

Annual Comprehensive Financial Report
Fiscal Year Ended
November 30, 2021



David W. Michael, County Auditor
Madison County, Illinois

MADISON COUNTY, ILLINOIS

Annual Comprehensive Financial Report

Fiscal Year Ended November 30, 2021

Report prepared and submitted by the
County Auditor's Office

David W. Michael
County Auditor

MADISON COUNTY, ILLINOIS

Annual Comprehensive Financial Report

Year ended November 30, 2021

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MADISON COUNTY, ILLINOIS

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INTRODUCTORY SECTION



**David W. Michael, Auditor
Madison County Government**

Madison County Administration Building
157 N. Main Street, Suite 382
Edwardsville, IL 62025-1963
Phone (618) 296-4011 • Fax (618) 655-2001

JENNIFER ZOELZER
Chief Deputy

May 26, 2022

To the Honorable County Board Chairman, Members of the County Board and
Citizens of Madison County, Illinois:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we are pleased to submit the annual comprehensive financial report for the County of Madison, Illinois (the County) for the fiscal year ended November 30, 2021.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects. The County's comprehensive internal accounting controls provide a reasonable basis for assurances regarding the safeguarding of the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

The County's financial statements have been audited by Scheffel Boyle, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended November 30, 2021, are fairly presented in all material respects in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including the schedule of

expenditures of federal awards, findings and questioned costs, and independent auditor's reports on internal control over financial reporting and on tests of compliance with certain provisions of laws, regulations, contracts and grants, is included in a separately issued report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the auditor's report.

The County is required to adopt a budget by no later than the close of the fiscal year. This annual budget serves as the foundation for the County's financial planning and control. This budget is prepared by fund level for certain special revenue and capital project funds, and department level or elected county official level for the general fund. Expenditures may not legally exceed budgeted appropriations. Department heads or elected officials may make transfers of appropriations within a department as they see fit. Transfers of appropriations between departments, however, require the approval of the County Board.

Profile of the Government:

Madison County, incorporated in 1812, is predominantly urban and suburban. The overall size of the County is 734 square miles with a population estimated at 264,490. The County is located in the southwestern region of Illinois across the Mississippi River and northeast of St. Louis, Missouri. The County is considered part of the St. Louis greater metropolitan area.

Madison County is organized under the township form of County government. The Madison County Board functions as the legislative and administrative branch of the County government. As the governing body, the County Board is responsible for adopting all ordinances for the governance of the County. In its administrative capacity, the Board establishes the County budget, levies taxes, and promulgates policies, rules, and regulations for the management of County operations.

The County is divided into 29 County Board districts of equal population. The County Board is comprised of representatives elected from each of its County Board districts. The Chairman of the County Board is elected by the residents of the County at large. The County Board and Board Chairman in turn appoint various other heads of departments. There are also nine other officials elected by the residents of the County at large.

The County provides a full range of services contemplated by state statute. This includes public safety, highways and transportation, corrections, judiciary and court-related activities, public health and welfare, education, and County development. The County defines its reporting entity in accordance with standards established by the Governmental Accounting Standards Board (GASB). Such standards provide a basis for identifying entities to be included in its basic financial statements, primarily based upon financial accountability. Based on these requirements, the basic financial statements include all funds, agencies, boards, commissions, and authorities for which the County is financially accountable, including one component unit. Various entities have been identified in Note I to the basic financial statements as related organizations and jointly governed organizations in accordance with the provisions of the GASB. These entities are not included as part of the County's reporting entity.

Local economy:

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

The County's economic position remained stable last year in most areas of the County and showed signs of the improvement. Due to the COVID-19 pandemic which began in February 2020, unemployment rates at the County, State, and National levels increased significantly with a County peak in April 2020. Statistics from the Illinois Department of Employment Security reflect an unemployment rate (not seasonally adjusted) for the County of 3.6% as of November 30, 2021. This represents a decrease of 1.5% from the same date in the previous year. This rate is lower than the Illinois unemployment rate of 4.3% and lower than the national unemployment rate of 3.9%. The 2021 County total labor force is estimated at about 131,132 people reflecting an increase from 2020.

The employment base of the County remains diverse as demonstrated in the Statistical Section by the top ten principal taxpayers and top ten principal employers. The industrial sector continues to play an important role in the County's economy by remaining in the top three of the principal taxpayers table with oil refining and steel manufacturing at the top of the principal taxpayers table based on assessed valuation. The steady strength of manufacturing is also demonstrated in the principal employers list with two of the top ten rankings based on employee count. Logistics/distribution facilities continue to play a constant role in supporting the local economy as demonstrated in the table of principal taxpayers with six of the top ten assessed valuations. This is also demonstrated with Amazon Inc. topping the list of principal employers this year. Higher education continues to be a major contributor in the local economy with a State University holding the second ranking in the principal employers list. Healthcare accounted for two of the top ten rankings on the list of principal employers. The equalized assessed value for the County increased \$316.5 million from the prior year.

The County is actively participating in several multi-governmental agreements to enhance accessibility to the St. Louis Area for the residents of the County. The Illinois Department of Transportation (IDOT) is currently in Phase II of a three phase project to analyze the replacement of the Chain of Rocks Bridge which carries I-270 over the Mississippi River. Phase II consists of preparing contract plans and acquiring right-of-way. IDOT estimates that Phase II should be completed by summer 2022. This project is essential to providing a safe and efficient link necessary to accommodate interstate traffic between Illinois and Missouri.

In 2021, work continued on the federally funded IDOT Illinois High-Speed Rail route from St. Louis, Missouri to Chicago, Illinois, with a stop in Alton, Illinois. Since 2010, over 576 miles of new track has been completed, including construction of the route through Madison County. The project is being implemented in phases: construction, procurement of high-speed rail locomotives and cars. As of 2021, IDOT continued work on installing and testing positive train control (PTC), a safety system for collision avoidance. IDOT also worked to enhance grade crossing warning systems along the corridor. Once installation of the PTC is complete, Amtrak trains in the Chicago to St. Louis High-Speed Rail corridor will begin operating at higher speeds.

America's Central Port (formerly The Tri-City Regional Port District) encompasses approximately 1,200 acres located on the Mississippi River in Madison County that offers a wide range of services and facilities

such as barge, rail, and truck transfer of commodities. The Port facilitates the transportation of over \$1.1 billion in freight annually between river barges, railcars, and trucks. The Port employs nearly 900 workers with an estimated additional 665 indirect and induced jobs resulting from the Port and its tenant operations. All of which have a positive impact on Madison County's local tax revenue. The Port has over 30 miles of rail track to service tenants and has immediate road access to multiple interstates. The Port has two multi-modal Mississippi River harbors, the Granite City Harbor and the Madison Harbor. All of which can service fertilizer, steel, agricultural commodities, and petroleum products. The Port is the Grantee of Foreign Trade Zone 31 which also promotes regional economic growth. The Port has also been granted funds from the recent U.S. Department of Transportation BUILD grant and intends to use \$15.8 million of these funds for considerable facility improvement to increase total agricultural commodity throughputs.

As previously stated, higher educational facilities continue to play an important role in the County. Southern Illinois University Edwardsville (SIU-E) is one of the largest employers in the County with over 2,400 full-time faculty, administrative/professional, and civil services staff and an additional 1,000 student workers. Total student enrollment for fall 2021 increased to 13,010 students showing some recovery toward pre-COVID-19 pandemic numbers. The University provides on campus housing for about 2,434 students with the remaining student enrollment living and working within a 60-mile radius thus providing additional tax revenues to the County and local municipalities. *Washington Monthly* includes SIU-E among the "2021 Best Bang for the Buck" schools in the Midwest. SIU-E ranks 4th on Forbes magazine's list of America's Top Colleges. Also, Safewise ranks SIUE 13th nationally among college campuses with the City of Edwardsville, home to SIUE, ranking 3rd in the State of Illinois.

Long-term financial planning:

The County Board reviews and adopts financial planning (budget) policies on an annual basis. Budget plans for the general fund and special tax funds are prepared to insure that expenditures equal projected revenues. In some cases, as deemed prudent, fund balances may be used to augment revenues to cover expenditures to minimize the property tax levy and maintain adequate levels of fund balance. The County Board also reviews the charges for services to insure the equitable distribution of costs to the citizens and entities receiving the services. In developing these policies, future tax rates, alternate revenue sources, and fund balances are considered.

Five-year capital project lists are compiled, prioritized, and then analyzed to determine the long-range funding needed to implement projects deemed necessary. Expenditures for capital improvements for the County increased from the previous year as the County continued work on a major capital project and transportation projects.

Relevant financial policies:

Unassigned fund balance in the general fund as of November 30, 2021, is approximately 234 days of operating expenditures and falls within the policy guidelines set by the County Board for budgetary and planning purposes of maintaining a balance in the general fund at a level sufficient to pay for not less than four months (120 days) of operating expenditures.

Major initiatives:

The County Board of Madison County continues to place a priority on transportation improvements within the County in order to facilitate the free flow of traffic, insure the safety of the motoring public, and promote continued economic growth within the County. As a result, transportation improvements will continue to be a major initiative. Over the next five years, the County Highway Department has plans in place for the completion of over fifty projects. Some of these projects will be completed as joint ventures with other local municipalities and the State of Illinois Department of Transportation (IDOT). These projects include the following:

Reconstruct Staunton Road, County Highway 21, from Interstate 70 to Illinois Route 143 - Pin Oak Township

Reconstruct Staunton Road, County Highway 21, from Michael Drive to Oakland Drive – Pin Oak Township

Reconstruct shoulder on Brakhane Road, County Highway 51 – Omphgent Township

Reconstruct shoulders on Seminary Road, County Highway 17 – Foster Township

Realign Lebanon Road over CSX Railroad Bridge – joint venture with IDOT and Collinsville Township

Extend Lars Hoffman Crossing from Illinois Route 267 to Airport Road – joint venture with IDOT and the Village of Godfrey

Replace Engelke Bridge on Silver Creek Road – joint venture with IDOT and Olive Township

Reconstruct Langenwalter Bridge on East mill Creek Road – joint venture with IDOT and Jarvis Township

Reconstruct Fisher Bridge on Brandt Road – joint venture with Olive and Alhambra Townships

Replace Pilla Bridge on Old Carpenter Road over Unions Pacific Railroad – joint venture with IDOT and Hamel Township

Reconstruct Mill Creek Bridge on Troy-O’Fallon Road, County Highway 50 – joint venture with IDOT

Reconstruct Possum Bridge on Possum Hill Road, County Highway 76 – joint venture with IDOT

Resurface Renken Road, County Highway 3, from Washington Street to Illinois Route 4 – joint venture with IDOT

Resurface Humbert Road, County Highway 4, from Pearl Street to Alton City limits – joint venture with IDOT

Resurface Alhambra Road, County Highway 27, from Veterans Memorial Drive to Illinois Route 140 – joint venture with IDOT

Resurface South Moreland Road, County Highway 19, from Illinois Route 140 to Illinois Route 143 – joint venture with IDOT

The Madison County Jail project, a major initiative of the County Board of Madison County, was completed in 2021. This was a phased construction plan that began in 2018.

Madison County was allocated \$51,078,063 of American Rescue Plan Act (ARPA) funds to combat the economic impact of the COVID-19 pandemic. In May of 2021, the County received its first tranche of ARPA funds. Throughout 2021, the County worked to identify infrastructure needs throughout the County that fit the criteria of the award and develop a project list and spending plan.

Awards:

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Madison County for its comprehensive annual financial report for the fiscal year ended November 30, 2020. This was the thirty-first consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both GAAP and applicable legal requirements.

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

Acknowledgements:

The full cooperation of the department heads, elected officials, and County Board members is essential to the preparation of this ACFR. I offer my sincere gratitude for their year-round support and leadership which preserves the fiscal health of this County.

I also commend the staff of the Auditor's office. Their dedication and proficiency in performing their duties throughout the year play a key role in maintaining the strong internal control environment necessary for the assurances made in this letter.

Finally, I extend my genuine gratitude to our external auditors, Scheffel Boyle, for their guidance and expertise in assisting with the preparation of this report.

Sincerely,



David W. Michael
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Madison County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morill

Executive Director/CEO

MADISON COUNTY, ILLINOIS
LIST OF PRINCIPAL OFFICERS
AS OF NOVEMBER 30, 2021

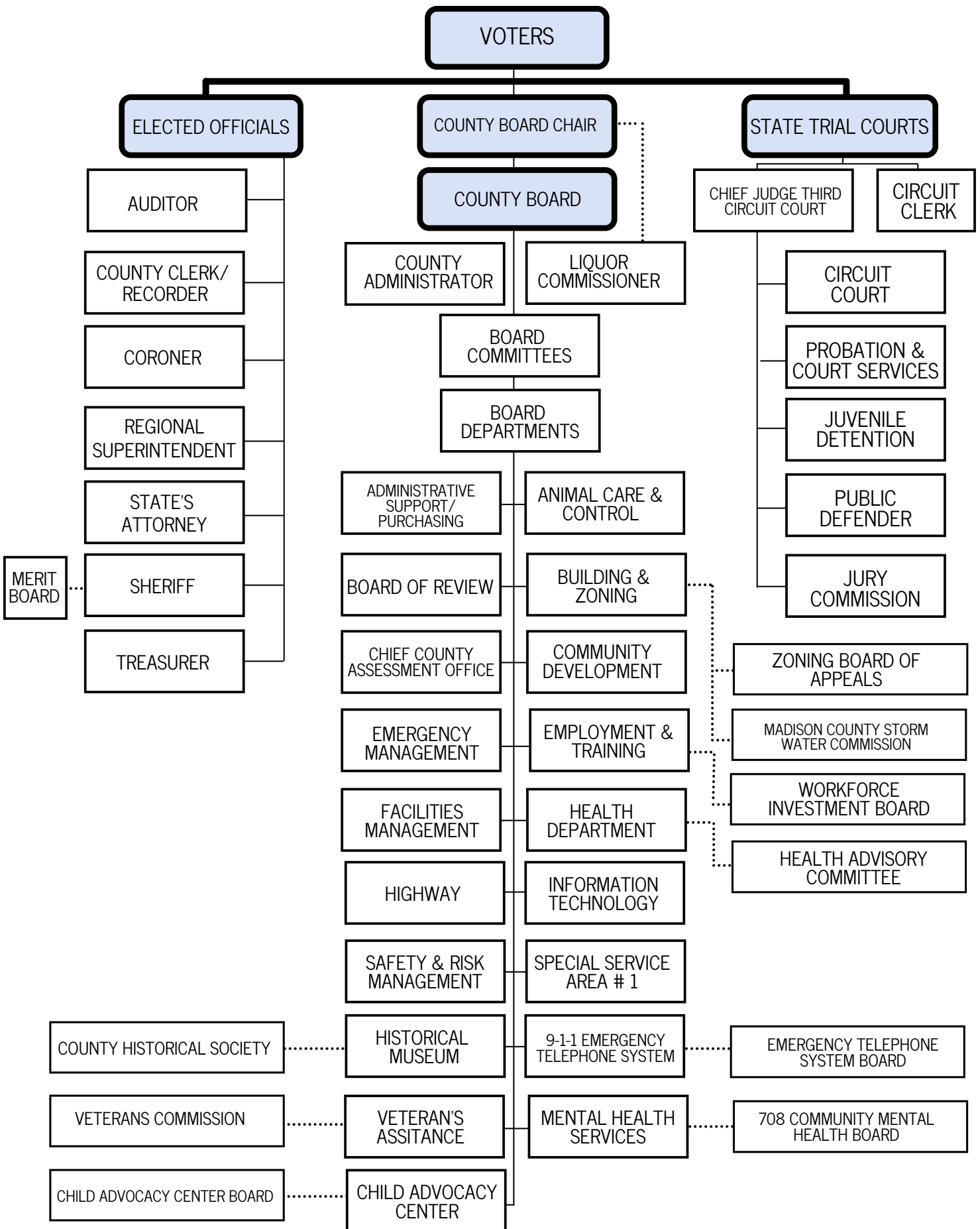
COUNTY BOARD MEMBERS

<u>District Representative</u>	<u>Term Expires</u>	<u>District Representative</u>	<u>Term Expires</u>
1 Judy Kuhn	12/22	15 Terry Eaker	12/22
2 Stacey Pace	12/22	16 Christopher Hankins	12/22
3 William Meyer	12/22	17 Victor Valentine, Jr.	12/22
4 Bobby Ross	12/22	18 Jack Minner	12/22
5 Michael Madison	12/22	19 Aaron Messner	12/22
6 Valerie Doucleff	12/22	20 Denise Wiehardt	12/22
7 Michael J. Walters	12/22	21 John Eric Foster	12/22
8 Michael Holliday, Sr.	12/22	22 Nick Petrillo	12/22
9 Bill Stoutenborough	12/22	23 Gussie Glasper	12/22
10 Bruce Malone	12/22	24 Jamie Goggin	12/22
11 Dalton Gray	12/22	25 Chris Guy	12/22
12 Robert Pollard	12/22	26 Erica Conway-Harriss	12/22
13 Matthew King	12/22	27 Vacant	12/22
14 Michael Babcock	12/22	28 Elizabeth Dalton	12/22
		29 Ryan Kneedler	12/22

OTHER ELECTED OFFICIALS

Auditor -	David Michael	12/24
Circuit Clerk -	Thomas McRae	12/24
Coroner -	Stephen Nonn	12/24
County Board Chairman -	Kurt Prenzler	12/24
County Clerk/Recorder -	Debra Ming-Mendoza	12/22
Regional Superintendent of Schools -	Robert W. Werden	12/22
Sheriff -	John Lakin	12/22
State's Attorney -	Thomas Haine	12/24
Treasurer -	Chris Slusser	12/22

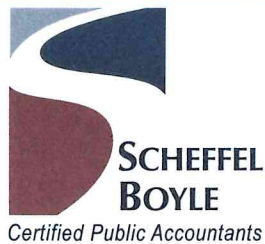
MADISON COUNTY GOVERNMENT ORGANIZATION







FINANCIAL SECTION



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the County Board and Citizens of
Madison County, 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 the County of Madison, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 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 the County of Madison, Illinois as of November 30, 2021, and the respective changes in financial position, and where applicable, cash flows, thereof, and the respective budgetary comparison for the General Fund, the Major Special Revenue Funds, and the Capital Projects Fund with legally adopted budgets for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 18, the other post employment benefits information on pages 77 through 78, and the pension plan information on pages 79 through 83 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Madison, Illinois' basic financial statements. The introductory section, combining fund information and supplementary data, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund information and supplementary data 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 fund information and supplementary data are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

To the County Board and Citizens of
Madison County, Illinois

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2022, on our consideration of the County of Madison, 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 the County of Madison, 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 the County of Madison, Illinois' internal control over financial reporting and compliance.



Edwardsville, Illinois

May 26, 2022



**MANAGEMENT
DISCUSSION
&
ANALYSIS**



MADISON COUNTY, ILLINOIS

Management's Discussion and Analysis

Year ended November 30, 2021

Madison County Government's (County) management discussion and analysis (MD&A) offers readers of the County's financial statements a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal (beginning on page i) and the County's financial statements (beginning on page 19).

This MD&A is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position and its ability to address the subsequent year's challenges, (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$297,619,034 (*net position*). Of this amount \$34,734,467 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$25,202,393.
- The majority of this increase was due to an increase in total revenues for the governmental activities of \$13,508,472. An increase of \$10,081,768 in operating grants resulted from increased LIHEAP, ERAP and WIA grant funds for the County's economic relief response to the COVID-19 pandemic. This increase also resulted from the increase in sales taxes which are reported in operating grants as a result of the State of Illinois enacting the "Leveling the Playing Field" legislation which changed the formula for sales tax distributions.
- Total expenses for the governmental activities increased \$5,171,131 which represents an overall increase of 4.1%. Increases in Public Health and Public Welfare were also due to the County's response to the COVID-19 pandemic.
- An increase in Transportation of \$4,103,883 was due primarily to construction on the Seiler and Pin Oak Road projects.
- Capital grants and contributions decreased due to capital reimbursements received from the Federal Emergency Agency last year for a major lift station improvement that was necessitated by storm and flood damage. However, in the current fiscal year capital grants were reported for the acceptance of sewer extensions and lift stations installed at Gateway TradePort by the developer.
- Cash and investments totaling \$216,497,946 represented roughly 88% of current assets and experienced an increase of 26% from the previous year.
- The increase in cash and investments resulted primarily from the County receiving its first tranche of American Rescue Plan Act funds which totaled \$25.5 million.
- Per GASB Statement No. 68, net deferred inflows related to pension liability of (\$24,575,519) were reported for 2021.
- Per GASB Statement No. 75, net deferred outflows related to OPEB liability of \$1,654,906 were reported for 2021.
- At the close of the fiscal year the County's General Fund reported an unassigned fund balance of \$29,695,848, approximately 64.1% of total General Fund operating expenditures. This level of fund balance satisfies the County Board requirement of a balance not less than 33% of operating expenditures.

- Construction in progress totaling \$14,260,020 was reported in capital assets for Governmental Activities. All of this balance was reported in the Transportation Funds primarily for the Renken Road, Staunton Road, and Seiler Road projects.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide the reader with a broad overview of the County's finances in a manner similar to a private-sector business.

The *statement of net position* represents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the legally separate Madison County Flood Prevention District for which the County is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself. The Madison County Flood Prevention District, although legally separate, functions for all practical purposes as a department of the County and, therefore, has been included as an integral part of the primary government.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general control and administration, county development, public safety, corrections, judiciary and court-related, public health, public welfare, transportation, education, and debt service. The business-type activities of the County include a special sewer service area.

The government-wide financial statements can be found on pages 19-21 of this report.

Fund Financial Statements

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

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

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

The County maintains 70 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Highway Fund, Bridge Fund, Matching Tax Fund, Motor Fuel Tax Fund, the American Rescue Plan Act, and the Capital Projects Fund, all of which are considered to be major funds of the County. Data on the remaining 63 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22-33 of this report.

Proprietary funds. Madison County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses the enterprise fund to account for the sewer services that it provides to specific sections of the County. *Internal services funds* are used to accumulate and allocate costs internally among the County. The County uses three internal services funds, the Tort Judgment and Liability Insurance Fund, the Health Benefits Fund, and the Health Benefits AFSCME Family Pool Fund, to provide risk financing and health insurance benefits. Because these services predominantly benefit the governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 34-36 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 37-38 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 39-76 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's progress in funding its obligation to provide pension benefits and other post employment benefits to its employees. Required supplementary information can be found on pages 77-83 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 85-139 of this report.

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure – roads, bridges, culverts, etc.) have not been reported nor depreciated in governmental financial statements. Governmental Accounting Standards Board (GASB) Statement No. 34 requires that these assets be valued and reported within the Governmental Activities column of the Government-wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The County has chosen to depreciate assets over their useful life. If a road project is considered maintenance, a recurring cost that does not extend the road's original useful life or expand its capacity, the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

Government-wide Financial Analysis

In accordance with GASB Statement No. 34 since there is prior year information available, a comparative analysis of the Government-wide Statements will be presented for the County.

Madison County's Statement of Net Position

The following table reflects a comparative condensed Statement of Net Position as of November 30, 2021:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current Assets	\$ 215,123,080	\$ 167,440,459	\$ 7,798,787	\$ 7,108,770	\$ 222,921,867	\$ 174,549,228
Current Interfund Balances	-	(445)	-	445	-	-
Noncurrent Assets	14,441,816	15,804,385	-	-	14,441,816	15,804,385
Capital Assets	117,355,954	120,897,623	20,002,629	19,738,522	137,358,583	140,636,145
Net Pension Assets	21,070,652	985,129	388,606	-	21,459,258	985,129
Total Assets	367,991,502	305,127,151	28,190,022	26,847,737	396,181,524	331,974,887
Deferred Outflows	19,036,879	21,749,802	159,413	201,924	19,196,292	21,951,726
Total Assets & Deferred Outflows	387,028,381	326,876,953	28,349,435	27,049,661	415,377,816	353,926,613
Current Liabilities	46,551,722	19,032,712	180,150	193,143	46,731,872	19,225,855
Noncurrent Liabilities	28,569,107	37,093,012	340,898	345,016	28,910,005	37,438,028
Total Liabilities	75,120,829	56,125,724	521,048	538,159	75,641,877	56,663,882
Deferred Inflows	41,524,052	24,277,996	592,853	378,191	42,116,905	24,656,187
Net Investment in Capital Assets	117,183,848	120,897,623	20,002,629	19,738,522	137,186,477	140,636,145
Restricted	118,465,185	112,361,073	7,232,905	6,394,789	125,698,090	118,755,862
Unrestricted	34,734,467	13,214,537	-	-	34,734,467	13,214,537
Total Net Position	\$ 270,383,500	\$ 246,473,233	\$ 27,235,534	\$ 26,133,311	\$ 297,619,034	\$ 272,606,544

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. In the fiscal year ended November 30, 2021, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$297,619,034.

For the governmental activities, approximately 43% of the County's net position is reflected in capital assets (e.g. land, buildings, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (approximately 44%) is restricted. Restricted assets are those funds that can only be used for special purposes, such as funds held to comply with state statutes, local ordinances, and grant agreements. The remaining balance of unrestricted net position \$34,734,467, may be used to finance the County's ongoing day-to-day operation in the governmental activities.

The County implemented GASB Statement No. 68 in a previous fiscal year. As a result, noncurrent assets included a net pension asset of \$21,459,258 for the IMRF, SLEP and ECO plan. Based upon the actuarial valuation completed by IMRF, the net pension liability was eliminated and a net asset was reported for the current fiscal year.

The County implemented GASB Statement No. 75, in a previous fiscal year. As a result, noncurrent liabilities included \$24,201,916 as a result of a net OPEB liability. This increase of \$2,219,824 in net OPEB liability was based upon the actuarial valuation.

The business type total net position reported an increase from the prior year of \$1,102,223. Program revenues decreased by 2% as a result of a capital reimbursement from the Federal Emergency Management Agency in the prior year. No rate increase was implemented this fiscal year, although charges for services increased for commercial accounts due to commercial rates being calculated based on water consumption.

Expenses for business-type activities decreased as a major force main extension improvement was completed in the prior fiscal year.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its business-type activities. The same situation held true for the prior fiscal year.

Madison County's Changes in Net Position

The following table reflects a comparative condensed Statement of Activities as of November 30, 2021:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 39,250,193	\$ 37,661,655	\$ 3,582,636	\$ 3,411,803	\$ 42,832,829	\$ 41,073,458
Operating Grants & Contrib.	58,146,668	48,064,900	-	-	58,146,668	48,064,900
Capital Grants & Contrib.	415,735	365,017	336,052	513,632	751,787	878,649
General Revenues:						
Property Taxes	31,958,658	31,915,914	-	-	31,958,658	31,915,914
Intergovernmental Revenue, Unrestricted						
State Sales/Use Taxes	14,807,649	12,388,781	-	-	14,807,649	12,388,781
Income Taxes	7,512,314	6,185,652	-	-	7,512,314	6,185,652
Investment Earnings	2,426,086	4,426,912	104,385	180,907	2,530,471	4,607,819
Total Revenues	<u>154,517,303</u>	<u>141,008,831</u>	<u>4,023,073</u>	<u>4,106,342</u>	<u>158,540,376</u>	<u>145,115,173</u>
Expenses:						
General Control & Admin.	40,970,160	41,705,933	-	-	40,970,160	41,705,933
County Development	6,544,732	7,136,012	-	-	6,544,732	7,136,012
Public Safety	18,578,043	21,673,598	-	-	18,578,043	21,673,598
Public Health	7,820,079	6,960,613	-	-	7,820,079	6,960,613
Public Welfare	21,274,859	14,248,294	-	-	21,274,859	14,248,294
Corrections	6,430,468	7,099,696	-	-	6,430,468	7,099,696
Judiciary and Court-Related	11,604,931	13,601,813	-	-	11,604,931	13,601,813
Education	909,204	639,269	-	-	909,204	639,269
Transportation	16,284,657	12,180,774	-	-	16,284,657	12,180,774
Debt Services	-	-	-	-	-	-
Special Service Area #1	-	-	2,920,850	3,072,879	2,920,850	3,126,871
Total Expenses	<u>130,417,133</u>	<u>125,246,002</u>	<u>2,920,850</u>	<u>3,072,879</u>	<u>133,337,983</u>	<u>128,372,873</u>
Increase/(Decrease) in Net Position	\$ <u>24,100,170</u>	\$ <u>15,762,829</u>	\$ <u>1,102,223</u>	\$ <u>1,033,463</u>	\$ <u>25,202,393</u>	\$ <u>16,796,292</u>
Net Position – 12/1/2020 (Restated)	<u>246,283,330</u>	<u>230,710,404</u>	<u>26,133,311</u>	<u>25,099,848</u>	<u>272,416,641</u>	<u>255,810,252</u>
Net Position – 11/30/2021	<u>\$ 270,383,500</u>	<u>\$ 246,473,233</u>	<u>\$ 27,235,534</u>	<u>\$ 26,133,311</u>	<u>\$ 297,619,034</u>	<u>\$ 272,606,544</u>

Governmental Activities

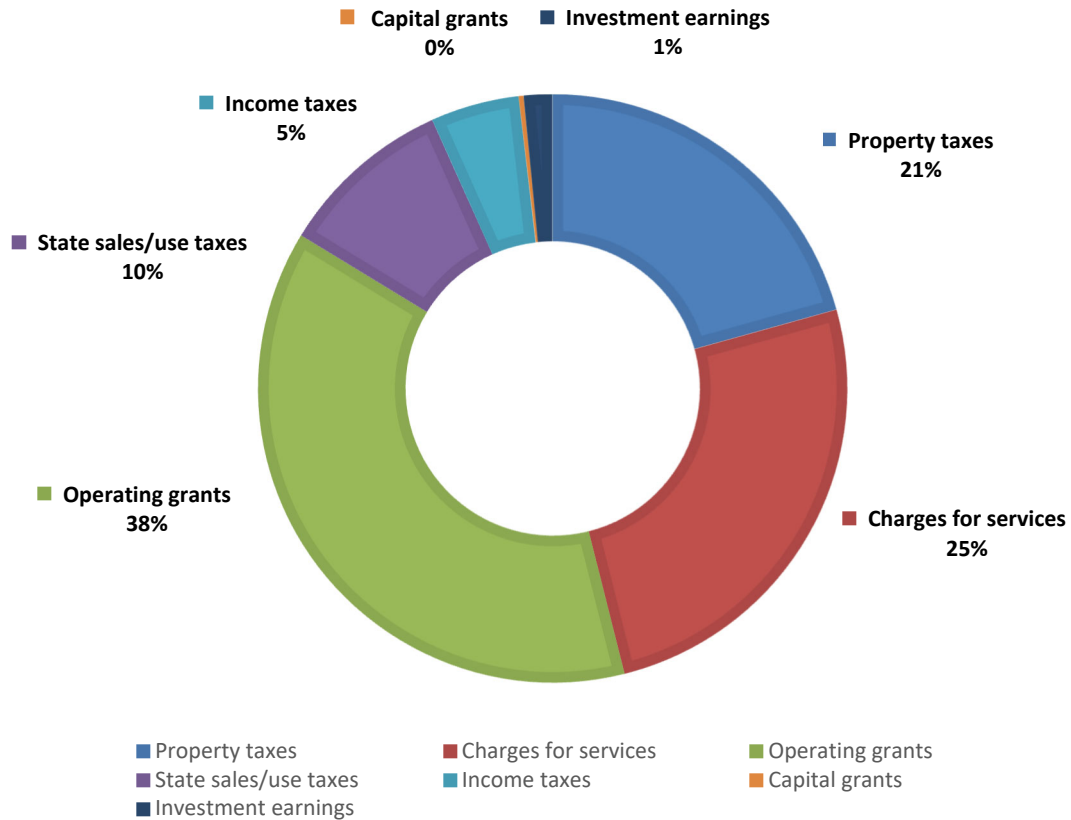
Governmental activities increased the County's net position by \$24,100,170 during the current fiscal year. Key elements of this increase are as follows:

- Total revenues for the governmental activities increased by \$13,508,472.
- Operating Grants increased in total \$10,081,768 resulting from increased LIHEAP, ERAP and WIA grant funds for the County's economic relief response to the COVID-19 pandemic. This increase also resulted from the increase in sales taxes which are reported in operating grants as a result of the State of Illinois enacting the "Leveling the Playing Field" legislation which changed the formula for sales tax distributions.
- Total expenses for the governmental activities increased \$5,171,131 which represents an overall increase of 4.1%. Increases in Public Health and Public Welfare were also due to the County's response to the COVID-19 pandemic.

- An increase in Transportation of \$4,103,883 was due primarily to construction on the Seiler and Pin Oak Road projects.
- Beginning Net Position for 2021 was restated as a prior period adjustment of \$189,903 was necessary to correct the balance of HOME loans receivable to report a loan that was forgiven

The following chart depicts the sources of the County’s governmental activities revenues by percentage of total governmental activities revenues:

REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES



The 46% of Madison County’s revenues derived from property taxes and charges for services are revenue sources that the County has significant authority to impose and/or periodically increase or decrease. Certain of these tax rates and fees have statutory limits that the County cannot exceed. This provides the County with greater flexibility in planned operations. This amount remained steady the prior five years and decreased slightly this fiscal year.

The revenues derived from operating grants include certain sales and motor fuel taxes with restricted uses, reimbursements and salary subsidies for governmental activities, and other grants for specified purposes. The 38% of revenue derived from operating grants increased from the prior fiscal year due to increased funding to the County for ERAP, LIHEAP, ARPA, and the Health Department to be utilized in response to the COVID-19 pandemic and to promote economic recovery.

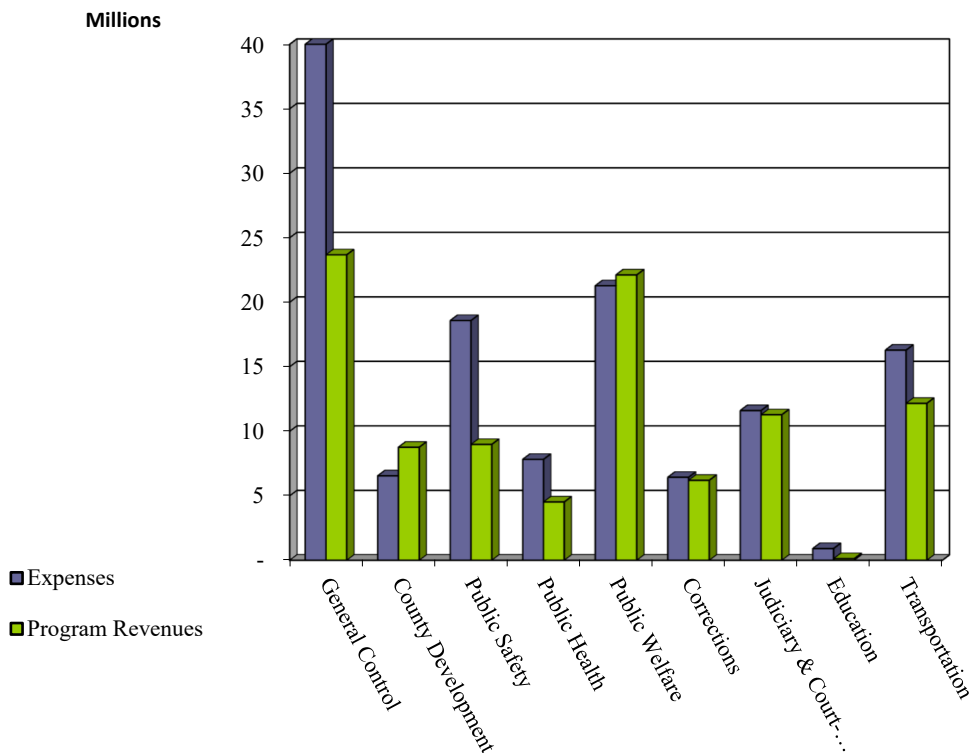
The changing patterns in intergovernmental and grant revenue are less predictable and can often be distorting in their impact on a year to year comparison.

Revenues derived from capital grants and contributed capital are used for the purchase of capital assets or for the construction of infrastructure assets. These revenues are typically less predictable; however, they are aggressively pursued and are utilized by the County whenever available.

General revenues included State sales taxes and income tax and are shared revenue sources which the County has no authority to increase or decrease. These revenues along with investment income are more affected by changes in the economic conditions such as a declining, stable, or growing economic environment.

The following bar graph depicts the expenses and revenues of the County’s governmental activities by function:

Expenses and Program Revenue - Governmental Activities



Program revenues are revenues that are derived directly from the program itself or from parties outside of the County’s taxpayers or citizenry, as a whole.

Program revenues reduce the net cost of the function to be financed from the County’s general revenues. The bar graph above demonstrates that functions such as County Development, Public Welfare, Corrections, and Judiciary & Court Related functions are primarily supported by operating grants and charges for services. This graph also demonstrates that functions such as General Control, Public Safety, Education, and Public Health utilize more general revenues such as real estate taxes, State sales taxes and income taxes. Typically, the Transportation function relies heavily on revenue such as real estate taxes and operating grants such as motor fuel taxes.

Business-type Activities

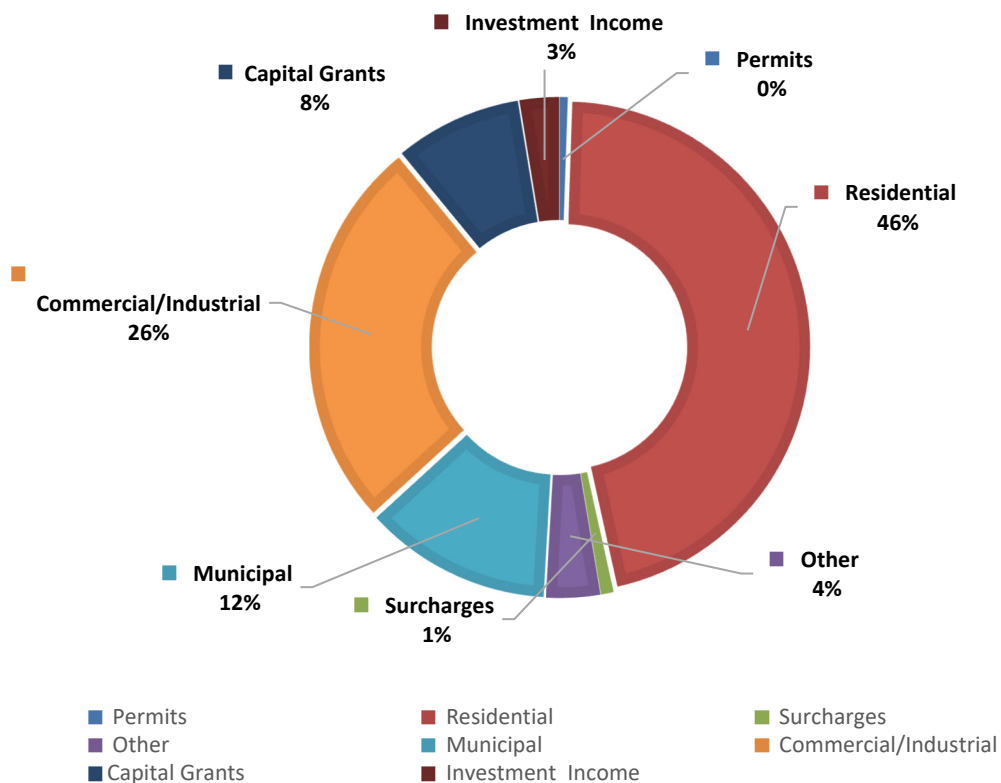
The County's business-type activities consist of the Special Services Area #1 (SSA #1) which provides sewer services to certain areas of the County. As reported on the Statement of Activities, the net position of the enterprise fund, SSA #1, represents roughly 8.8% of the County's net position.

