

JACKSON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2022



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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the County Board
Jackson County, Illinois
Murphysboro, Illinois

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

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 Jackson County, Illinois (the County), as of and for the year ended November 30, 2022 (except for the discretely presented component unit, which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

We did not audit the financial statements of the Jackson County Emergency Telephone System Board, which represent 100% of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Jackson County Emergency Telephone System Board, is based solely on the report of the other auditors.

Qualified Opinion on Discretely Presented Component Unit

In our opinion, based on our audit and the report of other auditors, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the discretely presented component unit of the County, as of December 31, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, Each Major Fund, and Aggregate Remaining Fund Information

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, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matters Giving Rise to Qualified Opinion on Discretely Presented Component Unit

Since the Jackson County Emergency Telephone System Board (JCETSB) has employees who participate in the County's defined benefit pension and health care plans, the JCETSB shares in a portion of the respective costs. However, contrary to accounting principles generally accepted in the United States of America, a portion of the County's net pension asset and related deferrals and a portion of the County's total OPEB liability and related deferrals are not allocated to the JCETSB. The amount by which this departure would affect assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the discretely presented component unit have not been determined.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective December 1, 2021, the County adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use asset and corresponding lease liability for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Restatements

As discussed in Note 13 to the financial statements, the County restated beginning fund balance and net position for multiple opinion units. Beginning fund balance for the General Fund, the County Health Fund, and nonmajor governmental funds and beginning net position for governmental activities, business-type activities (including the Ambulance Services Fund), and fiduciary funds were restated due to misstated balances in a prior fiscal year. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

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

Chairman and Members of the County Board
Jackson County, Illinois

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund schedules and statements and the consolidated year-end financial report as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining fund schedules and statements and the consolidated year-end financial report as listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2024 on our consideration of the County's 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's 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's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Peoria, Illinois
April 4, 2024

BASIC FINANCIAL STATEMENTS

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Primary Government	Emergency Telephone System Board
ASSETS				
Cash and Cash Equivalents	\$ 33,006,587	\$ 2,171,379	\$ 35,177,966	\$ 1,388,015
Investments	2,200,000	-	2,200,000	-
Receivables, Net of Allowance:				
Accounts Receivable	2,132,261	816,566	2,948,827	232,989
Property Taxes	16,230,263	749,203	16,979,466	-
Due from Other Governments	88,224	-	88,224	-
Inventories	51,560	66,847	118,407	-
Prepaid Items	10,630	370	11,000	44,967
Total Current Assets	53,719,525	3,804,365	57,523,890	1,665,971
Noncurrent Assets:				
Net Pension Asset	14,955,229	2,438,617	17,393,846	-
Capital Assets:				
Capital Assets Not being Depreciated	223,660	66,458	290,118	625,587
Capital Assets, Net of Depreciation	38,960,853	765,275	39,726,128	321,766
Total Noncurrent Assets	54,139,742	3,270,350	57,410,092	947,353
Total Assets	107,859,267	7,074,715	114,933,982	2,613,324
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Pension Resources	2,651,475	432,353	3,083,828	-
Deferred Outflows of OPEB Resources	1,734,977	282,907	2,017,884	-
Total Deferred Outflows of Resources	4,386,452	715,260	5,101,712	-
Total Assets and Deferred Outflows of Resources	<u>\$ 112,245,719</u>	<u>\$ 7,789,975</u>	<u>\$ 120,035,694</u>	<u>\$ 2,613,324</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Primary Government	Emergency Telephone System Board
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 862,517	\$ 41,339	\$ 903,856	\$ 9,691
Payroll and Related	681,565	115,635	797,200	-
Unearned Grant Revenue	10,454,097	-	10,454,097	-
Total Current Liabilities	11,998,179	156,974	12,155,153	9,691
Noncurrent Liabilities :				
Due within one year:				
Compensated Absences	834,355	127,995	962,350	2,391
Financed Purchase	64,928	-	64,928	-
Bonds Payable	165,000	-	165,000	-
Lease Liability	-	1,749	1,749	-
Due in more than one year:				
Compensated Absences	1,803,902	217,358	2,021,260	9,565
Financed Purchase	74,538	-	74,538	-
Bonds Payable	525,000	-	525,000	-
Lease Liability	-	5,846	5,846	-
Total OPEB Liability	8,893,432	1,450,174	10,343,606	-
Total Noncurrent Liabilities	12,361,155	1,803,122	14,164,277	11,956
Total Liabilities	24,359,334	1,960,096	26,319,430	21,647
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	14,330,286	660,000	14,990,286	-
Deferred Inflows of Pension Resources	15,573,088	2,539,366	18,112,454	-
Deferred Inflows of OPEB Resources	3,286,637	535,923	3,822,560	-
Total Deferred Inflows Of Resources	33,190,011	3,735,289	36,925,300	-
NET POSITION				
Net Investment in Capital Assets	38,355,047	824,138	39,179,185	947,353
Restricted for:				
General Control and Administration	523,156	-	523,156	-
Public Safety	828,354	-	828,354	-
Streets and Highways	6,684,577	-	6,684,577	-
Public Health	6,494,510	-	6,494,510	-
Debt Service	249,477	-	249,477	-
Employee Benefits	1,030,070	-	1,030,070	-
Net Pension Asset	14,955,229	2,438,617	17,393,846	-
Unrestricted	(14,424,046)	(1,168,165)	(15,592,211)	1,644,324
Total Net Position	54,696,374	2,094,590	56,790,964	2,591,677
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 112,245,719	\$ 7,789,975	\$ 120,035,694	\$ 2,613,324

