAL LIABILITIES	\$ 158	\$ 1	\$ -	\$ 159
9. Dive and Rescue Team				
ASSETS				
Cash and cash equivalents	\$ 392	\$ -	\$ -	\$ 392
TOTAL ASSETS	\$ 392	\$ -	\$ -	\$ 392
LIABILITIES				
Due to others	\$ 392	\$ -	\$ -	\$ 392
TOTAL LIABILITIES	\$ 392	\$ -	\$ -	\$ 392

(Continued)

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
10. Sheriff's Inmate Commissary Account				
ASSETS				
Cash and cash equivalents	\$ 29,851	\$ 87,712	\$ 88,764	\$ 28,799
TOTAL ASSETS	<u>\$ 29,851</u>	<u>\$ 87,712</u>	<u>\$ 88,764</u>	<u>\$ 28,799</u>
LIABILITIES				
Due to others	\$ 29,851	\$ 87,712	\$ 88,764	\$ 28,799
TOTAL LIABILITIES	<u>\$ 29,851</u>	<u>\$ 87,712</u>	<u>\$ 88,764</u>	<u>\$ 28,799</u>
11. State's Attorney Restitution Account				
ASSETS				
Cash and cash equivalents	\$ 3,711	\$ 6,031	\$ 5,535	\$ 4,207
TOTAL ASSETS	<u>\$ 3,711</u>	<u>\$ 6,031</u>	<u>\$ 5,535</u>	<u>\$ 4,207</u>
LIABILITIES				
Due to others	\$ 3,711	\$ 6,031	\$ 5,535	\$ 4,207
TOTAL LIABILITIES	<u>\$ 3,711</u>	<u>\$ 6,031</u>	<u>\$ 5,535</u>	<u>\$ 4,207</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
12. Township MFT				
ASSETS				
Cash and cash equivalents	\$ 1,226,247	\$ 1,367,667	\$ 1,344,091	\$ 1,249,823
Accounts receivable	94,648	156,684	94,648	156,684
TOTAL ASSETS	<u>\$ 1,320,895</u>	<u>\$ 1,524,351</u>	<u>\$ 1,438,739</u>	<u>\$ 1,406,507</u>
LIABILITIES				
Accounts payable	\$ 37,192	\$ 57,498	\$ 37,192	\$ 57,498
Due to other funds	100,361	113,856	100,360	113,857
Due to other taxing units	1,183,342	1,352,997	1,301,187	1,235,152
TOTAL LIABILITIES	<u>\$ 1,320,895</u>	<u>\$ 1,524,351</u>	<u>\$ 1,438,739</u>	<u>\$ 1,406,507</u>
13. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 218,030	\$ 208,853	\$ 309,015	\$ 117,868
Due from other funds	6,383	48,841	6,383	48,841
TOTAL ASSETS	<u>\$ 224,413</u>	<u>\$ 257,694</u>	<u>\$ 315,398</u>	<u>\$ 166,709</u>
LIABILITIES				
Accounts payable	\$ 21,705	\$ -	\$ 21,705	\$ -
Due to other taxing units	202,708	257,694	293,693	166,709
TOTAL LIABILITIES	<u>\$ 224,413</u>	<u>\$ 257,694</u>	<u>\$ 315,398</u>	<u>\$ 166,709</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2019

	<u>Balances December 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances, November 30, 2019</u>
14. Tax Sale Indemnity				
ASSETS				
Cash and cash equivalents	\$ 110,467	\$ 6,830	\$ -	\$ 117,297
TOTAL ASSETS	<u>\$ 110,467</u>	<u>\$ 6,830</u>	<u>\$ -</u>	<u>\$ 117,297</u>
LIABILITIES				
Due to others	\$ 110,467	\$ 6,830	\$ -	\$ 117,297
TOTAL LIABILITIES	<u>\$ 110,467</u>	<u>\$ 6,830</u>	<u>\$ -</u>	<u>\$ 117,297</u>
15. County Clerk				
ASSETS				
Cash and cash equivalents	\$ 62,426	\$ 938,155	\$ 902,235	\$ 98,346
TOTAL ASSETS	<u>\$ 62,426</u>	<u>\$ 938,155</u>	<u>\$ 902,235</u>	<u>\$ 98,346</u>
LIABILITIES				
Due to other funds	\$ 25,496	\$ 54,035	\$ 25,496	\$ 54,035
Due to other taxing units	36,930	884,120	876,739	44,311
TOTAL LIABILITIES	<u>\$ 62,426</u>	<u>\$ 938,155</u>	<u>\$ 902,235</u>	<u>\$ 98,346</u>

(Continued)

MCDONOUGH COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	Balances December 1, 2018	Additions	Deductions	Balances, November 30, 2019
16. Circuit Clerk				
ASSETS				
Cash and cash equivalents	\$ 161,852	\$ 1,074,492	\$ 1,052,917	\$ 183,427
Investments	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
TOTAL ASSETS	<u>\$ 211,852</u>	<u>\$ 1,074,492</u>	<u>\$ 1,052,917</u>	<u>\$ 233,427</u>
LIABILITIES				
Due to other taxing units	<u>\$ 211,852</u>	<u>\$ 1,074,492</u>	<u>\$ 1,052,917</u>	<u>\$ 233,427</u>
TOTAL LIABILITIES	<u>\$ 211,852</u>	<u>\$ 1,074,492</u>	<u>\$ 1,052,917</u>	<u>\$ 233,427</u> (Concluded)

SUPPLEMENTAL INFORMATION

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

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

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

** For the year ended November 30, 2019, the assessed valuations used for General Corporate was \$468,239,381, which includes the assessed valuation of Enterprise Zone properties. Collections of \$24,285 of taxes extended for the General Corporate levies of McDonough County, City of Macomb, and Macomb City Township were distributed to the Economic Development Revolving Loan Fund (Enterprise Zone).

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

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

McDONOUGH COUNTY, ILLINOIS

SCHEDULE OF TAX INFORMATION

Last Three Levy Years

	Year Ended November 30, 2017		
	2016 Levy	Rate	Collection
General Corporate	\$ 1,102,800	0.25338	\$ 1,082,407
County Highway	287,803	0.06833	286,491
County Aid to Bridges	157,731	0.03745	157,021
Federal Aid Matching	197,062	0.04679	196,202
Tuberculosis	25,578	0.00608	4,894
Veterans' Assistance	61,895	0.01470	39,093
Municipal Retirement	1,223,000	0.29036	1,295,519
Social Security	677,310	0.16081	702,584
Building Rental (Building Commission)	350,000	0.08310	345,243
Cooperative Extension	174,260	0.04138	167,877
Mental Health	393,592	0.09345	391,760
County Health	330,890	0.07856	329,362
Senior Citizens' Transportation	42,000	0.00998	21,498
Economic Development Revolving Loan	-	-	40,540
Liability Insurance	341,750	0.08114	340,176
The Elms	393,592	0.09345	391,760
TOTALS	\$ 5,759,263	1.35896	\$ 5,792,427
ASSESSED VALUATION		\$ 421,209,203	(Concluded)