As of November 30, 2021, the SSA #1 experienced an increase in net position of \$1,102,223. This increase resulted primarily from capital grants which were reported for the acceptance of sewer extensions and lift stations installed at Gateway TradePort by the developer.

The SSA #1 derives its operating revenues from the following sources: residential service charges, commercial and industrial service charges, municipal services charges, permits, surcharges, and other miscellaneous charges.

The following pie chart depicts the sources of the SSA #1 revenues by percentage of total operating and non-operating revenues.

REVENUES BY SOURCE - BUSINESS-TYPE ACTIVITIES



Financial Analysis of the Government's Funds

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

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending.

As of November 30, 2021, the County's governmental funds reported combined ending fund balances of \$174 million, an increase of \$18,650,816 from last year. Approximately 16.9% of this total amount of fund balance is unassigned fund balance which is available for spending at the government's discretion. The remainder of this fund balance is nonspendable, restricted, committed, or assigned for the following:

- nonspendable for inventory - \$394,767
- restricted for other purposes - \$124,077,701
- committed to capital projects - \$10,716,859
- committed to other purposes - \$10,128,173
- assigned for future projects - \$130,452

About 53% of the combined fund balance of \$174 million is comprised of the General Fund and the six major governmental funds (Highway, Bridge, Matching Tax, Motor Fuel Tax, American Rescue Plan Act, and Capital Projects Fund). These seven funds experienced a combined increase in fund balances of \$14,761,057.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$29,695,848, while total fund balance was reported at \$29,894,587. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. At the close of the fiscal year the County's General Fund unassigned fund balance represents approximately 64.1% of total General Fund operating expenditures while total fund balance represents approximately 64.5% of total General Fund operating expenditures. This level of fund balance satisfies the County Board requirement of a balance not less than 33% of operating expenditures. This fund balance amount continues to provide the operating cushion necessary to reduce the likelihood of the County entering the short-term debt market to pay for current operating expenditures. This net change in fund balance of (\$278,881) represents a decrease of approximately 0.9% in fund balance from the previous fiscal year.

For the current fiscal year, revenues of the General Fund increased \$2,869,349. This 5.4% increase in General Fund revenues exceeded budgeted revenue projections in intergovernmental revenues. Increases in sales tax revenue resulted from the State of Illinois enacting the "Leveling the Playing Field" legislation in 2021 which changed the formula of sales tax distributions for on-line retail to be based on distribution location. Certain fee and fine revenues continued to be negatively impacted by the pandemic due to altered Circuit Court operation schedules during the fiscal year. Total expenditures for the General Fund decreased approximately 3.4% due in part to the shift of Building and Zoning personnel expenditures to its special revenue funds. The combined increase in revenues and decrease in expenditures resulted in an excess to fund balance of \$9,275,332 before transfers out. Significant approved transfers out included transfers to the Capital Projects Fund of \$9,000,000, to the IMRF Fund of \$350,000, and to the Museum Fund of \$223,989. These transfers were approved to facilitate future capital projects, improve the IMRF Fund balance, and fund a Museum Fund payment to terminate an operating agreement with the Madison County Historical Society, respectively. The net change in General Fund balance after transfers was (\$278,881).

As of November 30, 2021, the restricted fund balance of the Highway Fund was \$3,676,387 while total fund balance reached \$3,823,513. The Highway Fund reports nonspendable fund balance of \$147,126 for an inventory of rock, salt, and culverts. For the fiscal year ended November 30, 2021, there was a net increase in fund balance of \$658,812. Capital expenditures decreased by 84.3% from the prior year due to

the purchase of machinery and equipment in the prior year. Revenues increased by 6.5% from the prior year primarily due to an approved real estate tax levy increase of \$315,000 for the Highway Fund.

As of November 30, 2021, the fund balance of the Bridge Fund was \$8,622,985. All of this fund balance was restricted. There was a net increase in fund balance for the fiscal year of \$424,784. Capital expenditures decreased 83.8% as construction on the Lambert Bridge and Vieth Culvert concluded in the prior fiscal year.

As of November 30, 2021, the fund balance of the Matching Tax Fund was \$10,487,426. All of this fund balance was restricted. There was a net decrease in fund balance for the fiscal year of \$337,542. This decrease was primarily due to decreased revenues of 34.5% resulting from an approved real estate tax levy decrease of \$315,000 for the Matching Tax Fund.

As of November 30, 2021, the restricted fund balance of the Motor Fuel Tax Fund was \$27,868,415 while total fund balance increased to \$28,047,769. The Motor Fuel Tax Fund reports nonspendable fund balance of \$179,354 for inventory of rock, salt, and culverts. For the fiscal year ended November 30, 2021, there was a net increase in fund balance of \$4,812,239. Capital expenditures decreased in this fund for the year by 17.3% due to completion of work on the Seiler Road – Phase 1 project in the prior year. The majority of capital expenditures in the current fiscal year were for the Seiler Road – Phase 2 project and the County's share of the Pin Oak Road project. Total intergovernmental revenues increased 9.2% as a result of increased motor fuel tax allotments. The County again received Rebuild Illinois Bond grant funds in the amount of \$3,057,891.

As of November 30, 2021, the restricted fund balance and total fund balance of the American Rescue Plan Act (ARPA) Fund was \$403,486. For the fiscal year ended November 30, 2021, the County received its first tranche of ARPA funds. Expenditures of these funds totaled \$197,402 at November 30, 2021. There was an increase to the fund balance of \$403,486 resulting from investment income earned on the cash and investments of this fund. Unearned revenue for this fund totaled \$24,874,744 at year-end.

As of November 30, 2021, the committed fund balance and total fund balance of the Capital Projects Fund was \$10,716,859. There was an increase in fund balance for the fiscal year of \$9,078,159 as a result of transfers in from the General Fund and the Host Fee Fund totaling \$9,052,439. Expenditures for this fund decreased as the construction on the jail renovation project was completed in April 2021.

General Fund Budgetary Highlights

In 2021, there was an increase in the amount of \$561,655 between the original budget and the final amended budget for the General Fund expenditures that can be briefly summarized as follows:

- A budget increase in the amount of \$100,899 was approved for the reappropriation of unexpended fiscal year 2020 budget for the Sheriff for the purchase of fire arms which was delayed in the prior year due to inventory issues.
- A budget increase in the amount of \$4,875 was approved for the reappropriation of unexpended fiscal year 2020 budget for the Coroner for the purchase of fire arms which was delayed in the prior year due to inventory issues.
- A budget increase in the amount of \$43,750 was approved for the County Board for unbudgeted auditing services for transitional audits.
- A budget increase in the amount of \$12,057 was approved for the Board of Review for unbudgeted payroll expense.
- A budget increase in the amount of \$1,731 was approved for Administrative Services for unbudgeted payroll expense.
- A budget increase in the amount of \$11,158 was approved for Emergency Management for unbudgeted payroll expense.

- A budget increase in the amount of \$71,000 was approved for Probation Pre-trial for unbudgeted satellite tracking services.
- A budget increase in the amount of \$5,179 was approved for the Recorder for unbudgeted payroll expense.
- A budget increase in the amount of \$80,790 was approved for the Sheriff for unbudgeted payroll and benefit expense.
- A budget increase in the amount of \$69,747 was approved for the Sheriff for unbudgeted vehicle maintenance and service contract expense.
- A budget increase in the amount of \$95,089 was approved for the Jail for unbudgeted payroll expense.
- A budget increase in the amount of \$65,380 was approved for the State’s Attorney for unbudgeted payroll expense.

All of the budget increases for the General Fund were funded out of available fund balance.

General Fund Budget Comparison –

	Fiscal Year Ended November 30, 2021		
	Original Budget	Amended Budget	Actual
Revenues:			
Real Estate Taxes	\$ 9,846,989	\$ 9,846,989	9,948,245
Fees	10,765,143	10,765,143	10,802,773
Fines and Forfeitures	269,660	269,660	375,721
Licenses and Permits	336,280	336,280	345,801
Investment Income	485,844	485,844	531,952
Net Appreciation/(Depreciation) in Fair Value of Investments	-	-	(240,759)
Intergovernmental	27,801,844	27,801,844	34,093,537
Payment in Lieu of Taxes	63,819	63,819	65,006
Miscellaneous	268,830	268,830	449,486
Total Revenues	\$ 49,838,409	\$ 49,838,409	56,371,762
Expenditures:			
Total Expenditures	\$48,216,767	\$48,778,422	\$47,096,430
Transfers In			65,858
Transfers Out			<u>(9,620,072)</u>
Net Change in Fund Balance			<u>(278,882)</u>

Capital Assets

The County’s investment in capital assets for its governmental and business-type activities as of November 30, 2021, amounts to \$134,898,504 (net of accumulated depreciation). This investment in capital assets includes land, intangibles, construction in progress, land improvements, buildings, machinery and equipment, vehicles, office equipment, office furniture, data processing equipment, roads, bridges, culverts, and sewer extensions. The total decrease to the County’s capital assets for the current fiscal year was about 4.25%. Infrastructure assets represent approximately 40% of total capital assets for the governmental activities. For the business-type activities, infrastructure assets represent 87% of total capital assets.

The information presented here summarizes the information presented in the notes to the financial statements. Readers desiring more detailed information should refer to page numbers 55-56 in the notes to

the financial statements. The information presented below is a comparative schedule of capital assets as of November 30, 2021.

Major capital asset events during the current fiscal year included the following:

- The decrease in capital assets for this fiscal year primarily occurred in roads. The decrease in Roads of \$5,012,095 resulted from the jurisdictional transfers of two sections of Governor’s Parkway from Madison County to the City of Edwardsville which were valued at \$3,435,516. The remaining decrease in roads was due to depreciation.
- The completion of the three year jail renovation project in 2021 resulted in the removal of \$14,418,560 from construction in progress in governmental activities and a corresponding increase to buildings.
- The above decrease to construction in progress in governmental activities was offset by an increase of \$2,127,335 in for the Seiler Road project which continued in 2021 for the segment from Seminary Road to Humbert Road.
- The entire amount of \$14,260,020 in construction in progress for governmental activities was reported for the Transportation Funds.
- The majority of the balance of Construction in progress in the Transportation Funds was reported for the Renken Road, Staunton Road, and Seiler Road projects.
- An increase in capital assets occurred as a result of contributed capital of \$336,052 in the Business-type Activities. Acceptance of the two phases of sewer extensions installed at Gateway Tradeport by the developer was approved in 2021. This contributed capital was reported in Machinery and Equipment for \$171,000 and Sewer Extensions for \$165,052.
- The remaining increase in Machinery and Equipment for the Business-type Activities was due to the replacement of screw pumps at lift station #4, an improvement of lift station #A2, and a pump project at Arlington Levee.

Madison County Capital Assets (Net of Depreciation)	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
	Land and Land Right of Way	\$ 5,805,939	5,855,939	\$ 86,485	86,485	\$ 5,892,424
Intangibles	146,512	146,512	-	-	146,512	146,512
Construction in Progress	14,260,020	25,410,442	41,812	474,480	14,301,832	25,884,922
Land Improvements	422,287	456,246	605	1332	422,892	457,578
Buildings	43,829,407	30,586,602	53,669	58,135	43,883,076	30,644,737
Machinery and Equip.	1,602,389	1,822,303	1,978,119	1,120,381	3,580,508	2,942,684
Vehicles	1,965,226	2,040,849	110,348	146,639	2,075,574	2,187,488
Office Equipment	151,425	221,503	-	-	151,425	221,503
Office Furniture	29,668	40,250	-	-	29,668	40,250
Data Processing Equip.	637,610	400,014	-	11,586	637,610	400,014
Roads	29,671,395	34,683,490	-	-	29,671,395	34,683,490
Bridges	18,161,870	18,542,649	-	-	18,161,870	18,542,649
Culverts	672,206	690,824	-	-	672,206	690,824
Sewer Extensions	-	-	17,731,589	17,851,070	17,731,589	17,851,070
Total Capital Assets	\$ 117,355,954	120,897,623	\$ 20,477,107	19,738,522	\$ 137,833,061	140,636,145

Long-Term Liabilities

The County had long-term liabilities for its governmental and business-type activities as of November 30, 2021, totaling \$34,871,705.

The information presented here summarizes the information presented in the notes to the financial statements. Readers desiring more detailed information should refer to page numbers 59-60 in the notes to

the financial statements. The information presented below is a comparative schedule of long-term liabilities as of November 30, 2021.

<u>Madison County Long-term Liabilities</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2021	2020	2021	2020	2021	2020
Compensated Absences	\$ 6,504,271	6,429,298	\$ 83,639	87,161	\$ 6,587,910	6,516,459
Claims Payable	2,837,879	-	-	-	2,837,879	-
Net OPEB Liability	23,897,821	21,702,859	304,095	279,233	24,201,916	21,982,092
Net Pension Liability	-	12,168,543	-	28,825	-	12,197,368
Bonds and Loans Payable	1,244,000	1,385,000	-	-	1,244,000	1,385,000
Total Long Term Liabilities	\$ 34,483,971	41,685,700	\$ 387,734	395,219	\$ 34,871,705	42,080,919

Enterprise Fund

The County's enterprise operation is the Special Service Area #1 (SSA #1), which provides sewer services to specific areas of the County. The majority of the enterprise fund's revenues come from charges assessed for the use of these sewer services. Total operating revenues of \$3,582,636 and operating expenses of \$2,920,850 resulted in an operating income of \$661,786. After consideration of non-operating revenues of \$104,385 and contributed capital of \$336,052, an increase in net position of \$1,102,223 was reported. The capital contribution was reported due to the acceptance of sewer extensions and lift stations installed at Gateway TradePort by the developer. Restricted net position for the SSA #1 totaled \$7,232,905 at November 30, 2021, representing a 13.1% increase in restricted net position from the previous fiscal year. There was no rate increase implemented in 2021. In total, charges for services increased by 5.0% from the previous year primarily due to an increase in commercial and industrial accounts which are based on flow volume. A 4.9% decrease in operating expenses was due to the reduction in the net pension liability.

Internal Service Funds

The County is exposed to a variety of accidental losses and claims and attempts to minimize these costs through various self-insurance programs, as well as the purchase of commercial insurance packages. The County utilizes third-party claims-processing firms to assist in processing self-insured medical and workers' compensation claims. Estimated liabilities for future payments (including incurred but not reported claims) have been recorded in the internal services funds.

The County is self-insured with respect to its obligation to provide health benefits to its employees. The County's specific annual stop loss deductible is \$200,000 per covered members. The excess insurer would then pay the individual's covered expenses for the remainder of the plan year. The County's various funds and departments are charged for the estimated costs of claims to be incurred by this program. These charges are recorded as charges for services in the Health Benefits - Internal Service Fund. Actual claims reported to the County by a claims servicing company are paid from reserves set aside for this purpose. For the year ended November 30, 2021, total operating and non-operating revenue of \$12,069,400 and operating expenses of \$13,301,086 resulted in a decrease of \$1,231,686 to the net position of this internal service fund. Restricted net position for the Health Benefits Fund totaled \$2,753,023 at November 30, 2021.

As a result of a renegotiated labor contract in 2005, the County created the Health Benefits AFSCME Family Pool Fund. This fund was established for the County for payment of contributions to the health insurance premiums provided for the family members of County employees belonging to the American Federation of State, County, and Municipal Employees (AFSCME) Local 799. For the year ended November 30, 2021, total operating and non-operating revenue of \$9,159 and total operating expenses of \$676,982 resulted in a decrease of \$667,823, to the net position of this internal service fund. Restricted net position for the Health Benefits AFSCME Family Pool Fund totaled (\$155,493) at November 30, 2021.

The reduction in operating revenues resulted from the amount of the premiums being set per the terms of the AFSCME Local 799 agreement that expired November 30, 2020, with no amount agreed upon for the current fiscal year. The fund continued covering the previously agreed upon employee dependent coverage through the fiscal year resulting in the negative fund balance.

The County is also self-insured with respect to workers' compensation and general and professional liability claims. The County also purchases excess or catastrophic coverage to fund losses that may arise above the self-insurance retention level. The Tort Judgment and Liability Insurance – Internal Service Fund receives revenue primarily from a tax levy assessed on all real property in the County. These proceeds are used to pay claims and judgments against the County. For the year ended November 30, 2021, total operating and non-operating revenue of \$2,788,598 and operating expenses of \$2,022,649 resulted in an increase of \$765,949 to the net position of this internal service fund. Restricted net position for the Tort Judgment & Liability Pool Fund totaled \$4,852,452 at November 30, 2021. This represents an 18.7% decrease to net position. The increase in operating revenues resulted from a reimbursement from the County's excess coverage carrier for a claim that exceeded the self-insurance retention level.

Economic Factors and Next Year's Budgets

The population estimate for Madison County increased slightly to 264,490 during 2021. The relatively steady population plays a role in the stability of all tax revenues.

The unemployment rate for the County was at 3.6% as of November 30, 2021, which is a decrease of 1.5% from the previous year. It is lower than the state's unemployment rate of 4.3% and lower than the national rate of 3.9%.

The County's real estate assessed value increased to \$5,629,630,358 for the 2021 fiscal year, which represents a decrease of approximately 2%. For the fiscal year ended November 30, 2021, the County used real estate tax revenue to fund operations in the general fund, ten special revenue funds, and an internal service fund.

In 2021 growth and development accelerated in the County as reflected by increases in income tax and sales tax. This increase was paralleled to the economic growth faced on a state or national level. Real estate taxes decreased as a result of a decrease in the total actual tax rate for the County. The levy remained constant for the County while the assessed valuation increased 5.7%. Increases in sales tax revenue resulted from the State of Illinois enacting the "Leveling the Playing Field" legislation which changed the formula of sales tax distributions. The County having a large distribution center within its boundaries largely affected this increase.

In 2021, the American Rescue Plan Act (ARPA) was passed with the intent to combat the economic impact of the COVID-19 pandemic. Madison County has been allocated \$51,078,063. The first tranche of ARPA funds were received in May 2021 and the second tranche will be in 2022. In 2021, the County was in the planning stages of how to appropriate these funds to ensure maximum benefit to its citizens.

All of these factors were considered in preparing the County's budget for the 2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financing information should be addressed to the Madison County Auditor's Office, 157 N. Main Street, Suite 382, Edwardsville, Illinois, 62025.



**BASIC FINANCIAL
STATEMENTS**

MADISON COUNTY, ILLINOIS

Statement of Net Position
November 30, 2021

Assets	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Flood Prevention District
Current Assets:				
Cash and Investments	\$ 187,977,717	6,909,848	194,887,565	21,610,381
Receivables, Net of Allowances:				
Taxes	6,987,930	-	6,987,930	-
Loans	854,380	-	854,380	-
Accounts	12,277,009	875,653	13,152,662	2,074,241
Grants	6,064,000	-	6,064,000	-
Interest	54,487	-	54,487	5
Inventory	394,766	-	394,766	-
Prepaid Items	512,791	13,286	526,077	-
Total Current Assets	215,123,080	7,798,787	222,921,867	23,684,627
Noncurrent Assets:				
Receivables, Net of Allowances:				
Loans	14,441,816	-	14,441,816	-
Capital Assets, Net of Accumulated Depreciation:				
Land and Land Right of Way	5,805,939	86,485	5,892,424	-
Intangibles	146,512	-	146,512	-
Land Improvements	422,287	605	422,892	-
Buildings	43,829,407	53,669	43,883,076	-
Machinery and Equipment	1,602,389	1,978,121	3,580,510	-
Vehicles	1,965,226	110,348	2,075,574	-
Office Equipment	151,425	-	151,425	-
Office Furniture	29,668	-	29,668	-
Data Processing Equipment	637,610	-	637,610	-
Sewer Extensions	-	17,731,589	17,731,589	-
Roads	29,671,395	-	29,671,395	-
Bridges	18,161,870	-	18,161,870	-
Culverts	672,206	-	672,206	-
Construction in Progress	14,260,020	41,812	14,301,832	-
Net Pension Asset	21,070,652	388,606	21,459,258	-
Total Noncurrent Assets	152,868,422	20,391,235	173,259,657	-
Total Assets	367,991,502	28,190,022	396,181,524	23,684,627
Deferred Outflows:				
Deferred Outflows Related to Pensions	13,255,677	85,983	13,341,660	-
Deferred Outflows Related to OPEB	5,781,202	73,430	5,854,632	-
Total Deferred Outflows	19,036,879	159,413	19,196,292	-
Total Assets and Deferred Outflows	387,028,381	28,349,435	415,377,816	23,684,627

Liabilities

Current Liabilities:				
Accounts and Warrants Payable	4,412,216	93,779	4,505,995	2,074,241
Accrued Payroll and Benefits	2,645,827	38,584	2,684,411	-
Accrued Interest Payable	12,412	-	12,412	-
Retainage Payable	172,106	-	172,106	-
Unearned Revenue	28,200,050	-	28,200,050	-
Amounts Held for Others	238,328	50	238,378	-
Amounts Held for Future Projects	-	902	902	-
Other Liabilities	4,955,919	-	4,955,919	-
Current Portion of Long-Term Obligations:				
Claims Payable	1,239,129	-	1,239,129	-
Compensated Absences	4,525,735	46,835	4,572,570	-
Bonds and Loans Payable	150,000	-	150,000	-
Total Current Liabilities	46,551,722	180,150	46,731,872	2,074,241
Noncurrent Liabilities:				
Noncurrent Portion of Long-Term Obligations:				
Claims Payable	1,598,750	-	1,598,750	-
Compensated Absences	1,978,536	36,803	2,015,339	-
Net OPEB Liability	23,897,821	304,095	24,201,916	-
Bonds and Loans Payable	1,094,000	-	1,094,000	-
Total Noncurrent Liabilities	28,569,107	340,898	28,910,005	-
Total Liabilities	75,120,829	521,049	75,641,878	2,074,241
Deferred Inflows:				
Deferred Inflows Related to Pensions	37,376,601	540,578	37,917,179	-
Deferred Inflows Related to OPEB	4,147,451	52,275	4,199,726	-
Total Deferred Inflows	41,524,052	592,853	42,116,905	-
Total Liabilities and Deferred Inflows	116,644,881	1,113,901	117,758,782	2,074,241
Net Position				
Net Investment in Capital Assets	117,183,848	20,002,629	137,186,477	-
Restricted for:				
General Control and Administration	8,725,290	-	8,725,290	-
County Development	13,875,395	-	13,875,395	-
Public Safety	12,752,728	-	12,752,728	-
Public Health	3,747,248	-	3,747,248	-
Public Welfare	13,165,654	-	13,165,654	21,610,386
Corrections	2,454,303	-	2,454,303	-
Judiciary and Court-Related	8,207,911	-	8,207,911	-
Education	1,959,072	-	1,959,072	-
Transportation	46,141,352	-	46,141,352	-
Tort Judgment and Liability	4,838,702	-	4,838,702	-
Health Benefits	2,597,530	-	2,597,530	-
Sewer Services	-	7,232,905	7,232,905	-
Unrestricted	34,734,467	-	34,734,467	-
Total Net Position	270,383,500	27,235,534	297,619,034	21,610,386
Total Liabilities, Deferred Inflows, and Net Position	\$ 387,028,381	28,349,435	415,377,816	23,684,627

See accompanying notes to the basic financial statements.



MADISON COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2021

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Flood Prevention District
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities:								
General Control and Administration	\$ 40,970,160	18,493,044	5,182,212	-	(17,294,904)	-	(17,294,904)	-
County Development	6,544,732	2,849,918	5,910,896	-	2,216,082	-	2,216,082	-
Public Safety	18,578,043	4,813,635	3,848,742	315,041	(9,600,625)	-	(9,600,625)	-
Public Health	7,820,079	729,280	3,789,228	-	(3,301,571)	-	(3,301,571)	-
Public Welfare	21,274,859	973,423	21,144,226	-	842,790	-	842,790	-
Corrections	6,430,468	390,721	5,805,580	-	(234,167)	-	(234,167)	-
Judiciary and Court-Related	11,604,931	10,853,132	423,258	-	(328,541)	-	(328,541)	-
Education	909,204	3,000	125,275	-	(780,929)	-	(780,929)	-
Transportation	16,284,657	144,040	11,917,251	100,694	(4,122,672)	-	(4,122,672)	-
Total Governmental Activities	130,417,133	39,250,193	58,146,668	415,735	(32,604,537)	-	(32,604,537)	-
Business-Type Activities:								
Special Service Area #1	2,920,850	3,582,636	-	336,052	-	997,838	997,838	-
Total Business-Type Activities	2,920,850	3,582,636	-	336,052	-	997,838	997,838	-
Total Primary Government	133,337,983	42,832,829	58,146,668	751,787	(32,604,537)	997,838	(31,606,699)	-
Component Unit:								
Flood Prevention District	5,838,145	-	7,892,738	-	-	-	-	2,054,593
Total Component Unit	5,838,145	-	7,892,738	-	-	-	-	2,054,593
General Revenues:								
Property Taxes					31,958,658	-	31,958,658	-
Intergovernmental Revenues, Unrestricted:								
State Sales & Use Tax					14,807,649	-	14,807,649	-
Income Taxes					7,512,314	-	7,512,314	-
Investment Earnings					2,426,086	104,385	2,530,471	329,634
Total General Revenues					56,704,707	104,385	56,809,092	329,634
Changes in Net Position					24,100,170	1,102,223	25,202,393	2,384,227
Net Position - Beginning, as Previously Reported					246,473,233	26,133,311	272,606,544	19,226,159
Prior Period Adjustment (See Note I)					(189,903)	-	(189,903)	-
Net position—Beginning, as Restated					246,283,330	26,133,311	272,416,641	19,226,159
Net Position - Ending					270,383,500	27,235,534	297,619,034	21,610,386

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

November 30, 2021

Assets	General	Highway	Bridge	Matching Tax
Cash and Investments	\$ 23,995,664	3,136,804	8,587,745	10,372,794
Receivables, Net of Allowances:				
Loans	-	-	-	-
Accounts	6,794,950	491	118	79
Grants	-	-	-	-
Interest	-	-	-	-
Taxes	1,422,303	710,234	170,457	114,553
Due From Other Funds	164,609	-	-	-
Inventory	68,287	147,125	-	-
Total Assets	32,445,813	3,994,654	8,758,320	10,487,426
Liabilities and Fund Balances				
Liabilities:				
Accounts and Warrants Payable	791,057	65,248	133,865	-
Accrued Payroll and Benefits	1,430,142	105,893	1,470	-
Retainage Payable	-	-	-	-
Unearned Revenue	106,328	-	-	-
Amounts Held for Others	223,699	-	-	-
Due to Other Funds	-	-	-	-
Other Liabilities	-	-	-	-
Total Liabilities	2,551,226	171,141	135,335	-
Fund Balances:				
Nonspendable	68,287	147,126	-	-
Restricted	-	3,676,387	8,622,985	10,487,426
Committed	-	-	-	-
Assigned	130,452	-	-	-
Unassigned (Deficit)	29,695,848	-	-	-
Total Fund Balances	29,894,587	3,823,513	8,622,985	10,487,426
Total Liabilities and Fund Balances	\$ 32,445,813	3,994,654	8,758,320	10,487,426

See accompanying notes to the basic financial statements.

Motor Fuel Tax	American Rescue Plan Act	Capital Projects	Other Governmental Funds	Total Governmental Funds
27,665,281	25,278,230	10,747,489	69,681,506	179,465,513
-	-	-	15,296,196	15,296,196
481,875	-	-	2,863,670	10,141,183
-	-	-	6,064,000	6,064,000
-	-	-	54,447	54,447
-	-	-	2,247,997	4,665,544
-	-	-	254,409	419,018
179,354	-	-	-	394,766
28,326,510	25,278,230	10,747,489	96,462,225	216,500,667
88,874	-	30,630	2,901,721	4,011,395
17,761	-	-	1,072,020	2,627,286
172,106	-	-	-	172,106
-	24,874,744	-	3,214,134	28,195,206
-	-	-	14,629	238,328
-	-	-	419,018	419,018
-	-	-	6,056,838	6,056,838
278,741	24,874,744	30,630	13,678,360	41,720,177
179,354	-	-	-	394,767
27,868,415	403,486	-	72,829,099	123,887,798
-	-	10,716,859	10,128,173	20,845,032
-	-	-	-	130,452
-	-	-	(173,407)	29,522,441
28,047,769	403,486	10,716,859	82,783,865	174,780,490
28,326,510	25,278,230	10,747,489	96,462,225	216,500,667



MADISON COUNTY, ILLINOIS

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities

November 30, 2021

Total governmental fund balances	\$ 174,780,490
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	117,342,204
The Net Pension Asset is not available to pay for current period expenditures and, therefore, is not reported in the funds.	20,889,828
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.	2,392,646
Certain pension and OPEB related items are reported as deferred outflows of resources in the government-wide financial statements but not in the fund financial statements.	18,933,125
Certain pension and OPEB related items are reported as deferred inflows of resources in the government-wide financial statements but not in the fund financial statements.	(41,214,820)
The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	7,449,982
Long-term liabilities, including the net OPEB liability, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(30,189,955)</u>
Net position of governmental activities	<u>\$ 270,383,500</u>

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds

Year Ended November 30, 2021

	General	Highway	Bridge	Matching Tax
Revenues:				
Taxes:				
Real Estate	\$ 9,948,245	4,350,153	1,045,897	710,817
Sales	-	-	-	-
Fees	10,802,773	-	-	-
Fines and Forfeitures	375,721	-	-	-
Licenses and Permits	345,801	-	-	-
Investment Income	531,952	51,866	185,178	241,097
Net Appreciation (Depreciation) in Fair Value of Investments	(240,759)	(16,053)	(47,309)	(57,211)
Intergovernmental	34,093,537	98,620	100,694	-
Charges for Services	-	-	-	-
Payment in Lieu of Taxes	65,006	30,852	7,781	6,838
Miscellaneous	449,486	37,305	-	-
Total Revenues	56,371,762	4,552,743	1,292,241	901,541
Expenditures:				
Current:				
General Control and Administration	14,929,460	-	-	-
County Development	114,030	-	-	-
Public Safety	16,360,022	-	-	-
Corrections	3,581,390	-	-	-
Judiciary and Court-Related	10,514,401	-	-	-
Public Health	-	-	-	-
Public Welfare	340,241	-	-	-
Transportation	-	3,751,502	734,831	1,239,083
Education	469,902	-	-	-
Capital Outlay	786,984	142,429	132,626	-
Total Expenditures	47,096,430	3,893,931	867,457	1,239,083
Excess (Deficiency) of Revenues Over Expenditures	9,275,332	658,812	424,784	(337,542)
Other Financing Sources (Uses):				
Transfers In	65,858	-	-	-
Transfers Out	(9,620,071)	-	-	-
Total Other Financing Sources (Uses)	(9,554,213)	-	-	-
Net Change in Fund Balances	(278,881)	658,812	424,784	(337,542)
Fund Balances:				
Beginning of Year (Restated)	30,173,468	3,164,701	8,198,201	10,824,968
End of Year	\$ 29,894,587	3,823,513	8,622,985	10,487,426

See accompanying notes to the basic financial statements.

Motor Fuel Tax	American Rescue Plan Act	Capital Projects	Other Governmental Funds	Total Governmental Funds
-	-	-	13,794,371	29,849,483
-	-	-	1,552,307	1,552,307
-	-	-	8,537,070	19,339,843
-	-	-	106,095	481,816
-	-	-	-	345,801
547,569	106,740	36,660	1,582,642	3,283,704
(135,084)	(170,140)	(15,528)	(354,121)	(1,036,205)
11,914,997	664,288	1,250,000	34,905,516	83,027,652
-	-	-	1,018,734	1,018,734
-	-	-	102,819	213,296
-	-	-	591,170	1,077,961
12,327,482	600,888	1,271,132	61,836,603	139,154,392
-	-	-	9,742,558	24,672,018
-	197,402	-	6,509,443	6,820,875
-	-	-	3,948,327	20,308,349
-	-	-	3,862,226	7,443,616
-	-	-	3,023,701	13,538,102
-	-	-	8,549,477	8,549,477
-	-	-	21,658,648	21,998,889
3,334,897	-	-	-	9,060,313
-	-	-	496,383	966,285
4,180,346	-	1,245,412	657,855	7,145,652
7,515,243	197,402	1,245,412	58,448,618	120,503,576
4,812,239	403,486	25,720	3,387,985	18,650,816
-	-	9,052,439	931,588	10,049,885
-	-	-	(429,814)	(10,049,885)
-	-	9,052,439	501,774	-
4,812,239	403,486	9,078,159	3,889,759	18,650,816
23,235,530	-	1,638,700	78,894,106	156,129,674
28,047,769	403,486	10,716,859	82,783,865	174,780,490



MADISON COUNTY, ILLINOIS

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities

For the Year Ended November 30, 2021

Net change in fund balances - total governmental funds	\$ 18,650,816
Amounts reported for governmental activities in the statement of activities are 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. This is the amount by which capital outlay exceeded depreciation in the current period.	730,277
The net effect of various transactions involving capital assets (disposals, sales, trade-ins, donations, and capital contributions) is to decrease net position.	(4,285,696)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	180,713
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	9,957,620
The net expenses of the internal service funds are reported with governmental activities.	<u>(1,133,560)</u>
Change in net position of governmental activities	<u>\$ 24,100,170</u>

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
General Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ 9,846,989	9,846,989	9,948,245	101,256
Fees	10,765,143	10,765,143	10,802,773	37,630
Fines and Forfeitures	269,660	269,660	375,721	106,061
Licenses and Permits	336,280	336,280	345,801	9,521
Investment Income	485,844	485,844	531,952	46,108
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(240,759)	(240,759)
Intergovernmental	27,801,844	27,801,844	34,093,537	6,291,693
Payment in Lieu of Taxes	63,819	63,819	65,006	1,187
Miscellaneous	268,830	268,830	449,486	180,656
Total Revenues	49,838,409	49,838,409	56,371,762	6,533,353
Expenditures:				
Current:				
General Control and Administration	16,346,563	16,143,477	14,929,460	(1,214,017)
County Development	146,471	146,471	114,030	(32,441)
Public Safety	16,007,787	16,455,747	16,360,022	(95,725)
Corrections	3,523,898	3,594,898	3,581,390	(13,508)
Judiciary and Court-Related	10,649,228	10,774,683	10,514,401	(260,282)
Public Welfare	320,487	331,645	340,241	8,596
Education	476,633	476,633	469,902	(6,731)
Capital Outlay	745,700	854,868	786,984	(67,884)
Total Expenditures	48,216,767	48,778,422	47,096,430	(1,681,992)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,621,642</u>	<u>1,059,987</u>	<u>9,275,332</u>	<u>8,215,345</u>
Other Financing Sources (Uses):				
Transfers In			65,858	
Transfers Out			(9,620,071)	
Total Other Financing Sources (Uses)			<u>(9,554,213)</u>	
Net Change in Fund Balance			(278,881)	
Fund Balances:				
Beginning of Year			30,173,468	
End of Year			<u>\$ 29,894,587</u>	

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Highway Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ 4,340,810	4,340,810	4,350,153	9,343
Investment Income	62,292	62,292	51,866	(10,426)
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(16,053)	(16,053)
Intergovernmental	81,827	81,827	98,620	16,793
Payment in Lieu of Taxes	29,260	29,260	30,852	1,592
Miscellaneous	32,781	32,781	37,305	4,524
Total Revenues	4,546,970	4,546,970	4,552,743	5,773
Expenditures:				
Transportation	4,102,287	4,576,979	3,751,502	(825,477)
Capital Outlay	498,000	760,175	142,429	(617,746)
Total Expenditures	4,600,287	5,337,154	3,893,931	(1,443,223)
Net Change in Fund Balance	\$ (53,317)	(790,184)	658,812	1,448,996
Fund Balances:				
Beginning of Year			3,164,701	
End of Year			<u>\$ 3,823,513</u>	

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Bridge Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ 1,043,225	1,043,225	1,045,897	2,672
Investment Income	196,649	196,649	185,178	(11,471)
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(47,309)	(47,309)
Intergovernmental	-	-	100,694	100,694
Payment in Lieu of Taxes	9,118	9,118	7,781	(1,337)
Miscellaneous	-	-	-	-
Total Revenues	1,248,992	1,248,992	1,292,241	43,249
Expenditures:				
Transportation	437,808	458,320	734,831	276,511
Capital Outlay	660,000	3,664,967	132,626	(3,532,341)
Total Expenditures	1,097,808	4,123,287	867,457	(3,255,830)
Net Change in Fund Balance	\$ 151,184	(2,874,295)	424,784	3,299,079
Fund Balances:				
Beginning of Year			8,198,201	
End of Year			<u>\$ 8,622,985</u>	

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Matching Tax Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ 717,524	717,524	710,817	(6,707)
Investment Income	265,026	265,026	241,097	(23,929)
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(57,211)	(57,211)
Intergovernmental	-	-	-	-
Payment in Lieu of Taxes	7,214	7,214	6,838	(376)
Miscellaneous	-	-	-	-
Total Revenues	989,764	989,764	901,541	(88,223)
Expenditures:				
Transportation	1,000,000	6,348,927	1,239,083	(5,109,844)
Capital Outlay	-	-	-	-
Total Expenditures	1,000,000	6,348,927	1,239,083	(5,109,844)
Net Change in Fund Balance	\$ (10,236)	(5,359,163)	(337,542)	5,021,621
Fund Balances:				
Beginning of Year			10,824,968	
End of Year			<u>\$ 10,487,426</u>	

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Motor Fuel Tax Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ -	-	-	-
Investment Income	481,765	481,765	547,569	65,804
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(135,084)	(135,084)
Intergovernmental	7,382,950	7,382,950	11,914,997	4,532,047
Payment in Lieu of Taxes	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	7,864,715	7,864,715	12,327,482	4,462,767
Expenditures:				
Transportation	3,617,990	3,738,152	3,334,897	(403,255)
Capital Outlay	5,300,000	16,394,660	4,180,346	(12,214,314)
Total Expenditures	8,917,990	20,132,812	7,515,243	(12,617,569)
Net Change in Fund Balance	\$ (1,053,275)	(12,268,097)	4,812,239	17,080,336
Fund Balances:				
Beginning of Year			23,235,530	
End of Year			<u>\$ 28,047,769</u>	

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
American Rescue Plan Act

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Real Estate Taxes	\$ -	-	-	-
Investment Income	-	-	106,740	106,740
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(170,140)	(170,140)
Intergovernmental	-	664,288	664,288	-
Payment in Lieu of Taxes	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	664,288	600,888	(63,400)
Expenditures:				
County Development	-	664,288	197,402	(466,886)
Total Expenditures	-	664,288	197,402	(466,886)
Net Change in Fund Balance	-	-	403,486	403,486
Fund Balances:				
Beginning of Year			-	
End of Year			<u>\$ 403,486</u>	

See accompanying notes to the basic financial statements.