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2022

Functions/Programs	Expenses	Net Revenue (Expense) and Changes in Net Position						Component Unit	
		Program Revenues			Primary Government		Total Primary Government		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities			
PRIMARY GOVERNMENT									
Governmental Activities:									
General Control and Administration	\$ 10,028,350	\$ 5,297,542	\$ 722,556	\$ 216,282	\$ (3,791,970)	\$ -	\$ (3,791,970)	\$ -	
Streets and Highways	4,507,148	250	3,081,975	-	(1,424,923)	-	(1,424,923)	-	
Public Safety	7,290,756	1,432,958	161,305	-	(5,696,493)	-	(5,696,493)	-	
Public Health	4,249,909	996,536	3,102,022	-	(151,351)	-	(151,351)	-	
Judiciary and Courts	4,445,936	922,935	-	-	(3,523,001)	-	(3,523,001)	-	
Interest Payments	27,026	-	-	-	(27,026)	-	(27,026)	-	
Total Governmental Activities	<u>\$ 30,549,125</u>	<u>\$ 8,650,221</u>	<u>\$ 7,067,858</u>	<u>\$ 216,282</u>	<u>(14,614,764)</u>	-	<u>(14,614,764)</u>	-	
Business-Type Activities:									
Ambulance Services	<u>\$ 4,180,896</u>	<u>\$ 4,723,840</u>	<u>\$ -</u>	<u>\$ -</u>	-	542,944	542,944	-	
COMPONENT UNIT									
Emergency Telephone System Board	<u>\$ 579,623</u>	<u>\$ 822,231</u>	<u>\$ -</u>	<u>\$ -</u>	-	-	-	242,608	
GENERAL REVENUES									
Taxes:									
Property Taxes					13,698,392	625,861	14,324,253	-	
Income Taxes					3,114,738	-	3,114,738	-	
Sales and Use Taxes					3,259,607	-	3,259,607	-	
Replacement Taxes					2,312,535	-	2,312,535	-	
Interest Income					528,234	24,775	553,009	20,076	
Miscellaneous					<u>1,563,100</u>	<u>3,992</u>	<u>1,567,092</u>	-	
Total General Revenues					<u>24,476,606</u>	<u>654,628</u>	<u>25,131,234</u>	<u>20,076</u>	
CHANGE IN NET POSITION									
Net Position - Beginning of Year, as Previously Reported					9,861,842	1,197,572	11,059,414	262,684	
Prior Period Adjustments					<u>(2,911,025)</u>	<u>(834,871)</u>	<u>(3,745,896)</u>	<u>2,328,993</u>	
Net Position - Beginning of Year, as Restated					<u>44,834,532</u>	<u>897,018</u>	<u>45,731,550</u>	<u>2,328,993</u>	
NET POSITION - END OF YEAR					<u>\$ 54,696,374</u>	<u>\$ 2,094,590</u>	<u>\$ 56,790,964</u>	<u>\$ 2,591,677</u>	

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2022

	General	County Health	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 21,052,986	\$ 2,135,041	\$ 9,818,560	\$ 33,006,587
Investments	2,200,000	-	-	2,200,000
Receivables, Net of Allowance:				
Accounts Receivable	1,260,625	642,811	228,825	2,132,261
Property Taxes	9,794,524	827,066	5,608,673	16,230,263
Due from Other Governments	-	-	88,224	88,224
Inventories	-	50,466	1,094	51,560
Prepaid Items	-	10,630	-	10,630
Due from Other Funds	<u>277,689</u>	<u>-</u>	<u>3,750,865</u>	<u>4,028,554</u>
Total Assets	<u><u>\$ 34,585,824</u></u>	<u><u>\$ 3,666,014</u></u>	<u><u>\$ 19,496,241</u></u>	<u><u>\$ 57,748,079</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 445,454	\$ 48,646	\$ 368,417	\$ 862,517
Payroll and Related	277,154	89,767	314,644	681,565
Unearned Grant Revenue	9,878,634	575,463	-	10,454,097
Due to Other Funds	<u>3,557,087</u>	<u>31,667</u>	<u>439,800</u>	<u>4,028,554</u>
Total Liabilities	<u><u>14,158,329</u></u>	<u><u>745,543</u></u>	<u><u>1,122,861</u></u>	<u><u>16,026,733</u></u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	8,652,961	730,000	4,947,325	14,330,286
FUND BALANCES				
Nonspendable	-	61,096	1,094	62,190
Restricted for:				
General Control and Administration	-	-	523,156	523,156
Public Safety	-	-	828,354	828,354
Streets and Highways	-	-	6,684,577	6,684,577
Public Health	-	2,129,375	4,365,135	6,494,510
Debt Service	-	-	249,477	249,477
Employee Benefits	-	-	1,030,070	1,030,070
Assigned	<u>3,438,229</u>	<u>-</u>	<u>-</u>	<u>3,438,229</u>
Unassigned	<u>8,336,305</u>	<u>-</u>	<u>(255,808)</u>	<u>8,080,497</u>
Total Fund Balances	<u><u>11,774,534</u></u>	<u><u>2,190,471</u></u>	<u><u>13,426,055</u></u>	<u><u>27,391,060</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 34,585,824</u></u>	<u><u>\$ 3,666,014</u></u>	<u><u>\$ 19,496,241</u></u>	<u><u>\$ 57,748,079</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2022

Total Fund Balances of Governmental Funds	\$ 27,391,060
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	39,184,513
Deferred Outflows of Pension Resources	2,651,475
Deferred Outflows of OPEB Resources	1,734,977
Deferred Inflows of Pension Resources	(15,573,088)
Deferred Inflows of OPEB Resources	(3,286,637)
Long-term liabilities used in governmental activities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated Absences	(2,638,257)
Financed Purchase	(139,466)
Bonds Payable	(690,000)
Net Pension (Liability) Asset	14,955,229
Total OPEB Liability	<u>(8,893,432)</u>
Net Position of Governmental Activities	<u>\$ 54,696,374</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2022

	General	County Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 8,269,918	\$ 686,587	\$ 4,741,887	\$ 13,698,392
Intergovernmental Revenues	9,787,023	3,102,022	3,081,975	15,971,020
Charges for Services	7,653,435	506,331	490,455	8,650,221
Interest Income	260,730	9,361	258,143	528,234
Miscellaneous	1,528,101	29,499	5,500	1,563,100
Total Revenues	<u>27,499,207</u>	<u>4,333,800</u>	<u>8,577,960</u>	<u>40,410,967</u>
Expenditures				
Current:				
General Control and Administration	8,826,135	-	1,877,489	10,703,624
Streets and Highways	-	-	3,598,525	3,598,525
Public Safety	10,234,407	-	27,843	10,262,250
Public Health	-	4,486,312	621,725	5,108,037
Judiciary and Courts	5,581,568	-	-	5,581,568
Debt Service:				
Principal Payments	38,299	-	184,189	222,488
Interest Payments	4,529	-	22,497	27,026
Capital Outlay	312,726	101,476	16,650	430,852
Total Expenditures	<u>24,997,664</u>	<u>4,587,788</u>	<u>6,348,918</u>	<u>35,934,370</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	2,501,543	(253,988)	2,229,042	4,476,597
OTHER FINANCING SOURCES (USES)				
Transfers In	1,936,804	284,964	-	2,221,768
Transfers Out	-	-	(2,221,768)	(2,221,768)
Total Other Financing Sources (Uses)	<u>1,936,804</u>	<u>284,964</u>	<u>(2,221,768)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	4,438,347	30,976	7,274	4,476,597
Fund Balances - Beginning of Year, as Previously Reported	7,091,392	2,203,117	15,370,660	24,665,169
Prior Period Adjustments	<u>244,795</u>	<u>(43,622)</u>	<u>(1,951,879)</u>	<u>(1,750,706)</u>
Fund Balances - Beginning of Year, as Restated	<u>7,336,187</u>	<u>2,159,495</u>	<u>13,418,781</u>	<u>22,914,463</u>
FUND BALANCES - END OF YEAR				
	<u><u>\$ 11,774,534</u></u>	<u><u>\$ 2,190,471</u></u>	<u><u>\$ 13,426,055</u></u>	<u><u>\$ 27,391,060</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2022

Net Change in Fund Balances of Governmental Funds \$ 4,476,597

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:

Capital Outlay	430,852
Depreciation Expense	<u>(1,766,129)</u>
	<u>(1,335,277)</u>

Governmental funds report pension contributions as expenditures when made. However, in the statement of activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions, and the investment experience:

Pension Contributions	1,530,401
Pension (Expense) Income	<u>4,432,097</u>
	<u>5,962,498</u>

Governmental funds report OPEB contributions as expenditures when made. However, in the statement of activities, OPEB expense is the cost of benefits earned, adjusted for the recognition of changes in deferred outflows and inflows of resources related to OPEB:

OPEB Payments	975,782
OPEB (Expense) Income	<u>(726,818)</u>
	<u>248,964</u>

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayment of Financed Purchase	62,488
Repayment of Bonds Payable	<u>160,000</u>
	<u>222,488</u>

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:

Compensated Absences	<u>286,572</u>
Change in Net Position of Governmental Activities	<u>\$ 9,861,842</u>

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
NOVEMBER 30, 2022

	Business-Type Activities
	Ambulance Services
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,171,379
Receivables, Net of Allowance:	
Accounts Receivable	816,566
Property Taxes	749,203
Inventories	66,847
Prepaid Items	370
Total Current Assets	<u>3,804,365</u>
Noncurrent Assets:	
Net Pension Asset	2,438,617
Capital Assets:	
Land and Nondepreciable Assets	66,458
Depreciable Property and Equipment, Net of Depreciation	<u>765,275</u>
Total Capital Assets	<u>831,733</u>
Total Noncurrent Assets	<u>3,270,350</u>
Total Assets	7,074,715
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Pension Resources	432,353
Deferred Outflows of OPEB Resources	<u>282,907</u>
Total Deferred Outflows of Resources	<u>715,260</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 7,789,975</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
NOVEMBER 30, 2022

	<u>Business-Type Activities</u>
	<u>Ambulance Services</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 41,339
Payroll and Related	<u>115,635</u>
Total Current Liabilities	<u>156,974</u>
Noncurrent Liabilities:	
Due within one year:	
Compensated Absences	127,995
Lease Liability	1,749
Due in more than one year:	
Compensated Absences	217,358
Lease Liability	5,846
Total OPEB Liability	<u>1,450,174</u>
Total Noncurrent Liabilities	<u>1,803,122</u>
Total Liabilities	1,960,096
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	660,000
Deferred Inflows of Pension Resources	2,539,366
Deferred Inflows of OPEB Resources	<u>535,923</u>
Total Deferred Inflows of Resources	<u>3,735,289</u>
NET POSITION	
Net Investment In Capital Assets	824,138
Restricted for Net Pension Asset	2,438,617
Unrestricted	<u>(1,168,165)</u>
Total Net Position	<u>2,094,590</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 7,789,975</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED NOVEMBER 30, 2022

	<u>Business-Type Activities</u>
	<u>Ambulance Services</u>
OPERATING REVENUES	
Charges for Services	\$ 4,723,840
OPERATING EXPENSES	
Personnel	3,280,558
Commodities	532,282
Contractual	25,000
Other	52,978
Depreciation and Amortization	290,078
Total Operating Expenses	4,180,896
OPERATING INCOME	542,944
NONOPERATING REVENUES	
Property Taxes	625,861
Interest Income	24,775
Miscellaneous	3,992
Total Nonoperating Revenues	654,628
CHANGE IN NET POSITION	1,197,572
Net Position - Beginning of Year, as Previously Reported	1,731,889
Prior Period Adjustments	(834,871)
Net Position - Beginning of Year, as Restated	897,018
NET POSITION - END OF YEAR	<u>\$ 2,094,590</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED NOVEMBER 30, 2022