MADISON COUNTY, ILLINOIS

Statement of Fund Net Position
Proprietary Funds

November 30, 2021

Assets and Deferred Outflows	Enterprise Major Fund S.S.A. #1	Total Internal Service Funds
Current Assets:		
Cash and Investments	\$ 6,909,848	8,512,204
Receivables, Net of Allowances		
Accounts	875,653	1,670,770
Grants	-	-
Taxes	-	394,836
Prepaid Insurance	-	512,791
Prepaid Items	13,286	-
Total Current Assets	7,798,787	11,090,601
Noncurrent Assets:		
Net Pension Asset	388,606	180,824
Property, Plant, and Equipment, Net of Accumulated Depreciation	20,002,629	13,750
Total Noncurrent Assets	20,391,235	194,574
Total Assets	28,190,022	11,285,175
Deferred Outflows:		
Deferred Outflows Related to Pensions	85,983	70,795
Deferred Outflows Related to OPEB	73,430	32,959
Total Deferred Outflows	159,413	103,754
Total Assets and Deferred Outflows	28,349,435	11,388,929
Liabilities, Deferred Inflows, and Net Position		
Current Liabilities:		
Accounts and Warrants Payable	93,779	400,821
Accrued Payroll and Benefits	38,584	18,541
Claims Payable	-	1,239,129
Unearned Revenue	-	4,844
Amounts Held for Others	50	-
Amounts Held for Future Projects	902	-
Accrued Compensated Absences	46,835	22,812
Other Liability	-	155,493
Total Current Liabilities	180,150	1,841,640
Noncurrent Liabilities:		
Claims Payable	-	1,598,750
Accrued Compensated Absences	36,803	40,313
Net OPEB Liability	304,095	149,012
Total Noncurrent Liabilities	340,898	1,788,075
Total Liabilities	521,048	3,629,715
Deferred Inflows:		
Deferred Inflows Related to Pensions	540,578	283,314
Deferred Inflows Related to OPEB	52,275	25,918
Total Deferred Inflows	592,853	309,232
Total Liabilities and Deferred Inflows	1,113,901	3,938,947
Net Position:		
Investment in Capital Assets	20,002,629	13,750
Restricted Net Position		
Tort Judgment and Liability	-	4,838,702
Health Benefits	-	2,597,530
Sewer Services	7,232,905	-
Total Net Position	27,235,534	7,449,982
Total Liabilities, Deferred Inflows, and Net Position	\$ 28,349,435	11,388,929

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Revenues, Expenses, and
Changes in Fund Net Position
Proprietary Funds

Year Ended November 30, 2021

	Enterprise <u>Major Fund</u> S.S.A. #1	Total Internal Service Funds
Operating Revenues:		
Charges for Services:		
Insurance	\$ -	12,511,265
Sewer	3,561,616	-
Miscellaneous	21,020	604
Total Operating Revenues	3,582,636	12,511,869
Operating Expenses:		
Outside Treatment Charges	1,047,792	-
Insurance Claims	-	12,243,291
Insurance Premiums	-	2,022,663
Personal Services	775,466	412,905
Utilities	120,036	-
Equipment Repairs and Maintenance	74,103	-
Contractual Services	29,978	1,264,429
Other	270,179	50,554
Depreciation	603,296	6,875
Total Operating Expenses	2,920,850	16,000,717
Operating Income (Loss)	661,786	(3,488,848)
Nonoperating Revenues:		
Investment Income	140,973	246,602
Net Appreciation (Depreciation) in Fair Value of Investments	(36,588)	(42,241)
Taxes	-	2,120,608
Intergovernmental	-	24,840
Payment in Lieu of Taxes	-	5,479
Total Nonoperating Revenues	104,385	2,355,288
Income Before Other Revenues	766,171	(1,133,560)
Capital Contributions	336,052	-
Change in Net Position	1,102,223	(1,133,560)
Net Position - Beginning of Year	26,133,311	8,583,542
Net Position - End of Year	\$ 27,235,534	7,449,982

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds

Year Ended November 30, 2021

	Enterprise <u>Major Fund</u> S.S.A. #1	Total Internal Service Funds
Cash Flows From (Used In) Operating Activities:		
Cash Received from Customers	\$ 3,662,858	-
Cash Received from Other Funds	-	11,337,846
Cash Paid to Suppliers and Service Providers	(1,551,235)	(3,002,551)
Claims Paid	-	(13,329,675)
Cash Paid to Employees	(896,564)	(572,087)
Net Cash From (Used In) Operating Activities	1,215,059	(5,566,467)
Cash Flows From Noncapital Financing Activities:		
Property Tax Receipts	-	2,103,644
Intergovernmental	-	26,161
Payment in Lieu of Taxes	-	5,479
Net Cash From Noncapital Financing Activities	-	2,135,284
Cash Flows Used in Capital and Related Financing Activities:		
Interfund Loan	445	-
Capital Contributions	336,052	-
Purchase of Property, Plant and Equipment	(867,403)	(20,625)
Net Cash Used In Capital and Related Financing Activities	(530,906)	(20,625)
Cash Flows From Investing Activities:		
Investment Income	104,385	204,361
Net Increase in Cash and Investments	788,538	(3,247,447)
Cash and Investments, Beginning of Year	6,121,310	11,759,651
Cash and Investments, End of Year	6,909,848	8,512,204
Reconciliation of Operating Income (Loss) to Net Cash		
From (Used In) Operating Activities:		
Operating Income (Loss)	661,786	(3,488,848)
Adjustments to Reconcile Operating Income		
(Loss) to Net Cash From (Used In)		
Operating Activities:		
Depreciation Expense	603,296	6,875
Decrease (Increase) in Accounts Receivable	80,222	(1,174,023)
Decrease (Increase) in Prepaid Insurance	-	(99,054)
Decrease (Increase) in Prepaid Items	18,299	-
Decrease (Increase) in Net Pension Asset	(388,606)	(180,824)
Decrease (Increase) in Deferred Outflows	42,511	16,930
Increase (Decrease) in Accounts and Warrants Payable	(27,446)	179,602
Increase (Decrease) in Accrued Payroll and Benefits	17,821	7,404
Increase (Decrease) in Accrued Compensated Absences	(3,523)	18,038
Increase (Decrease) in Other Liability	-	155,493
Increase (Decrease) in Net Pension Liability	(28,825)	(55,431)
Increase (Decrease) in Net OPEB Liability	24,862	11,766
Increase (Decrease) in Claims Payable	-	(1,086,384)
Increase (Decrease) in Deferred Inflows	214,662	121,989
Total Adjustments	553,273	(2,077,619)
Net Cash From (Used In)		
Operating Activities	\$ 1,215,059	(5,566,467)

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Fiduciary Net Position -
Custodial Funds
November 30, 2021

Assets	
Cash and Investments	\$ 57,486,834
Receivables, Net of Allowances:	
Taxes	49,440,154
Accounts	343,444
Total Assets	107,270,432

Net Position	
Restricted for Other Taxing Units	98,718,096
Restricted for Others	8,552,336
Total Net Position	\$ 107,270,432

See accompanying notes to the basic financial statements.

MADISON COUNTY, ILLINOIS

Statement of Changes in Fiduciary Net Position -
Custodial Funds
Year Ended November 30, 2021

Additions	
Collections	\$ 1,027,489,191
Total Additions	1,027,489,191
Deductions	
Distributions	1,019,521,456
Total Deductions	1,019,521,456
Change in Net Position	7,967,735
Net Position, Beginning of Year (Restated)	99,302,697
Net Position, End of Year	\$ 107,270,432

See accompanying notes to the basic financial statements.



MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Year ended November 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Madison County, Illinois (the County) was created September 14, 1812, by proclamation of the territorial governor, Ninian Edwards. The County was named for James Madison, who was President of the United States at the time of the proclamation. The County Board Chairman is elected at large by all of the voters in the County. The Chairman is the chief executive officer of the County government. The Chairman oversees the daily operations of the County departments and coordinates management with other County elected officials. The Madison County Board, comprised of 29 elected members, is the legislative branch of the County government and is responsible for adopting all ordinances governing the County, approving the County budget, and levying taxes.

The accounting policies and financial reporting practices of the County conform to generally accepted accounting principles (GAAP) applicable to governmental entities.

A. Reporting Entity

The County defines its reporting entity in accordance with provisions established by the Governmental Accounting Standards Board (GASB). This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The County includes the Madison County Flood Prevention District as a discretely presented component unit of the County because the County adopted a resolution creating the Madison County Flood Prevention District. The County appoints the commissioners to the Madison County Flood Prevention District and annually approves the budget of the Madison County Flood Prevention District. The Madison County Flood Prevention District is fiscally dependent on the retailers' and service occupation taxes imposed by the Madison County Board as their sole source of revenue outside of investment income derived from said taxes.

The Madison County Flood Prevention District Financial Report can be obtained from the Madison County Auditor's Office, 157 N. Main Street, Suite 382, Edwardsville, Illinois 62025.

The County Chairman or County Board appoints a majority of the governing members of the Madison County Housing Authority, Madison County Transit District, St. Louis Regional Airport Authority, and various drainage and levee districts, fire protection districts, sanitary districts, water districts, and cemetery boards and associations within Madison County. The County's accountability for these organizations does not extend beyond making such appointments, and thus, these related organizations are not included as component units within the County's financial statements.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

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 nonfiduciary activities of the primary government and its component unit. The effect of interfund activity has been eliminated from these statements, but the interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise the *primary* government is reported separately from a certain legally separate *component unit* for which the *primary* government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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, fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General fund:

General fund – This is the general operating fund of the County. It is used to account for all financial resources not accounted for in another fund.

Special revenue funds:

Highway – This fund is used to account for real estate tax revenues and other revenues legally restricted for the construction, repair, and maintenance of the County's highways.

Bridge – This fund is used to account for real estate tax revenues and township reimbursement revenues legally restricted for construction, repair and maintenance of bridges, culverts, and drainage structures.

Matching Tax – This fund is used to account for real estate tax revenues and other revenues legally restricted for the County's portions of expenses on federal aid highway construction projects.

Motor Fuel Tax – This fund is used to account for state allotments of motor fuel tax receipts and other revenues legally restricted for specified purposes.

American Rescue Plan Act (ARPA) – Used to account for revenues and expenditures of federal funds received for the purpose of combating the economic impact of the COVID-19 public health emergency and assisting local governments in recovery.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Capital Projects fund:

Capital project funds – Capital project funds are used to account for the accumulation of financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital assets (other than those financed by proprietary fund types).

Enterprise fund:

Enterprise – This enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through the user charges. For the County, the enterprise fund provides sewer services to residents in a special service area of the County.

Additionally, the government reports the following fund types:

Special revenue funds:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes (other than debt service or capital projects). The County reports the following special revenue funds:

Animal Care & Control	Child Support & Maintenance
Animal Population Control	Probation Services
Detention Home	County Clerk Office Automation
Health Department	Solid Waste Management
Sheriff Jail Commissary	Tourism
Illinois Municipal Retirement Fund	9-1-1 Emergency Telephone System
Social Security	Metro East Park & Recreation District
Indemnity	Victim's Assistance Center
Law Library	Court Document Storage
Mental Health Board	Forfeited Drug State's Attorney
Museum	Forfeited Drug Sheriff
Special Advocates Fee	Sheriff DUI Enforcement
Foreclosure Mediation	State's Attorney Byrne Justice Grant
Veteran's Assistance	State's Attorney VOCA Grant
Child Advocacy Center	Sheriff IDOT Step Grant
Child Advocacy Center Grants	Emergency Management EOC Grants
Working Cash	Enhanced Drug Treatment
Circuit Court Clerk Operation & Administration	Sheriff's Capital Grant
Alternative Court	Family Violence Coordinating Council
Coroner Fee	Circuit Court Grants
Public Defender Automation	Redeploy Grant
Host Fee	Health Department Grants
Jail Medical	Bio-Preparedness Grants
Circuit Clerk E-Citation	2008 Section 108 Loan Program
Neutral Site Custody Exchange Center	Workforce Investment Act
States Attorney Automation	Community Development Block Grant
GIS	HOME Program
Tax Liquidation	ARRA EECBG
Tax Sale Automation	Industrial Development Loan – UDAG
Circuit Clerk Office Automation	Industrial Development Loan – CSBG
Recorder Office Automation	LIHEAP
	ERAP
	Other Grants

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Internal services funds:

Internal services funds are used to account for risk financing activities provided to other funds and departments of the County. The County reports the following internal service funds:

Tort Judgment and Liability Insurance	Health Benefits AFSCME Family Pool
Health Benefits	

Fiduciary funds:

Fiduciary funds are used to account for assets held by the County as an agent for individuals, private organizations, and other governmental units. For the County, Fiduciary funds include only custodial funds. The County reports the following fiduciary funds:

County Collector	Sheriff and Jail
County Treasurer	Local Emergency Planning Committee
County Clerk	State’s Attorney – Bad Check Diversion Program
Circuit Clerk	
Department of Highways	Recorder RHS

Additionally, the government reports the following major component unit:

Discretely presented component unit – The Madison County Flood Prevention District is used to account for the accumulation of resources to be used for emergency levee repair and flood prevention along the Mississippi River. The Flood Prevention District includes the Wood River Drainage and Levee District, the Chain of Rocks Levee System, the Metro East Sanitary District, the Prairie Du Pont Levee and Sanitary District, and the Fish Lake Drainage and Levee District. The County is financially accountable for the District because the County Board approves the District’s budget and debt issuances. The District is fiscally dependent on and there is a potential for the District to provide specific financial benefits to, or impose specific financial burdens on, the County. A separate audit of the financial statements for the Flood Prevention District is to be completed and will be available from the Madison County Auditor.

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

The government-wide financial statements and fund financial statements for proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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 levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Fiduciary fund financial statements are reported using the accrual basis of accounting. The measurement focus for fiduciary funds is the flow of economic resources. Fiduciary funds do not report revenues or expenditures, but rather collections and distributions. The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as a fiscal agent for various districts and entities, taxes and assessments, fines and fees collected for the benefit of and distributed to other governments.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's internal service funds and various other functions of the government.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Licenses and permits, charges for services, fees, fines and forfeitures, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Interest on investments is not considered to be available until received and, therefore, is recognized as revenue at that time. Real estate taxes are considered "measurable" when in the hands of the intermediary collecting governments and recognized when they become available. "Available" means when due or past due and receivable within the current period and collected within the current period or expected to be collected within 60 days following the end of the current period.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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 County's enterprise fund and the County's internal service funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal services 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 nonoperating revenues and expenses.

When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use unassigned, assigned, committed, and restricted as they are needed.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Cash and Investments

The County Treasurer maintains an investment pool that is available for use by all funds, except those of certain special revenue and agency funds. The Circuit Clerk maintains an investment pool for all funds of the Circuit Clerk. Additionally, the County Treasurer participates in the Illinois Fund. Investment income earned on pooled investments is distributed to the appropriate funds based on the average daily balance of the investments of each fund.

Investments for the County, as well as for its component unit, are stated at fair value. Fair value for investments is determined by closing market prices at year-end as reported by the investment custodian. Fair value for the Illinois Fund is the same as the value of fund shares.

All cash and investments of the proprietary funds and the component unit are considered highly liquid, as these funds participate in the Treasurer's investment pool. Consequently, these are considered to be cash and cash equivalents for cash flow purposes.

2. Receivables and Payables

Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion on interfund loans) or "advances to/from other funds" (i.e., the non-current 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."

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds, except for revenue stamps and postage stamps, 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. The County uses the consumption method to account for prepaid items. That is, expenditure accounts are charged as the prepaid item is consumed (amortized).

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g. roads, bridges, culverts, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 for land right of way and easements (intangibles) and \$7,500 for non-infrastructure assets (amount not rounded) and an estimated useful life in excess of two years. For infrastructure assets the dollar threshold is \$250,000 for stabilized (concrete and asphalt) road construction projects, \$100,000 for bridges, and \$40,000 for large culverts. These assets are to be recorded at their historical cost or estimated historical cost if historical cost is not known. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County has no capital assets received in a service concession arrangement.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Non-infrastructure capitalized assets of the primary government, as well as the component unit, are depreciated using the straight-line method. Infrastructure asset cost less a salvage value of 10% for stabilized roads and bridges are also depreciated using the straight-line method.

Estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Land Improvements	20
Buildings	50
Machinery and Equipment	10
Vehicles	5
Office Equipment	5
Office Furniture	7
Data Processing Equipment	3
Sewer Extensions	100
Roads	30
Bridges	60
Culverts	60

5. **Compensated Absences**

It is the policy of the County to permit employees to accumulate earned but unused vacation, sick, and compensatory time (for hours worked in excess of the normal work week). All vacation and compensatory pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only if they have matured, for example, as a result of employee resignation and retirements.

Sick leave is vested and accumulated beginning with the employee’s date of hire for a maximum of 240 days. Employees will be paid for one-half (1/2) of unused sick leave accumulated after November 30, 1975, up to a maximum of 60 days if the employee retires, dies, becomes disabled, or the employee’s spouse becomes disabled requiring the employee to terminate his/her employment. This balance for employees age 55 and older with eight years of service or more is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only if they have matured, for example, as a result of employee resignation or retirement.

Employees will be paid for one-half (1/2) of unused sick leave accumulated prior to November 30, 1975, at the time they are permanently terminated for any reason. This balance is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only if they have matured, for example, as a result of employee resignation or retirement.

The liability for these compensated absences attributable to the governmental activities will be liquidated primarily by the General Fund. In the past, approximately 60% has been paid by the General Fund, 12% by the Corrections Funds, 6% by Transportation Funds, and the remainder by various other governmental and internal service funds.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

6. **Unearned Revenue**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

7. **Long-Term Obligations**

In the government-wide financial statements and proprietary fund types 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 fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported 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.

8. **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position reports 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 future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position reports 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 future periods and so will not be recognized as an inflow of resources (revenue) until then.

9. **Equity Classifications**

Government-Wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Net investment in capital assets consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Restricted net position consist of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted – Unrestricted net position are all other assets that do not meet the definition of “restricted” or “net investment in capital assets”.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Fund Statements

Governmental fund equity is classified as fund balance. In accordance with Governmental Accounting Standards Board No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the County reports the following classifications:

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact such as a trust that must be retained in perpetuity.

Restricted – Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balance includes amounts that are constrained by formal actions of the County Board, which is considered the County’s highest level of decision making authority. Formal actions include ordinances (for more permanent regulations) and resolutions (for shorter term actions) approved by the County Board. Both ordinances and resolutions are equally binding to establish, modify or rescind fund balance commitments and must be approved by the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints imposed, may be determined in the subsequent period.

Assigned – Assigned fund balance includes amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. The authority to assign fund balance has been delegated to the (a) County Administrator and (b) County Board Finance and Government Operations Committee through the approved fund balance policy and budget policy of the County.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

Unless specifically identified, the County’s flow of funds assumption for expenditures acts to reduce the unassigned balances first, then assigned balances, next committed balances, and finally acts to reduce restricted balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

The County has a formal minimum fund balance policy to maintain a balance in the General Fund at a level sufficient to pay for not less than four months operating expenditures. The minimum balance is included in unassigned General Fund balance.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

The County Board established by state statute the Working Cash stabilization fund. State statute allowed for monies to be provided to the fund by the Board levying taxes and accumulating investment income. Funds can be used, at Board discretion, to make loans to other funds to provide monies with which to meet ordinary and necessary disbursements for salaries and other corporate purposes.

10. Comparative

Comparative total data for the prior year has been presented in the schedule of revenues and expenditures by function of the general fund, the schedule of major and nonmajor special revenue fund expenditures by function, and the internal service fund combining balance sheet and statement of revenues, expenses, and changes in fund net position. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

11. GASB Pronouncements

The Governmental Accounting Standards Board has issued several new pronouncements that the County has reviewed for application to their accounting and reporting.

GASB Statement No. 84, Fiduciary Activities. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020. The County has implemented this pronouncement.

GASB Statement No. 87, Leases. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022. The County has not determined the effect of this pronouncement.

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021. The County has not determined the effect of this pronouncement.

GASB Statement No. 90, Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020. The County has not determined the effect of this pronouncement.

GASB Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022. The County has not determined the effect of this pronouncement.

GASB Statement No. 92, "Omnibus 2020." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022. The County has not determined the effect of this pronouncement.

GASB Statement No. 93, "Replacement of Interbank Offered Rates." The requirement in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with fiscal year that ends June 30, 2022. The County has not determined the effect of this pronouncement.

GASB Statement No. 94, "Public-Private and Public-Public Partnerships and availability Payment Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The County has not determined the effect of this pronouncement.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year end that ends June 30, 2023. The County has not determined the effect of this pronouncement.

GASB Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statement No. 14 and No. 84 and a supersession of GASB Statement No. 32." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022. The County has not determined the effect of this pronouncement.

GASB Implementation Guide No. 2019-1, "Implementation Guidance Update-2019." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends June 30, 2021. The County has given consideration to this implementation guide.

GASB Implementation Guide No. 2019-2, "Fiduciary Activities." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends December 31, 2020. The County has given consideration to this implementation guide.

GASB Implementation Guide No. 2019-3, "Leases." The requirements of this Implementation Guide will take effect for financial statements starting with the fiscal year that ends June 30, 2022. The County has not determined the effect of this pronouncement.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds." The details of this (\$30,189,955) difference are as follows:

Net OPEB liability	\$ (23,748,809)
Compensated absences	<u>(6,441,146)</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – governmental activities	<u>\$ (30,189,955)</u>

Another element of that reconciliation states that "Deferred Outflows related to pensions and OPEB contributions are not due and payable in the current period and, therefore, are not reported in the funds." The details of this \$18,933,125 difference are as follows:

Deferred Outflows related to OPEB contributions	\$ 5,748,243
Deferred Outflows related to Pension contributions	<u>13,184,882</u>
Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities	<u>\$ 18,933,125</u>

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Another element of that reconciliation states that “Deferred Inflows related to pensions and OPEB contributions are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$(41,214,820) difference are as follows:

Deferred Inflows related to OPEB contributions	\$ (4,121,553)
Deferred Inflows related to Pension contributions	<u>(37,093,287)</u>
Net adjustment to decrease fund balance – <i>total governmental funds</i> to arrive at net position – <i>governmental activities</i>	<u>\$ (41,214,820)</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “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. This is the amount by which capital outlay exceeded depreciation in the current period.” The details of this \$730,277 difference are as follows:

Capital outlay	\$ 5,233,126
Depreciation expense	<u>(4,502,849)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 730,277</u>

Another element of that reconciliation statement states “The net effect of various transactions involving capital assets (disposals, trade ins, donations and capital contributions) is to decrease net position. The details of the \$(4,285,696) difference are as follows:

Capital Contributions	\$ 315,041
Disposals	<u>(4,600,737)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (4,285,696)</u>

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$9,957,620 difference are as follows:

Total OPEB liability	\$ (1,563,931)
Net pension liability	11,578,484
Compensated absences	<u>(56,935)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 9,957,620</u>

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for governmental funds, proprietary funds, and special revenue funds except the following: 2008 Section 108 Loan Program, Working Cash, Public Workforce Investment Act (WIA), Community Development Block Grant (CDBG), HOME Program, ARRA EECBG, Industrial Development Loan - UDAG, Industrial Development Loan - CSBG, LIHEAP, and Other Grants. All of the aforementioned funds, excluding Working Cash, adopt annual and/or program length budgets which do not coincide with the County's fiscal year, and are therefore not specifically appropriated by the County Board as a part of the annual budget process. All annual appropriations by the County Board lapse at fiscal year-end but may be re-appropriated upon request and Board approval.

Prior to August 8th, all departments submit requests for appropriations to the Finance and Government Operations Committee of the Board so that an annual budget may be prepared. The annual budget is prepared by fund, function, and object and includes information on the prior year, current year estimates, and requested appropriations for next fiscal year.

Prior to November 2nd, the proposed budget is presented to the County Board for review. The Board holds public hearings and may add to, subtract from, or change appropriations, but may not, however, change the form of the budget. Any changes made must be within the revenues and unencumbered fund balances available as estimated by the Finance and Government Operations Committee, or the revenue estimates must be changed by an affirmative vote of the majority of the County Board.

The County's department heads and elected officials may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Board. If requested, the Board may, by two-thirds vote of all its members, make supplemental or emergency appropriations from available resources and may reduce or transfer appropriations among funds or departments.

As discussed on the previous page, the County does not adopt annual operating budgets for certain special revenue funds. Adjustments necessary to reconcile the results of operations and fund balances at the end of the year for Other Governmental Funds from GAAP basis to budget basis are as follows:

	Net Change In Other Governmental Fund Balance	Other Governmental Fund Balances
GAAP basis	\$ 3,889,759	82,783,865
Unbudgeted Special Revenue Funds	(3,617,385)	(57,201,688)
Budget basis	\$ 272,374	25,582,177

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MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Illinois Compiled Statutes authorize the County to invest in interest-bearing savings accounts, certificates of deposit, other time deposits, obligations of savings and loan associations incorporated under the laws of Illinois or any other state or under the laws of the United States, obligations of the U.S. Treasury and U.S. government agencies, short-term obligations of the Federal National Mortgage Associations, and short-term obligations of corporations organized in the United States with assets exceeding \$500 million if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations, and (iii) no more than 1/3 of the public agency's funds may be invested in short-term obligations of corporations.

As of November 30, 2021, the carrying value of the County's cash and certificates of deposit was \$69,616,366, and the total bank balances were \$70,208,922.

As of November 30, 2021, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>0-6 months</u>	<u>6 months - 1 year</u>	<u>1-5 Years</u>	<u>5-8 Years</u>
U.S. Agencies	\$ 24,670	-	-	24,670	-
U.S. Mortgage-Backed Securities	7,362,540	987,415	987,415	5,387,710	-
Municipal Bonds	105,787,872	11,450,058	6,447,770	50,992,288	36,897,756
Corporate Bonds	15,442,237	1,663,645	2,268,761	11,509,831	-
Certificates of Deposit	11,577,182	4,114,608	3,160,947	4,301,627	-
Money Market Funds	63,838,396	63,838,396	-	-	-
Illinois Funds	2,275,936	2,275,936	-	-	-
Illinois Metropolitan Investment Fund (IMET)	7,030,365	7,030,365	-	-	-
Total	\$213,339,198	91,360,423	12,864,893	72,216,126	36,897,756

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide for liquidity. The County invests operating funds primarily in shorter-term securities and structures investments so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

In order to minimize credit risk, the risk of loss due to the failure of the security issuer or backer, the County pre-qualifies the financial institutions, brokers/dealers, intermediaries, and advisors with which the County does business. The County diversifies the portfolio so that potential losses on individual securities will be minimized, but primarily invests in securities issued by agencies of the United States Government that are implicitly guaranteed by the United States Government and in municipal bonds which are rated at the Illinois Funds were rated AAAM by Standard & Poor's, and the County's investments in U. S. Agencies were rated AAA/stable by Standard and Poor's. Municipal and corporate bond ratings vary by bond, however all municipal and corporate bonds held by the County are considered "investment Grade."

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

The County's policy states that investments shall be diversified to minimize the risk of loss resulting from the over concentration of assets in a specific issuer, a specific maturity, or a specific class of securities. These diversification strategies are periodically reviewed.

In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy requires that all federally and non-federally insured institutions must fully collateralize deposits using instruments and collateral ratios (market value divided by amount deposited). At November 30, 2021, the County had \$3,464,666 in excess of the amount of collateral held in the County's name and the FDIC insured limit.

The market value of collateral must be at least 110% of the amount of securities issued by agencies of the United States Government less the amount, if any, which is insured by the Federal Deposit Insurance Corporation, or the National Credit Union Administration.

In the case of municipal bonds and repurchase agreements, the County's policy requires the collateral ratio be at least 105% of the amount.

In the case of investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's policy requires that for the following types of investments, direct obligations of banks and savings institutions, money market mutual funds, credit union investment accounts, the market value (including accrued interest) of the collateral must be based upon a commercial bank's or credit union's Tier I Risk-Based Capital Ratio as described above ranging from 102% to 110%.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents the fair value hierarchy for the balances of the investments of the County measured at fair value on a recurring basis as of November 30, 2021:

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

<u>Investment by Fair Value Level</u>	<u>Amount</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Other Unobservable Inputs (Level 3)</u>
U.S. Agencies	\$ 24,670	-	24,670	-
U.S. Mortgage-Backed Securities	7,362,540	-	7,362,540	-
Municipal Bonds	105,787,872	-	105,787,872	-
Corporate Bonds	15,442,237	-	15,442,237	-
Certificates of Deposit	11,577,182	-	11,577,182	-
Money Market Funds	63,838,396	63,838,396	-	-
Total	\$ 204,032,897	63,838,396	140,194,501	-

External Investment Pools

Measured at Fair Value

Illinois Funds 2,275,936

Investments Measured at NAV

Illinois Metropolitan

Investment Fund (IMET) 7,030,365

Total **\$ 213,339,198**

Level 1 Fair Value Measurements:

The fair value of money market funds are determined by quoted market prices in active markets for identical assets.

Level 2 Fair Value Measurements:

The fair value of U.S. mortgage-backed securities, corporate bonds, municipal bonds, and certificates of deposit are determined by reference to quoted market prices for similar investments, yield curves, and other relevant information.

Level 3 Fair Value Measurements:

The fair value for investments in this category is based on unobservable inputs.

Net Asset Value:

The Illinois Metropolitan Investment Trust (IMET) is valued at the net asset value (NAV) per share at year end. Management believes that these shares will be sold at amounts that do not differ materially from the NAV of shares held. Shares may be redeemed with three business days' notice at the NAV as of the close of business on the third business day following the day of notification.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

B. Capital Assets

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

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land and Land Right of Way	\$ 5,855,939	-	50,000	5,805,939
Intangibles	146,512	-	-	146,512
Construction in progress	25,410,442	3,495,431	14,645,853	14,260,020
Total capital assets, not being depreciated	31,412,893	3,495,431	14,695,853	20,212,471
Capital assets, being depreciated:				
Land improvements	2,463,869	-	-	2,463,869
Buildings	59,842,719	14,449,517	-	74,292,236
Machinery and equipment	6,725,617	116,606	19,083	6,823,140
Vehicles	8,901,072	602,592	864,050	8,639,614
Office equipment	2,978,476	18,702	44,858	2,952,320
Office furniture	1,286,921	-	-	1,286,921
Data processing equipment	9,002,026	445,402	10,996	9,436,432
Roads	83,825,889	-	6,235,619	77,590,270
Bridges	25,385,256	-	-	25,385,256
Culverts	1,117,056	-	-	1,117,056
Total capital assets, being depreciated	201,528,901	15,632,819	7,174,606	209,987,114
Less accumulated depreciation for:				
Land improvements	2,007,623	33,959	-	2,041,582
Buildings	29,256,117	1,206,712	-	30,462,829
Machinery and equipment	4,903,314	336,520	19,083	5,220,751
Vehicles	6,860,223	649,388	835,223	6,674,388
Office equipment	2,756,973	88,780	44,858	2,800,895
Office furniture	1,246,671	10,582	-	1,257,253
Data processing equipment	8,602,012	207,806	10,996	8,798,822
Roads	49,142,399	1,576,580	2,800,104	47,918,875
Bridges	6,842,607	380,779	-	7,223,386
Culverts	426,232	18,618	-	444,850
Total accumulated depreciation	112,044,171	4,509,724	3,710,264	112,843,631
Total capital assets, being depreciated, net	89,484,730	11,123,095	3,464,342	97,143,483
Governmental activities capital assets, net	\$120,897,623	14,618,526	18,160,195	117,355,954

Construction in progress consists of expenditures for the infrastructure assets.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

<u>Business-type activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 86,485	-	-	86,485
Construction in progress	474,480	41,812	474,480	41,812
Total capital assets, not being depreciated	560,965	41,812	474,480	128,297
Capital assets, being depreciated:				
Land improvements	14,531	-	-	14,531
Buildings	223,290	-	-	223,290
Machinery and equipment	3,787,114	1,135,021	-	4,922,135
Vehicles	614,742	-	-	614,742
Data processing equipment	70,310	-	-	70,310
Sewer extensions	26,915,721	165,052	-	27,080,773
Total capital assets, being depreciated	31,625,708	1,300,073	-	32,925,781
Less accumulated depreciation for:				
Land improvements	13,199	727	-	13,926
Buildings	165,155	4,466	-	169,621
Machinery and equipment	2,666,733	277,281	-	2,944,014
Vehicles	468,103	36,291	-	504,394
Data processing equipment	70,310	-	-	70,310
Sewer extensions	9,064,651	284,533	-	9,349,184
Total accumulated depreciation	12,448,151	603,298	-	13,051,449
Total capital assets, being depreciated, net	19,177,557	696,775	-	19,874,332
Business-type activities capital assets, net	\$ 19,738,522	738,587	474,480	20,002,629

Construction in progress consists of expenditures for the Arlington Levee pump project.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

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

Governmental activities:

General control and administration	\$ 1,393,622
County development	9,639
Public safety	471,037
Public health	3,977
Public welfare	44,603
Corrections	16,949
Judiciary and court related	132,773
Education	12,468
Transportation	2,424,656

Total depreciation expense – governmental activities	\$ 4,509,724
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Construction Commitments

Outstanding construction commitments as of November 30, 2021 are approximately as follows:

<u>Fund</u>	<u>Remaining Commitment Balance</u>
Highway	\$ 450,566
Bridge	6,203,613
Matching Tax	8,841,113
Motor Fuel Tax	<u>19,433,447</u>
	<u>\$ 34,928,739</u>

Other Contractual Commitments

Other outstanding contractual commitments as of November 30, 2021, are approximately as follows:

<u>Fund</u>	<u>Remaining Commitment Balance</u>
9-1-1 Emergency Telephone System Fund	\$ 122,670

In the fiscal year ended November 30, 2017, the County entered into a 60 month contract for the 9-1-1 emergency telephone equipment, software, and network services. Upon notification by the County, the terms of this contract can be terminated with no penalties being assessed due to the non-appropriation of funds resulting from the consolidation of 9-1-1 services per State statute.

The contract requires sixty monthly payments of \$20,445 plus taxes and surcharges. The County commenced payment of the sixty scheduled payments in May 2017. As of November 30, 2021, six monthly payments remain.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

C. Interfund Receivables, Payables, and Transfers

The County has the following types of transactions among its funds:

1. Transfers - Legally required transfers are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.
2. Reimbursements - Reimbursements of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.
3. Interfund services provided - Charges or collections for services rendered by one fund for another are recognized as revenues of the recipient fund and expenditures or expenses of the disbursing fund because they would be treated as revenues and expenditures or expenses if they involved organizations external to the County.

Transfers are routinely used to 1) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, 2) move restricted special revenue fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, 3) move unrestricted general funds to capital project funds to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, 4) move restricted special revenue fund revenues to unrestricted general fund in accordance with Illinois Compiled State Statutes and 5) move restricted special revenue fund revenues to capital project funds to finance various programs that the government must account for in other funds in accordance with budgetary authorizations.

The composition of interfund transfers as of November 30, 2021 is as follows:

<u>Transfers Out:</u>	<u>Transfers In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Major Governmental Funds</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	9,000,000	620,071	9,620,071
Nonmajor Governmental Funds	65,858	52,439	311,517	429,814
Total	\$ 65,858	9,052,439	931,588	10,049,885

D. Real Estate Taxes

The County’s real estate tax is levied annually at the November meeting based on the assessed valuation of property located in the County as of the previous January 1. Assessed valuations are established by the County Assessor and the Board of Review and are subject to final review by the Illinois Department of Revenue. Taxes levied in one calendar year become an enforceable lien as of January 1 of the following year and are due and collectible in the following calendar year.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

The 2020 real estate tax bills were mailed on June 4, 2021. The County has a four-payment plan option with the first payment due on or before July 8, 2021, the second payment due on or before September 8, 2021, the third payment due on or before October 8, 2021, and the fourth payment due on or before December 8, 2021. The County receives its distributions of tax receipts approximately one or two weeks after the collection dates from August through February. Real estate taxes levied in the previous year, which were not collected as of the County’s fiscal year end, are recorded as taxes receivable. The County recognizes real estate tax revenue when received and held by the County Collector or related intermediaries. Real estate tax revenue for taxes not collected prior to year-end are deferred until collected. Interest and penalties on delinquent taxes are recorded as revenue in the General Fund when received.

Long-Term Liabilities

Section 108 Loan Program

The HUD Section 108 Loan Program was entered into for the purpose of facilitating the financing of a mental health facility being built by WellSpring Resources, a not-for-profit organization located in Madison County.

The County has a corresponding promissory note receivable from WellSpring Resources for the financing of the construction of a mental health facility. WellSpring is responsible for paying Madison County principal and interest payments following the same schedule as the HUD Section 108 Loan Guarantee listed here, with 2.4% -3.2% interest payable in varying amounts through 2028. The receivable balance as of November 30, 2021 was \$1,244,000.