	Business-Type Activities
	Ambulance Services
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Patients	\$ 4,916,460
Cash Paid to Suppliers	(317,484)
Cash Paid to Employees	(3,601,576)
Net Cash Provided by Operating Activities	<u>997,400</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property Taxes Received	780,691
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(550,248)
Principal Paid on Lease Liability	(1,565)
Net Cash Used by Capital and Related Financing Activities	<u>(551,813)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	24,775
Miscellaneous Received	3,992
Net Cash Provided by Investing Activities	<u>28,767</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,255,045
Cash and Cash Equivalents - Beginning of Year	<u>916,334</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 2,171,379</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income	\$ 542,944
Adjustments to Reconcile Operating Income to Net Cash Provided By Operating Activities:	
Depreciation and Amortization	290,078
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:	
Decrease in Accounts Receivable	192,620
Decrease in Inventories	7,373
Decrease in Prepaid Items	382,824
Increase in Net Pension Asset and Related Deferrals	(972,252)
Decrease in Accounts Payable	(97,421)
Increase in Payroll Liability	15,970
Increase in Total OPEB Liability and Related Deferrals	609,561
Increase in Compensated Absences	25,703
Net Cash Provided by Operating Activities	<u>\$ 997,400</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Right-to-Use Assets	<u><u>\$ (9,160)</u></u>
Issuance of Lease Liability	<u><u>\$ 9,160</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 14,612,624
Receivables	<u>3,532,350</u>
Total Assets	<u><u>\$ 18,144,974</u></u>
LIABILITIES	
Due to Others	\$ 13,093,777
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	226,220
FIDUCIARY NET POSITION	
Restricted	<u>4,824,977</u>
Total Liabilities, Deferred Inflows of Resources, and Fiduciary Net Position	<u><u>\$ 18,144,974</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Property Taxes Collected for Governments	\$ 69,627,733
Collections Related to Circuit Clerk Bonds	635,180
Intergovernmental Allotments	2,016,134
Other Amounts Received as Fiscal Agent	3,604,177
Interest Income	42,526
Miscellaneous	550,000
Total Additions	<u>76,475,750</u>
DEDUCTIONS	
Property Taxes Distributed to Governments	69,627,733
Distributions Related to Circuit Clerk Bonds	195,005
Other Amounts Distributed as Fiscal Agent	4,960,837
Total Deductions	<u>74,783,575</u>
CHANGE IN NET FIDUCIARY POSITION	
	1,692,175
Fiduciary Net Position - Beginning of Year, as Previously Reported	33,112,105
Prior Period Adjustments	<u>(29,979,303)</u>
Fiduciary Net Position - Beginning of Year, as Restated	<u>3,132,802</u>
FIDUCIARY NET POSITION - END OF YEAR	
	<u>\$ 4,824,977</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The financial statements of Jackson County, Illinois (the County) with the county seat located in Murphysboro, Illinois have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below.

Description of Government-Wide 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 units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Financial Reporting Entity

For financial reporting purposes, Jackson County is a primary government in that it is a county with a separately elected governing body – one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Jackson County are financially accountable. Jackson County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, Jackson County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Jackson County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, the following organization is considered to be a discretely presented component unit and is reported in a separate column in the government-wide financial statements of Jackson County to emphasize that it is legally separate from the County.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Reporting Entity (Continued)

Jackson County Emergency Telephone System Board

The Chairman of the Board of Jackson County appoints members of the Jackson County Emergency Telephone System Board. By statute, the Jackson County Treasurer is required to be the fiduciary agent to oversee the receipts and disbursements of the 911 funds. However, Jackson County has no significant influence over management or the budget process of the Board. The Emergency Telephone System Board's year end reflected in these financial statements is as of and for the year ended December 31, 2022.

Separate financial statements are prepared for the Jackson County Emergency Telephone System Board, which is located at 303 N. Robinson Circle, Carbondale, Illinois 62901.

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the County, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The County applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

General Fund (Governmental)

This fund is used to account for all financial resources of the County, except those which are required to be accounted for in another fund. It is the primary operating fund. The services which are administered by the County and accounted for in the General Fund include general control and administration, public safety, and judiciary and court expenditures.

County Health Fund (Governmental – Special Revenue)

This fund is used to account for the County's Health Department and related operations.

Ambulance Service Fund (Proprietary – Enterprise)

This fund accounts for the ambulance service activities provided to the public.

Custodial Funds (Fiduciary)

This fund type is used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

During the course of operations, the County has activity between funds for various purposes.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While this activity is reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, transfers between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as transfers in the business-type activities column.

Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the County considers revenues to be available if they are collected within 180 days of the end of the current fiscal period, except for property taxes which must be collected within 60 days to be considered available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases and financed purchases are reported as other financing sources.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and a projection of the revenue and the proposed itemized appropriations of the ensuing fiscal year.

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition.

The cash balances of most County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices.

The County is a participant in Illinois Funds, which is an external investment pool. The fair value of the County's position is equal to the number of the County's shares. The portfolio is regulated by oversight of the Treasurer of the State of Illinois and private rating agencies. The assets of the fund are mainly invested in securities issued by the United States government or agencies related to the United States. Assets not invested in the United States government are fully collateralized by pledged securities. The time to maturity averages less than one year. The investments are not subject to fair value hierarchy disclosures.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimizes the use of unobservable inputs.