General obligation bonds and other long-term liabilities consist of the following:

	Balance, November 30, <u>2020</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2021</u>	Amount Due In <u>One Year</u>
Governmental Activities:					
Section 108 Loan Program					
Dated November 17, 2011					
2.4%-3.2% payable in varying					
Amounts through 2028	\$ 1,385,000	-	141,000	1,244,000	150,000
Net OPEB Liability	21,702,859	2,194,962	-	23,897,821	-
Net Pension Liability	12,168,543	-	12,168,543	-	-
Compensated Absences	6,429,298	7,214,914	7,139,941	6,504,271	4,525,735
Claims Payable	-	2,837,879	-	2,837,879	1,239,129
Governmental Activities					
Long-Term Liabilities	41,685,700	12,247,755	19,449,484	34,483,971	5,914,864

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end \$63,125 of the internal service funds compensated absences are included in the above amounts. Claims payable will be liquidated out of the internal service funds. Also, for the governmental activities, the OPEB liability and compensated absences are generally liquidated from the fund which included the employees’ personal services expenditures.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

	Balance, November 30, <u>2020</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2021</u>	Amount Due In <u>One Year</u>
Business-Type Activities:					
Net OPEB Liability	279,233	24,862	-	304,095	-
Net Pension Liability	28,825	-	28,825	-	-
Compensated Absences	87,161	116,500	120,022	83,639	46,835
<hr/>					
Business-Type Activities					
Long-Term Liabilities	\$ 395,219	141,362	148,847	387,734	46,835

Compensated absences and the net OPEB liability will be liquidated by the special service area #1 Enterprise fund.

The annual principal and interest requirements to maturity of the County's Section 108 Loan Guarantee Program consist of the following:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending November 30:			
2022	150,000	37,442	187,442
2023	160,000	33,392	193,392
2024	170,000	28,736	198,736
2025	181,000	23,704	204,704
2026	193,000	18,256	211,256
2027 - 2028	390,000	18,200	408,200
	<hr/>		
	\$ 1,244,000	159,730	1,403,730

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

E. Fund Balances

Fund balances of the County’s governmental fund types at November 30, 2021 are comprised of the following:

	Major Special Revenue Funds								Total Governmental Funds
	General	Highway	Bridge	Matching Tax	Motor Fuel Tax	American Rescue Plan Act (ARPA)	Capital Projects	Special Revenue Funds	
Nonspendable:									
Inventory	\$ 68,287	147,126	-	-	179,354	-	-	-	394,767
Restricted For:									
Court Security	-	-	-	-	-	-	-	-	-
Other Purposes:									
General Control and									
Administration	-	-	-	-	-	-	-	9,089,708	9,089,708
County Development	-	-	-	-	-	403,486	-	14,546,097	14,949,583
Public Safety	-	-	-	-	-	-	-	13,275,558	13,275,558
Corrections	-	-	-	-	-	-	-	4,422,076	4,422,076
Judiciary and									
Court-Related	-	-	-	-	-	-	-	9,480,281	9,480,281
Public Health	-	-	-	-	-	-	-	7,011,521	7,011,521
Public Welfare	-	-	-	-	-	-	-	15,003,858	15,003,858
Transportation	-	3,676,387	8,622,985	10,487,426	27,868,415	-	-	-	50,655,213
Education	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Committed To:									
Other Purposes:									
General Control and									
Administration	-	-	-	-	-	-	-	5,479,054	5,479,054
County Development	-	-	-	-	-	-	-	3,601,819	3,601,819
Public Safety	-	-	-	-	-	-	-	108,050	108,050
Judiciary and									
Court-Related	-	-	-	-	-	-	-	342,209	342,209
Public Welfare	-	-	-	-	-	-	-	597,041	597,041
Capital Projects	-	-	-	-	-	-	10,716,859	-	10,716,859
Assigned To:									
Future Projects	130,452	-	-	-	-	-	-	-	130,452
Unassigned (Deficit)	29,695,848	-	-	-	-	-	-	(173,407)	29,522,441
Total Fund Balances	\$ 29,894,587	3,823,513	8,622,985	10,487,426	28,047,769	403,486	10,716,859	82,783,865	174,780,490

The other governmental funds unassigned deficit balance of \$173,407 is comprised of the State’s Attorney Automation and Community Development Block Grant special revenue funds, which have fund deficit balances of \$26,055 and \$147,352, respectively, at November 30, 2021.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

V. OTHER

A. Risk Management

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; natural disasters; and employee benefits. The County utilizes three internal service funds to manage its risk financing activities. The Tort Judgment and Liability Insurance Fund provides funding for up to a maximum of \$850,000 for each workers compensation claim, funding for professional, auto and general liability claims for up to \$1,000,000 per occurrence, and funding for the purchase of commercial property insurance with a \$50,000 per claim deductible. To fund losses which may arise above the self-insurance retention level, the County purchases excess or catastrophic coverage for the aforementioned risks.

The Health Benefits Fund provides for the payment of expenses arising from the various components which make up the self-funded health benefits plan, currently a 2-tier open access plan. These components include medical claims, administration, excess coverage, prescription, and miscellaneous expenses. The County’s specific annual stop loss deductible is \$200,000 per covered member. The TPA (UHC) continues to pay claims with reimbursement sought from the excess carrier for amounts over \$200,000. The excess insurer will not exclude or limit coverage during any covered individual’s lifetime.

The Health Benefits AFSCME Family Pool Fund (the Fund) provides for payment of contributions to premiums for health and hospital coverage for dependents of County employees belonging to the American Federation of State, County, and Municipal Employees (AFSCME) Local 799 for the duration of the contract negotiated between the County and AFSCME Local 799. The amount paid from the Fund was not to exceed 70% of any of the dependent health care premiums. The terms of this collective bargaining agreement were for the period of December 1, 2016 to November 30, 2020. The funding for the Fund ended at the expiration date of the collective bargaining agreement resulting in no negotiated funding for the fiscal year ended November 30, 2021. Payments for coverage per the previous collective bargaining agreement continued through the fiscal year ended in November 30, 2021. This continuation resulted in a negative fund balance at fiscal yearend. As of November 30, 2021, negotiations were ongoing for the new collective bargaining agreement.

Tort Judgment and Liability Insurance Fund claims are funded by a levy on the taxable property within the County. Health Benefits Fund claims are funded by a per capita rate assessed to each County department based on experience of the entire County group. Claims liabilities at November 30, 2021 are established in accordance with standards provided by the Governmental Accounting Standards Board which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

Changes in claims payable liabilities for fiscal 2021 and 2020 are as follows:

	Balance at beginning of fiscal year	Current year claims and changes in estimate	Claim payments	Balance at end of fiscal year
<u>Tort Liability</u>				
2019 – 2020	2,569,972	1,598,064	(1,043,773)	3,124,263
2020 – 2021	3,124,263	721,153	(1,807,537)	2,037,879
<u>Health Insurance</u>				
2019 – 2020	615,656	8,313,865	(8,129,521)	800,000
2020 – 2021	800,000	11,476,584	(11,476,584)	800,000

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcomes of these lawsuits are not presently determinable, in the opinion of the County counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Federal Grant Loan Programs

The County's special revenue funds include the activities of the County's Community Development Department which, among other activities, funds loans to eligible homeowners to help them rehabilitate, remove lead paint hazards, demolish their homes, or purchase a home under the Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME) programs, LEAD, and the Illinois Housing Development Authority (IHDA) programs. These loans are either forgivable over a five-year period or non-interest bearing deferred payment loans which are not due until the homeowner dies, transfers title of the property, or does not reside in the home for a consecutive six-month period. Any funds received by the County from the repayment of these loans are to be spent in accordance with CDBG, HOME, LEAD, and IHDA program regulations. Since repayment of these loans is dependent on these conditions, the amount of funds that are eventually repaid cannot be anticipated and, accordingly, the County reflects these loans as an expenditure of the special revenue funds in the year the loan is made. Any subsequent loan repayments are reflected as intergovernmental revenue in the special revenue funds. As of November 30, 2021, the County had approximately \$1,864,708 in deferred payment loans outstanding under the HOME program, approximately \$1,318,439 in deferred payment and forgivable loans outstanding under the CDBG program, approximately \$6,308,234 loans for demolition liens also under the CDBG program, approximately \$22,050 in forgivable loans under the IHDA program, and approximately \$23,547 in forgivable loans under the LEAD program.

C. Jointly Governed Organizations

The County participates in several multi-governmental arrangements which create entities that are governed by representatives from each of the participating governments. These organizations are not considered to be joint ventures as the County does not retain an ongoing financial interest or responsibility in the organizations. Additionally, these entities do not meet the criteria for inclusion as component units in the primary government's financial report entity. Accordingly, the Southwestern Illinois Development Authority, Southwestern Illinois and Metropolitan Regional Planning Commission, and East-West Gateway Council are considered jointly governed organizations.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

D. Conduit Debt

During 2002, private activity bonds were issued on behalf of the County to assist a private sector entity in financing the acquisition, construction, and installation of facilities for the collection, treatment, processing, and disposal of solid waste to be owned and operated by the entity or one or more of its subsidiaries. The maximum aggregate principal amount allocated to the County was \$5,517,510.

During 2004, special revenue facility bonds were issued on behalf of the County to assist a private sector entity in financing the acquisition of land and the construction of a recreational and educational facility. The maximum aggregate principal amount was \$7,500,000.

Neither the County, the State of Illinois, nor any political subdivision thereof are obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying government-wide financial statements.

E. Other Post-Employment Benefits

The County implemented GASB Statement No. 45 for other post-employment benefits (OPEB) including health care, life insurance, and other non-pension benefits offered to retirees in fiscal year 2009. Subsequently, the Governmental Accounting Standards Board replaced GASB Statement No. 45 with GASB Statement No. 75 which the County implemented in fiscal year 2018. Under GASB Statement No. 75, the entire unfunded OPEB liability appears as a liability on the Statement of Net Position. The County implemented GASB Statement No. 75 prospectively. This accounting standard addresses how the reporting entity should account for and report its costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. The subsidy is an implied age-related cost differential based upon the expected higher cost of coverage for retired employees versus the average cost for the entire group. Historically and currently, the County's subsidy is funded on a pay-as-you-go basis. GASB Statement No. 75 requires that the County recognize the cost of the retiree health subsidy and other post-employment benefits during the period of employee's active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension benefits.

Plan Description

The County provides post-employment health care for eligible retired employees and their dependents through a single employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the County and can be amended by the County Board through its personnel manual and union contracts. An irrevocable trust has not been established to account for the plan and accordingly the plan is not accounted for as a trust fund. The plan does not issue a separate report.

Benefits Provided

The County provides post-employment health care for eligible retired employees and their dependents. Employees who terminate after meeting the age and service requirements for retirement are eligible to continue their health care plan coverage by paying the monthly premium rate. The benefit levels are the same as those afforded to active employees. The benefits include general outpatient and inpatient medical services; mental, nervous, and substance abuse care; vision care, and dental care; and prescriptions. Because the actuarial cost of health benefits for retirees exceeds the average amount paid by retirees, the additional cost is paid by the County and is the basis for the OPEB liability accounted for under GASB Statement No. 75.

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Membership

At November 30, 2020, the date of the most recent actuarial valuation, membership consisted of:

	<u>Law Enforcement</u>	<u>All Other</u>	<u>Total</u>
Active Participants	140	556	696
Retired Participants	<u>19</u>	<u>43</u>	<u>62</u>
Total	159	599	758

Funding Policy

The County negotiates the contribution percentages between the County and employees through the union contracts and the 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). GASB Statement No. 75 requires recognition of the current expense of OPEB based on each governing body’s actuarially determined contribution but does not require funding of the related liability. For the fiscal year ended November 30, 2021, the County contributed \$331,121.

Net OPEB Liability

The County’s Net OPEB Liability of \$24,201,916 was measured as of November 30, 2021. This amount was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2021:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Discount (Interest) Rate** used was 2.05% as of November 30, 2020 and 1.86% as of November 30, 2021.
- **Salary Increases** are assumed to increase at the rate of 2.75% per annum.
- **Healthcare Cost Inflation Rate** of 7.5% initially, reduced to an ultimate rate of 4.5% after eight years
- **Mortality:** Probabilities of death for participants (mortality) were according to RP2014 Blue Collar base rates projected to 2020 using scale MP2020 for Law Enforcement. For all others the RP2014 base rates projected to 2020 using scale MP2020 was used. No additional provision, besides those already embedded, were included for mortality improvements beyond 2020.

Calculation of the Single Discount Rate

The Single Discount Rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discounted rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a risk-free rate is required, such as a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating. Since the County’s plan is unfunded, the 20-year municipal index rate applies. Therefore, the liabilities valued at November 30, 2020 are discounted at a rate of 2.05%, and the liabilities valued at November 30, 2021 are discounted at a rate of 1.86%.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Changes in the Net OPEB Liability			
	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A)-(B)
Balance at November 30, 2020	\$ 21,982,092	-	21,982,092
Changes for the year:			
Service Cost including Administrative Expenses	1,289,216	-	1,289,216
Interest on the Total OPEB Liability	447,238	-	447,238
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total OPEB Liability	-	-	-
Changes in Assumptions	814,491	-	814,491
Contributions – Employer	-	331,121	(331,121)
Contributions – Employee	-	-	-
Net Investment Income	-	-	-
Benefit Payments, including Refunds of Member Contributions	(331,121)	(331,121)	-
Net Changes	2,219,824	-	2,219,824
Balance at November 30, 2021	\$ 24,201,916	-	24,201,916

Sensitivity of Net OPEB Liability to Changes in the Discount Rate.

The following presents the plans net OPEB liability, calculated using a Single Discount Rate of 1.86%, as well as what the plan’s net OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower (0.86%)	Current Discount (1.86%)	1% Higher (2.86%)
Net OPEB Liability	\$29,320,654	24,201,916	20,259,241

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate.

The following presents the plans net OPEB liability, calculated using healthcare trend rates of 7.50% decreasing to 4.50%, as well as what the plan’s net OPEB liability would be if it were calculated using healthcare trend rates that are 1% lower or 1% higher than the current rate:

	1% Lower (6.5% Decreasing to 3.5%)	Current Trend (7.5% Decreasing to 4.5%)	1% Higher (8.5% Decreasing to 5.5%)
Net OPEB Liability	\$19,495,598	24,201,916	30,538,490

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2021, the County recognized OPEB expense of \$1,921,291. At November 30, 2021 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Deferred amounts Related to OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods			
Differences between expected and actual experience	\$ -	2,973,819	(2,973,819)
Changes in assumptions	5,854,632	1,225,907	4,628,725
Net difference between projected and actual earnings on pension plan investments	-	-	-
Pension contributions made subsequent to the measurement date	-	-	-
Total Deferred Amounts Related to OPEB	\$ 5,854,632	4,199,726	1,654,906

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

Year Ending November 30,	Net Deferred Outflows of Resources
2022	\$ 184,837
2023	184,837
2024	184,837
2025	184,837
2026	184,837
Thereafter	730,721
Total	\$ 1,654,906

F. Defined Contribution Health Plans

Coroner

The County provides a post-employment health plan (Health Plan) for employees in the County Coroner's office under the Policemen's Benevolent Labor Committee agreement. For employees hired on or before November 1, 1999, 25% of accumulated sick leave was purchased by the County with the County contributing said monies into the Health Plan. The County contributes \$500 per year, per employee to the Health Plan. In addition, compensatory time in excess of one hundred eighty (180) hours and sick leave time in excess of one thousand four hundred forty (1,440) hours shall be purchased by the County from the employees annually on the date of issuance of the first payroll subsequent to December 1 by the County contributing the money equivalent into the Health Plan.

Plan assets are held in trust with Nationwide Trust Company, FSB, trustee, for the exclusive benefits of the participants and their beneficiaries. The assets and liabilities of the plan trust are thus not included in the accompanying government-wide financial statements. Plan information is available quarterly. As of November 30, 2021, plan assets totaled \$458,564.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Sheriff

The County provides a post-employment health plan (Health Plan) for employees of the County Sheriff's Office under the Policemen's Benevolent Labor Committee Collective Bargaining Agreement and the supplemental Memorandum of Understanding. Under this agreement, the amount of excess compensatory time accumulated as of November 30, 2018, 2019, and 2020 and every fiscal year-end following, that exceed 400 hours, 300 hours, and 240 hours respectively will be, or have been, purchased by the County from the employees. This purchase is made by the County contributing the money equivalent of this excess compensatory time into the Health Plan. This plan may also be funded with County contributions as permitted by the plan.

Plan assets are held in trust with Nationwide Trust Company, FSB, trustee, for the exclusive benefits of the participants and their beneficiaries. The assets and liabilities of the plan trust are thus not included in the accompanying government-wide financial statements. Plan information is available quarterly. As of November 30, 2021, plan assets totaled \$95,341.

Employee Retirement Systems and Pension Plans

IMRF Plan Description

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

Benefits Provided

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

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

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and Beneficiaries currently receiving benefits	790	151	30
Inactive Plan Members entitled to but not yet receiving benefits	327	17	2
Active Plan Members	<u>666</u>	<u>138</u>	<u>0</u>
Total	1,783	306	32

Contributions

As set by statute, the County’s Regular Plan members are required to contribute 4.5% of their annual covered salary. SLEP employees are required to contribute 7.5% of their annual covered payroll. ECO members are required to contribute 7.5% of their annual covered payroll. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County’s annual contribution rate for calendar year 2020 was 10.50%, 18.79%, and 14.62% of annual covered payroll for Regular Plan members, SLEP members, and ECO members, respectively. For the fiscal year ended November 30, 2021, the County contributed \$4,003,636 to the Regular Plan, \$2,171,733 to the SLEP plan, and \$0 to the ECO plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County’s net pension liability for all three plans was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Actuarial Assumptions

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

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.25%.
- **Salary Increases** were expected to be 2.85% to 13.75%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25% for the Regular, SLEP, and ECO plans.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study of the periods 2017 to 2019.
- The **Mortality** rate for non-disabled retirees were derived from the Pub-2010, amount-weighted, below-median income, general, retiree, male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For **Disabled Retirees**, the Pub-2010, amount-weighted, below-median income, general, disabled retiree, male and female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For **Active Members**, the Pub-2010, amount-weighted, below-median income, general, employee, male and female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The **long-term expected rate of return** on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.50%
International Equity	18	6.00
Fixed Income	28	1.30
Real Estate	9	6.20
Alternative Investments	7	2.85-6.95
Cash Equivalents	1	0.70
Total	100%	

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Single Discount Rate

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

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

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

Changes in the Net Pension Liability (Asset)

Regular Plan	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balance at December 31, 2019	\$ 290,132,906	284,210,328	5,922,578
Changes for the year:			
Service Cost	3,748,333	-	3,748,333
Interest on the Total Pension Liability	20,654,647	-	20,654,647
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	792,546	-	792,546
Changes in Assumptions	(2,201,025)	-	(2,201,025)
Contributions – Employer	-	4,205,691	(4,205,691)
Contributions – Employee	-	1,824,980	(1,824,980)
Net Investment Income	-	40,739,169	(40,739,169)
Benefit Payments, including Refunds of			
Employee Contributions	(14,230,791)	(14,230,791)	-
Other (Net Transfer)	-	(594,539)	594,539
Net Changes	8,763,710	31,944,510	(23,180,800)
Balance at December 31, 2020	\$ 298,896,616	316,154,838	(17,258,222)

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

SLEP Plan			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balance at December 31, 2019	\$ 108,327,610	102,052,820	6,274,790
Changes for the year:			
Service Cost	2,151,957	-	2,151,957
Interest on the Total Pension Liability	7,734,805	-	7,734,805
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	786,420	-	786,420
Changes in Assumptions	(842,183)	-	(842,183)
Contributions – Employer	-	2,423,102	(2,423,102)
Contributions – Employee	-	880,009	(880,009)
Net Investment Income	-	14,944,218	(14,944,218)
Benefit Payments, including Refunds of			
Employee Contributions	(5,433,241)	(5,433,241)	-
Other (Net Transfer)	-	293,556	(293,556)
Net Changes	4,397,758	13,107,644	(8,709,886)
Balance at December 31, 2020	\$ 112,725,368	115,160,464	(2,435,096)
ECO Plan			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balance at December 31, 2019	\$ 10,131,388	11,116,517	(985,129)
Changes for the year:			
Service Cost	-	-	-
Interest on the Total Pension Liability	698,556	-	698,556
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	320,370	-	320,370
Changes in Assumptions	(116,133)	-	(116,133)
Contributions – Employer	-	13,008	(13,008)
Contributions – Employee	-	-	-
Net Investment Income	-	1,667,884	(1,667,884)
Benefit Payments, including Refunds of			
Employee Contributions	(992,255)	(992,255)	-
Other (Net Transfer)	-	2,712	(2,712)
Net Changes	(89,462)	691,349	(780,811)
Balance at December 31, 2020	\$ 10,041,926	11,807,866	(1,765,940)
Total for All Plans	\$ 421,663,910	443,123,168	(21,459,258)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25% for the Regular Plan, SLEP, and ECO, respectively, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Regular Net Pension Liability (Asset)	\$17,237,120	(17,258,222)	(44,588,681)
SLEP Net Pension Liability (Asset)	\$12,521,218	(2,435,096)	(14,685,628)
ECO Net Pension Liability (Asset)	\$(916,935)	(1,765,940)	(2,498,734)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2021, the County recognized pension expense of \$6,175,369; \$4,003,636, \$2,171,733, and \$0 for the Regular Plan, SLEP, and ECO, respectively. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

Regular Plan			
Deferred amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Differences between expected and actual experience	\$ 1,165,990	171,565	994,425
Changes in assumptions	1,678,087	1,761,402	(83,315)
Net difference between projected and actual earnings on pension plan investments	-	24,704,691	(24,704,691)
Pension contributions made subsequent to the measurement date	3,880,525	-	3,880,525
Total Deferred Amounts Related to Pension	\$ 6,724,602	26,637,658	(19,913,056)
SLEP Plan			
Deferred amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Differences between expected and actual experience	\$ 3,013,283	45,205	2,968,078
Changes in assumptions	1,369,665	952,681	416,984
Net difference between projected and actual earnings on pension plan investments	-	9,126,968	(9,126,968)
Pension contributions made subsequent to the measurement date	2,234,110	-	2,234,110
Total Deferred Amounts Related to Pension	\$ 6,617,058	10,124,854	(3,507,796)
ECO Plan			
Deferred amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Differences between expected and actual experience	\$ -	-	-
Changes in assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	1,154,667	(1,154,667)
Pension contributions made subsequent to the measurement date	-	-	-
Total Deferred Amounts Related to Pension	\$ -	1,154,667	(1,154,667)
Total Deferred Amounts Related to Pension - All Plans	\$ 13,341,660	37,917,179	(24,575,519)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

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

Regular Plan Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2021	\$ (2,587,368)
2022	(3,093,584)
2023	(10,141,557)
2024	(4,090,547)
2025	-
Thereafter	-
Total	\$ (19,913,056)

SLEP Plan Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2021	\$ 608,321
2022	151,672
2023	(2,906,373)
2024	(1,355,943)
2025	(5,473)
Thereafter	-
Total	\$ (3,507,796)

ECO Plan Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2021	(387,390)
2022	(116,096)
2023	(471,713)
2024	(179,468)
2025	-
Thereafter	-
Total	\$ (1,154,667)

Payables to the Pension Plan

As of November 30, 2021, the County reported a payable of \$311,348, \$179,970, and \$0 for the Regular Plan, SLEP, and ECO, respectively, for a total of \$491,318 outstanding required contributions to IMRF for the month of November 2021.

(Continued)

MADISON COUNTY, ILLINOIS

Notes to the Basic Financial Statements

G. Deferred Compensation Plan

Employees of the County are eligible to participate in a deferred compensation plan (the Plan) adopted under the provisions of Internal Revenue Code (IRC) Section 457. The deferred compensation plan is available to all full-time employees of the County. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

Plan assets are held in trust with Nationwide Trust Company, FSB, trustee, for the exclusive benefits of the participants and their beneficiaries. The assets and liabilities of the plan trust are thus not included in the accompanying government-wide financial statements. Plan information is available quarterly. As of November 30, 2021, plan assets totaled \$29,810,098.

H. New Accounting Pronouncement

For the fiscal year ended November 30, 2021, the County implemented GASB Statement No. 84, Fiduciary Activities. This statement enhances the consistency and comparability of fiduciary activity reporting by establishing specific criteria for identifying activities that should be reported as fiduciary activities. With the implementation, the County is required to record the beginning net position of custodial funds.

The beginning net position of the fiduciary funds has been restated to reflect the new guidance as follows:

Beginning Net Position, as previously reported	\$0
Record net position of custodial funds	<u>\$99,302,697</u>
Total restatement	<u>\$99,302,697</u>
Beginning Net Position, as restated	<u>\$99,302,697</u>

I. Prior Period Adjustment

In 2020, a receipt of grant funds for the LIHEAP fund was incorrectly reported as CSBG grant funds in Other Grants in the FY 2020 ACFR. This necessitated the entry of a prior period adjustment in the amount of \$863,760 to correctly restate the beginning fund balances in the LIHEAP and Other Grants special revenue funds in the 2021 Combining Statement of Revenues, Expenditure and, and Changes in Fund Balances-Other Governmental Funds. The County’s government-wide statement of net position did not require restatement.

In 2020, a HOME loan was forgiven in the amount of \$189,903 that was not reflected on the aging report. This necessitated the entry of a prior period adjustment to correctly restate the balance of HOME Program Loans Receivable and Restricted Fund Balance. The County’s government-wide statement of net position also required restatement.

J. Subsequent Events

The effects of subsequent events on the financial statements have been evaluated through May 26, 2022, which is the date the financial statements were available to be issued.

On March 16, 2022, the County Board approved a resolution authorizing the sale of County property located at Plum Street in the City of Edwardsville for a total contract sales price of \$3,868,000. Final payment of the contract sales price was received by the County on May 17, 2022.

MADISON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended November 30, 2021

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY
AND RELATED RATIOS**

Fiscal Year Ended November 30,	Most Recent Fiscal Year			
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB Liability				
Service Cost including Administrative Expenses	\$ 908,720	\$ 800,133	\$ 1,049,365	\$ 1,289,216
Interest on the Total OPEB Liability	605,170	689,472	625,646	447,238
Changes of Benefit Terms	-	-	(50,934)	-
Differences Between Expected and Actual				
Experience of the Total OPEB Liability	-	-	(3,592,365)	-
Changes of Assumptions	(1,899,815)	4,051,579	2,611,272	814,491
Benefit Payments	(441,648)	(515,158)	(321,477)	(331,121)
Net Change in Total OPEB Liability	(827,573)	5,026,026	321,507	2,219,824
Total OPEB Liability – Beginning	17,462,132	16,634,559	21,660,585	21,982,092
Total OPEB Liability – Ending (A)	\$ 16,634,559	\$ 21,660,585	\$ 21,982,092	\$ 24,201,916
Plan Fiduciary Net Position				
Contributions – Employer	\$ 441,648	\$ 515,158	\$ 321,477	\$ 331,121
Contributions – Employee	-	-	-	-
Net Investment Income	-	-	-	-
Benefit Payments, including Refunds of				
Member Contributions	(441,648)	(515,158)	(321,477)	(331,121)
Other	-	-	-	-
Net Change in Plan Fiduciary Net Position	-	-	-	-
Plan Fiduciary Net Position – Beginning	-	-	-	-
Plan Fiduciary Net Position – Ending (B)	\$ -	\$ -	\$ -	\$ -
Net OPEB Liability – Ending (A) – (B)	\$ 16,634,559	\$ 21,660,585	\$ 21,982,092	\$ 24,201,916
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 40,730,955	\$ 41,851,056	\$ 42,569,218	\$ 43,739,871
Net OPEB Liability as a Percentage of Covered Employee Payroll	40.84%	51.76%	51.64%	55.33%

Notes to Schedule:

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

MADISON COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

TEN YEAR SCHEDULE OF ACTUARIAL DETERMINED EMPLOYER OPEB CONTRIBUTIONS

Fiscal Year Ended November 30,	Actuarially Determined Contribution *	Employer Contribution in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Employer Contribution as a Percentage of Covered Employee Payroll
2021	\$ 331,121	331,121	-	43,739,871	0.76%
2020	321,477	321,477	-	42,569,218	0.76%
2019	515,158	515,158	-	41,851,056	1.23%
2018	441,648	441,648	-	40,730,955	1.08%

* Pay as you Go

Notes to Schedule:

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available. The County implemented GASB Statement No. 75 for the fiscal year ended November 30, 2018. Information for prior years is not available. The most recent actuarial valuation was performed for the fiscal year ending November 30, 2020 and for financial reporting purposes, the actuarial valuation will be performed at least biennially. There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan. Information pertaining to the OPEB plan administered by the County can be found in Note V.E to the financial statements.

Summary of Actuarial Methods and Assumptions

Valuation Date:

Notes The total OPEB liability is based on an actuarial valuation performed as of November 30, 2020.

Actuarial Methods and Assumptions Used to Determine the 2020 valuation:

Actuarial Cost Method: Aggregate entry age = normal

Discount (Interest) Rate: A discount rate of 2.05% was used as of November 30, 2020 and 1.86% as of November 30, 2021.

Salary Increases: Salaries are assumed to increase at the rate of 2.75% per annum.

Healthcare Cost Inflation Rates: 7.50% for 2020 and declining 0.25%-0.5% each year until reaching 4.50% for 2028 and after.

Monthly Health Plan Premium Costs (Blended): The factors used are from the Society of Actuaries June 2013 report: "Health Care Costs – From Birth to Death."

Retiree Contributions: Retirees contribute 100% of the blended premium cost for the benefit level and status selected. Certain AFSCME retirees who retired under a Voluntary Separation Agreement pay a portion of the premium rate equal to the active employee contribution rates. The remaining premium is paid from the AFSCME Dependent pool.

Mortality: Probabilities of death for participants were according to RP2014 Blue Collar base rates projected to 2020 using scale MP2020 for Law Enforcement. For all others the RP2014 base rates projected to 2020 using scale MP2020 was used. No additional provision (besides those already embedded) were included for mortality improvements beyond 2020.

Participation: 90% of future retirees currently enrolled in medical plans were assumed to participate in the plan. 35% of retirees over age 65 are assumed to continue to participate in the plan.

Spouse Information: 20% of employees were assumed to have participating spouses. Females were assumed to be 3 years younger than males.

MADISON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS – REGULAR PLAN**

Calendar Year Ended December 31,	Most Recent Calendar Year						
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Pension Liability							
Service Cost	\$ 3,870,044	3,652,792	3,850,141	3,709,652	3,448,638	3,740,072	3,748,333
Interest on the Total Pension Liability	16,191,612	17,547,481	18,688,202	19,199,486	19,312,555	19,866,728	20,654,647
Changes of Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual							
Experience of the Total Pension Liability	477,692	4,779,124	(3,952,047)	(830,194)	(710,915)	1,213,907	792,546
Changes of Assumptions	7,252,461	619,386	(623,476)	(7,864,089)	7,609,825	-	(2,201,025)
Benefit Payments, including Refunds of							
Employee Contributions	(8,778,770)	(10,431,083)	(11,212,126)	(12,271,255)	(12,882,270)	(13,683,187)	(14,230,791)
Net Change in Total Pension Liability	19,013,039	16,167,700	6,750,694	1,943,600	16,777,833	11,137,520	8,763,710
Total Pension Liability – Beginning	218,342,520	237,355,559	253,523,259	260,273,953	262,217,553	278,995,386	290,132,906
Total Pension Liability – Ending (A)	\$ 237,355,559	253,523,259	260,273,953	262,217,553	278,995,386	290,132,906	298,896,616
Plan Fiduciary Net Position							
Contributions – Employer	\$ 4,193,009	4,255,911	4,226,549	4,415,352	4,169,909	3,335,501	4,205,691
Contributions – Employee	1,626,092	1,747,586	1,637,791	1,713,600	1,751,644	1,772,908	1,824,980
Net Investment Income	13,170,436	1,126,940	15,319,111	41,093,442	(14,611,770)	46,317,687	40,739,169
Benefit Payments, including Refunds of							
Employee Contributions	(8,778,770)	(10,431,083)	(11,212,126)	(12,271,255)	(12,882,270)	(13,683,187)	(14,230,791)
Other (Net Transfer)	2,474	(1,124,570)	1,006,597	(5,022,074)	3,445,353	510,921	(594,539)
Net Change in Plan Fiduciary Net Position	10,213,241	(4,425,216)	10,977,922	29,929,065	(18,127,134)	38,253,830	31,944,510
Plan Fiduciary Net Position – Beginning	217,388,620	227,601,861	223,176,645	234,154,567	264,083,632	245,956,498	284,210,328
Plan Fiduciary Net Position – Ending (B)	\$ 227,601,861	223,176,645	234,154,567	264,083,632	245,956,498	284,210,328	316,154,838
Net Pension Liability (Asset) – Ending (A) – (B)	\$ 9,753,698	30,346,614	26,119,386	(1,866,079)	33,038,888	5,922,578	(17,258,222)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.89%	88.03%	89.96%	100.71%	88.16%	97.96%	105.77%
Covered Valuation Payroll	\$ 33,644,548	36,626,473	35,696,929	36,288,075	36,481,587	37,771,928	39,014,849
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	28.99%	82.85%	73.17%	-5.14%	90.56%	15.68%	-44.24%

Notes to Schedule:

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

MADISON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS – SLEP PLAN**

Calendar Year Ended December 31,	Most Recent Calendar Year						
	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Cost	\$ 1,834,432	1,786,451	1,917,404	1,876,981	1,887,235	2,115,841	2,151,957
Interest on the Total Pension Liability	5,564,703	5,838,793	6,310,852	6,574,183	6,877,142	7,298,145	7,734,805
Changes of Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual							
Experience of the Total Pension Liability	(1,345,557)	2,605,733	(362,230)	1,064,500	1,980,285	1,840,707	786,420
Changes of Assumptions	1,282,501	111,321	(115,041)	(868,052)	3,049,275	-	(842,183)
Benefit Payments, including Refunds of							
Employee Contributions	(3,562,301)	(3,752,822)	(4,249,789)	(4,414,282)	(4,812,303)	(5,066,476)	(5,433,241)
Net Change in Total Pension Liability	3,773,778	6,589,476	3,501,196	4,233,330	8,981,634	6,188,217	4,397,758
Total Pension Liability – Beginning	75,059,979	78,833,757	85,423,233	88,924,429	93,157,759	102,139,393	108,327,610
Total Pension Liability – Ending (A)	\$ 78,833,757	85,423,233	88,924,429	93,157,759	102,139,393	108,327,610	112,725,368
Plan Fiduciary Net Position							
Contributions – Employer	\$ 1,976,027	2,017,437	2,026,651	5,607,193	1,935,423	1,945,365	2,423,102
Contributions – Employee	693,132	773,496	761,214	792,949	836,434	934,964	880,009
Net Investment Income	4,234,866	359,716	4,972,351	14,506,465	(5,669,874)	16,846,828	14,944,218
Benefit Payments, including Refunds of							
Employee Contributions	(3,562,301)	(3,752,822)	(4,249,789)	(4,414,282)	(4,812,303)	(5,066,476)	(5,433,241)
Other (Net Transfer)	(788,164)	376,928	2,071,777	(1,631,450)	2,327,061	133,398	293,556
Net Change in Plan Fiduciary Net Position	2,553,560	(225,245)	5,582,204	14,860,875	(5,383,259)	14,794,079	13,107,644
Plan Fiduciary Net Position – Beginning	69,870,606	72,424,166	72,198,921	77,781,125	92,642,000	87,258,741	102,052,820
Plan Fiduciary Net Position – Ending (B)	\$ 72,424,166	72,198,921	77,781,125	92,642,000	87,258,741	102,052,820	115,160,464
Net Pension Liability – Ending (A) – (B)	\$ 6,409,591	13,224,312	11,143,304	515,759	14,880,652	6,274,790	(2,435,096)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.87%	84.52%	87.47%	99.45%	85.43%	94.21%	102.16%
Covered Valuation Payroll	\$ 8,987,692	9,885,956	9,863,871	10,424,721	11,152,443	11,701,450	11,733,448
Net Pension Liability as a Percentage of Covered Valuation Payroll	71.32%	133.77%	112.97%	4.95%	133.43%	53.62%	-20.75%

Notes to Schedule:

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MADISON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS – ECO PLAN**

Calendar Year Ended December 31,	Most Recent Calendar Year						
	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Cost	\$ 11,742	7,880	7,503	-	-	-	-
Interest on the Total Pension Liability	816,601	886,898	884,907	869,092	800,088	771,339	698,556
Changes of Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual							
Experience of the Total Pension Liability	711,336	162,378	(39,684)	(359,799)	(44,846)	(783,195)	320,370
Changes of Assumptions	524,020	(22,078)	(31,476)	(392,221)	227,113		(116,133)
Benefit Payments, including Refunds of							
Employee Contributions	(1,010,940)	(1,079,285)	(1,107,536)	(1,043,968)	(1,030,269)	(991,823)	(992,255)
Net Change in Total Pension Liability	1,052,759	(44,207)	(286,286)	(926,896)	(47,914)	(1,003,679)	(89,462)
Total Pension Liability – Beginning	11,387,611	12,440,370	12,396,163	12,109,877	11,182,981	11,135,067	10,131,388
Total Pension Liability – Ending (A)	\$ 12,440,370	12,396,163	12,109,877	11,182,981	11,135,067	10,131,388	10,041,926
Plan Fiduciary Net Position							
Contributions – Employer	\$ 218,956	92,291	165,025	625,258	91,268	-	13,008
Contributions – Employee	34,817	3,973	2,917	-	-	-	-
Net Investment Income	645,398	51,439	742,675	2,146,152	(897,331)	2,164,645	1,667,884
Benefit Payments, including Refunds of							
Employee Contributions	(1,010,940)	(1,079,285)	(1,107,536)	(1,043,968)	(1,030,269)	(991,823)	(992,255)
Other (Net Transfer)	(67,810)	1,358,623	58,299	(658,373)	152,114	(508,874)	2,712
Net Change in Plan Fiduciary Net Position	(179,579)	427,041	(138,620)	1,069,069	(1,684,218)	663,948	691,349
Plan Fiduciary Net Position – Beginning	10,958,876	10,779,297	11,206,338	11,067,718	12,136,787	10,452,569	11,116,517
Plan Fiduciary Net Position – Ending (B)	\$ 10,779,297	11,206,338	11,067,718	12,136,787	10,452,569	11,116,517	11,807,866
Net Pension Liability (Asset) – Ending (A) – (B)	\$ 1,661,073	1,189,825	1,042,159	(953,806)	682,498	(985,129)	(1,765,940)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	90.40%	91.39%	108.53%	93.87%	109.72%	117.59%
Covered Valuation Payroll	\$ 28,996	30,110	20,631	-	-	-	-
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	5728.63%	3951.59%	5051.42%	0.00%	0.00%	0.00%	0.00%

Notes to Schedule:

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

MADISON COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

Regular Plan					
Fiscal Year Ended	Actuarially Determined	Contributions in Relation to the Actuarially Determined	Contribution Deficiency	Covered Valuation	Contribution as a Percentage of Covered
November 30,	Contribution	Contribution	(Excess)	Payroll	Valuation Payroll
2021	\$ 4,073,736	4,003,636	70,100	40,205,253	9.96%
2020	4,020,842	4,017,617	3,225	38,911,272	10.33%
2019	3,265,215	3,268,408	(3,193)	37,664,400	8.68%
2018	4,125,098	4,164,395	(39,297)	36,465,461	11.42%
2017	4,227,582	4,232,967	(5,385)	36,238,813	11.68%
2016	4,151,795	4,130,258	21,537	35,774,391	11.55%
2015	4,187,630	4,061,698	125,932	36,445,311	11.14%

SLEP Plan					
Fiscal Year Ended	Actuarially Determined	Contributions in Relation to the Actuarially Determined	Contribution Deficiency	Covered Valuation	Contribution as a Percentage of Covered
November 30,	Contribution	Contribution	(Excess)	Payroll	Valuation Payroll
2021	\$ 2,179,467	2,171,733	7,734	11,667,348	18.61%
2020	2,166,964	2,163,326	3,638	11,730,782	18.44%
2019	1,781,104	1,752,773	28,331	11,655,699	15.04%
2018	2,102,144	1,902,444	199,700	11,091,780	17.15%
2017	2,065,486	1,976,939	88,547	10,377,984	19.05%
2016	1,944,946	1,949,530	(4,584)	9,865,711	19.76%
2015	1,954,765	1,882,025	72,740	9,831,192	19.14%

ECO Plan					
Fiscal Year Ended	Actuarially Determined	Contributions in Relation to the Actuarially Determined	Contribution Deficiency	Covered Valuation	Contribution as a Percentage of Covered
November 30,	Contribution	Contribution	(Excess)	Payroll	Valuation Payroll
2021	\$ -	-	-	-	0.00%
2020	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2017	13,752	-	13,752	1,719	0.00%
2016	158,962	175,409	(16,447)	21,421	818.86%
2015	102,846	93,426	9,420	31,179	299.64%

Notes to Schedule:

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

MADISON COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

Year Ended November 30, 2021

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal
Amortization Method: Level percentage of payroll, closed
Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 23-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 years).
Asset Valuation Method: 5-year smoothed market; 20% corridor
Wage Growth: 3.25%
Price Inflation: 2.50%
Salary Increases: 3.35% to 14.25%, including inflation
Investment Rate of Return: 7.25%
Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee. Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

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



**COMBINING FUND INFORMATION
AND
SUPPLEMENTARY DATA**



GENERAL FUND

The general fund is the general operating fund of the County. It is used to account for all financing resources not accounted for in another fund.