Accounts Receivable

Receivables for the Ambulance Services Fund are net of allowance for doubtful accounts. The allowance for doubtful accounts in the Ambulance Services Fund was \$601,403 at November 30, 2022.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of deed stamps. The cost of such inventories is recorded as expenditures/expenses 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 the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, and other similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets constructed or purchased by the County Highway Fund are defined as assets with an initial, individual cost of more than \$20,000 and an estimated useful life in excess of one year. Donated assets are recorded at their acquisition value of the date of donation.

Capital assets for other governmental and enterprise funds are defined by the County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are valued at cost or estimated original cost. Depreciation has been provided using the straight-line method over the estimated useful life of each asset.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Land Improvements	25 to 40 Years
Buildings and Building Improvements	20 to 40 Years
Vehicles, Fixed Equipment, Major Moveable	
Equipment, and Computers	5 to 10 Years
Infrastructure	40 to 50 Years
Right-to-Use Assets	Varies Based on Term

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The County accrues accumulated unpaid sick leave, vacation days, and associated employee-related costs when earned (or estimated to be earned) by the employee. The balance attributable to the governmental funds represents a reconciling item between the fund and government-wide presentations.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

For purposes of measuring total OPEB liability, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form (e.g., inventories or prepaid items) or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

- **Restricted fund balance.** This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

- **Committed fund balance.** These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board, the County's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The County had no committed fund balances as of November 30, 2022.
- **Assigned fund balance.** This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except fund deficits) that are reported in governmental funds, other than the County General subfund reported as part of the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- **Unassigned fund balance.** This fund balance is the residual classification for the County General subfund reported as part of the General Fund. It is also used to report fund deficits in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Program Revenues

Amounts reported as 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All tax revenues, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

The County's property tax is levied each year on all taxable real property located in the County. Since the 2021 property tax levy is levied to finance the operations of fiscal year 2022, the 2022 property tax is typically recorded as a receivable and the 2022 property tax revenue is unavailable. The 2021 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2022. The County must file its tax levy by the last Tuesday of December each year. The 2021 levy was approved on November 16, 2021. The 2022 levy was approved on November 22, 2022.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes (Continued)

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2021 became due and payable in two installments, generally in June and September. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

Operating and Nonoperating Revenues and Expenses of Proprietary Fund

Proprietary funds distinguish operating revenues and expenses from nonoperating revenues and expenses. 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 proprietary funds are charges to customers for sales and services. Operating expenses 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.

Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize an intangible right-to-use lease asset and lease liability; a lessor is required to recognize a lease receivable and deferred inflow of resources.

The County adopted the requirements of the guidance effective December 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption. The implementation of this standard resulted in the County reporting an intangible right-to-use lease asset and lease liability.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Appropriations

For the year ended November 30, 2022, expenditures exceeded appropriations as follows:

General Fund (including subfunds)	\$ 4,123,739
County Health Fund	739,811

Fund Deficits

At November 30, 2022, the Workers Compensation and Retirement IMRF Funds had negative fund balances of \$230,384 and \$25,424, respectively. Deficits will be reduced through future property tax collections.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 3 CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

Custodial Credit Risk – Deposits.

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County does have a policy requiring banks to collateralize balances over the FDIC limit. As of November 30, 2022, the County's bank balance was \$45,139,943. Of this balance, \$1,389,015 was covered by Federal Depository Insurance and \$43,750,928 was covered by collateral held by the pledging financial institution's trust department in the County's name. As of November 30, 2022, -\$0- of the County's bank balance of \$45,139,943 was exposed to custodial credit risk and uncollateralized.

Discretely Presented Component Unit

As of December 31, 2022, the carrying amount of the component unit's deposits was \$1,387,926, which excludes \$89 of petty cash. The bank balance of the component unit's deposits was \$1,400,380, all of which was sufficiently insured and collateralized through pledged securities as of December 31, 2022.

NOTE 4 INVESTMENTS

As of November 30, 2022, the County's investments were as follows (for financial statement purposes, the deposits in the state investment pool are shown as cash and cash equivalents):

Investment Type	Carrying Amount	Fair Value
Illinois Funds	\$ 13,867,100	\$ 13,552,549
U.S. Treasuries	79,601	79,717
Corporate Bonds	407,485	403,572
Municipal Bonds	24,673	24,522
Commercial Paper	486,592	487,347
Cash	1,649	1,649
	<u>\$ 14,867,100</u>	<u>\$ 14,549,356</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 4 INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has a specific policy on the interest rate risk at year-end.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Remaining Maturities (in Months)				Total
	12 Months or Less	13-24 Months	25-60 Months		
Illinois Funds	\$ 13,552,549	\$ -	\$ -	\$ -	\$ 13,552,549
U.S. Treasuries	79,717	-	-	-	79,717
Corporate Bonds	403,572	-	-	-	403,572
Municipal Bonds	24,522	-	-	-	24,522
Commercial Paper	487,347	-	-	-	487,347
Cash	1,649	-	-	-	1,649
	<u>\$ 14,549,356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,549,356</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment, which is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below are the County's investment policy, or debt agreements, and the actual rating as of year-end for each investment type:

Investment Type	AAAmmf	A	A-	BBB+	Unrated	Total
Illinois Funds	\$ 13,552,549	\$ -	\$ -	\$ -	\$ -	\$ 13,552,549
U.S. Treasuries	-	-	-	-	79,717	79,717
Corporate Bonds	-	98,902	254,699	49,971	-	403,572
Municipal Bonds	-	24,522	-	-	-	24,522
Commercial Paper	-	-	-	-	487,347	487,347
Cash	-	-	-	-	1,649	1,649
	<u>\$ 13,552,549</u>	<u>\$ 123,424</u>	<u>\$ 254,699</u>	<u>\$ 49,971</u>	<u>\$ 568,713</u>	<u>\$ 14,549,356</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 5 CAPITAL ASSETS

The governmental activities capital asset activity for the year ended November 30, 2022 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not being Depreciated:				
Land	\$ 199,500	\$ -	\$ -	\$ 199,500
Construction in Progress	- -	24,160	- -	24,160
Total Capital Assets, Not being Depreciated	199,500	24,160	- -	223,660
Capital Assets, being Depreciated:				
Land Improvements	282,623	- -	- -	282,623
Buildings	12,776,236	- -	- -	12,776,236
Buildings Improvements	2,258,672	101,476	- -	2,360,148
Fixed Equipment	413,732	- -	- -	413,732
Major Moveable Equipment	2,143,625	28,850	100	2,172,375
Vehicles	3,582,438	222,827	49,584	3,755,681
Computers	1,783,213	53,539	1,349	1,835,403
Infrastructure	45,562,273	- -	- -	45,562,273
Total Capital Assets, being Depreciated	68,802,812	406,692	51,033	69,158,471
Accumulated Depreciation:				
Land Improvements	(241,938)	(3,800)	- -	(245,738)
Buildings	(8,037,650)	(258,952)	- -	(8,296,602)
Buildings Improvements	(1,609,710)	(50,332)	- -	(1,660,042)
Fixed Equipment	(322,165)	(17,857)	- -	(340,022)
Major Moveable Equipment	(1,736,288)	(53,730)	(100)	(1,789,918)
Vehicles	(2,825,594)	(251,613)	(49,584)	(3,027,623)
Computers	(1,638,677)	(54,495)	(1,349)	(1,691,823)
Infrastructure	(12,070,500)	(1,075,350)	- -	(13,145,850)
Total Accumulated Depreciation	(28,482,522)	(1,766,129)	(51,033)	(30,197,618)
Total Capital Assets, being Depreciated, Net	40,320,290	(1,359,437)	- -	38,960,853
Governmental Activities Capital Assets, Net	<u>\$ 40,519,790</u>	<u>\$ (1,335,277)</u>	<u>\$ -</u>	<u>\$ 39,184,513</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 5 CAPITAL ASSETS (CONTINUED)

The business-type activities capital asset activity for the year ended November 30, 2022 is as follows:

	<u>Beginning Balance</u>	<u>Restatement</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:					
Capital Assets, Not being Depreciated:					
Land	\$ 66,458	\$ -	\$ -	\$ -	\$ 66,458
Capital Assets, being Depreciated:					
Land Improvements	140,684	- -	- -	- -	140,684
Buildings and Building Improvements	653,763	- -	55,068	- -	708,831
Vehicles and Equipment	2,304,555	366,593	514,460	105,150	3,080,458
Right-to-Use Assets	- -	- -	9,160	- -	9,160
Total Capital Assets, being Depreciated	<u>3,099,002</u>	<u>366,593</u>	<u>578,688</u>	<u>105,150</u>	<u>3,939,133</u>
Accumulated Depreciation:					
Land Improvements	(124,166)	- -	(5,593)	- -	(129,759)
Buildings and Building Improvements	(638,554)	- -	(4,284)	- -	(642,838)
Vehicles and Equipment	(1,981,757)	(225,173)	(278,522)	(85,870)	(2,399,582)
Right-to-Use Assets	- -	- -	(1,679)	- -	(1,679)
Total Accumulated Depreciation	<u>(2,744,477)</u>	<u>(225,173)</u>	<u>(290,078)</u>	<u>(85,870)</u>	<u>(3,173,858)</u>
Total Capital Assets, being Depreciated, Net	<u>354,525</u>	<u>141,420</u>	<u>288,610</u>	<u>19,280</u>	<u>765,275</u>
Business-Type Activities Capital Assets, Net	<u><u>\$ 420,983</u></u>	<u><u>\$ 141,420</u></u>	<u><u>\$ 288,610</u></u>	<u><u>\$ 19,280</u></u>	<u><u>\$ 831,733</u></u>

Depreciation expense was charged to functions as follows:

Governmental Activities:

General Control and Administration	\$ 417,451
Streets and Highways	1,215,796
Public Safety	48,546
Public Health	84,336
Total Depreciation Expense, Governmental Activities	<u><u>\$ 1,766,129</u></u>

Business-Type Activities:

Ambulance Services	\$ 290,078
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JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 5 CAPITAL ASSETS (CONTINUED)

The discretely presented component unit capital asset activity for the year ended December 31, 2022 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Component Unit:				
Capital Assets, Not being Depreciated:				
Land	\$ 30,000	\$ -	\$ -	\$ 30,000
Construction in Progress	- -	595,587	- -	595,587
Total Capital Assets, Not being Depreciated	30,000	595,587	- -	625,587
Capital Assets, being Depreciated:				
Land Improvements	20,693	- -	- -	20,693
Buildings	263,406	- -	- -	263,406
Vehicles and Equipment	556,977	97,798	- -	654,775
Computers	1,211	- -	- -	1,211
Total Capital Assets, being Depreciated	842,287	97,798	- -	940,085
Accumulated Depreciation:				
Land Improvements	(13,876)	(1,545)	- -	(15,421)
Buildings	(104,229)	(7,054)	- -	(111,283)
Vehicles and Equipment	(431,761)	(58,923)	- -	(490,684)
Computers	(790)	(141)	- -	(931)
Total Accumulated Depreciation	(550,656)	(67,663)	- -	(618,319)
Total Capital Assets, being Depreciated, Net	291,631	30,135	- -	321,766
Component Unit Capital Assets, Net	<u>\$ 321,631</u>	<u>\$ 625,722</u>	<u>\$ -</u>	<u>\$ 947,353</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS

Illinois Municipal Retirement Fund (IMRF)

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

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

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

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

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

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Employees Covered by the Benefit Terms. As of the December 31, 2021 valuation date, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving Benefits	510
Inactive Plan Member Entitled to but Not Yet Receiving Benefits	448
Active Employees	<u>279</u>
Total	<u><u>1,237</u></u>

Contributions. Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability 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.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The County's annual contribution rate for calendar years 2021 and 2020 was 10.22% and 9.32%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$1,085,414 to the plan.
2. As set by statute, the County's SLEP Plan Members are required to contribute 7.50% of their annual covered salary. The County's annual contribution rate for calendar years 2021 and 2020 was 14.37% and 17.39%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$677,112 to the plan.
3. As set by statute, the County's ECO Plan Members are required to contribute 7.50% of their annual covered salary. The County's annual contribution rate for calendar years 2021 and 2020 was 14.12% and 51.82%, respectively. For the fiscal year ended November 30, 2022, the County contributed \$17,422 to the plan.