Schedule A-1

MADISON COUNTY, ILLINOIS

Schedule of Revenues - Budget and Actual - General Fund

Year Ended November 30, 2021
 (With Comparative Actual Totals for
 the Year Ended November 30, 2020)

	2021		Actual Over (Under) Budget	2020 Actual
	Revised Budget	Actual		
Real Estate Taxes:				
Real Estate Taxes	\$ 8,613,161	8,723,462	110,301	8,766,592
Mobile Home Taxes	3,883	3,969	86	4,341
Penalties and Interest on Delinquent Taxes	1,229,945	1,220,814	(9,131)	1,280,106
Total Real Estate Taxes	9,846,989	9,948,245	101,256	10,051,039
Fees:				
Circuit Clerk:				
Fees	7,910,750	7,499,293	(411,457)	7,640,890
Certified Mail	5,920	19,737	13,817	19,184
Assessor	265,800	65,134	(200,666)	31,897
Coroner	-	2,450	2,450	1,570
Recorder	1,505,067	2,026,913	521,846	1,547,168
Sheriff	114,775	139,758	24,983	116,667
Arrestees Medical Costs	-	2,349	2,349	4,012
Franchise	517,728	510,314	(7,414)	524,541
Environmental Services	62,183	44,215	(17,968)	53,757
House Bill 143 - 2% Traffic and Crime	-	182	182	366
County Clerk	320,442	423,312	102,870	477,708
Sheriff E-Citation	726	1,200	474	908
Sex Offender Registration	2,947	3,385	438	2,980
Court Security	7,147	7,931	784	12,741
Court Supervision	-	320	320	566
Pull Tabs and Jar Games	2,733	1,347	(1,386)	2,679
Subdivision	11,450	11,080	(370)	9,720
Horse Racing	37,475	43,853	6,378	30,201
Total Fees	10,765,143	10,802,773	37,630	10,477,555
Fines and Forfeitures:				
Miscellaneous	18,720	110,100	91,380	16,800
State's Attorney	250,940	265,621	14,681	196,178
Total Fines and Forfeitures	269,660	375,721	106,061	212,978
Licenses and Permits:				
Licenses:				
Amusement	2,919	5,174	2,255	2,654
Liquor	31,725	35,550	3,825	31,725
Mobile Home	392	425	33	350
Permits:				
Building	301,244	293,110	(8,134)	292,797
Zoning	-	11,542	11,542	1,273
Total Licenses and Permits	336,280	345,801	9,521	328,799
Investment Income	485,844	531,952	46,108	474,086
Net Appreciation in				
Fair Value of Investments	\$ -	(240,759)	(240,759)	144,871

(Continued)

MADISON COUNTY, ILLINOIS

Schedule of Revenues - Budget and Actual - General Fund

	2021		Actual Over (Under) Budget	2020 Actual
	Revised Budget	Actual		
Intergovernmental:				
Retailers' Occupation Tax:				
Regular	1,132,452	1,835,581	703,129	1,149,583
Supplemental	8,194,560	10,179,890	1,985,330	8,478,612
County Use Tax	2,288,703	2,253,989	(34,714)	2,438,268
Video Gaming Tax	229,044	459,336	230,292	289,283
Cannabis Use tax	35,995	78,854	42,859	33,035
State Income Tax	5,669,620	7,512,314	1,842,694	6,185,652
Replacement Tax	2,054,574	3,666,626	1,612,052	2,428,350
Child Support Incentive	655,788	611,739	(44,049)	551,469
Judges of Election	40,410	41,003	593	91,035
Prisoner Transportation	6,310	5,292	(1,018)	5,156
Salary Reimbursements:				
Assistant State's Attorney - State of Illinois	34,000	34,000	-	34,000
Probation Officers - State of Illinois	96,000	108,000	12,000	152,139
Pretrial Release	450,492	434,255	(16,237)	468,327
State's Attorney - State of Illinois	157,128	158,993	1,865	154,597
ESDA	68,888	-	(68,888)	162,114
Supervisor of Assessments	54,972	54,974	2	54,891
Public Defender	104,232	108,484	4,252	106,741
Federal Grants	-	-	-	2,025,867
Program State Grants	-	-	-	89,173
Administrative State Reimbursement	77,162	85,669	8,507	123,512
Public Act 83-982	2,318,112	2,355,451	37,339	2,427,658
Reimbursed Expenses:				
Data Processing Services	11,454	14,257	2,803	14,659
State's Attorney:				
Madison County Transit Legal Services	54,000	100,500	46,500	54,000
Sheriff:				
Sheriff Services - Godfrey	2,962,031	2,962,031	-	2,834,480
Sheriff Services - Triad High School	157,474	159,259	1,785	116,784
MEGSI/MEATFF	119,146	123,133	3,987	20,245
Sheriff in School Program	242,362	229,253	(13,109)	201,496
Security	225,000	117,467	(107,533)	256,847
Sheriff - ILEAS	19,411	23,018	3,607	26,727
9-1-1 PSAP	338,810	376,649	37,839	353,483
Plumbing Inspections	3,714	3,520	(194)	3,740
Total Intergovernmental	27,801,844	34,093,537	6,291,693	31,331,923
Payment in Lieu of Taxes	63,819	65,006	1,187	89,135
Miscellaneous:				
Rents	94,666	119,710	25,044	185,637
Other	174,164	329,776	155,612	206,390
Total Miscellaneous	268,830	449,486	180,656	392,027
Total Revenues	\$ 49,838,409	\$ 56,371,762	\$ 6,533,353	\$ 53,502,413

See accompanying independent auditor's report.

MADISON COUNTY, ILLINOIS

Schedule A-2

Schedule of Expenditures by Function -
Budget and Actual - General Fund

Year Ended November 30, 2021
(With Comparative Actual Totals for
the Year Ended November 30, 2020)

	2021								Actual Over (Under) Budget	2020 Total Actual
	Expenditures by Category									
	Original Budget	Revised Budget	Personal Services	Supplies	Professional Services	Other	Capital Outlay	Total		
General Control and Administration:										
County Board	\$ 803,359	\$ 847,109	682,310	2,564	52,261	15,820	8,616	761,571	(85,538)	676,338
Board of Review	312,654	324,711	257,124	5,202	3,282	58,699	403	324,710	(1)	293,174
Facilities Management	2,437,634	2,437,634	1,157,600	66,367	80,307	907,662	13,326	2,225,262	(212,372)	2,243,792
Administrative Services	320,789	322,520	309,302	5,764	344	6,819	291	322,520	-	319,640
Information Technologies	2,088,624	1,779,557	709,726	2,382	80,467	579,365	365,806	1,737,746	(41,811)	1,978,331
Liquor Commission	6,115	6,115	3,539	59	-	402	-	4,000	(2,115)	4,180
Personnel	5,282,891	5,591,958	4,702,573	1,336	307,755	3,282	4,100	5,019,046	(572,912)	5,182,261
Police Merit Board	31,323	31,323	19,801	70	3,122	261	375	23,629	(7,694)	26,446
Chief County Assessments	1,466,754	1,466,754	1,234,036	13,098	6,204	99,616	2,009	1,354,963	(111,791)	1,402,587
Auditor	824,657	824,657	656,445	5,024	83,249	52,970	1,705	799,393	(25,264)	827,841
County Clerk	1,867,350	1,867,350	1,365,688	27,518	33,239	263,085	5,626	1,695,156	(172,194)	2,175,985
Recorder	185,386	190,565	158,511	8,545	3,442	12,602	7,465	190,565	-	467,575
Treasurer	895,310	895,310	714,796	8,683	20,266	136,876	-	880,621	(14,689)	837,767
Total General Control and Administration	16,522,846	16,585,563	11,971,451	146,612	673,938	2,137,459	409,722	15,339,182	(1,246,381)	16,435,917
County Development:										
Housing Authority	7,800	7,800	5,600	-	-	-	-	5,600	(2,200)	5,800
Special Studies	75,000	75,000	-	-	-	74,075	-	74,075	(925)	74,075
Building & Zoning	65,171	65,171	-	898	11,630	21,827	1,378	35,733	(29,438)	412,346
Total County Development	147,971	147,971	5,600	898	11,630	95,902	1,378	115,408	(32,563)	492,221
Public Safety:										
Coroner	1,309,712	1,314,587	874,733	30,884	232,823	141,692	35	1,280,167	(34,420)	1,279,569
Sheriff and Jail	12,637,522	12,835,217	10,069,374	1,103,035	600,658	762,429	299,720	12,835,216	(1)	12,891,903
Sheriff Cops in School Program	238,362	238,362	217,481	3,021	-	9,553	-	230,055	(8,307)	174,948
Sheriff - Godfrey	1,529,758	1,598,484	1,526,917	25,382	2,568	35,238	8,378	1,598,483	(1)	1,521,100
Personnel - Godfrey Sheriff Patrol	228,000	228,000	216,353	-	-	-	-	216,353	(11,647)	210,928
Sheriff Workers' Compensation	35,000	36,545	36,544	-	-	-	-	36,544	(1)	151,862
MEGSI/MEATFF	119,146	126,978	122,054	660	-	4,263	-	126,977	(1)	120,307
Security Services	225,000	225,000	181,304	-	-	-	-	181,304	(43,696)	307,429
Triad Security	152,404	163,056	156,751	474	-	5,831	-	163,056	-	119,136
Total Public Safety	16,474,904	16,766,229	13,401,511	1,163,456	836,049	959,006	308,133	16,668,155	(98,074)	16,777,182

Corrections:										
Probation:										
Administration	1,336,154	1,234,314	1,137,660	22,891	1,923	45,302	4,259	1,212,035	(22,279)	1,201,330
Public Act 83-982	1,723,207	1,784,325	1,784,325	-	-	-	-	1,784,325	-	1,711,596
Pretrial Release	477,837	589,559	558,017	-	29,708	1,564	269	589,558	(1)	522,039
Total Corrections	3,537,198	3,608,198	3,480,002	22,891	31,631	46,866	4,528	3,585,918	(22,280)	3,434,965
Judiciary and Court-Related:										
Circuit Court	1,172,740	1,172,740	669,200	11,576	403,458	43,760	19,467	1,147,461	(25,279)	1,091,597
Public Defender	1,416,656	1,416,656	1,247,928	3,656	23,126	24,898	5,955	1,305,563	(111,093)	1,389,472
Circuit Clerk:										
Administration	3,045,866	3,045,866	2,820,036	9,335	19,825	173,599	1,107	3,023,902	(21,964)	3,078,125
Title IV-D Child Support	71,237	71,237	21,108	-	-	-	-	21,108	(50,129)	24,156
State's Attorney:										
Administration	3,063,085	3,063,085	2,784,375	60,425	41,492	96,556	15,942	2,998,790	(64,295)	3,149,581
IV-D Child Support	572,128	599,008	594,848	3,998	-	162	-	599,008	-	528,910
Madison County Transit Legal Services	54,000	92,500	92,500	-	-	-	-	92,500	-	33,695
Court Security	1,315,266	1,375,341	1,306,092	25,116	150	37,182	6,801	1,375,341	-	1,418,580
Total Judiciary and Court-Related	10,710,978	10,836,433	9,536,087	114,106	488,051	376,157	49,272	10,563,673	(272,760)	10,714,116
Public Welfare:										
EMA	346,237	357,395	231,956	20,842	57,770	29,673	12,995	353,236	(4,159)	395,487
Total Public Welfare	346,237	357,395	231,956	20,842	57,770	29,673	12,995	353,236	(4,159)	395,487
Education:										
Superintendent of Education	476,633	476,633	431,858	1,565	25,410	11,069	956	470,858	(5,775)	465,474
Total Expenditures	\$ 48,216,767	\$ 48,778,422	39,058,465	1,470,370	2,124,479	3,656,132	786,984	47,096,430	(1,681,992)	48,715,362

See accompanying independent auditor's report.



OTHER GOVERNMENT FUNDS
SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than expendable trusts or major capital projects). Special revenue funds include the following:

Animal Care & Control – Used to account for the operation and maintenance of an animal control facility financed by fees and charges for services.

Animal Population Control – Used to account for revenues and expenditures for the purpose of (i) spaying, neutering, or sterilizing adopted dogs or cats or (ii) spaying or neutering dogs or cats owned by low income county residents who are eligible for the Food Stamp Program.

Detention Home – Used to account for expenditures for operation and maintenance of a detention home for juvenile delinquents financed by property tax revenue and miscellaneous state funding.

Health Department – Used to account for the operation and maintenance of the County Health Department, established during 1994, and a Tuberculosis Clinic, abolished during 1994 with its employees, records, assets, and liabilities transferred to and assumed by the County Health Department.

Sheriff Jail Commissary – Used to account for the revenues and expenditures related to providing a commissary for inmates.

Illinois Municipal Retirement Fund – This fund is used to account for revenues and expenditures related to participation in the State-wide multiple-employer public employee retirement fund.

Social Security – Used to account for revenues and expenditures related to the employer portion of social security payments.

Indemnity – Used to account for revenues received at tax sale redemptions which are held to satisfy tax judgments against the County Treasurer, as trustee of the fund. No payment will be made except upon judgment of the court which issued the tax deed.

Law Library – Used to account for revenues and expenditures related to maintaining a law library in the courthouse. Revenues are from a law library fee charged on certain trial court filings.

Mental Health Board – Used to account for revenues and expenditures related to providing mental health services through contracts with various outside agencies.

Museum – Used to account for revenues and expenditures related to the operation and maintenance of the Madison County Historical Museum located in Edwardsville, Illinois.

Special Advocates Fee – Used to account for revenues and expenditures related to supporting the Court Appointed Special Advocates services.

Foreclosure Mediation – Used to account for revenues and expenditures related to administering the residential mortgage foreclosure mediation program.

Veteran's Assistance – Used to account for revenues and expenditures related to the care and assistance of war veterans.

Child Advocacy Center – Used to account for the revenues and expenditures related to coordinating the activities of various agencies involved in the investigation, prosecution and treatment referral of child sexual abuse.

Child Advocacy Center Grants – Used to account for revenues and expenditures of grant funds received for the purpose of administering the Child Advocacy Center.

Working Cash – Used to account for revenues that are used to make loans to other funds to provide monies with which to meet ordinary and necessary disbursements for salaries and other corporate purposes.

Circuit Court Clerk Operation & Administration – Used to account for the fees collected by the Circuit Clerk for expenses related to the cost of collection for and disbursement to entities of State and local government.

Alternative Court – Used to account for fees collected by the Circuit Clerk to be used for the operation and administration of an alternative court program.

Coroner Fee – Used to account for fees collected by the Coroner to be used for the purchase of supplies and equipment and other operating expenditures of the Coroner's office.

Public Defender Automation – Used to account for revenues and expenditures related to the automation of the Public Defender's Office operations.

Host Fee – Used to account for fees received from landfill owners and other revenues to be used for solid waste management and environmental purposes.

Jail Medical – Used to account for revenues and expenditures related to the medical cost of the Jail.

Circuit Clerk E-Citation – Used to account for the fees collected by the Circuit Clerk and the related costs of establishing and maintaining an electronic citations process.

Neutral Site Custody Exchange – Used to account for the revenues and expenditures related to the operations of a site that facilitates the custody exchange of children between parents and/or guardians.

State's Attorney Automation – Used to account for revenues and expenditures related to the automation of the State's Attorney's office operations.

GIS – Used to account for the revenues and expenditures related to providing for the operation and maintenance of a Geographical Information System. The revenues for this fund are from a GIS fee established on the recording activity in the County Recorder's Office.

Tax Liquidation – Used to recover delinquent real estate taxes for the benefit of all taxing districts, and, in the case of property to which the County ultimately takes a tax deed pursuant to the Revenue Act, it will aid in the expeditious transfer of ownership and the return of that property to a tax paying status.

Tax Sale Automation – Used to account for revenues and expenditures related to the automation of the Treasurer's office operations.

Circuit Clerk Office Automation – Used to account for revenues and expenditures related to the automation of the Circuit Clerk’s office operations.

Recorder Office Automation – Used to account for revenues and expenditures related to the automation of the Recorder’s office operations.

Child Support and Maintenance – Used to account for fees collected from individuals making child support payments. These funds are to be used by the Circuit Clerk to cover the cost of the maintenance and child support collection process.

Probation Services – Used to account for revenues received from a probation service charge for defendants placed on probation.

County Clerk Office Automation – Used to account for revenues and expenditures related to the automation of the County Clerk’s office operations.

Solid Waste Management – Used to account for fees received from landfill owners and other revenues to be used to encourage recycling and other aspects of the County’s Solid Waste Management Plan.

Tourism – Used to account for taxes received from hotel operators and related expenditures for the purpose of promoting conventions, expositions, etc., within the County.

9-1-1 Emergency Telephone – Used to account for 9-1-1 surcharge receipts collected from telecommunication carriers and related expenditures for the purpose of establishing and maintaining a 9-1-1 emergency system in the County.

Metro East Park & Recreation District – Used to account for expenditures related to the development, maintenance, and operations of a public system of trails and parks financed by a Metro East Park & Recreation District Retailers’ Occupation Tax.

Victim’s Assistance Center – Used to account for revenues and expenditures for aid to victims of violent crimes.

Court Document Storage – Used to account for fees collected by the Circuit Clerk and the related costs of establishing and maintaining a document storage system in the offices of the Circuit Clerk of Courts.

Forfeited Drug – Used to account for funds received from the state resulting from sales proceeds and other sources for property seized or forfeited. This money may be expended for the enforcement of laws governing cannabis and controlled substances. The County uses two individual funds to account for the forfeited drug funds activity: State’s Attorney and Sheriff.

Sheriff DUI Enforcement – Used to account for fine revenues and expenditures related to the prevention of alcohol related criminal violence.

State’s Attorney Byrne Justice Grant – Used to account for revenues and expenditures of grant funds received for the purpose of administering the State’s Attorney victim’s advocacy services.

State’s Attorney VOCA Grant – Used to account for revenues and expenditures of grant funds received for the purpose of administering the State’s Attorney drug prosecution unit.

Sheriff’s IDOT Step Grant – Used to account for revenues and expenditures of grant funds received for the purpose of administering the Sheriff’s traffic enforcement programs.

Emergency Management EOC Grants – Used to account for the revenues and expenditures of grant funds received for the planning and construction of a new Emergency Operations Center.

Enhanced Drug Treatment – Used to account for the revenues and expenditures of grant funds received for the purpose of providing an enhanced drug court support and treatment program for women and their preschool aged children.

Sheriff's Capital Grant – Used to account for the revenues and expenditures of the Sheriff's department related to purchasing fingerprinting equipment and portable radio equipment and accessories.

Family Violence Coordinating Council – Used to account for grant revenues and expenditures related to increasing the awareness of family violence and providing resources to help eliminate the problem.

Circuit Court Grants – Used to account for the revenues and expenditures of grant funds received for the purpose of improving the safety, well-being, and permanency of children in foster care and strengthening the legal and judicial system.

Redeploy Grant – Used to account for the revenues and expenditures of grant funds received for the purpose of analyzing data, current services offered, services needed, strategies for service delivery, potential eligible populations, local governance of juvenile justice issues, and estimating costs involving alternatives for delinquent youth.

Health Department Grants – Used to account for the revenues and expenditures of federal and state funds received by the Health Department for the purpose of providing and promoting health services and education and for public health preparedness and response.

Bio-preparedness Grants – Used to account for the revenues and expenditures of federal and state grants received by the Health Department to support public health preparedness and response for bioterrorism.

2008 Section 108 Loan Program – This fund is used to account for federal funds received for a loan to Wellspring Resources to construct their new mental healthcare facility in Alton, IL. The loan will be repaid in full by Wellspring Resources and is guaranteed by future CDBG allocations to Madison County.

Workforce Investment Act – Used to account for the revenues and expenditures of federal and state funds received under the Workforce Investment Act. Source of funding formerly Job Training Partnership Act (JTPA).

Community Development Block Grant – Used to account for the revenues and expenditures of the federally funded Community Development Block Grant program.

HOME Program – Used to account for the revenues and expenditures of the federally funded HOME program for increasing more affordable housing for low-income residents.

ARRA Energy Efficiency and Conservation Block Grant (EECBG) – Used to account for federal funds received through the American Recovery and Reinvestment Act of 2009 to provide funding to make public buildings more energy efficient.

Industrial Development Loans - UDAG – Revolving loan fund, created by repayments from the federally funded Urban Development Action Grant, used to fund eligible infrastructure loans to communities within the County.

Industrial Development Loan - Community Services Block Grant (CSBG) – Used to account for revenues and expenditures related to the issuance of low interest loans to new and expanding businesses intended to create jobs for low income CSBG eligible workers.

LIHEAP – The Low Income Home Energy Assistance Program (LIHEAP) provides federal HHS funds to help eligible low income County residents pay their energy costs.

Emergency Rental Assistance Program (ERAP) – Used to account for revenues and expenditures of federal funds to assist households that are unable to pay rent or utilities as an impact of the COVID-19 public health emergency.

Other Grants – Used to account for the revenues and expenditures of various federal grants received by the County under such programs as the Community Services Block Grant program, the Illinois Home Weatherization Assistance program, the Lead Based Paint program, the Emergency Shelter Grant, and the Supportive Housing Grant program.

MADISON COUNTY, ILLINOIS

Combining Balance Sheet - Other Governmental Funds

November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
Assets	Animal Care & Control	Animal Population Control	Detention Home	Health Department	Sheriff Jail Commissary	Illinois Municipal Retirement Fund	Social Security
Cash and Investments	\$ 378,047	77,352	1,299,323	4,767,491	522,949	2,152,679	1,548,004
Receivables, Net of Allowances:							
Loans	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Accounts	43,883	2,750	553,931	13,400	89,681	543	365
Grants	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Taxes	-	-	107,221	200,699	-	785,378	527,864
Due from Other Funds	-	-	-	-	-	-	-
Total Assets	421,930	80,102	1,960,475	4,981,590	612,630	2,938,600	2,076,233
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts and Warrants Payable	17,346	550	11,071	46,843	15,064	491,319	131,063
Accrued Payroll and Benefits	18,151	-	64,204	173,377	525	175,263	129,694
Unearned Revenue	204,851	-	-	-	-	-	-
Amounts Held for Others	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-
Total Liabilities	240,348	550	75,275	220,220	15,589	666,582	260,757
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	181,582	79,552	1,885,200	4,761,370	-	2,272,018	1,815,476
Committed	-	-	-	-	597,041	-	-
Assigned	-	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	181,582	79,552	1,885,200	4,761,370	597,041	2,272,018	1,815,476
Total Liabilities and Fund Balances	\$ 421,930	80,102	1,960,475	4,981,590	612,630	2,938,600	2,076,233

See accompanying independent auditor's report

SPECIAL REVENUE FUNDS

Indemnity	Law Library	Mental Health Board	Museum	Special Advocates Fee	Foreclosure Mediation	Veteran's Assistance	Child Advocacy	Child Advocacy Center Grants	Working Cash
1,007,720	1,005,452	2,005,956	291,395	24,781	3,261	940,858	249,667	-	6,424,607
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	19,752	342	12	60	1,900	80	6,935	-	-
-	-	-	-	-	-	-	-	94,482	-
-	-	-	-	-	-	-	-	-	54,447
-	-	493,953	17,412	-	-	115,470	-	-	-
-	-	-	-	-	-	-	-	-	-
1,007,720	1,025,204	2,500,251	308,819	24,841	5,161	1,056,408	256,602	94,482	6,479,054
-	15,568	241,299	301,187	-	-	39,671	14,902	2,941	-
-	9,286	8,801	7,632	-	1,247	21,245	14,663	15,333	-
-	-	-	-	-	-	-	-	-	-
7,720	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	76,208	-
7,720	24,854	250,100	308,819	-	1,247	60,916	29,565	94,482	-
-	-	-	-	-	-	-	-	-	-
1,000,000	1,000,350	2,250,151	-	24,841	3,914	995,492	227,037	-	1,000,000
-	-	-	-	-	-	-	-	-	5,479,054
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,000,000	1,000,350	2,250,151	-	24,841	3,914	995,492	227,037	-	6,479,054
1,007,720	1,025,204	2,500,251	308,819	24,841	5,161	1,056,408	256,602	94,482	6,479,054

(Continued)

MADISON COUNTY, ILLINOIS

Combining Balance Sheet - Other Governmental Funds

November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
Assets	Circuit Court Clerk Operation & Administration	Alternative Court	Coroner Fee	Public Defender Automation	Host Fee	Jail Medical	Circuit Clerk E-Citation
Cash and Investments	\$ 1,001,420	59,981	336,936	4,810	4,035,682	26,390	404,954
Receivables, Net of Allowances:							
Loans	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Accounts	22,153	86	3,650	-	239,889	-	5,915
Grants	-	-	-	284	-	1,575	-
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Assets	1,023,573	60,067	340,586	5,094	4,275,571	27,965	410,869
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts and Warrants Payable	879	117	3,930	-	34,982	-	8,453
Accrued Payroll and Benefits	6,095	7,676	-	-	27,923	-	-
Unearned Revenue	-	-	-	-	-	-	-
Amounts Held for Others	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-
Total Liabilities	6,974	7,793	3,930	-	62,905	-	8,453
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,016,599	52,274	336,656	5,094	4,212,666	27,965	402,416
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	1,016,599	52,274	336,656	5,094	4,212,666	27,965	402,416
Total Liabilities and Fund Balances	\$ 1,023,573	60,067	340,586	5,094	4,275,571	27,965	410,869

See accompanying independent auditor's report

<u>SPECIAL REVENUE FUNDS</u>									
Neutral Site Custody Exchange Center	State's Attorney Automation	GIS	Tax Liquidation	Tax Sale Automation	Circuit Clerk Office Automation	Recorder Office Automation	Child Support & Maintenance	Probation Services	County Clerk Office Automation
103,607	-	1,718,144	37,093	687,008	1,481,723	1,361,002	267,069	2,524,148	271,923
-	-	-	-	-	-	-	-	-	-
-	302	11,249	-	-	80,785	6,975	4,944	22,346	284
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
103,607	302	1,729,393	37,093	687,008	1,562,508	1,367,977	272,013	2,546,494	272,207
49,000	1,250	42,398	-	326	56,788	-	-	5,236	-
-	-	13,999	-	3,411	16,965	20,934	-	4,382	4,606
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,860	-	-	-	-	1,930
-	-	-	-	-	-	-	-	-	-
-	25,107	-	-	-	-	-	-	-	-
49,000	26,357	56,397	-	7,597	73,753	20,934	-	9,618	6,536
54,607	-	1,672,996	37,093	679,411	1,488,755	1,347,043	272,013	2,536,876	265,671
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(26,055)	-	-	-	-	-	-	-	-
54,607	(26,055)	1,672,996	37,093	679,411	1,488,755	1,347,043	272,013	2,536,876	265,671
103,607	302	1,729,393	37,093	687,008	1,562,508	1,367,977	272,013	2,546,494	272,207

MADISON COUNTY, ILLINOIS

Combining Balance Sheet - Other Governmental Funds

November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
Assets	Solid Waste Management	Tourism	9-1-1 Emergency Telephone System	Metro East Park & Recreation District	Victim's Assistance Center	Court Document Storage	Forfeited Drug State's Attorney
Cash and Investments	\$ 4,310,593	9,956	12,286,861	2,987,860	-	4,482,068	345,104
Receivables, Net of Allowances:							
Loans	-	-	-	362,427	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Accounts	190,635	287	1,167,595	274,862	-	81,007	2,229
Grants	-	-	-	-	14,875	-	-
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Assets	4,501,228	10,243	13,454,456	3,625,149	14,875	4,563,075	347,333
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts and Warrants Payable	-	1,631	576,290	23,330	-	5,363	413
Accrued Payroll and Benefits	28,895	-	36,156	-	1,917	42,919	4,711
Unearned Revenue	-	-	-	-	-	-	-
Amounts Held for Others	-	-	-	-	-	-	-
Due to Other Funds	-	-	164,242	-	-	-	-
Other Liabilities	-	-	-	-	12,958	-	-
Total Liabilities	28,895	1,631	776,688	23,330	14,875	48,282	5,124
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,472,333	8,612	12,677,768	-	-	4,514,793	-
Committed	-	-	-	3,601,819	-	-	342,209
Assigned	-	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	4,472,333	8,612	12,677,768	3,601,819	-	4,514,793	342,209
Total Liabilities and Fund Balances	\$ 4,501,228	10,243	13,454,456	\$ 3,625,149	14,875	4,563,075	347,333

See accompanying independent auditor's report

<u>SPECIAL REVENUE FUNDS</u>									
Forfeited Drug Sheriff	Sheriff DUI Enforcement	State's Attorney Byrne Justice Grant	State's Attorney VOCA Grants	Sherriff's IDOT Step Grant	Enhanced Drug Treatment	Sheriff's Capital Grant	Family Violence Coordinating Council	Circuit Court Grants	Redeploy Grant
95,129	13,371	-	-	-	-	-	-	24,775	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	537	-	-	-	-	-	-	-	-
-	-	19,868	19,674	1,353	248,371	-	-	8,400	102,700
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
95,129	13,908	19,868	19,674	1,353	248,371	-	-	33,175	102,700
-	987	-	-	-	12,202	-	-	4,200	81,442
-	-	3,999	3,131	1,353	10,790	-	-	582	4,076
-	-	-	-	-	-	-	-	28,393	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	15,869	16,543	-	225,379	-	-	-	17,182
-	987	19,868	19,674	1,353	248,371	-	-	33,175	102,700
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
95,129	12,921	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
95,129	12,921	-	-	-	-	-	-	-	-
95,129	13,908	19,868	19,674	1,353	248,371	-	-	33,175	102,700

MADISON COUNTY, ILLINOIS

Combining Balance Sheet - Other Governmental Funds

November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
Assets	Health Department Grants	Bioprep- aredness Grants	2008 Section 108 Loan Program	Workforce Investment Act	Community Development Block Grant	HOME Program	ARRA EECBG
Cash and Investments	\$ -	-	278	61,870	26,214	73,860	47,857
Receivables, Net of Allowances:							
Loans	-	-	1,244,000	-	205,808	11,308,260	-
Interfund Loan	-	-	-	-	-	-	-
Accounts	-	-	12,412	-	-	-	-
Grants	80,001	66,073	-	112,536	80,646	-	-
Interest	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	15,315	-	-
Total Assets	80,001	66,073	1,256,690	174,406	327,983	11,382,120	47,857
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts and Warrants Payable	-	-	-	5,802	193,946	9,792	-
Accrued Payroll and Benefits	-	-	-	85,211	42,062	3,007	-
Unearned Revenue	-	-	-	19,691	-	-	-
Amounts Held for Others	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	239,327	5,324	-
Other Liabilities	80,001	66,073	1,256,412	-	-	-	-
Total Liabilities	80,001	66,073	1,256,412	110,704	475,335	18,123	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	278	63,702	-	11,363,997	47,857
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	(147,352)	-	-
Total Fund Balances	-	-	278	63,702	(147,352)	11,363,997	47,857
Total Liabilities and Fund Balances	\$ 80,001	66,073	1,256,690	174,406	327,983	11,382,120	47,857

See accompanying independent auditor's report.