Net Pension Liability (Asset). The County's net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an annual actuarial valuation as of that date.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, 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 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables were used with 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 were used with 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 were used with future mortality improvements projected using scale MP-2020.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Actuarial Assumptions (Continued). The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	39 %	4.50%
International Equity	15	5.75%
Fixed Income	25	2.00%
Real Estate	10	5.90%
Alternative Investments	10	
Private Equity	N/A	8.10%
Commodities	N/A	4.30%
Cash Equivalents	1	1.70%
Total	<u><u>100.0 %</u></u>	

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

1. The long-term expected rate of return on pension plan investments (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 1.84%, and the resulting single discount rate is 7.25%.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Changes in Net Pension Liability (Asset)

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balances at December 31, 2020	\$ 122,144,703	\$ 125,515,420	\$ (3,370,717)
Changes for the Year:			
Service Cost	1,635,600	-	1,635,600
Interest on the Total Pension Liability	8,669,081	-	8,669,081
Differences Between Expected and Actual Experience of the Total Pension Liability	531,917	-	531,917
Changes in Assumptions	-	2,238,605	(2,238,605)
Contributions - Employer	-	927,828	(927,828)
Contributions - Employees	-	-	-
Net Investment Income	-	21,713,735	(21,713,735)
Benefit Payments, including Refunds of Employee Contributions	(6,777,963)	(6,777,963)	-
Administrative Expenses	-	(72,560)	72,560
Other (Net Transfer)	-	52,119	(52,119)
Net Changes	<u>4,058,635</u>	<u>18,081,764</u>	<u>(14,023,129)</u>
Balances at December 31, 2021	<u>\$ 126,203,338</u>	<u>\$ 143,597,184</u>	<u>\$ (17,393,846)</u>

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 the single discount rate of 7.25 percent, 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:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net Pension Liability (Asset)	<u>\$ (1,657,145)</u>	<u>\$ 17,393,846</u>	<u>\$ (30,094,860)</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 6 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For year ended November 30, 2022, the County recognized pension expense (income) of (\$5,154,800). At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Difference Between Expected and Actual Experience	\$ 1,067,024	\$ 592,944
Changes in Assumptions	423,405	228,265
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	<u>17,291,245</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	1,490,429	18,112,454
Pension Contributions Subsequent to the Measurement Date	1,593,399	-
Total Deferred Amounts Related to Pensions	<u>\$ 3,083,828</u>	<u>\$ 18,112,454</u>

The County reported \$1,593,399 as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date, which will be recognized as a reduction (increase) of the net pension liability (asset) in the measurement period ending November 30, 2023.

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

<u>Year Ending November 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (3,299,546)
2024	(6,584,769)
2025	(4,248,840)
2026	(2,524,184)
2027	31,345
Thereafter	3,969
Total	<u><u>\$ (16,622,025)</u></u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The County administers a single-employer defined benefit health care plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the County's group medical insurance plan, which covers both active and retired members. The eligibility requirements are based on the minimum requirements of the Illinois Municipal Retirement Fund. If eligible, the retiree may receive medical insurance benefits until the retiree stops paying the medical insurance premiums. The plan does not issue a standalone report.

Benefits Provided

The County contributes \$600 per month maximum of the health insurance premiums for retirees; in addition, the retired employee receives an implicit benefit of a lower health care premium, which is spread among the cost of active employee premiums. Because the State prohibits local governments from separately rating active employees and retirees, the County charges both groups an equal, blended premium rate. Although both groups are charged the same rate, GAAP requires the actuarial amounts to be calculated using age adjusted premiums that approximate costs for retirees separately from those for active employees. The use of age adjusted premiums results in the inclusion of an implicit rate subsidy in the actuarial accrued liability. However, the County's contributions to the plan are based on actuarial valuations prepared using the blended rate premium that is actually charged.

Employees Covered by the Benefit Terms

As of November 30, 2022, the following employees were covered by the benefit terms:

Active Employees	356
Inactive Employees Currently Receiving Benefits	42
Total	398

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The County's total OPEB Liability of \$10,343,606 was measured as of November 30, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

The total OPEB liability in the November 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method

The actuarial cost method used in this valuation is the Entry Age Normal Actuarial Cost Method. Under this method, a normal cost is developed by spreading the actuarial value of benefits expected to be received by each active participant over the total working lifetime of that participant, from hire to termination, as a level percentage of pay.

Under GASB Statement No. 75, the initial unfunded liability at adoption is recognized immediately.

Discount (Interest) Rate

A discount rate of 1.86% was used as of December 1, 2021 and 3.89% as of November 30, 2022.

Salary Increase

Salaries are assumed to increase at the rate of 3.50% per annum.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Discount Rate

The County does not have a dedicated Trust to pay retiree healthcare benefits. According to GASB Statement No. 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Changes in Net OPEB Liability

	<u>Total OPEB Liability (A)</u>
Balances at November 30, 2021	<u>\$ 13,018,898</u>
Changes for the Year:	
Service Cost	761,127
Interest on the Total OPEB liability	237,643
Differences Between Expected and Actual Experience of the Total OPEB Liability	(1,574,308)
Changes of Assumptions and Other Inputs	(1,615,017)
Contributions - Employer	
Benefit Payments	(484,737)
Net Changes	<u>(2,675,292)</u>
Balances at November 30, 2022	<u>\$ 10,343,606</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher.