<u>SPECIAL REVENUE FUNDS</u>						
Industrial Development Loan-UDAG	Industrial Development Loan-CSBG	LIHEAP	ERAP	Other Grants	Total Special Revenue Funds	Total Other Governmental Funds
3,917,310	992,560	-	2,928,554	55,854	69,681,506	69,681,506
1,935,176	41,583	-	-	198,942	15,296,196	15,296,196
-	-	-	-	-	-	-
-	1,893	1	-	-	2,863,670	2,863,670
-	-	4,458,004	-	755,158	6,064,000	6,064,000
-	-	-	-	-	54,447	54,447
-	-	-	-	-	2,247,997	2,247,997
-	-	-	66,642	172,452	254,409	254,409
<u>5,852,486</u>	<u>1,036,036</u>	<u>4,458,005</u>	<u>2,995,196</u>	<u>1,182,406</u>	<u>96,462,225</u>	<u>96,462,225</u>
-	-	1,176	262,957	190,007	2,901,721	2,901,721
-	-	19,340	7,234	31,225	1,072,020	1,072,020
-	41,583	162,393	2,725,005	32,218	3,214,134	3,214,134
-	-	-	-	1,119	14,629	14,629
-	-	9,990	-	135	419,018	419,018
-	-	4,265,106	-	-	6,056,838	6,056,838
-	41,583	4,458,005	2,995,196	254,704	13,678,360	13,678,360
-	-	-	-	-	-	-
5,852,486	994,453	-	-	927,702	72,829,099	72,829,099
-	-	-	-	-	10,128,173	10,128,173
-	-	-	-	-	-	-
-	-	-	-	-	(173,407)	(173,407)
<u>5,852,486</u>	<u>994,453</u>	<u>-</u>	<u>-</u>	<u>927,702</u>	<u>82,783,865</u>	<u>82,783,865</u>
<u>5,852,486</u>	<u>1,036,036</u>	<u>4,458,005</u>	<u>2,995,196</u>	<u>1,182,406</u>	<u>96,462,225</u>	<u>96,462,225</u>

MADISON COUNTY, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Other Governmental Funds

Year Ended November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
	Animal Care & Control	Animal Population Control	Detention Home	Health Department	Sheriff Jail Commissary	Illinois Municipal Retirement Fund	Social Security
Revenues:							
Taxes:							
Real Estate	\$ -	-	657,937	1,231,513	-	4,819,309	3,239,050
Sales	-	-	-	-	-	-	-
Fees	670,731	38,080	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Income	5,606	1,442	29,985	89,810	9,834	26,517	22,669
Net Appreciation (Depreciation) in							
Fair Value of Investments	(2,366)	(422)	(7,849)	(27,403)	(2,873)	(9,467)	(7,988)
Intergovernmental	179,000	-	1,606,374	3,631,029	-	-	-
Charges for Services	-	-	-	619,973	393,801	-	-
Payment in Lieu of Taxes	-	-	4,904	9,173	-	35,921	24,127
Miscellaneous	2,690	-	1,424	109,305	-	-	-
Total Revenues	855,661	39,100	2,292,775	5,663,400	400,762	4,872,280	3,277,858
Expenditures:							
Current:							
General Control and Administration	-	-	-	-	-	4,860,003	3,228,590
County Development	-	-	-	-	-	-	-
Public Safety	684,393	28,493	-	-	-	-	-
Corrections	-	-	2,471,576	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-	-
Public Health	-	-	-	5,333,072	-	-	-
Public Welfare	-	-	-	-	174,418	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	5,084	-	2,305	153,959	42,703	-	-
Total Expenditures	689,477	28,493	2,473,881	5,487,031	217,121	4,860,003	3,228,590
Excess (Deficiency) of Revenues							
Over Expenditures	166,184	10,607	(181,106)	176,369	183,641	12,277	49,268
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	350,000	-
Transfers Out	-	-	-	-	(35,889)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(35,889)	350,000	-
Net Change in Fund Balances	166,184	10,607	(181,106)	176,369	147,752	362,277	49,268
Fund Balances:							
Beginning of Year (Restated)	15,398	68,945	2,066,306	4,585,001	449,289	1,909,741	1,766,208
End of Year	\$ 181,582	79,552	1,885,200	4,761,370	597,041	2,272,018	1,815,476

See accompanying independent auditor's report

SPECIAL REVENUE FUNDS

Indemnity	Law Library	Mental Health Board	Museum	Special Advocates Fee	Foreclosure Mediation	Veteran's Assistance	Child Advocacy	Child Advocacy Center Grants	Working Cash
-	-	3,031,084	106,846	-	-	708,632	-	-	-
-	-	-	-	-	-	-	-	-	-
60,180	261,768	-	-	2,940	18,500	-	33,061	-	-
-	-	-	-	-	-	-	-	-	-
24,247	26,802	39,241	693	50	1,037	15,231	4,673	-	101,826
(6,269)	(6,238)	(9,406)	(315)	(149)	45	(4,868)	(1,815)	-	(44,809)
-	-	-	125,000	22,000	-	65,000	525,000	497,342	-
-	-	-	-	-	-	-	-	-	-
-	-	22,601	797	-	-	5,296	-	-	-
-	-	-	3,000	-	-	-	3,835	-	-
78,158	282,332	3,083,520	236,021	24,841	19,582	789,291	564,754	497,342	57,017
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,300	479,857	-	-	-	-	-	-	-	-
-	-	3,071,240	-	-	-	-	-	-	-
-	-	-	-	-	76,358	569,471	319,169	619,703	-
-	-	-	496,383	-	-	-	-	-	-
-	415	2,657	2,340	-	-	18,059	3,748	17,336	-
12,300	480,272	3,073,897	498,723	-	76,358	587,530	322,917	637,039	-
65,858	(197,940)	9,623	(262,702)	24,841	(56,776)	201,761	241,837	(139,697)	57,017
-	-	-	223,989	-	-	-	35,000	139,533	-
(65,858)	-	(35,000)	-	-	-	-	(139,533)	-	-
(65,858)	-	(35,000)	223,989	-	-	-	(104,533)	139,533	-
-	(197,940)	(25,377)	(38,713)	24,841	(56,776)	201,761	137,304	(164)	57,017
1,000,000	1,198,290	2,275,528	38,713	-	60,690	793,731	89,733	164	6,422,037
1,000,000	1,000,350	2,250,151	-	24,841	3,914	995,492	227,037	-	6,479,054

(Continued)

MADISON COUNTY, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Other Governmental Funds

Year Ended November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>							
	Circuit Court Clerk Operation & Administration	Alternative Court	Coroner Fee	Public Defender Automation	Host Fee	Jail Medical	Circuit Clerk E-Citation
Revenues:							
Taxes:							
Real Estate Sales	\$ -	-	-	-	-	-	-
Fees	301,344	3,105	63,717	2,920	1,393,932	15,918	84,697
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Income	19,524	815	6,777	-	91,727	17	8,045
Net Appreciation (Depreciation) in Fair Value of Investments	(5,249)	(583)	(1,822)	-	(23,485)	(146)	(2,291)
Intergovernmental	6,074	300,000	3,922	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	321,693	303,337	72,594	2,920	1,462,174	15,789	90,451
Expenditures:							
Current:							
General Control and Administration	-	-	-	-	-	-	-
County Development	-	-	-	-	1,293,934	-	-
Public Safety	-	-	22,236	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and Court-Related	152,357	259,570	-	-	-	-	26,147
Public Health	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	214	8,479	-	3,600	-	17,093
Total Expenditures	152,357	259,784	30,715	-	1,297,534	-	43,240
Excess (Deficiency) of Revenues Over Expenditures	169,336	43,553	41,879	2,920	164,640	15,789	47,211
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(52,439)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(52,439)	-	-
Net Change in Fund Balances	169,336	43,553	41,879	2,920	112,201	15,789	47,211
Fund Balances:							
Beginning of Year (Restated)	847,263	8,721	294,777	2,174	4,100,465	12,176	355,205
End of Year	\$ 1,016,599	52,274	336,656	5,094	4,212,666	27,965	402,416

See accompanying independent auditor's report

SPECIAL REVENUE FUNDS

Neutral Site Custody Exchange Center	State's Attorney Automation	GIS	Tax Liquidation	Tax Sale Automation	Circuit Clerk Office Automation	Recorder Office Automation	Child Support & Maintenance	Probation Services	County Clerk Office Automation
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	3,817	1,047,722	-	35,183	1,089,766	994,876	70,359	314,007	122,327
5,671	-	26,650	668	16,254	25,365	28,971	4,522	57,654	5,168
(800)	(29)	(8,937)	(120)	(3,894)	(7,344)	(7,163)	(1,128)	(14,602)	(1,631)
-	-	-	-	-	2,000	-	-	-	-
-	-	4,960	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	16,611	-	-	-	-	-	-
4,871	3,788	1,070,395	17,159	47,543	1,109,787	1,016,684	73,753	357,059	125,864
-	-	392,563	23,990	79,827	-	1,073,098	-	-	84,487
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	225,597	-
-	14,575	-	-	-	646,075	-	-	-	-
-	-	-	-	-	-	-	-	-	-
196,000	-	-	-	-	-	-	4,162	-	-
-	-	-	-	-	-	-	-	-	-
-	882	34,835	-	-	68,112	605	-	744	32,336
196,000	15,457	427,398	23,990	79,827	714,187	1,073,703	4,162	226,341	116,823
(191,129)	(11,669)	642,997	(6,831)	(32,284)	395,600	(57,019)	69,591	130,718	9,041
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(95,380)	-
-	-	-	-	-	-	-	-	(95,380)	-
(191,129)	(11,669)	642,997	(6,831)	(32,284)	395,600	(57,019)	69,591	35,338	9,041
245,736	(14,386)	1,029,999	43,924	711,695	1,093,155	1,404,062	202,422	2,501,538	256,630
54,607	(26,055)	1,672,996	37,093	679,411	1,488,755	1,347,043	272,013	2,536,876	265,671

MADISON COUNTY, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Other Governmental Funds

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS							
	Solid Waste Management	Tourism	9-1-1 Emergency Telephone System	Metro East Park & Recreation District	Victim's Assistance Center	Court Document Storage	Forfeited Drug State's Attorney
Revenues:							
Taxes:							
Real Estate	\$ -	-	-	-	-	-	-
Sales	-	-	-	1,552,307	-	-	-
Fees	805,165	-	-	-	-	1,102,955	-
Fines and Forfeitures	-	-	-	-	-	-	81,976
Investment Income	91,854	-	276,424	67,148	-	100,522	9,238
Net Appreciation (Depreciation) in Fair Value of Investments	(22,728)	-	(64,203)	(16,082)	-	(24,948)	(1,672)
Intergovernmental	194,446	-	3,557,563	-	32,725	-	-
Charges for Services	-	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-	-
Miscellaneous	-	4,830	-	-	-	-	-
Total Revenues	1,068,737	4,830	3,769,784	1,603,373	32,725	1,178,529	89,542
Expenditures:							
Current:							
General Control and Administration	-	-	-	-	-	-	-
County Development	656,445	5,320	-	888,704	-	-	-
Public Safety	-	-	3,184,604	-	-	-	-
Corrections	-	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	1,033,746	191,854
Public Health	-	-	-	-	-	-	-
Public Welfare	-	-	-	-	43,202	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	93,754	-	-	51,748	4,215
Total Expenditures	656,445	5,320	3,278,358	888,704	43,202	1,085,494	196,069
Excess (Deficiency) of Revenues Over Expenditures	412,292	(490)	491,426	714,669	(10,477)	93,035	(106,527)
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	10,477	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	10,477	-	-
Net Change in Fund Balances	412,292	(490)	491,426	714,669	-	93,035	(106,527)
Fund Balances:							
Beginning of Year (Restated)	4,060,041	9,102	12,186,342	2,887,150	-	4,421,758	448,736
End of Year	\$ 4,472,333	8,612	12,677,768	3,601,819	-	4,514,793	342,209

See accompanying independent auditor's report

SPECIAL REVENUE FUNDS

Forfeited Drug Sheriff	Sheriff DUI Enforcement	State's Attorney Byrne Justice Grant	State's Attorney VOCA Grant	Sherriff's IDOT Step Grant	Enhanced Drug Treatment	Sheriff's Capital Grant	Family Violence Coordinating Council	Circuit Court Grants	Redeploy Grant
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
15,721	8,398	-	-	-	-	-	-	-	-
2,325	209	-	-	-	-	-	-	-	-
(169)	(11)	-	-	-	-	-	-	-	-
-	-	87,740	25,967	16,093	458,077	(35,889)	3,217	65,948	611,596
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
17,877	8,596	87,740	25,967	16,093	458,077	(35,889)	3,217	65,948	611,596
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,508	-	-	-	16,093	-	-	-	-	-
-	-	-	-	-	553,457	-	-	-	611,596
-	-	87,740	55,578	-	-	-	-	63,902	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,217	-	-
-	-	-	-	-	-	-	-	-	-
45,913	17,883	-	5,994	-	-	-	-	2,046	-
58,421	17,883	87,740	61,572	16,093	553,457	-	3,217	65,948	611,596
(40,544)	(9,287)	-	(35,605)	-	(95,380)	(35,889)	-	-	-
-	-	-	35,605	-	95,380	35,889	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	35,605	-	95,380	35,889	-	-	-
(40,544)	(9,287)	-	-	-	-	-	-	-	-
135,673	22,208	-	-	-	-	-	-	-	-
95,129	12,921	-	-	-	-	-	-	-	-

MADISON COUNTY, ILLINOIS

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Other Governmental Funds

Year Ended November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>								
	Health Department Grants	Bioprep- aredness Grants	2008 Section 108 Loan Program	Workforce Investment Act	Community Development Block Grant	HOME Program	ARRA EECBG	
Revenues:								
Taxes:								
Real Estate	\$ -	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Investment Income	-	-	39,855	1,187	-	15,417	997	-
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	-	(107)	-	-	-	(401)
Intergovernmental	80,002	66,073	-	2,995,584	3,499,855	331,348	-	-
Charges for Services	-	-	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	294,001	5,207	-
Total Revenues	80,002	66,073	39,855	2,996,664	3,499,855	640,766	5,803	-
Expenditures:								
Current:								
General Control and Administration	-	-	-	-	-	-	-	-
County Development	-	-	-	-	3,584,549	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-	-	-
Public Health	79,092	66,073	-	-	-	-	-	-
Public Welfare	-	-	39,855	2,992,782	-	570,462	-	-
Education	-	-	-	-	-	-	-	-
Capital Outlay	910	-	-	2,796	4,109	-	-	-
Total Expenditures	80,002	66,073	39,855	2,995,578	3,588,658	570,462	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	1,086	(88,803)	70,304	5,803	-
Other Financing Sources (Uses):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	1,086	(88,803)	70,304	5,803	-
Fund Balances:								
Beginning of Year (Restated)	-	-	278	62,616	(58,549)	11,293,693	42,054	-
End of Year	\$ -	-	278	63,702	(147,352)	11,363,997	47,857	-

See accompanying independent auditor's report

SPECIAL REVENUE FUNDS						
Industrial Development Loan - UDAG	Industrial Development Loan - CSBG	LIHEAP	ERAP	Other Grants	Total Special Revenue Funds	Total Other Governmental Funds
-	-	-	-	-	13,794,371	13,794,371
-	-	-	-	-	1,552,307	1,552,307
-	-	-	-	-	8,537,070	8,537,070
-	-	-	-	-	106,095	106,095
142,660	22,183	-	-	115,132	1,582,642	1,582,642
(6,474)	(2,044)	-	-	(3,866)	(354,121)	(354,121)
-	-	7,414,657	5,069,861	3,467,912	34,905,516	34,905,516
-	-	-	-	-	1,018,734	1,018,734
-	-	-	-	-	102,819	102,819
-	-	-	-	150,267	591,170	591,170
136,186	20,139	7,414,657	5,069,861	3,729,445	61,836,603	61,836,603
-	-	-	-	-	9,742,558	9,742,558
80,491	-	-	-	-	6,509,443	6,509,443
-	-	-	-	-	3,948,327	3,948,327
-	-	-	-	-	3,862,226	3,862,226
-	-	-	-	-	3,023,701	3,023,701
-	-	-	-	-	8,549,477	8,549,477
-	-	8,275,088	5,063,401	2,711,360	21,658,648	21,658,648
-	-	-	-	-	496,383	496,383
-	-	3,329	6,460	3,192	657,855	657,855
80,491	-	8,278,417	5,069,861	2,714,552	58,448,618	58,448,618
55,695	20,139	(863,760)	-	1,014,893	3,387,985	3,387,985
-	-	-	-	5,715	931,588	931,588
-	-	-	-	(5,715)	(429,814)	(429,814)
-	-	-	-	-	501,774	501,774
55,695	20,139	(863,760)	-	1,014,893	3,889,759	3,889,759
5,796,791	974,314	863,760	-	(87,191)	78,894,106	78,894,106
5,852,486	994,453	-	-	927,702	82,783,865	82,783,865

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS

	Animal Care & Control			Animal Population Control		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	590,193	670,731	80,538	33,242	38,080	4,838
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	-	5,606	5,606	1,497	1,442	(55)
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(2,366)	(2,366)	-	(422)	(422)
Intergovernmental	115,000	179,000	64,000	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	1,200	2,690	1,490	-	-	-
Total Revenues	706,393	855,661	149,268	34,739	39,100	4,361
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	741,726	684,393	(57,333)	35,000	28,493	(6,507)
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	32,160	5,084	(27,076)	-	-	-
Total Expenditures	773,886	689,477	(84,409)	35,000	28,493	(6,507)
Excess (Deficiency) of Revenues Over Expenditures	\$ (67,493)	166,184	233,677	(261)	10,607	10,868
Other Financing Sources (Uses):						
Transfers In		-			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		-			-	
Net Change in Fund Balances		166,184			10,607	
Fund Balances:						
Beginning of Year		15,398			68,945	
End of Year		\$ 181,582			79,552	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Detention Home			Health Department			Sheriff Jail Commissary		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
658,886	657,937	(949)	1,229,022	1,231,513	2,491	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,475	29,985	(8,490)	75,681	89,810	14,129	10,340	9,834	(506)
-	(7,849)	(7,849)	-	(27,403)	(27,403)	-	(2,873)	(2,873)
1,804,207	1,606,374	(197,833)	3,146,402	3,631,029	484,627	-	-	-
-	-	-	626,294	619,973	(6,321)	221,423	393,801	172,378
4,623	4,904	281	8,670	9,173	503	-	-	-
270	1,424	1,154	179,744	109,305	(70,439)	-	-	-
<u>2,506,461</u>	<u>2,292,775</u>	<u>(213,686)</u>	<u>5,265,813</u>	<u>5,663,400</u>	<u>397,587</u>	<u>231,763</u>	<u>400,762</u>	<u>168,999</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,580,700	2,471,576	(109,124)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	6,146,000	5,333,072	(812,928)	-	-	-
-	-	-	-	-	-	174,610	174,418	(192)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,366	2,305	939	154,000	153,959	(41)	42,511	42,703	192
<u>2,582,066</u>	<u>2,473,881</u>	<u>(108,185)</u>	<u>6,300,000</u>	<u>5,487,031</u>	<u>(812,969)</u>	<u>217,121</u>	<u>217,121</u>	<u>-</u>
<u>(75,605)</u>	<u>(181,106)</u>	<u>(105,501)</u>	<u>(1,034,187)</u>	<u>176,369</u>	<u>1,210,556</u>	<u>14,642</u>	<u>183,641</u>	<u>168,999</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(35,889)	(35,889)
-	-	-	-	-	-	-	(35,889)	(35,889)
-	(181,106)	-	-	176,369	-	-	147,752	-
-	2,066,306	-	-	4,585,001	-	-	449,289	-
-	<u>1,885,200</u>	-	-	<u>4,761,370</u>	-	-	<u>\$ 597,041</u>	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS						
	Illinois Municipal Retirement Fund			Social Security		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ 4,825,784	4,819,309	(6,475)	3,241,638	3,239,050	(2,588)
Sales	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	30,680	26,517	(4,163)	23,317	22,669	(648)
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(9,467)	(9,467)	-	(7,988)	(7,988)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	26,971	35,921	8,950	19,765	24,127	4,362
Miscellaneous	-	-	-	-	-	-
Total Revenues	4,883,435	4,872,280	(11,155)	3,284,720	3,277,858	(6,862)
Expenditures:						
Current:						
General Control and Administration	5,187,700	4,860,003	(327,697)	3,230,000	3,228,590	(1,410)
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	5,187,700	4,860,003	(327,697)	3,230,000	3,228,590	(1,410)
Excess (Deficiency) of Revenues Over Expenditures	\$ (304,265)	12,277	316,542	54,720	49,268	(5,452)
Other Financing Sources (Uses):						
Transfers In		350,000			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		350,000			-	
Net Change in Fund Balances		362,277			49,268	
Fund Balances:						
Beginning of Year		1,909,741			1,766,208	
End of Year		\$ 2,272,018			1,815,476	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Indemnity			Law Library			Mental Health Board		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	3,036,103	3,031,084	(5,019)
-	-	-	-	-	-	-	-	-
62,459	60,180	(2,279)	278,247	261,768	(16,479)	-	-	-
-	-	-	-	-	-	-	-	-
58	24,247	24,189	34,735	26,802	(7,933)	44,664	39,241	(5,423)
-	(6,269)	(6,269)	-	(6,238)	(6,238)	-	(9,406)	(9,406)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,757	22,601	844
-	-	-	-	-	-	-	-	-
<u>62,517</u>	<u>78,158</u>	<u>15,641</u>	<u>312,982</u>	<u>282,332</u>	<u>(30,650)</u>	<u>3,102,524</u>	<u>3,083,520</u>	<u>(19,004)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	12,300	(37,700)	511,535	479,857	(31,678)	-	-	-
-	-	-	-	-	-	3,143,181	3,071,240	(71,941)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,000	415	(3,585)	-	2,657	2,657
<u>50,000</u>	<u>12,300</u>	<u>(37,700)</u>	<u>515,535</u>	<u>480,272</u>	<u>(35,263)</u>	<u>3,143,181</u>	<u>3,073,897</u>	<u>(69,284)</u>
<u>12,517</u>	<u>65,858</u>	<u>53,341</u>	<u>(202,553)</u>	<u>(197,940)</u>	<u>4,613</u>	<u>(40,657)</u>	<u>9,623</u>	<u>50,280</u>
-	-	-	-	-	-	-	-	-
-	(65,858)	-	-	-	-	-	(35,000)	-
-	(65,858)	-	-	-	-	-	(35,000)	-
-	-	-	-	(197,940)	-	-	(25,377)	-
-	1,000,000	-	-	1,198,290	-	-	2,275,528	-
-	<u>1,000,000</u>	-	-	<u>1,000,350</u>	-	-	<u>2,250,151</u>	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS						
	Museum			Special Advocates Fee		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ 106,871	106,846	(25)	-	-	-
Sales	-	-	-	-	-	-
Fees	-	-	-	3,960	2,940	(1,020)
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	-	693	693	-	50	50
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(315)	(315)	-	(149)	(149)
Intergovernmental	125,000	125,000	-	-	22,000	22,000
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	867	797	(70)	-	-	-
Miscellaneous	-	3,000	3,000	-	-	-
Total Revenues	232,738	236,021	3,283	3,960	24,841	20,881
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	18,000	-	(18,000)
Education	508,891	496,383	(12,508)	-	-	-
Capital Outlay	-	2,340	2,340	-	-	-
Total Expenditures	508,891	498,723	(10,168)	18,000	-	(18,000)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (276,153)</u>	<u>(262,702)</u>	<u>13,451</u>	<u>(14,040)</u>	<u>24,841</u>	<u>38,881</u>
Other Financing Sources (Uses):						
Transfers In		223,989			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		<u>223,989</u>			<u>-</u>	
Net Change in Fund Balances		<u>(38,713)</u>			<u>24,841</u>	
Fund Balances:						
Beginning of Year		<u>38,713</u>			<u>-</u>	
End of Year		<u>\$ -</u>			<u>24,841</u>	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Foreclosure Mediation			Veteran's Assistance			Child Advocacy		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	709,797	708,632	(1,165)	-	-	-
-	-	-	-	-	-	-	-	-
29,949	18,500	(11,449)	-	-	-	24,019	33,061	9,042
-	-	-	-	-	-	-	-	-
1,854	1,037	(817)	11,658	15,231	3,573	-	4,673	4,673
-	45	45	-	(4,868)	(4,868)	-	(1,815)	(1,815)
-	-	-	65,000	65,000	-	375,000	525,000	150,000
-	-	-	-	-	-	-	-	-
-	-	-	6,703	5,296	(1,407)	-	-	-
-	-	-	-	-	-	-	3,835	3,835
31,803	19,582	(12,221)	793,158	789,291	(3,867)	399,019	564,754	165,735
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
84,059	76,358	(7,701)	749,419	569,471	(179,948)	500,000	319,169	(180,831)
-	-	-	-	-	-	-	-	-
-	-	-	6,500	18,059	11,559	2,500	3,748	1,248
84,059	76,358	(7,701)	755,919	587,530	(168,389)	502,500	322,917	(179,583)
(52,256)	(56,776)	(4,520)	37,239	201,761	164,522	(103,481)	241,837	345,318
-	-	-	-	-	-	-	35,000	-
-	-	-	-	-	-	-	(139,533)	-
-	-	-	-	-	-	-	(104,533)	-
(56,776)	(56,776)	-	-	201,761	-	-	137,304	-
-	60,690	-	-	793,731	-	-	89,733	-
-	3,914	-	-	995,492	-	-	227,037	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS					
	Child Advocacy Center Grants			Circuit Court Clerk Operation & Administration		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	-	-	-	366,094	301,344	(64,750)
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	-	-	-	16,950	19,524	2,574
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	-	-	(5,249)	(5,249)
Intergovernmental	998,627	497,342	(501,285)	-	6,074	6,074
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	998,627	497,342	(501,285)	383,044	321,693	(61,351)
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	165,598	152,357	(13,241)
Public Health	-	-	-	-	-	-
Public Welfare	978,892	619,703	(359,189)	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	19,735	17,336	(2,399)	1,000	-	(1,000)
Total Expenditures	998,627	637,039	(361,588)	166,598	152,357	(14,241)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	(139,697)	(139,697)	216,446	169,336	(47,110)
Other Financing Sources (Uses):						
Transfers In		139,533			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		139,533			-	
Net Change in Fund Balances		(164)			169,336	
Fund Balances:						
Beginning of Year		164			847,263	
End of Year		\$ -			1,016,599	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Alternative Court			Coroner Fee			Public Defender Automation		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,580	3,105	(1,475)	45,011	63,717	18,706	1,770	2,920	1,150
-	-	-	-	-	-	-	-	-
530	815	285	6,575	6,777	202	-	-	-
-	(583)	(583)	-	(1,822)	(1,822)	-	-	-
300,000	300,000	-	4,563	3,922	(641)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
305,110	303,337	(1,773)	56,149	72,594	16,445	1,770	2,920	1,150
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	58,270	22,236	(36,034)	-	-	-
-	-	-	-	-	-	-	-	-
298,239	259,570	(38,669)	-	-	-	2,500	-	(2,500)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,100	214	(1,886)	31,900	8,479	(23,421)	-	-	-
300,339	259,784	(40,555)	90,170	30,715	(59,455)	2,500	-	(2,500)
4,771	43,553	38,782	(34,021)	41,879	75,900	(730)	2,920	3,650
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	43,553	-	-	41,879	-	-	2,920	-
-	8,721	-	-	294,777	-	-	2,174	-
-	52,274	-	-	336,656	-	-	5,094	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual -
 Other Governmental Funds - Continued

Year Ended November 30, 2021

<u>SPECIAL REVENUE FUNDS</u>						
	<u>Host Fee</u>			<u>Jail Medical</u>		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	1,405,422	1,393,932	(11,490)	13,131	15,918	2,787
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	101,002	91,727	(9,275)	-	17	17
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(23,485)	(23,485)	-	(146)	(146)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,506,424	1,462,174	(44,250)	13,131	15,789	2,658
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	1,832,321	1,293,934	(538,387)	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	5,543	3,600	(1,943)	-	-	-
Total Expenditures	1,837,864	1,297,534	(540,330)	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (331,440)</u>	<u>164,640</u>	<u>496,080</u>	<u>13,131</u>	<u>15,789</u>	<u>2,658</u>
Other Financing Sources (Uses):						
Transfers In		-			-	
Transfers Out		(52,439)			-	
Total Other Financing Sources (Uses)		<u>(52,439)</u>			<u>-</u>	
Net Change in Fund Balances		<u>112,201</u>			<u>15,789</u>	
Fund Balances:						
Beginning of Year		<u>4,100,465</u>			<u>12,176</u>	
End of Year		<u>\$ 4,212,666</u>			<u>27,965</u>	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Circuit Clerk E-Citation			Neutral Site Custody Exchange Center			State's Attorney Automation		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
64,706	84,697	19,991	-	-	-	2,574	3,817	1,243
-	-	-	-	-	-	-	-	-
8,488	8,045	(443)	10,620	5,671	(4,949)	-	-	-
-	(2,291)	(2,291)	-	(800)	(800)	-	(29)	(29)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
73,194	90,451	17,257	10,620	4,871	(5,749)	2,574	3,788	1,214
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
101,000	26,147	(74,853)	-	-	-	27,500	14,575	(12,925)
-	-	-	-	-	-	-	-	-
-	-	-	200,000	196,000	(4,000)	-	-	-
-	-	-	-	-	-	-	-	-
135,000	17,093	(117,907)	-	-	-	32,500	882	(31,618)
236,000	43,240	(192,760)	200,000	196,000	(4,000)	60,000	15,457	(44,543)
(162,806)	47,211	210,017	(189,380)	(191,129)	(1,749)	(57,426)	(11,669)	45,757
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	47,211	-	-	(191,129)	-	-	(11,669)	-
-	355,205	-	-	245,736	-	-	(14,386)	-
-	402,416	-	-	54,607	-	-	(26,055)	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual -
 Other Governmental Funds - Continued

Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS					
	GIS			Tax Liquidation		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	903,771	1,047,722	143,951	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	15,297	26,650	11,353	766	668	(98)
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(8,937)	(8,937)	-	(120)	(120)
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,035	4,960	925	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	20,304	16,611	(3,693)
Total Revenues	923,103	1,070,395	147,292	21,070	17,159	(3,911)
Expenditures:						
Current:						
General Control and Administration	527,962	392,563	(135,399)	28,000	23,990	(4,010)
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	76,000	34,835	(41,165)	-	-	-
Total Expenditures	603,962	427,398	(176,564)	28,000	23,990	(4,010)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 319,141</u>	<u>\$ 642,997</u>	<u>323,856</u>	<u>(6,930)</u>	<u>(6,831)</u>	<u>99</u>
Other Financing Sources (Uses):						
Transfers In		-			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		-			-	
Net Change in Fund Balances		<u>642,997</u>			<u>(6,831)</u>	
Fund Balances:						
Beginning of Year		<u>1,029,999</u>			<u>43,924</u>	
End of Year		<u>\$ 1,672,996</u>			<u>37,093</u>	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Tax Sale Automation			Circuit Clerk Office Automation			Recorder Office Automation		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,504	35,183	(2,321)	1,124,450	1,089,766	(34,684)	642,931	994,876	351,945
-	-	-	-	-	-	-	-	-
18,704	16,254	(2,450)	16,635	25,365	8,730	23,591	28,971	5,380
-	(3,894)	(3,894)	-	(7,344)	(7,344)	-	(7,163)	(7,163)
-	-	-	-	2,000	2,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	35	-	(35)
56,208	47,543	(8,665)	1,141,085	1,109,787	(31,298)	666,557	1,016,684	350,127
112,155	79,827	(32,328)	-	-	-	1,148,297	1,073,098	(75,199)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	626,370	646,075	19,705	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	-	(2,000)	334,000	68,112	(265,888)	1,500	605	(895)
114,155	79,827	(34,328)	960,370	714,187	(246,183)	1,149,797	1,073,703	(76,094)
(57,947)	(32,284)	25,663	180,715	395,600	214,885	(483,240)	(57,019)	426,221
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(32,284)	-	-	395,600	-	-	(57,019)	-
-	711,695	-	-	1,093,155	-	-	1,404,062	-
-	679,411	-	-	1,488,755	-	-	1,347,043	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

	SPECIAL REVENUE FUNDS					
	Child Support & Maintenance			Probation Services		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	88,958	70,359	(18,599)	263,924	314,007	50,083
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	2,984	4,522	1,538	87,864	57,654	(30,210)
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(1,128)	(1,128)	-	(14,602)	(14,602)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>91,942</u>	<u>73,753</u>	<u>(18,189)</u>	<u>351,788</u>	<u>357,059</u>	<u>5,271</u>
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	321,315	225,597	(95,718)
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	13,000	4,162	(8,838)	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	7,737	744	(6,993)
Total Expenditures	<u>13,000</u>	<u>4,162</u>	<u>(8,838)</u>	<u>329,052</u>	<u>226,341</u>	<u>(102,711)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 78,942</u>	<u>69,591</u>	<u>(9,351)</u>	<u>22,736</u>	<u>130,718</u>	<u>107,982</u>
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	(95,380)	-
Total Other Financing Sources (Uses)	-	-	-	-	<u>(95,380)</u>	-
Net Change in Fund Balances		<u>69,591</u>			<u>35,338</u>	
Fund Balances:						
Beginning of Year		<u>202,422</u>			<u>2,501,538</u>	
End of Year		<u>\$ 272,013</u>			<u>2,536,876</u>	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

County Clerk Office Automation			Solid Waste Management			Tourism		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
111,189	122,327	11,138	761,112	805,165	44,053	-	-	-
5,923	5,168	(755)	86,912	91,854	4,942	-	-	-
-	(1,631)	(1,631)	-	(22,728)	(22,728)	-	-	-
-	-	-	65,978	194,446	128,468	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	253	-	(253)	3,755	4,830	1,075
117,112	125,864	8,752	914,255	1,068,737	154,482	3,755	4,830	1,075
90,340	84,487	(5,853)	-	-	-	-	-	-
-	-	-	835,440	656,445	(178,995)	10,000	5,320	(4,680)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
33,500	32,336	(1,164)	-	-	-	-	-	-
123,840	116,823	(7,017)	835,440	656,445	(178,995)	10,000	5,320	(4,680)
(6,728)	9,041	15,769	78,815	412,292	333,477	(6,245)	(490)	5,755
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,041	-	-	412,292	-	-	(490)	-
-	256,630	-	-	4,060,041	-	-	9,102	-
-	265,671	-	-	4,472,333	-	-	8,612	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS						
	9-1-1 Emergency Telephone System			Metro East Park & Recreation District		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	1,422,815	1,552,307	129,492
Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	289,622	276,424	(13,198)	49,461	67,148	17,687
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(64,203)	(64,203)	-	(16,082)	(16,082)
Intergovernmental	4,437,983	3,557,563	(880,420)	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	4,727,605	3,769,784	(957,821)	1,472,276	1,603,373	131,097
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	2,922,048	888,704	(2,033,344)
Public Safety	6,626,324	3,184,604	(3,441,720)	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	452,040	93,754	(358,286)	-	-	-
Total Expenditures	7,078,364	3,278,358	(3,800,006)	2,922,048	888,704	(2,033,344)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2,350,759)</u>	<u>491,426</u>	<u>2,842,185</u>	<u>(1,449,772)</u>	<u>714,669</u>	<u>2,164,441</u>
Other Financing Sources (Uses):						
Transfers In		-			-	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		-			-	
Net Change in Fund Balances		<u>491,426</u>			<u>714,669</u>	
Fund Balances:						
Beginning of Year		<u>12,186,342</u>			<u>2,887,150</u>	
End of Year		<u>\$ 12,677,768</u>			<u>3,601,819</u>	

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

Victim's Assistance Center			Court Document Storage			Forfeited Drug - State's Attorney		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,152,193	1,102,955	(49,238)	-	-	-
-	-	-	-	-	-	14,833	81,976	67,143
-	-	-	107,372	100,522	(6,850)	6,556	9,238	2,682
-	-	-	-	(24,948)	(24,948)	-	(1,672)	(1,672)
51,742	32,725	(19,017)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,742	32,725	(19,017)	1,259,565	1,178,529	(81,036)	21,389	89,542	68,153
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,284,166	1,033,746	(250,420)	302,471	191,854	(110,617)
-	-	-	-	-	-	-	-	-
51,742	43,202	(8,540)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	77,500	51,748	(25,752)	1,500	4,215	2,715
51,742	43,202	(8,540)	1,361,666	1,085,494	(276,172)	303,971	196,069	(107,902)
-	(10,477)	(10,477)	(102,101)	93,035	195,136	(282,582)	(106,527)	176,055
-	10,477	-	-	-	-	-	-	-
-	10,477	-	-	-	-	-	-	-
-	-	-	-	93,035	-	-	(106,527)	-
-	-	-	-	4,421,758	-	-	448,736	-
-	-	-	-	4,514,793	-	-	342,209	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS						
	Forfeited Drug - Sheriff			Sheriff DUI Enforcement		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Fines and Forfeitures	5,175	15,721	10,546	6,880	8,398	1,518
Investment Income	1,955	2,325	370	1,227	209	(1,018)
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	(169)	(169)	-	(11)	(11)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	7,130	17,877	10,747	8,107	8,596	489
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	19,000	12,508	(6,492)	10,000	-	(10,000)
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	66,459	45,913	(20,546)	10,000	17,883	7,883
Total Expenditures	85,459	58,421	(27,038)	20,000	17,883	(2,117)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (78,329)</u>	<u>(40,544)</u>	<u>37,785</u>	<u>(11,893)</u>	<u>(9,287)</u>	<u>2,606</u>
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	-	(40,544)	-	-	(9,287)	-
Fund Balances:						
Beginning of Year	-	135,673	-	-	22,208	-
End of Year	-	<u>\$ 95,129</u>	-	-	<u>12,921</u>	-

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS

State's Attorney Byrne Justice Grant			State's Attorney VOCA Grant			Sheriff's IDOT Step Grant		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
153,412	87,740	(65,672)	91,677	25,967	(65,710)	37,095	16,093	(21,002)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
153,412	87,740	(65,672)	91,677	25,967	(65,710)	37,095	16,093	(21,002)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	37,095	16,093	(21,002)
153,412	87,740	(65,672)	91,677	55,578	(36,099)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,994	5,994	-	-	-
153,412	87,740	(65,672)	91,677	61,572	(30,105)	37,095	16,093	(21,002)
-	-	-	-	(35,605)	(35,605)	-	-	-
-	-	-	-	35,605	-	-	-	-
-	-	-	-	35,605	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

SPECIAL REVENUE FUNDS

	Enhanced Drug Treatment			Sheriff's Capital Grant		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	\$ -	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Net Appreciation (Depreciation) in						
Fair Value of Investments	-	-	-	-	-	-
Intergovernmental	1,083,695	458,077	(625,618)	20,240	(35,889)	(56,129)
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,083,695	458,077	(625,618)	20,240	(35,889)	(56,129)
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	1,072,658	553,457	(519,201)	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	11,037	-	(11,037)	20,240	-	(20,240)
Total Expenditures	1,083,695	553,457	(530,238)	20,240	-	(20,240)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	(95,380)	95,380	-	(35,889)	(35,889)
Other Financing Sources (Uses):						
Transfers In		95,380			35,889	
Transfers Out		-			-	
Total Other Financing Sources (Uses)		95,380			35,889	
Net Change in Fund Balances		-			-	
Fund Balances:						
Beginning of Year		-			-	
End of Year		-			-	

See accompanying independent auditor's report.

MADISON COUNTY, ILLINOIS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Other Governmental Funds - Continued

Year Ended November 30, 2021

	Health Department Grants			Bio-Preparedness Grants		
	Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
Revenues:						
Taxes:						
Real Estate	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	-	-	-	-
Intergovernmental	241,905	80,002	(161,903)	211,923	66,073	(145,850)
Charges for Services	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	241,905	80,002	(161,903)	211,923	66,073	(145,850)
Expenditures:						
Current:						
General Control and Administration	-	-	-	-	-	-
County Development	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Judiciary and Court-Related	-	-	-	-	-	-
Public Health	240,995	79,092	(161,903)	211,923	66,073	(145,850)
Public Welfare	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	910	910	-	-	-	-
Total Expenditures	241,905	80,002	(161,903)	211,923	66,073	(145,850)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-
Fund Balances:						
Beginning of Year	-	-	-	-	-	-
End of Year	-	-	-	-	-	-

See accompanying independent auditor's report.

SPECIAL REVENUE FUNDS					
Total Special Revenue Funds			Total Other Governmental Funds		
Revised Budget	Actual	Actual Over (Under) Budget	Revised Budget	Actual	Actual Over (Under) Budget
13,808,101	13,794,371	(13,730)	13,808,101	13,794,371	(13,730)
1,422,815	1,552,307	129,492	1,422,815	1,552,307	129,492
8,011,389	8,537,070	525,681	8,011,389	8,537,070	525,681
26,888	106,095	79,207	26,888	106,095	79,207
1,131,993	1,143,385	11,392	1,131,993	1,143,385	11,392
-	-	-	-	-	-
-	(296,420)	(296,420)	-	(296,420)	(296,420)
14,645,916	12,126,299	(2,519,617)	14,645,916	12,126,299	(2,519,617)
851,752	1,018,734	166,982	851,752	1,018,734	166,982
89,356	102,819	13,463	89,356	102,819	13,463
205,561	141,695	(63,866)	205,561	141,695	(63,866)
40,193,771	38,226,355	(1,967,416)	40,193,771	38,226,355	(1,967,416)
10,324,454	9,742,558	(581,896)	10,324,454	9,742,558	(581,896)
5,599,809	2,844,403	(2,755,406)	5,599,809	2,844,403	(2,755,406)
7,527,415	3,948,327	(3,579,088)	7,527,415	3,948,327	(3,579,088)
5,094,459	3,862,226	(1,232,233)	5,094,459	3,862,226	(1,232,233)
3,767,684	3,023,701	(743,983)	3,767,684	3,023,701	(743,983)
9,742,099	8,549,477	(1,192,622)	9,742,099	8,549,477	(1,192,622)
2,809,722	2,005,700	(804,022)	2,809,722	2,005,700	(804,022)
508,891	496,383	(12,508)	508,891	496,383	(12,508)
1,568,703	637,969	(930,734)	1,568,703	637,969	(930,734)
46,943,236	35,110,744	(11,832,492)	46,943,236	35,110,744	(11,832,492)
(6,749,465)	3,115,611	9,865,076	(6,749,465)	3,115,611	9,865,076
	925,873			925,873	
	(424,099)			(424,099)	
	501,774			501,774	
	3,617,385			3,617,385	
	53,584,303			53,584,303	
	57,201,688			57,201,688	

MADISON COUNTY, ILLINOIS

Schedule B-4

Schedule of Major and Nonmajor Special Revenue Fund
Expenditures by Function -- Budget and Actual

Year Ended November 30, 2021
(With Comparative Actual Totals for
the Year Ended November 30, 2020)

	2021								Actual Over (Under) Budget	2020 Total Actual
	Expenditures by Category									
	Original Budget	Revised Budget	Personal Services	Supplies	Professional Services	Other	Capital Outlay	Total		
General Control and Administration:										
Illinois Municipal Retirement Fund	\$ 5,187,700	\$ 5,187,700	4,860,003	-	-	-	-	4,860,003	(327,697)	5,009,158
Social Security	3,230,000	3,230,000	3,228,590	-	-	-	-	3,228,590	(1,410)	3,252,295
GIS	603,962	603,962	292,503	2,183	22,903	74,974	34,835	427,398	(176,564)	399,687
Tax Liquidation	28,000	28,000	-	-	-	23,990	-	23,990	(4,010)	11,741
Tax Sale Automation	114,155	114,155	61,953	-	11,310	6,564	-	79,827	(34,328)	77,124
Recorder Office Automation	699,797	1,149,797	531,002	639	538,002	3,455	605	1,073,703	(76,094)	401,794
County Clerk Office Automation	123,840	123,840	84,487	-	-	-	32,336	116,823	(7,017)	167,305
Total General Control and Administration	9,987,454	10,437,454	9,058,538	2,822	572,215	108,983	67,776	9,810,334	(627,120)	9,319,104
County Development:										
Host Fee	1,837,864	1,837,864	669,916	43,665	295,218	285,135	3,600	1,297,534	(540,330)	1,449,171
Solid Waste Management	835,440	835,440	656,445	-	-	-	-	656,445	(178,995)	292,308
Tourism	10,000	10,000	-	-	-	5,320	-	5,320	(4,680)	4,550
American Rescue Plan Act	-	664,288	-	-	146,654	50,748	-	197,402	(466,886)	-
Metro East Park & Recreation District	2,922,048	2,922,048	5,767	-	-	882,937	-	888,704	(2,033,344)	1,000,157
Total County Development	5,605,352	6,269,640	1,332,128	43,665	441,872	1,224,140	3,600	3,045,405	(3,224,235)	2,746,186
Public Safety:										
Animal Care & Control	773,886	773,886	572,708	19,515	27,596	64,574	5,084	689,477	(84,409)	695,227
Animal Population Control	35,000	35,000	-	-	-	28,493	-	28,493	(6,507)	24,300
Coroner Fee	90,170	90,170	-	11,613	-	10,623	8,479	30,715	(59,455)	31,348
9-1-1 Emergency Telephone System	6,431,144	7,078,364	679,605	3,717	2,256,799	244,483	93,754	3,278,358	(3,800,006)	3,479,959
Forfeited Drug - Sheriff	60,500	85,459	234	2,421	-	9,853	45,913	58,421	(27,038)	114,244
Sheriff DUI Enforcement	20,000	20,000	-	-	-	-	17,883	17,883	(2,117)	29,055
Sheriff's Capital Grant	-	20,240	-	-	-	-	-	-	(20,240)	93,897
Sheriff's IDOT Step Grant	-	37,095	16,093	-	-	-	-	16,093	(21,002)	-
Total Public Safety	7,410,700	8,140,214	1,268,640	37,266	2,284,395	358,026	171,113	4,119,440	(4,020,774)	4,468,030
Corrections:										
Detention Home	2,582,066	2,582,066	2,239,979	130,585	46,127	54,885	2,305	2,473,881	(108,185)	2,515,476
Probation Services	329,052	329,052	160,971	4,057	53,893	6,676	744	226,341	(102,711)	225,897
Enhanced Drug Treatment	-	1,083,695	337,718	2,267	191,096	22,376	-	553,457	(530,238)	516,006
Redeploy Grant	-	1,119,786	124,888	-	480,568	6,140	-	611,596	(508,190)	553,362
Total Corrections	2,911,118	5,114,599	2,863,556	136,909	771,684	90,077	3,049	3,865,275	(1,249,324)	3,810,741

Judiciary and Court-Related:										
Indemnity	50,000	50,000	-	-	-	12,300	-	12,300	(37,700)	-
Law Library	515,535	515,535	266,477	203,080	-	10,300	415	480,272	(35,263)	537,544
Circuit Court Clerk Operation & Administration	166,598	166,598	126,790	25,384	-	183	-	152,357	(14,241)	151,247
Alternative Court	300,339	300,339	248,165	5,680	147	5,578	214	259,784	(40,555)	297,315
Circuit Clerk E-Citation	236,000	236,000	-	1,766	4,737	19,644	17,093	43,240	(192,760)	72,043
State's Attorney Byrne Justice Grant	-	153,412	87,322	-	-	418	-	87,740	(65,672)	85,706
State's Attorney VOCA Grants	-	91,677	55,578	-	-	-	5,994	61,572	(30,105)	62,995
State's Attorney Automation	60,000	60,000	-	-	1,250	13,325	882	15,457	(44,543)	35,466
Public Defender Automation	2,500	2,500	-	-	-	-	-	-	(2,500)	-
Circuit Clerk Office Automation	960,370	960,370	403,078	5,535	1,271	236,191	68,112	714,187	(246,183)	632,089
Court Document Storage	1,361,666	1,361,666	998,175	12,541	-	23,030	51,748	1,085,494	(276,172)	961,670
Forfeited Drug - State's Attorney	266,927	303,971	138,142	10,203	906	42,603	4,215	196,069	(107,902)	214,571
Circuit Court Grants	-	156,681	8,180	-	54,900	822	2,046	65,948	(90,733)	62,668
Total Judiciary and Court-Related	3,919,935	4,358,749	2,331,907	264,189	63,211	364,394	150,719	3,174,420	(1,184,329)	3,113,314
Public Health:										
Health Department	6,300,000	6,300,000	4,434,001	343,147	149,695	406,229	153,959	5,487,031	(812,969)	3,854,908
Mental Health Board	3,143,181	3,143,181	189,887	1,278	6,380	2,873,695	2,657	3,073,897	(69,284)	3,104,231
Health Department Grants	-	241,905	34,544	105	39,965	4,478	910	80,002	(161,903)	-
Biopreparedness Grants	-	211,923	59,185	74	-	6,814	-	66,073	(145,850)	-
Total Public Health	9,443,181	9,897,009	4,717,617	344,604	196,040	3,291,216	157,526	8,707,003	(1,190,006)	6,959,139
Public Welfare:										
Sheriff Jail Commissary	148,949	217,121	11,085	138,628	3,950	20,755	42,703	217,121	-	142,682
Special Advocates Fee	18,000	18,000	-	-	-	-	-	-	(18,000)	18,000
Foreclosure Mediation	84,059	84,059	75,985	223	150	-	-	76,358	(7,701)	75,423
Veteran's Assistance	755,919	755,919	436,209	3,607	8,319	121,336	18,059	587,530	(168,389)	815,697
Child Advocacy	502,500	502,500	258,612	7,703	522	52,332	3,748	322,917	(179,583)	350,020
Child Advocacy Center Grants	-	998,627	508,159	-	105,673	5,871	17,336	637,039	(361,588)	630,591
Neutral Site Custody Exchange Center	200,000	200,000	-	-	196,000	-	-	196,000	(4,000)	196,000
Child Support & Maintenance	13,000	13,000	-	-	-	4,162	-	4,162	(8,838)	6,017
Victim's Assistance Center	-	51,742	43,202	-	-	-	-	43,202	(8,540)	51,554
Emergency Management EOC Grants	-	-	-	-	-	-	-	-	-	39,957
Family Violence Coordinating Council	-	40,000	-	2,917	-	300	-	3,217	(36,783)	6,071
Total Public Welfare	1,722,427	2,880,968	1,333,252	153,078	314,614	204,756	81,846	2,087,546	(793,422)	2,332,012
Transportation:										
Highway	4,600,287	5,337,154	2,846,658	312,642	286,510	305,692	142,429	3,893,931	(1,443,223)	4,599,465
Bridge	1,097,808	4,123,287	57,516	-	677,315	-	132,626	867,457	(3,255,830)	1,225,329
Matching Tax	1,000,000	6,348,927	-	-	-	1,239,083	-	1,239,083	(5,109,844)	1,340,376
Motor Fuel Tax	8,917,990	20,132,812	1,346,092	-	173,099	1,815,706	4,180,346	7,515,243	(12,617,569)	7,400,420
Total Transportation	15,616,085	35,942,180	4,250,266	312,642	1,136,924	3,360,481	4,455,401	13,515,714	(22,426,466)	14,565,590
Education:										
Museum	208,891	508,891	170,805	745	303,078	21,755	2,340	498,723	(10,168)	196,349
Total Education	208,891	508,891	170,805	745	303,078	21,755	2,340	498,723	(10,168)	196,349
Total Expenditures	\$ 56,825,143	\$ 83,549,704	27,326,709	1,295,920	6,084,033	9,023,828	5,093,370	48,823,860	(34,725,844)	47,510,465

See accompanying independent auditor's report.



CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the acquisition or construction of major capital assets (other than those financed by proprietary fund types). Capital projects funds include the following:

Capital Projects – Used to account for receipts other than bond proceeds and expenditures to be used for the acquisition or construction of major capital projects of the County.



Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Capital Projects Fund

Year Ended November 30, 2021

	Budget		Actual	Actual Over (Under) Budget
	Original	Revised		
Revenues:				
Investment Income	\$ 27,832	\$ 27,832	36,660	8,828
Net Appreciation (Depreciation) in Fair Value of Investments	-	-	(15,528)	(15,528)
Intergovernmental	-	1,250,000	1,250,000	-
Miscellaneous	-	-	-	-
Total Revenues	27,832	1,277,832	1,271,132	(6,700)
Expenditures:				
Capital Outlay	2,330,955	3,067,529	1,245,412	(1,822,117)
Total Expenditures	2,330,955	3,067,529	1,245,412	(1,822,117)
Net Change in Fund Balance	\$ (2,303,123)	(1,789,697)	25,720	1,815,417
Other Financing Sources (Uses):				
Transfers In			9,052,439	
Transfers Out			-	
Total Other Financing Sources (Uses)			9,052,439	
Net Change in Fund Balance			9,078,159	
Fund Balances:				
Beginning of Year			1,638,700	
End of Year			\$ 10,716,859	

See accompanying notes to the basic financial statements.



INTERNAL SERVICE FUNDS

The internal service funds are used to account for risk financing activities provided to other funds and departments of the County. Internal service funds include the following:

Tort Judgment and Liability Insurance – Used to account for revenues and expenses related to general liability insurance coverage; for claims against the County for workers’ compensation, and for judgments against the County in settlements of lawsuits.

Health Benefits – Used to account for revenues and expenses for health insurance benefits provided to County employees.

Health Benefits AFSCME Family Pool – Used to account for revenues and expenses for health insurance premiums provided by the County for the family members of County employees belonging to the American Federation of State, County and Municipal Employees (AFSCME) Local 799.



MADISON COUNTY, ILLINOIS

Combining Balance Sheet - Internal Service Funds

November 30, 2021

(With Comparative Totals for November 30, 2020)

Assets	Tort Judgment And Liability Insurance	Health Benefits	Health Benefits AFSCME Family Pool	Totals	
				2021	2020
Current Assets:					
Cash and Investments	\$ 5,997,394	2,514,810	-	8,512,204	11,759,651
Receivables, Net of Allowances					
Accounts	358,056	1,312,714	-	1,670,770	496,747
Grants	-	-	-	-	1,321
Taxes	394,836	-	-	394,836	377,872
Prepaid Insurance	512,791	-	-	512,791	413,737
Total Current Assets	7,263,077	3,827,524	-	11,090,601	13,049,328
Noncurrent Assets:					
Net Pension Asset	165,312	15,512	-	180,824	-
Property, Plant, and Equipment, Net of Accumulated Depreciation	13,750	-	-	13,750	-
Total Noncurrent Assets	179,062	15,512	-	194,574	-
Total Assets	7,442,139	3,843,036	-	11,285,175	13,049,328
Deferred Outflows:					
Deferred Outflows Related to Pensions	45,566	25,229	-	70,795	88,530
Deferred Outflows Related to OPEB	22,433	10,526	-	32,959	32,154
Total Deferred Outflows	67,999	35,755	-	103,754	120,684
Total Assets and Deferred Outflows	7,510,138	3,878,791	-	11,388,929	13,170,012
Liabilities, Deferred Inflows, and Net Position					
Current Liabilities:					
Accounts and Warrants Payable	209,123	191,698	-	400,821	221,219
Accrued Payroll and Benefits	16,535	2,006	-	18,541	11,137
Claims Payable	439,129	800,000	-	1,239,129	3,924,263
Unearned Revenue	-	4,844	-	4,844	4,844
Accrued Compensated Absences	22,812	-	-	22,812	27,802
Other Liability	-	-	155,493	155,493	-
Total Current Liabilities	687,599	998,548	155,493	1,841,640	4,189,265
Noncurrent Liabilities:					
Claims Payable	1,598,750	-	-	1,598,750	-
Accrued Compensated Absences	40,313	-	-	40,313	17,285
Net Pension Liability	-	-	-	-	55,431
Net OPEB Liability	93,389	55,623	-	149,012	137,246
Total Noncurrent Liabilities	1,732,452	55,623	-	1,788,075	209,962
Total Liabilities	2,420,051	1,054,171	155,493	3,629,715	4,399,227
Deferred Inflows:					
Deferred Inflows Related to Pensions	220,721	62,593	-	283,314	158,793
Deferred Inflows Related to OPEB	16,914	9,004	-	25,918	28,450
Total Deferred Inflows	237,635	71,597	-	309,232	187,243
Total Liabilities and Deferred Inflows	2,657,686	1,125,768	155,493	3,938,947	4,586,470
Net Position:					
Invested in Capital Assets	13,750	-	-	13,750	-
Restricted Net Position	4,838,702	2,753,023	(155,493)	7,436,232	8,583,542
Total Net Position	4,852,452	2,753,023	(155,493)	7,449,982	8,583,542
Total Liabilities, Deferred Inflows and Net Position	\$ 7,510,138	3,878,791	-	11,388,929	13,170,012

See accompanying independent auditor's report.

Schedule D-2

MADISON COUNTY, ILLINOIS

Combining Statement of Revenues, Expenses
and Changes in Net Position - Internal Service Funds

Year Ended November 30, 2021
(With Comparative Totals for the
Year Ended November 30, 2020)

	Tort Judgment And Liability Insurance	Health Benefits	Health Benefits AFSCME Family Pool	Totals	
				2021	2020
Operating Revenues:					
Charges for Services - Insurance	\$ 544,801	11,966,464	-	12,511,265	10,987,997
Miscellaneous	604	-	-	604	21,003
Total Operating Revenues	545,405	11,966,464	-	12,511,869	11,009,000
Operating Expenses:					
Insurance Claims	766,707	11,476,584	-	12,243,291	9,911,929
Insurance Premiums	784,861	560,820	676,982	2,022,663	1,836,816
Personal Services	349,536	63,369	-	412,905	475,203
Contractual Services	65,295	1,199,134	-	1,264,429	1,233,582
Other	49,375	1,179	-	50,554	61,538
Depreciation	6,875	-	-	6,875	-
Total Operating Expenses	2,022,649	13,301,086	676,982	16,000,717	13,519,068
Operating Income (Loss)	(1,477,244)	(1,334,622)	(676,982)	(3,488,848)	(2,510,068)
Nonoperating Revenues:					
Investment Income	147,394	90,047	9,161	246,602	295,541
Net Appreciation (Depreciation) in Fair Value of Investments	(30,288)	(11,951)	(2)	(42,241)	85,893
Taxes	2,120,608	-	-	2,120,608	2,118,306
Intergovernmental	-	24,840	-	24,840	1,321
Payment in Lieu of Taxes	5,479	-	-	5,479	30,423
Total Nonoperating Revenues	2,243,193	102,936	9,159	2,355,288	2,531,484
Change in Net Position	765,949	(1,231,686)	(667,823)	(1,133,560)	21,416
Net Position-Beginning of Year	4,086,503	3,984,709	512,330	8,583,542	8,562,126
Net Position-End of Year	\$ 4,852,452	2,753,023	(155,493)	7,449,982	8,583,542

See accompanying independent auditor's report.

MADISON COUNTY, ILLINOIS

Combining Statement of Cash Flows -
Internal Service Funds

Year Ended November 30, 2021

	Tort Judgment And Liability Insurance	Health Benefits	Health Benefits AFSCME Family Pool	Total
Cash Flows From (Used In) Operating Activities:				
Cash Received From Other Funds	\$ 207,765	11,130,081	-	11,337,846
Cash Paid to Suppliers and Service Providers	(865,738)	(1,615,324)	(521,489)	(3,002,551)
Claims Paid	(1,853,091)	(11,476,584)	-	(13,329,675)
Cash Paid to Employees	(498,196)	(73,891)	-	(572,087)
Net Cash Used In Operating Activities	(3,009,260)	(2,035,718)	(521,489)	(5,566,467)
Cash Flows From Noncapital Financing Activities:				
Property Tax Receipts	2,103,644	-	-	2,103,644
Intergovernmental	1,321	24,840	-	26,161
Payment in Lieu of Taxes	5,479	-	-	5,479
Net Cash From Noncapital Financing Activities	2,110,444	24,840	-	2,135,284
Cash Flows Used in Capital and Related Financing Activities:				
Purchase of Property, Plant and Equipment	(20,625)	-	-	(20,625)
Cash Flows From Investing Activities:				
Investment Income	117,106	78,096	9,159	204,361
Net Increase (Decrease) in Cash and Investments	(802,335)	(1,932,782)	(512,330)	(3,247,447)
Cash and Investments, Beginning of Year	6,799,729	4,447,592	512,330	11,759,651
Cash and Investments, End of Year	5,997,394	2,514,810	-	8,512,204
Reconciliation of Operating Loss to Net Cash Used In Operating Activities:				
Operating Loss	(1,477,244)	(1,334,622)	(676,982)	(3,488,848)
Adjustments to Reconcile Operating Loss to Net Cash Used In Operating Activities:				
Depreciation	6,875	-	-	6,875
Decrease (Increase) in Accounts Receivables	(337,640)	(836,383)	-	(1,174,023)
Decrease (Increase) in Prepaid Insurance	(99,054)	-	-	(99,054)
Decrease (Increase) in Net Pension Asset	(165,312)	(15,512)	-	(180,824)
Decrease (Increase) in Deferred Outflows	13,360	3,570	-	16,930
Increase (Decrease) in Accounts and Warrants Payable	33,793	145,809	-	179,602
Increase (Decrease) in Accrued Payroll and Benefits	7,946	(542)	-	7,404
Increase (Decrease) in Accrued Compensated Absences	18,038	-	-	18,038
Increase (Decrease) in Other Liabilities	-	-	155,493	155,493
Increase (Decrease) in Net Pension Liability	(37,136)	(18,295)	-	(55,431)
Increase (Decrease) in Net OPEB Liability	8,658	3,108	-	11,766
Increase (Decrease) in Claims Payable	(1,086,384)	-	-	(1,086,384)
Increase (Decrease) in Deferred Inflows	104,840	17,149	-	121,989
Total Adjustments	(1,532,016)	(701,096)	155,493	(2,077,619)
Net Cash Used In Operating Activities	\$ (3,009,260)	(2,035,718)	(521,489)	(5,566,467)

See accompanying independent auditor's report.



FIDUCIARY FUND TYPE – CUSTODIAL

Fiduciary funds are used to account for assets held by the County as an agent for individuals, private organizations, and other governmental units. Custodial funds include the following:

County Collector – Used to account for the collection of taxes from property owners and for the remittance of such taxes to other taxing districts.

County Treasurer – Used to account for monies being held until final disposition for inheritance taxes, special deposits, and unknown heirs.

County Clerk – Used to account for monies received for tax sales which may be redeemed at a later date.

Circuit Clerk – Used to account for monies received in connection with court proceedings and held for ultimate distribution to the County or local municipalities and violent crimes victims.

Department of Highways – Used to account for monies received from the State of Illinois to be distributed to local road and bridge districts.

Sheriff and Jail – Used to account for monies collected from inmates being held until the inmate is released.

Local Emergency Planning Committee – Used to account for donated funds to purchase equipment and pay for training to establish a Hazardous Materials Emergency Response Team for the County.

State's Attorney - Bad Check Diversion Program – Used to account for monies received and disbursed by the State's Attorney for the administration of the bad check diversion program.

Recorder RHS – Used to account for monies received from a surcharge on recorded real estate-related documents and held for distribution to the State of Illinois and the County.

Schedule E-1

MADISON COUNTY, ILLINOIS

Combining Statement of Fiduciary Net Position - Custodial Funds

November 30, 2021

Assets	County Collector	County Treasurer	County Clerk	Circuit Clerk
Cash and Investments	\$ 38,301,672	539,860	426,510	7,674,246
Receivables, Net of Allowances:				
Taxes	49,440,154	-	-	-
Accounts	199,259	-	58	-
Total Assets	87,941,085	539,860	426,568	7,674,246
<hr/>				
Net Position				
Restricted for Other Taxing Units	87,777,185	460,173	-	-
Restricted for Others	163,900	79,687	426,568	7,674,246
Total Net Position	\$ 87,941,085	539,860	426,568	7,674,246

See accompanying independent auditor's report.

Department of Highways	Sheriff and Jail	Local Emergency Planning	State's Attorney	Recorder RHS	Total
10,341,390	104,332	33,951	39,448	25,425	57,486,834
-	-	-	-	-	49,440,154
139,348	-	-	-	4,779	343,444
10,480,738	104,332	33,951	39,448	30,204	107,270,432
10,480,738	-	-	-	-	98,718,096
-	104,332	33,951	39,448	30,204	8,552,336
10,480,738	104,332	33,951	39,448	30,204	107,270,432

Schedule E-2

MADISON COUNTY, ILLINOIS

Statement of Changes in Fiduciary Net Position-Custodial Funds

November 30, 2021

	County Collector	County Treasurer	County Clerk	Circuit Clerk
Additions				
Collections	\$ 995,272,182	213,246	7,073,932	18,120,455
Total Additions	995,272,182	213,246	7,073,932	18,120,455
Deductions				
Distributions	988,071,425	174,546	7,700,727	17,244,071
Total Deductions	988,071,425	174,546	7,700,727	17,244,071
Change in Net Position	7,200,757	38,700	(626,795)	876,384
Net Position, Beginning of Year (Restated)	80,740,328	501,160	1,053,363	6,797,862
Net Position, End of Year	\$ 87,941,085	539,860	426,568	7,674,246

See accompanying independent auditor's report.

Department of Highways	Sheriff and Jail	Local Emergency Planning	State's Attorney	Recorder RHS	Total
5,086,591	1,216,190	59,350	278	446,967	1,027,489,191
5,086,591	1,216,190	59,350	278	446,967	1,027,489,191
4,617,084	1,200,326	53,426	7,997	451,854	1,019,521,456
4,617,084	1,200,326	53,426	7,997	451,854	1,019,521,456
469,507	15,864	5,924	(7,719)	(4,887)	7,967,735
10,011,231	88,468	28,027	47,167	35,091	99,302,697
10,480,738	104,332	33,951	39,448	30,204	107,270,432



CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL ACTIVITIES



MADISON COUNTY, ILLINOISCapital Assets Used in the Operation of Governmental Activities
Comparative Schedules By Source

November 30, 2021

(With Comparative Totals for November 30, 2020)

	2021	2020
General Capital Assets:		
Land and Land Right of Way	\$ 5,805,939	\$ 5,855,939
Intangibles	146,512	146,512
Land Improvements	2,463,870	2,463,869
Buildings	74,292,238	59,842,719
Machinery and Equipment	6,823,138	6,725,617
Vehicles	8,639,614	8,901,072
Office Equipment	2,952,319	2,978,476
Office Furniture	1,286,921	1,286,921
Data Processing Equipment	9,436,432	9,002,026
Infrastructure	104,092,582	110,328,201
Construction in Progress	14,260,020	25,410,442
Total General Capital Assets	230,199,585	232,941,794
Investment in General Capital Assets:		
General Fund	90,563,592	89,497,437
Special Revenue Funds	139,568,572	143,397,561
Internal Service Funds	67,421	46,796
Total Investment in General Capital Assets	\$ 230,199,585	232,941,794

See accompanying independent auditor's report.

MADISON COUNTY, ILLINOIS

Capital Assets Used in the Operation of Governmental Activities
Schedule By Function and Activity

November 30, 2021

Function and Activity	Land and Land Right of Way	Intangibles	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Office Equipment	Office Furniture	Data Processing Equipment	Infrastructure	Construction in Progress	Total
General Control and Administration:												
County Board	\$ -	-	-	-	-	-	-	-	-	-	-	-
Board of Review	-	-	-	-	-	-	7,631	-	-	-	-	7,631
Facilities Management and Administrative Services	2,389,315	-	2,414,225	68,086,251	1,984,138	236,251	302,906	24,543	421,595	-	-	75,859,224
Information Technologies	-	-	-	-	21,005	21,148	63,011	9,140	2,531,046	-	-	2,645,350
Personnel	-	-	-	-	-	-	10,801	-	-	-	-	10,801
Chief County Assessments Official	-	-	-	-	-	42,777	48,095	40,059	60,197	-	-	191,128
Auditor	-	-	-	-	-	-	7,581	23,589	13,600	-	-	44,770
County Clerk	-	-	-	-	-	42,773	50,000	196,878	802,241	-	-	1,091,892
Recorder	-	-	-	-	-	-	105,781	36,719	139,692	-	-	282,192
Treasurer	-	-	-	-	-	-	38,225	-	24,899	-	-	63,124
GIS	-	-	-	-	-	19,411	-	-	151,920	-	-	171,331
Total General Control and Administration	2,389,315	-	2,414,225	68,086,251	2,005,143	362,360	634,031	330,928	4,145,190	-	-	80,367,443
County Development:												
Planning and Development/Solid Waste	646,187	-	-	-	-	168,611	30,693	46,004	-	-	-	891,495
Community Service Block Grants	-	-	-	-	-	-	-	-	-	-	-	-
Illinois Home Energy Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-
Illinois Home Weatherization Program	-	-	-	-	-	128,050	28,863	-	-	-	-	156,913
Community Development	125,015	-	-	-	-	-	8,693	-	23,100	-	-	156,808
Total County Development	771,202	-	-	-	-	296,661	68,249	46,004	23,100	-	-	1,205,216
Public Safety:												
Coroner	-	-	-	-	196,413	298,713	18,179	20,000	8,200	-	-	541,505
Sheriff and Jail	-	-	21,926	461,701	625,914	3,400,626	1,196,730	246,533	1,431,701	-	-	7,385,131
Animal Care & Control	-	-	-	251,483	-	79,609	8,315	-	9,800	-	-	349,207
State's Attorney Community Prosecution Program	-	-	-	-	-	-	-	-	21,600	-	-	21,600
9-1-1 Emergency Telephone System	-	-	-	51,033	29,782	65,636	9,649	-	1,267,799	-	-	1,423,899
Total Public Safety	-	-	21,926	764,217	852,109	3,844,584	1,232,873	266,533	2,739,100	-	-	9,721,342
Public Health:												
Mental Health Board	-	-	-	-	-	-	8,477	-	-	-	-	8,477
Health Department	-	-	-	-	82,760	28,089	32,009	39,151	108,192	-	-	290,201
Total Public Health	-	-	-	-	82,760	28,089	40,486	39,151	108,192	-	-	298,678
Public Welfare:												
Workforce Investment Act	-	-	-	-	-	41,975	19,370	-	139,405	-	-	200,750
Emergency Management Agency	-	-	-	-	391,318	400,304	24,841	-	17,657	-	-	834,120
Child Advocacy Center	-	-	-	28,213	-	-	8,978	-	8,893	-	-	46,084
Veteran's Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Shelter Care Home	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Welfare	-	-	-	28,213	391,318	442,279	53,189	-	165,955	-	-	1,080,954

Corrections:												
Probation	-	-	-	-	-	304,963	95,768	-	131,541	-	-	532,272
Detention Home	-	-	27,719	403,517	33,441	95,493	64,814	11,742	10,225	-	-	646,951
Total Corrections	-	-	27,719	403,517	33,441	400,456	160,582	11,742	141,766	-	-	1,179,223
Judiciary and Court-Related:												
Circuit Court	-	-	-	18,281	-	-	19,164	13,689	67,158	-	-	118,292
Public Defender	-	-	-	-	-	-	18,957	8,554	-	-	-	27,511
Circuit Clerk	-	-	-	-	34,893	-	150,637	522,887	1,722,295	-	-	2,430,712
State's Attorney	-	-	-	-	-	112,022	122,419	17,752	207,793	-	-	459,986
Law Library	-	-	-	20,147	-	-	283,635	11,561	-	-	-	315,343
Total Judiciary and Court-Related	-	-	-	38,428	34,893	112,022	594,812	574,443	1,997,246	-	-	3,351,844
Education:												
Education	-	-	-	-	-	74,131	25,156	-	19,429	-	-	118,716
Museum	-	-	-	539,769	-	-	17,039	-	-	-	-	556,808
Total Education	-	-	-	539,769	-	74,131	42,195	-	19,429	-	-	675,524
Internal Service	-	-	-	-	-	-	7,715	18,120	41,586	-	-	67,421
Transportation	2,645,422	146,512	-	4,431,843	3,423,474	3,079,032	118,187	-	54,868	104,092,582	14,260,020	132,251,940
Total Governmental Activities Capital Assets	\$ 5,805,939	146,512	2,463,870	74,292,238	6,823,138	8,639,614	2,952,319	1,286,921	9,436,432	104,092,582	14,260,020	230,199,585

See accompanying independent auditor's report.

Schedule F-3

MADISON COUNTY, ILLINOIS

Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes by Function and Activity

Year Ended November 30, 2021

	November 30, 2020	Additions and Reclassifications	Retirements and Reclassifications	November 30, 2021
General Control and Administration:				
County Board	\$ -	-	-	-
Board of Review	7,631	-	-	7,631
Facilities Management and Administrative Services	74,918,787	976,172	35,735	75,859,224
Information Technologies	2,279,489	365,861	-	2,645,350
Personnel	10,801	-	-	10,801
Chief County Assessments Official	191,128	-	-	191,128
Auditor	44,770	-	-	44,770
County Clerk	1,160,652	7,500	76,260	1,091,892
Recorder	282,192	-	-	282,192
Treasurer	63,124	-	-	63,124
GIS	182,327	-	10,996	171,331
Total General Control and Administration	79,140,901	1,349,533	122,991	80,367,443
County Development:				
Planning and Development/Solid Waste	911,091	-	19,596	891,495
Community Service Block Grants	-	-	-	-
Illinois Home Energy Assistance Program	11,795	-	11,795	-
Illinois Home Weatherization Program	156,913	-	-	156,913
Community Development	169,662	-	12,854	156,808
Total County Development	1,249,461	-	44,245	1,205,216
Public Safety:				
Coroner	564,606	-	23,101	541,505
Sheriff and Jail	7,449,753	516,457	581,079	7,385,131
Animal Care & Control	349,207	-	-	349,207
State's Attorney Community Prosecution Program	21,600	-	-	21,600
9-1-1 Emergency Telephone System	1,423,899	-	-	1,423,899
Total Public Safety	9,809,065	516,457	604,180	9,721,342
Public Health:				
Mental Health Board	8,477	-	-	8,477
Health Department	256,091	34,110	-	290,201
Total Public Health	264,568	34,110	-	298,678
Public Welfare:				
Workforce Investment Act	200,750	-	-	200,750
Emergency Management Agency	834,120	-	-	834,120
Child Advocacy Center	46,084	-	-	46,084
Veterans' Assistance	-	-	-	-
Shelter Care	-	-	-	-
Total Public Welfare	1,080,954	-	-	1,080,954

(Continued)

MADISON COUNTY, ILLINOIS

Capital Assets Used in the Operation of Governmental Activities
 Schedule of Changes By Function and Activity

Year Ended November 30, 2021

	November 30, 2020	Additions and Reclassifications	Retirements and Reclassifications	November 30, 2021
Corrections:				
Probation	532,272	-	-	532,272
Detention Home	646,951	-	-	646,951
Total Corrections	1,179,223	-	-	1,179,223
Judiciary and Court-Related:				
Circuit Court	118,292	-	-	118,292
Public Defender	27,511	-	-	27,511
Circuit Clerk	2,379,296	51,416	-	2,430,712
State's Attorney	480,196	-	20,210	459,986
Law Library	315,343	-	-	315,343
Total Judiciary and Court-Related	3,320,638	51,416	20,210	3,351,844
Education:				
Education	118,716	-	-	118,716
Museum	556,808	-	-	556,808
Total Education	675,524	-	-	675,524
Internal Service	46,796	20,625	-	67,421
Transportation	136,174,664	3,625,479	7,548,203	132,251,940
Total Governmental Activities Capital Assets	\$ 232,941,794	5,597,620	8,339,829	230,199,585

See accompanying independent auditor's report.





STATISTICAL SECTION

MADISON COUNTY, ILLINOIS

Statistical Section

Year ended November 30, 2021

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Sources: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.



Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 100,841,130	100,461,661	104,718,211	111,433,507	112,214,726	109,858,060	111,546,847	115,407,165	120,897,623	117,183,848
Restricted	92,646,441	94,686,336	100,588,862	104,307,594	98,761,768	98,666,170	100,858,809	99,295,882	112,361,073	118,756,264
Unrestricted	34,332,010	34,721,390	32,370,292	26,926,061	26,316,713	25,409,754	13,989,287	15,582,972	13,214,537	34,443,388
Total governmental activities net position	227,819,581	229,869,387	237,677,365	242,667,162	237,293,207	233,933,984	226,394,943	230,286,019	246,473,233	270,383,500
Business-type activities										
Net investment in capital assets	19,787,615	19,435,900	19,505,602	19,365,573	19,371,840	19,473,512	19,460,437	19,596,657	19,738,522	20,002,629
Restricted	2,658,399	3,208,834	3,468,274	4,167,915	4,091,525	4,539,917	5,065,636	5,503,191	6,394,789	7,232,905
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activities net position	22,446,014	22,644,734	22,973,876	23,533,488	23,463,365	24,013,429	24,526,073	25,099,848	26,133,311	27,235,534
Primary government										
Net investment in capital assets	120,628,745	119,897,561	124,223,813	130,799,080	131,586,566	129,331,572	131,007,284	135,003,822	140,636,145	137,186,477
Restricted	95,304,840	97,895,170	104,057,136	108,475,509	102,853,293	103,206,087	105,924,445	104,799,073	118,755,862	125,989,169
Unrestricted	34,332,010	34,721,390	32,370,292	26,926,061	26,316,713	25,409,754	13,989,287	15,582,972	13,214,537	34,443,388
Total primary government net position	250,265,595	252,514,121	260,651,241	266,200,650	260,756,572	257,947,413	250,921,016	255,385,867	272,606,544	297,619,034

Source:

Audited financial statements

See statement of net position - page 19 and 20

MADISON COUNTY, ILLINOIS

TABLE 2

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2012	2013	2014	2015	Fiscal Year 2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities										
General government	\$ 36,338,275	42,462,703	40,427,298	39,122,828	42,665,735	45,976,668	41,030,013	39,962,001	41,705,933	40,970,160
County development	6,306,012	6,773,732	6,381,694	6,335,873	7,466,181	6,728,135	7,193,589	6,638,971	7,136,012	6,544,732
Public safety	15,871,009	15,335,066	15,524,303	16,809,604	18,284,655	13,165,282	19,606,543	20,701,105	21,673,598	18,578,043
Public health	5,773,622	6,142,500	6,138,487	6,174,367	6,479,683	6,475,953	6,404,062	6,406,012	6,960,613	7,820,079
Public welfare	15,491,866	15,974,780	15,058,503	12,392,550	13,596,035	12,874,330	14,188,261	13,978,030	14,248,294	21,274,859
Corrections	6,562,831	6,033,472	6,663,527	7,132,364	7,379,042	6,759,447	7,048,334	7,226,382	7,099,696	6,430,468
Judiciary and court-related	11,179,877	11,595,025	10,709,677	12,582,174	13,420,901	13,680,160	13,905,695	13,873,427	13,601,813	11,604,931
Education	711,930	672,855	695,202	817,916	933,330	910,424	876,994	788,650	639,269	909,204
Transportation	10,828,549	10,125,487	11,679,659	11,518,063	13,370,823	11,956,033	12,208,483	10,338,241	12,180,774	16,284,657
Interest and fiscal charges	44,560	31,391	17,447	2,541	-	-	-	-	-	-
Total governmental activities expenses	109,108,531	115,147,011	113,295,797	112,888,280	123,596,385	118,526,432	122,461,974	119,912,819	125,246,002	130,417,133
Business-type activities										
Special service area #1	3,177,704	2,965,287	2,902,834	2,933,648	3,524,733	2,977,355	2,621,304	3,126,871	3,072,879	2,920,850
Total business-type activities expenses:	3,177,704	2,965,287	2,902,834	2,933,648	3,524,733	2,977,355	2,621,304	3,126,871	3,072,879	2,920,850
Total primary government expenses:	112,286,235	118,112,298	116,198,631	115,821,928	127,121,118	121,503,787	125,083,278	123,039,690	128,318,881	133,337,983
Program Revenues										
Governmental activities										
Charges for services										
General government	12,028,903	12,286,284	12,544,381	13,041,869	13,282,237	14,035,679	14,541,760	14,588,041	15,927,969	18,493,044
County development	1,277,568	1,405,907	2,000,597	2,126,927	2,225,398	2,468,273	2,426,352	2,614,766	2,693,503	2,849,918
Public safety	3,870,142	4,171,837	4,130,476	4,289,766	3,869,807	3,946,552	4,116,211	4,385,894	4,706,222	4,813,635
Public health	727,411	759,007	785,280	794,014	887,276	956,804	976,647	974,551	904,352	729,280
Public welfare	1,339,913	1,332,190	1,736,263	1,848,490	1,498,784	1,538,185	1,131,542	964,308	1,909,062	973,423
Corrections	787,157	796,836	723,974	789,745	716,482	786,223	752,427	737,513	404,056	390,721
Judiciary and court-related	11,801,234	12,071,444	10,418,844	10,672,790	10,548,939	9,807,863	8,833,717	10,478,022	10,984,725	10,853,132
Education	-	65,174	-	2,612	-	-	-	-	-	3,000
Transportation	234,485	262,802	177,780	237,687	195,699	239,263	173,579	187,400	131,766	144,040
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	27,368,117	27,689,577	27,175,158	25,056,586	26,330,531	24,415,054	28,159,402	27,281,014	48,064,900	58,146,668
Capital grants and contributions	727,567	311,676	1,968,235	842,392	1,170,542	681,779	1,024,837	458,088	365,017	415,735
Total governmental activities program revenues:	60,162,497	61,152,734	61,660,988	59,702,878	60,725,695	58,875,675	62,136,474	62,669,597	86,091,572	97,812,596
Business-type activities										
Charges for services										
Sewer	3,036,325	3,156,289	3,222,518	3,412,871	3,430,044	3,488,372	3,307,458	3,546,393	3,411,803	3,582,636
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	113,000	-	-	-	-	15,307	-	-	513,632	336,052
Total business-type activities program revenues:	3,149,325	3,156,289	3,222,518	3,412,871	3,430,044	3,503,679	3,307,458	3,546,393	3,925,435	3,918,688
Total primary government program revenues:	63,311,822	64,309,023	64,883,506	63,115,749	64,155,739	62,379,354	65,443,932	66,215,990	90,017,007	101,731,284
Net (Expense)/Revenue										
Governmental activities	(48,946,034)	(53,994,277)	(51,634,809)	(53,185,402)	(62,870,690)	(59,650,757)	(60,325,500)	(57,243,222)	(39,154,430)	(32,604,537)
Business-type activities	(28,379)	191,002	319,684	479,223	(94,689)	526,324	686,154	419,522	852,556	997,838
Total primary government net expense	(48,974,413)	(53,803,275)	(51,315,125)	(52,706,179)	(62,965,379)	(59,124,433)	(59,639,346)	(56,823,700)	(38,301,874)	(31,606,699)

General Revenues and Other Changes in Net Position

Governmental activities										
Taxes										
Property taxes	35,013,533	34,926,262	35,507,356	35,103,693	34,473,392	33,063,658	32,026,202	31,873,766	31,915,914	31,958,658
County sales taxes/Business district taxes	1,246,973 ¹	1,205,931 ¹	1,241,604 ¹	1,261,008 ¹	1,277,976	1,222,418	1,246,474	1,239,666	- ³	-
Intergovernmental revenues	13,371,380 ¹	13,800,650 ¹	14,410,489 ¹	15,469,619 ¹	15,458,409	15,906,119	16,984,514	- ²	- ²	-
State sales & use tax	-	-	-	-	-	-	-	11,296,470	12,388,781	14,807,649
Income taxes	-	-	-	-	-	-	-	6,058,723	6,185,652	7,512,314
Motor fuel taxes	5,524,876	5,603,536	6,628,541	5,579,212	5,222,035	5,075,450	5,441,930	5,469,977	- ³	-
Other taxes	-	-	-	-	-	-	-	328,187	- ³	-
Unrestricted investment earnings	734,578	507,704	904,797	918,531	1,064,923	1,023,889	1,779,803	4,442,419	4,426,912	2,426,086
Gain on sale of capital assets	-	-	750,000	-	-	-	-	-	-	-
Total governmental activities	55,891,340	56,044,083	59,442,787	58,332,063	57,496,735	56,291,534	57,478,923	60,709,208	54,917,259	56,704,707
Business-type activities										
Unrestricted investment earnings	11,386	7,718	9,458	20,405	24,566	23,740	47,905	154,253	180,907	104,385
Total business-type activities	11,386	7,718	9,458	20,405	24,566	23,740	47,905	154,253	180,907	104,385
Total primary government	55,902,726	56,051,801	59,452,245	58,352,468	57,521,301	56,315,274	57,526,828	60,863,461	55,098,166	56,809,092
Change in Net Position										
Governmental activities	6,945,306	2,049,806	7,807,978	5,146,661	(5,373,955)	(3,359,223)	(2,846,577)	3,465,986	15,762,829	24,100,170
Business-type activities	(16,993)	198,720	329,142	499,628	(70,123)	550,064	734,059	573,775	1,033,463	1,102,223
Total primary government	6,928,313	2,248,526	8,137,120	5,646,289	(5,444,078)	(2,809,159)	(2,112,518)	4,039,761	16,796,292	25,202,393

¹ Based on GFOA recommendation, the State sales tax and State income tax have been reclassified and reported in General Revenues as Intergovernmental Revenues. Fiscal years 2007-2015 have been restated to reflect this reclassification.

² Based on GFOA recommendation, the Intergovernmental Revenues have been categorized into State sales & uses taxes, State income taxes, and Other taxes.

³ Based on GFOA recommendation, the Intergovernmental Revenues, unrestricted have been categorized into State sales & uses taxes and State income taxes. County sales taxes, MFT taxes, and Other taxes have been moved from General Revenues to Program Revenues.

Audited financial statements

See statement of activities - page 21

MADISON COUNTY, ILLINOIS

TABLE 3

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	191,401	204,625	343,778	272,160	196,722	73,397	42,508	34,469	51,988	68,287
Restricted	1,428,062	1,570,684	1,571,395	1,585,428	1,523,267	1,250,904	991,262	148,812	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	367,069	344,596	410,837	240,390	98,308	538,852	541,804	700,055	105,774	130,452
Unassigned (Deficit)	23,260,822	22,658,350	21,956,886	22,791,587	25,766,064	23,272,746	23,395,492	26,423,665	30,015,706	29,695,848
Total general fund	25,247,354	24,778,255	24,282,896	24,889,565	27,584,361	25,135,899	24,971,066	27,307,001	30,173,468	29,894,587
All other governmental funds										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	1,207,834	1,133,383	1,007,337	890,512	745,310	624,220	507,547	415,152	418,784	326,480
Restricted	79,973,238	82,518,649	88,252,316	89,229,732	92,193,804	96,206,498	99,924,521	104,635,571	114,796,467	123,887,798
Committed	15,396,115	19,016,491	19,629,791	21,612,812 ¹	19,970,500	20,344,645	17,546,715	12,663,054	11,003,793	20,845,032
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned (Deficit)	(74,276)	(108,614)	(77,090)	(35,550)	(19,839)	(89,076)	(408,949)	(4)	(72,935)	(173,407)
Total all other governmental funds	96,502,911	102,559,909	108,812,354	111,697,506	112,889,775	117,086,287	117,569,834	117,713,773	126,146,109	144,885,903

¹ In 2015, the increase in Other Governmental Fund Committed fund balance was due to an accumulation of funds in the Capital Project fund for the Jail Renovation project being planned.

Source

Audited financial statements



MADISON COUNTY, ILLINOIS

TABLE 4

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Real estate taxes	\$ 32,291,960	33,157,612	33,445,269	33,276,430	32,592,512	30,959,001	29,807,865	29,903,097	29,932,779	29,849,483
Sales taxes	1,104,939 ¹	1,063,897 ¹	1,099,570 ¹	1,118,974 ¹	1,135,942	1,198,746	1,246,474	1,239,666	1,284,824	1,552,307
Sales taxes - Business District	142,034	142,034	142,034	142,034	142,034	23,672	-	-	-	-
Fees	17,852,334	18,549,737	17,419,063	17,555,164	17,260,845	15,859,951	15,695,713	17,085,116	18,717,473	19,339,843
Fines and forfeitures	908,099	932,938	784,470	590,637	548,942	725,042	633,035	736,296	575,705	481,816
Licenses and permits	250,340	308,963	322,784	448,978	388,249	845,165	366,646	333,983	328,799	345,801
Investment income	896,858	564,218	461,321	852,765	1,040,933	1,350,101	2,197,927	3,255,572	3,205,655	3,283,704
Net appreciation (depreciation) in fair value of investments	(246,258)	(103,342)	20,881	(3,958)	(72,257)	(401,323)	(558,476)	840,061	795,420	(1,036,205)
Intergovernmental	51,471,739 ¹	50,339,684 ¹	51,374,347 ¹	49,251,837 ¹	51,300,753	49,673,369	54,758,247	54,721,829	69,275,894 ²	83,027,652
Charges for services	772,308	751,947	837,783	864,128	920,627	1,028,502	1,021,795	1,025,016	896,038	1,018,734
Payment in lieu of taxes	47,239	56,724	82,497	43,434	131,995	347,678	492,069	169,907	270,516	213,296
Miscellaneous	989,122	1,275,388	1,888,642	2,126,311	1,544,231	1,503,864	893,446	920,208	2,255,190	1,077,961
Total revenues	106,480,714	107,039,800	107,878,661	106,266,734	106,934,806	103,113,768	106,554,741	110,230,751	127,538,293	139,154,392
Expenditures										
General control and administration	22,723,930	26,661,253	23,120,011	22,719,509	24,289,335	28,121,057	24,994,650	24,145,217	25,343,163	24,672,018
County development	6,257,729	6,686,680	6,459,121	6,192,125	7,222,349	6,518,214	6,984,343	6,462,167	7,037,219	6,820,875
Public safety	14,634,319	15,047,583	15,360,429	15,761,092	16,204,778	16,409,567	17,294,366	19,524,736	20,234,605	20,308,349
Corrections	6,552,640	6,032,959	6,575,070	6,698,361	6,662,140	6,274,120	6,383,174	6,904,312	7,200,045	7,443,616
Judiciary and court-related	10,991,718	11,327,567	11,667,855	11,741,530	11,853,262	12,233,767	12,483,840	12,975,761	13,379,550	13,538,102
Public health	5,720,553	6,064,259	6,067,359	5,980,178	6,096,362	6,176,736	6,240,019	6,275,655	6,895,083	8,549,477
Public welfare	15,404,796	15,876,275	14,945,913	12,202,163	13,062,584	12,548,650	13,753,900	13,750,951	14,209,310	21,998,889
Transportation	6,770,491	6,499,655	8,177,365	7,523,756	8,551,069	7,336,221	7,150,745	7,010,717	7,786,497	9,060,313
Education	674,664	638,052	661,746	736,450	784,195	766,097	745,253	720,723	652,551	966,285
Debt service										
Principal	295,000	305,000	320,000	335,000	-	-	-	-	-	-
Interest	48,765	35,789	22,115	7,538	-	-	-	-	-	-
Refunding Issue Cost	-	-	-	-	-	-	-	-	-	-
Other charges	-	-	-	-	-	-	-	-	-	-
Payment to Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Capital outlay	6,249,479	6,276,829	8,894,591	12,858,316	8,471,667	5,106,289	10,336,369	10,405,728	13,501,467	7,145,652
Total expenditures	96,324,084	101,451,901	102,271,575	102,756,018	103,197,741	101,490,718	106,366,659	108,175,967	116,239,490	120,503,576
Excess (deficiency) of revenues over expenditures	10,156,630	5,587,899	5,607,086	3,510,716	3,737,065	1,623,050	188,082	2,054,784	11,298,803	18,650,816

Other financing sources

Proceeds from installment certificates	-	-	-	-	-	-	-	-	-	-
Proceeds from general obligation certificate refunding	-	-	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-
Premium on general obligation bond refunding	-	-	-	-	-	-	-	-	-	-
Debt service - principal refunded	-	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-	-	-
Transfers in	4,289,417	4,225,255	3,929,564	3,765,161	348,733	3,874,964	2,435,904	1,874,487	2,223,061	10,049,885
Transfers out	(4,289,417)	(4,225,255)	(3,929,564)	(3,765,161)	(348,733)	(3,874,964)	(2,435,904)	(1,874,487)	(2,223,061)	(10,049,885)
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-	-

Special items

Sale of property	-	-	150,000	150,000	150,000	125,000	150,000	-	-	-
Total special items	-	-	150,000	150,000	150,000	125,000	150,000	-	-	-

Net change in fund balances	10,156,630	5,587,899	5,757,086	3,660,716	3,887,065	1,748,050	338,082	2,054,784	11,298,803	18,650,816
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Debt service as a percentage of noncapital expenditures	0.37%	0.35%	0.36%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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¹ Based on GFOA recommendation, the State sales tax has been removed from the Revenues - Sales taxes and included in Revenues - Intergovernmental. Fiscal years 2007-2015 have been restated to reflect this reclassification.

² Due to the COVID-19 pandemic, intergovernmental revenues increased as a result of federal CARES Act funding and Illinois CURES Act funding.

Source

Audited financial statements

Governmental Activities Tax Revenues By Source
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax	Sales/ Use Tax	Income Tax	Motor Fuel Tax	Total
2012	\$ 32,291,960	9,616,766	5,001,587	5,524,876	52,435,189
2013	33,157,612	9,583,033	5,423,548	5,603,536	53,767,729
2014	33,445,269	10,202,163	5,449,930	6,628,541	55,725,903
2015	33,276,430	10,673,944	6,056,683	5,579,212	55,586,269
2016	32,592,512	11,195,368	5,541,017	5,222,035	54,550,932
2017	30,959,001	11,900,297	5,228,238	5,075,450	53,162,986
2018	29,807,865	12,779,792	5,451,196	5,441,930	53,480,783
2019	29,903,097	12,536,136	6,058,723	5,469,977	53,967,933
2020	29,932,779	13,673,605	6,185,652	7,605,647	57,397,683
2021	29,849,483	16,359,957	7,512,314	8,836,850	62,558,604

Source

Audited financial statements

MADISON COUNTY, ILLINOIS

TABLE 6

Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (In Thousands)

Tax Levy Year	Real Property			Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Other					
2011	\$ 4,048,587	987,000	842,411	692,508	5,185,490	0.6864	15,556,470	33.33%
2012	3,963,106	967,484	866,824	695,512	5,101,902	0.6974	15,305,706	33.33%
2013	3,888,258	954,177	857,767	690,605	5,009,597	0.7210	15,028,791	33.33%
2014	3,876,635	939,255	771,020	680,967	4,905,943	0.7329	14,717,829	33.33%
2015	3,906,008	969,298	773,926	697,563	4,951,669	0.7073	14,855,007	33.33%
2016	4,052,631	1,012,691	772,042	675,800	5,161,564	0.6514	15,484,692	33.33%
2017	4,142,959	1,057,908	790,083	699,968	5,290,982	0.6157	15,872,946	33.33%
2018	4,278,193	1,098,912	796,896	720,932	5,453,069	0.5953	16,359,207	33.33%
2019	4,429,266	1,169,293	808,212	742,120	5,664,651	0.5746	16,993,953	33.33%
2020	4,580,868	1,313,739	849,276	757,728	5,986,155	0.5469	17,958,465	33.33%

Source

Madison County Clerk's Office and the Chief County Assessments Official

Note

One quarter of the County is re-valued each year (approximately 35,000 parcels). The County assesses property at approximately 67% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by this percentage. Tax rates are per \$100 of assessed value.

MADISON COUNTY, ILLINOIS

TABLE 7

Property Tax Rates - Direct and Overlapping Governments
 Last Ten Fiscal Years
 (Per \$100 Dollars of Assessed Value)

Tax levy year	Madison County ¹				Average tax rates							Total average tax rate
	General fund	Special revenue	Debt service	Total	County school districts	Cities and villages	Town- ships	Road and bridge	Fire districts	Other ²	Total	
2011	.2324	.4468	.0072	.6864	3.8255	1.1858	.2409	.4982	.3580	.2575	6.3659	7.0523
2012	.2134	.4767	.0073	.6974	3.8463	1.2439	.2442	.5050	.3648	.2537	6.4579	7.1553
2013	.2167	.4969	.0074	.7210	3.9263	1.3043	.2508	.5137	.3736	.2811	6.6498	7.3708
2014	.2296	.5033	.0000	.7329	3.9537	1.3380	.2556	.5230	.3813	.2757	6.7273	7.4602
2015	.2313	.4760	.0000	.7073	4.0910	1.3651	.2529	.5202	.3853	.2718	6.8863	7.5936
2016	.2000	.4514	.0000	.6514	4.1050	1.3706	.2457	.5161	.3954	.2672	6.9000	7.5514
2017	.1995	.4162	.0000	.6157	4.1066	1.4396	.2360	.5131	.4005	.2606	6.9564	7.5721
2018	.1953	.4000	.0000	.5953	4.1256	1.4851	.2319	.5070	.4005	.2539	7.0040	7.5993
2019	.1630	.4116	.0000	.5746	4.1240	1.4612	.2203	.4938	.3935	.2693	6.9621	7.5367
2020	.1552	.3917	.0000	.5469	4.0911	1.4471	.2176	.4851	.3901	.2144	6.8454	7.3923

Source

Madison County Clerk's Office

Notes

¹ See schedule of Madison County tax rates on Table 8.

² Other includes library districts, special service areas, multi-township assessing, park districts, sanitary districts, light districts, St. Louis Regional Airport, Lewis and Clark Community Colleges, Southwestern Illinois College, and Kaskaskia College.

MADISON COUNTY, ILLINOIS

TABLE 8

Property Tax Rates By Fund
 Last Ten Fiscal Years
 (Per \$100 Dollars of Assessed Value)

Tax levy year	Special revenue funds														Total tax rate	
	General fund	Museum	Veteran's assistance	Illinois municipal retire- ment fund	County highway	County bridge	Federal aid matching tax	Health depart- ment	Detention home	Mental health board	Social security	Worker's compen- sation tort judgment	Nursing and shelter care homes	Total special revenue funds		Debt service - jail bonds fund
Maximum legal rate	.1800 ²	.0020	.0300	(1)	.1000	.0500	.0500	.0750	.0167	.1000	¹	¹	.0500		¹	
2011	.2324	.0020	.0065	.1027	.0690	.0385	.0296	.0211	.0164	.0570	.0603	.0437	.0000	.4468	.0072	.6864
2012	.2134	.0020	.0100	.1026	.0724	.0428	.0442	.0222	.0167	.0598	.0603	.0437	.0000	.4767	.0073	.6974
2013	.2167	.0020	.0107	.1042	.0772	.0457	.0472	.0237	.0167	.0638	.0613	.0444	.0000	.4969	.0074	.7210
2014	.2296	.0020	.0109	.1062	.0944	.0500	.0289	.0254	.0167	.0650	.0581	.0457	.0000	.5033	.0000	.7329
2015	.2313	.0020	.0097	.0997	.0900	.0455	.0257	.0256	.0165	.0642	.0528	.0443	.0000	.4760	.0000	.7073
2016	.2000	.0020	.0066	.0964	.0871	.0420	.0207	.0248	.0158	.0621	.0511	.0428	.0000	.4514	.0000	.6514
2017	.1995	.0020	.0140	.0748	.0798	.0399	.0150	.0230	.0130	.0619	.0509	.0419	.0000	.4162	.0000	.6157
2018	.1953	.0020	.0138	.0733	.0782	.0260	.0196	.0226	.0128	.0587	.0519	.0411	.0000	.4000	.0000	.5953
2019	.1630	.0020	.0133	.0901	.0755	.0195	.0190	.0230	.0123	.0567	.0605	.0397	.0000	.4116	.0000	.5746
2020	.1552	.0019	.0126	.0857	.0775	.0186	.0125	.0219	.0117	.0539	.0576	.0378	.0000	.3917	.0000	.5469

Source

Madison County Clerk's Office

Notes

¹ There is no maximum legal rate established since tax rates may fluctuate to provide sufficient monies to support these funds.

² A referendum was approved November 3, 2020 reducing the General fund maximum legal rate from .2000 to .1800 effective the following year.

MADISON COUNTY, ILLINOIS

TABLE 9

Principal Property Taxpayers
Current Year and Period Ten Years Prior

Employer	Type of Business	2021		2012		Percentage of Total Taxable Assessed Value	Percentage of Total Taxable Assessed Value
		Taxable Assessed Value	Rank	Taxable Assessed Value	Rank		
WRB Refining LLC	Oil refinery	\$ 326,873,080	1	5.40%	\$407,247,170	1	7.81%
United States Steel Corporation ¹	Manufacturer/Steel	70,586,880	2	1.17%	69,183,350	2	1.33%
The Premcor Refining Group ²	Oil refinery	32,793,510	3	0.54%	35,663,900	3	0.68%
Gateway Commerce Holdco LLC	Warehouse	31,622,780	4	0.52%	--	--	--
Gateway Energy & Coke Co LLC	Manufacturer	29,256,110	5	0.48%	28,233,320	4	0.54%
L and B CIP St. Louis Industrial LLC	Warehouse	21,882,140	6	0.36%	--	--	--
Hershey Foods Corp.	Warehouse	20,717,580	7	0.34%	--	--	--
WPT Inner Park Drive LP	Warehouse	17,789,570	8	0.29%	--	--	--
Sealy Lakeview Corp Drive II LLC	Warehouse	16,692,480	9	0.28%	14,250,360	7	0.27%
FR Gateway Commerce Center LLC	Warehouse	15,865,200	10	0.26%	--	--	--
Illinova Power Company ³	Electric utility	--	--	--	26,069,220	5	0.50%
Lakeview Edwardsville Distribution Center LLC	Warehouse	--	--	--	16,222,060	6	0.31%
Green Plains Madison LLC ⁴	Manufacturer/Ethanol	--	--	--	13,706,380	8	0.26%
Illinois American Water Company	Water utility	--	--	--	12,896,270	9	0.25%
Wal-mart Stores Inc.	Retail	--	--	--	12,800,690	10	0.25%
		\$ 584,079,330		9.64%	\$636,272,720		12.21%

Source

Madison County Chief County Assessments Official

Notes

¹ Formerly Granite City Steel Company and National Steel Corporation

² Formerly Clark Oil Refining Company

³ Formerly Illinois Power Company

⁴ Formerly Abengoa Bioenergy

MADISON COUNTY, ILLINOIS

TABLE 10

Property Tax Levies and Collections
Last Ten Fiscal Years

Tax Levy Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Collections Penalties and Interest	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2011	\$ 33,387,390	32,257,295	96.62%	\$ 1,084,477	1,443,661	33,341,772	99.86%
2012	33,654,806	32,331,144	96.07%	1,136,607	1,700,607	33,467,751	99.44%
2013	34,250,552	32,955,268	96.22%	1,120,855	1,392,519	34,076,124	99.49%
2014	34,205,401	32,878,776	96.12%	956,666	1,336,613	33,835,442	98.92%
2015	33,406,934	32,282,410	96.63%	861,055	1,319,979	33,143,465	99.21%
2016	32,552,445	30,858,667	94.80%	796,007	1,266,648	31,654,674	97.24%
2017	30,766,427	29,703,409	96.54%	851,796	1,346,634	29,703,409	96.54%
2018	30,766,421	29,726,818	96.62%	876,744	1,365,144	30,603,562	99.47%
2019	30,754,196	29,874,518	97.14%	765,220	1,242,346	30,639,738	99.63%
2020	30,754,196	29,970,066	97.45%	-	1,192,717	29,970,066	97.45%

Source

Madison County Clerk's Office and Treasurer's Office

MADISON COUNTY, ILLINOIS

TABLE 11

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita Government ¹
	General Obligation Bonds	Capital Leases	Debt Installment Certificates	Loan Guarantee	General Obligation Bonds	Capital Leases	Debt Installment Certificates			
2012	\$ 960,000	-	-	-	-	-	-	960,000	0.01%	4
2013	655,000	-	-	-	-	-	-	655,000	0.01%	2
2014	335,000	-	-	-	-	-	-	335,000	0.00%	1
2015	-	-	-	1,973,000 ²	-	-	-	1,973,000	0.02%	7
2016	-	-	-	1,870,000 ²	-	-	-	1,870,000	0.02%	7
2017	-	-	-	1,760,000 ²	-	-	-	1,760,000	0.01%	7
2018	-	-	-	1,643,000 ²	-	-	-	1,643,000	0.01%	6
2019	-	-	-	1,518,000 ²	-	-	-	1,518,000	0.01%	6
2020	-	-	-	1,385,000 ²	-	-	-	1,385,000	0.01%	5
2021	-	-	-	1,244,000 ²	-	-	-	1,244,000	n/a	5

Note

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

¹ See Table 16 for personal income and population data.

² An outstanding debt is reported in the 2008 Section 108 Loan Program fund. The County also has a corresponding note receivable reported for the same amount in that fund as Wellspring Resources is responsible for paying Madison county principal and interest according to the same schedule.

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts in Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property ¹	Per Capita ²
2012	\$ 960,000	519,115	440,885	0.01%	2
2013	655,000	530,643	124,357	0.00%	0
2014	335,000	541,387	- ³	0.00%	n/a
2015	-	-	-	0.00%	n/a
2016	-	-	-	0.00%	n/a
2017	-	-	-	0.00%	n/a
2018	-	-	-	0.00%	n/a
2019	-	-	-	0.00%	n/a
2020	-	-	-	0.00%	n/a
2021	-	-	-	0.00%	n/a

Note

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

¹ See Table 6 for the assessed value and estimated actual value information.

² See Table 16 for population data.

³ The total for 2014 was restated from a negative value to \$0 in accordance with GASB Statement No. 44.

Direct and Overlapping Government Activities Debt
As of November 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
Direct:			
Madison County	\$ 1,244,000 ²	100.00%	\$ 1,244,000
Overlapping:			
Schools:			
Roxana Community Unit #1	17,261,000	100.00%	17,261,000
Triad Community Unit #2	33,178,847	100.00%	33,178,847
Venice Community Unit #3	-	100.00%	-
Highland Community Unit #5	16,714,217	95.13%	15,900,235
Staunton Community Unit #6	3,990,000	17.19%	685,881
Edwardsville Community Unit #7	80,487,316	100.00%	80,487,316
Bethalto Community Unit #8	30,110,000	100.00%	30,110,000
Bunker Hill Community Unit #8	2,000,000	82.00%	1,640,000
Granite City Community Unit #9	7,035,000	100.00%	7,035,000
Collinsville Community Unit #10	10,000,000	84.30%	8,430,000
Alton Community Unit #11	55,624,545	99.97%	55,607,858
Madison Community Unit #12	4,540,000	100.00%	4,540,000
East Alton Elementary School District #13	3,737,900	100.00%	3,737,900
East Alton - Wood River High School #14	4,683,000	100.00%	4,683,000
Wood River/Hartford School District #15	7,758,700	100.00%	7,758,700
Aviston Community Unit #21	1,123,600	1.52%	17,079
Community High School #71	4,170,000	0.40%	16,680
Kaskaskia Community College #501	52,413,000	0.02%	10,483
Southwestern IL College #522	16,790,000	30.57%	5,132,703
Lewis and Clark Community College #536	88,874,000	70.91%	63,020,553
Cities and Villages:			
City of Alton	6,065,000	100.00%	6,065,000
Village of Bethalto	-	100.00%	-
City of Collinsville	12,890,000	92.17%	11,880,713
Village of East Alton	2,815,000	100.00%	2,815,000
City of Edwardsville	39,091,962	100.00%	39,091,962
Village of Glen Carbon	14,440,000	100.00%	14,440,000
Village of Godfrey	-	100.00%	-
City of Granite City	38,850,000	100.00%	38,850,000
City of Highland	8,594,657	100.00%	8,594,657

Village of Marine	-	100.00%	-
Village of Maryville	1,650,000	100.00%	1,650,000
Village of Roxana	6,075,000	100.00%	6,075,000
Village of South Roxana	-	100.00%	-
City of Troy	8,449,198	100.00%	8,449,198
City of Wood River	-	100.00%	-
Other:			
Collinsville Area Recreation District	18,309,000	93.40%	17,100,606
Glen Carbon Fire District	5,100,000	100.00%	5,100,000
Godfrey Fire District	7,125,000	99.97%	7,122,863
Granite City Park District	2,089,000	100.00%	2,089,000
Holiday Shores Fire Protection District	-	100.00%	-
Holiday Shores Sanitary District	-	100.00%	-
Roxana Park District	-	100.00%	-
Six Mile Regional Library	1,103,001	100.00%	1,103,001
Special Service Area Madison Ave. (City of Edwardsville)	-	100.00%	-
Special Service Area St. Louis St. (City of Edwardsville)	421,000	100.00%	421,000
St. Louis Regional Airport	2,180,000	100.00%	2,180,000
Subtotal Overlapping	615,738,943	83.20%	512,281,233
Total Direct and Overlapping	\$ 616,982,943	83.23%	\$ 513,525,233

Source

Assessed value data used to estimate applicable percentages provided by the Madison County Chief County Assessments Official. Debt outstanding provided by the County Clerk.

Note

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

- (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable value.
- (2) An outstanding debt is reported in the 2008 Section 108 Loan Program fund. The County also has a corresponding note receivable reported for that same amount in that fund as WellsSpring Resources is responsible for paying Madison County principal and interest according to the same schedule.

MADISON COUNTY, ILLINOIS

TABLE 14

Legal Debt Margin Information
 Last Ten Fiscal Years
 (Amounts Expressed in Thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 299,911	296,572	291,962	286,431	290,103	299,417	306,909	317,062	330,156	348,359
Total net debt applicable to limit	441	124	876	-	-	-	-	-	-	-
Legal debt margin	299,470	296,448	291,086	286,431	290,103	299,417	306,909	317,062	330,156	348,359
Total net debt applicable to the limit as a percentage of debt limit	0.15%	0.04%	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2021

Total assessed value	\$ 6,058,413
Debt limit (5.75% of total assessed value)	348,359
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 348,359</u>

Note

Under the statutes of the State of Illinois, the County's outstanding general obligation debt should not exceed 5.75% of the most recent assessed value of real property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Pledged Revenue Coverage
 Last Ten Fiscal Years
 (Amounts Expressed in Thousands)

Fiscal Year	Sales Tax General	Net Available Revenue	Principal	Interest	Coverage
2012	\$ 8,369,793	8,369,793	-	-	-
2013	8,377,102	8,377,102	-	-	-
2014	8,960,559	8,960,559	-	-	-
2015	9,412,936	9,412,936	-	-	-
2016	9,917,392	9,917,392	-	-	-
2017	10,677,879	10,677,879	-	-	-
2018	11,533,318	11,533,318	-	-	-
2019	11,296,470	11,296,470	-	-	-
2020	12,388,781	12,388,781	-	-	-
2021	14,807,650	14,807,650	-	-	-

Note

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

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2012	270,364	\$ 10,755,431	24,694	8.1%
2013	267,225	10,896,450	26,797	8.3%
2014	266,205	10,647,039	27,407	6.4%
2015	266,209	11,172,796	28,093	6.7%
2016	265,759	11,305,363	28,337	5.1%
2017	265,428	11,882,724	29,100	4.2%
2018	264,461	12,400,663	30,278	4.4%
2019	262,996	12,680,657	30,802	3.4%
2020	262,635	13,508,101	33,599	5.1%
2021	264,490	n/a	33,599	3.6%

Data sources

U.S. Bureau of the Census, Bureau of Economic Analysis, Illinois Dept. of Employment Security

n/a = information unavailable at issuance of report

MADISON COUNTY, ILLINOIS

TABLE 17

Principal Employers
Current Year and Period Ten Years Prior

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Population	Employees	Rank	Percentage of Total County Population
Amazon Inc.	4,100	1	1.55%	--	--	--
Southern Illinois University Edwardsville	2,443	2	0.92%	2,096	2	0.78%
Southwestern Il. Health Facilities, Inc.	1,190	3	0.45%	1,121	4	0.41%
Phillips 66 Wood River Refinery	1,100	4	0.42%	--	--	--
Wieland Group (formerly Olin Brass Corp.)	1,100	5	0.42%	1,800	3	0.67%
Alton Memorial Hospital	1,017	6	0.38%	--	--	--
Gateway Regional Medical Center	955	7	0.36%	1,050	5	0.39%
Madison County Government	925	8	0.35%	936	6	0.35%
Edwardsville Community School District #7	922	9	0.35%	--	--	--
Alton Community Unit School District	842	10	0.32%	911	7	0.34%
U.S. Steel, Granite City Works	--	--	--	2,153	1	0.80%
Challenge Unlimited	--	--	--	882	8	0.33%
ASF-Keystone	--	--	--	830	9	0.31%
Amsted Rail	--	--	--	810	10	0.30%
	14,594		5.52%	12,589		4.66%

Source

In FY 2018 the Source changed from Madison County Community Development and Leadership Council Southwestern Illinois to Madison County Community Development and St. Louis Regional Chamber.

MADISON COUNTY, ILLINOIS

TABLE 18

Full-Time Equivalent County Employees by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
General government	168	169	179	169	176	178	178	169	161	160
County development	83	81	74	69	71	63	64	65	66	68
Public safety	192	192	190	192	191	193	198	197	197	196
Public health	41	45	40	40	38	39	39	38	64	55
Public welfare ¹	33	30	29	26	31	34	35	37	39	41
Corrections	80	79	84	81	80	83	85	87	84	87
Judiciary and court-related	180	195	189	192	199	190	189	191	181	173
Education	62	63	54	61	57	55	50	50	47	37
Transportation	49	49	49	47	47	47	45	45	42	47
Business-type activities										
SSA #1	12	12	11	12	11	11	11	11	10	9
Subtotal	900	915	899	889	901	893	894	890	891	873
Governmental activities										
Public welfare - WIA Program	36	31	41	26	38	51	48	86	57	52
Total with WIA Program	936	946	940	915	939	944	942	976	948	925

Source
Madison County Personnel Department

Note
¹ Data for the Public welfare function does not include full-time equivalent employee counts for the Workforce Investment Act (WIA) Program. This program is funded through grant revenues and fluctuates as grant revenues fluctuate. We have separately reported the WIA Program employee count and provided a total for full-time equivalent County Employees by Function without the WIA Program as we feel this more accurately represents the employee count for the County



Operating Indicators by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
County development										
Building permits issued										
Residential permits issued										
New construction	77	109	133	136	136	157	144	124	124	100
Addition/Alteration	106	99	77	111	89	118	77	83	103	131
Industrial/commercial permits issued										
New construction	5	3	15	19	9	8	18	10	6	13
Addition/Alteration	4	6	6	4	10	4	4	2	4	-
Accessory / miscellaneous permits issued ¹	620	566	590	640	657	762	769	784	751	678
Total building permit valuation ⁴	41,157,403	47,595,430	55,590,477	59,819,773	54,715,992	59,824,351	56,081,759	56,583,032	54,298,594	52,224,655
Zoning hearings	63	70	32	69 ⁴	65	55	85	58	70	88
Public safety										
Sheriff calls for service	39,808	39,262	34,322	26,973 ³	27,760	28,814	30,922	30,524	27,422	27,844
Sheriff's 9-1-1 call volume	36,618	33,817	33,309	28,224 ³	27,695	27,680	27,681	28,020	27,546	28,729
Traffic citations (including DUI violations)										
DUI violations	96	90	76	39	70	57	54	43	47	44
Prisoner bookings	6,374	6,356	6,116	5,849	6,323	6,780	7,061	7,449	3,731 ⁶	4,085 ⁶
Average daily population for year	252	256	283	283	295	299	313	321	279 ⁶	288 ⁶
Public health										
Inspections										
Food sanitation										
Food sanitation	3,262	3,312	3,373	3,356	3,489	3,242	3,856	3,778	1,106 ⁶	1,797 ⁶
Wells	97	121	23	19	110	30	12	8	8 ⁶	16 ⁶
Tanning	30	30	29	39	32	25	11	24	11 ⁶	7 ⁶
Body art facility	32	37	31	28	31	16	47	36	12 ⁶	14 ⁶
Immunizations	7,122	7,982	6,748	8,059	9,408	8,233	7,281	6,865	6,037 ⁶	120,946 ⁷
Screenings										
Vision	2,602	2,302	2,437	1,954	2,454	2,300	2,296	2,324	1,119 ⁶	190 ⁶
Hearing	2,676	2,414	2,605	2,045	2,563	2,412	2,543	2,404	1,129 ⁶	202 ⁶
Corrections										
Probation caseload										
Juvenile probationers	393	375	363	356	395	308	415	398	220 ⁶	249 ⁶
Adult probationers	3,038	3,083	2,996	2,940	2,756	2,763	3,394	3,375	2,922 ⁶	3,115 ⁶
Detention admissions										
Madison county youth	385	335	386	351	268	354	285	258	158 ⁶	178 ⁶
Out of county youth	148	124	125	132	183	94	130	140	30 ⁶	8 ⁶
Judiciary and court-related										
Case filings										
Traffic (including DUI)	58,611	46,711	45,015	43,205	39,577	37,583	37,782	38,150	21,874 ⁶	26,134 ⁶
Criminal	9,895	9,671	9,011	9,297	9,335	9,142	9,485	10,323	8,039 ⁶	8,824 ⁶
Juvenile	719	521	558	724	655	720	728	709	659 ⁶	625 ⁶
Small claim	4,621	4,091	4,424	3,823	3,813	3,533	3,902	3,706	2,397 ⁶	2,481 ⁶
Other ²	15,581	14,140	14,137	14,122	14,263	15,520	15,659	15,767	11,902 ⁶	12,000 ⁶

Education										
Teacher certificates registered	2,708	1,609	2,613	938	947	967	1,032	1,234	870	1,023
Museum visitors	1,720	1,332	1,456	1,321	364 ⁵	405 ⁵	474 ⁵	393 ⁵	- ⁵	- ⁵
Transportation										
Streets and roads resurfacing (miles)	4.21	-	6.54	3.11	6.54	1.84	-	3.83	-	-
Streets and roads new construction (miles)	-	-	-	-	0.63	-	-	-	-	-
Bridges replacements	1.00	-	-	-	1	-	-	-	-	-
Bridges new construction	-	-	-	-	-	-	-	-	-	-
Business-type activities										
SSA #1										
Sanitary sewer line additions (miles)	-	-	-	-	0.07	0.44	0.61	0.10	-	0.45

Source

Information from various County departments

Note

Indicators are not available for the general government function

¹ Accessory / miscellaneous permits issued include swimming pools, septic, sign, accessory buildings and barns, and other miscellaneous. In FY 2009, the County began issuing electrical permits.

² Other case filings include adoption, arbitration, chancery, dissolution of marriage, ordinance violation, conservation violation, tax, probate, order of protection, and other miscellaneous.

³ The Sheriff implemented a new dispatch system which can now separately track calls assigned to Madison County Sheriff from calls assigned to other municipalities.

⁴ The number of Zoning Hearings held in fiscal year 2015 was restated from 107 to 69 due to the removal of administrative permits which did not require hearings.

⁵ Renovation began on the Madison County Historical Museum (Weir House) in July 2016 and remained closed through 2021.

⁶ Due to the COVID-19 pandemic in FY 2020 and FY 2021, the County followed State IDPH guidance with respect to essential personnel and workplace restrictions. As a result, indicators are significantly changed from prior years due to closures, reduced operations, or redirected operations of certain departments.

⁷ Due to the COVID-19 pandemic, the FY 2021, the County immunization count includes COVID-19 vaccinations administered. As a result, indicators are significantly changed from prior years.

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Public safety										
Jail facility	1	1	1	1	1	1	1	1	1	1
Sheriff vehicles	93	92	92	89	94	96	99	99	119	107
Animal care & control facility	1	1	1	1	1	1	1	1	1	1
Animal care & control vehicles	4	4	4	4	4	4	4	4	4	4
Public health										
Health department facility	1	1	1	1	1	1	1	1	1	1
Corrections										
Probation vehicles	23	22	22	22	18	17	16	16	16	16
Detention home facility	1	1	1	1	1	1	1	1	1	1
Judiciary and court-related										
Court facilities	2	2	2	2	2	2	2	2	2	2
Education										
Museum facilities	2	2	2	2	2	2	2	2	2	2
Transportation										
Miles of roads	110	110	110	110	110.63	110.63	110.51	110.51	110.51	108.78
Number of bridges	46	46	46	46	46	46	46	46	46	46
Business-type activities										
SSA #1										
Sanitary sewer miles	111.21	111.21	111.21	111.21	111.27	111.71	112.32	112.42	112.42	112.87

Source

Information from various County departments.

Note

Capital asset indicators are not available for the general government and county development functions.

n/a = information unavailable or program non-existent