	1% Decrease	Current	1% Increase
Total OPEB Liability	<u>\$ 11,438,260</u>	<u>\$ 10,343,606</u>	<u>\$ 9,374,612</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	<u>\$ 9,420,496</u>	<u>\$ 10,343,606</u>	<u>\$ 11,392,913</u>

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

For year ended November 30, 2022, the County recognized OPEB expense of \$845,334. As of November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources :

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 1,905,867
Changes in Assumptions	2,017,884	1,916,693
Total Deferred Amounts Related to OPEB	<u>\$ 2,017,884</u>	<u>\$ 3,822,560</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

<u>Year Ending November 30</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (153,436)
2024	(153,436)
2025	(153,436)
2026	(153,436)
2027	(153,436)
Thereafter	(1,037,496)
<u>Total</u>	<u>\$ (1,804,676)</u>

NOTE 8 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; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2022 was \$10,000. During the year ended November 30, 2022, there were no significant reductions in coverage. There have been no settlements which have exceeded insurance coverage in the past three years.

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

NOTE 9 LONG-TERM DEBT

Financed Purchase

On December 5, 2019, the County entered into an agreement with Lenovo Financial Services for the financed purchase of five hardware servers in the total amount of \$192,183 due in monthly installments of \$3,569 from February 19, 2020 through January 19, 2025. The financed purchase bears an interest rate of 4.14%.

On May 13, 2021, the County entered into an agreement with Caterpillar Financial Services Corporation for the financed purchase of a CAT Model 308 Excavator in the total amount of \$100,043 due in annual installments ranging from \$25,000 to \$26,666 from May 13, 2021 through May 13, 2024.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 9 LONG-TERM DEBT (CONTINUED)

Bonds Payable

On July 15, 2015, the County issued Series 2015 general obligation bonds in the principal amount of \$1,600,000 due annually from December 1, 2016 through December 1, 2025 in installments ranging from \$140,000 to \$180,000 with interest at 2.60% per annum. These bonds are used to provide funds to reimburse Degognia Foundation Bluff Levee and Drainage District for the cost of levee improvements and related facilities, improvements, and costs.

Lease Liability

The County leases right-to-use assets under long-term, noncancelable lease agreements. The leases expire at various dates through fiscal year 2027.

Debt service requirements to maturity are as follows:

Governmental Activities:

<u>Fiscal Year Ending November 30,</u>	Financed Purchase		Bonds Payable	
	Principal	Interest	Principal	Interest
2023	\$ 64,928	\$ 4,566	\$ 165,000	\$ 15,795
2024	67,435	2,059	170,000	11,440
2025	7,103	29	175,000	6,955
2026	-	-	180,000	2,340
Total	<u>\$ 139,466</u>	<u>\$ 6,654</u>	<u>\$ 690,000</u>	<u>\$ 36,530</u>

Business-Type Activities:

<u>Fiscal Year Ending November 30,</u>	Lease Liability	
	Principal	Interest
2023	\$ 1,749	\$ 171
2024	1,795	125
2025	1,842	78
2026	1,889	31
2027	320	-
Total	<u>\$ 7,595</u>	<u>\$ 405</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 9 LONG-TERM DEBT (CONTINUED)

Long-term debt activity for the year ended November 30, 2022 is as follows:

	Beginning Balance	Restatement	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:						
Financed Purchase	\$ 201,954	\$ -	\$ -	\$ 62,488	\$ 139,466	\$ 64,928
Bonds Payable	850,000	-	-	160,000	690,000	165,000
Compensated Absences	848,992	2,075,837	805,858	1,092,430	2,638,257	834,355
Total Governmental Activities	<u>\$ 1,900,946</u>	<u>\$ 2,075,837</u>	<u>\$ 805,858</u>	<u>\$ 1,314,918</u>	<u>\$ 3,467,723</u>	<u>\$ 1,064,283</u>
Business-Type Activities:						
Lease Liability	\$ -	\$ -	\$ 9,160	\$ 1,565	\$ 7,595	\$ 1,749
Compensated Absences	85,320	234,330	206,467	180,764	345,353	127,995
Total Business-Type Activities	<u>\$ 85,320</u>	<u>\$ 234,330</u>	<u>\$ 215,627</u>	<u>\$ 182,329</u>	<u>\$ 352,948</u>	<u>\$ 129,744</u>

The County is subject to a debt limitation of 2.875% of its assessed valuation of \$786,213,025. As of November 30, 2022, the County had \$19,872,562 remaining legal debt margin.

NOTE 10 INTERFUND TRANSFERS

Below are the interfund transfers for the year ended November 30, 2022:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 1,936,804	\$ -
County Health Fund	284,964	-
Nonmajor Funds	-	2,221,768
Total Interfund Transfers	<u>\$ 2,221,768</u>	<u>\$ 2,221,768</u>

The purpose for the significant transfers to/from other funds are as follows:

- a. \$1,889,908 was transferred from the Retirement IMRF and Social Security Funds to the General Fund to reimburse payroll-related costs paid by the General Fund.
- b. \$284,964 was transferred from the Solid Waste Management Fund to the County Health Fund to subsidize services provided.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 11 CONTINGENCIES

From time to time, the County is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the County's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

NOTE 12 SUBSEQUENT EVENTS

On July 18, 2023, the County Board approved a proposal from a contractor for a roof replacement and restoration project with a scope of work approximating \$3.6 million.

NOTE 13 RESTATEMENTS OF FUND BALANCE AND NET POSITION

During the year ended November 30, 2022, the County determined that it had incorrectly reported balances in multiple opinion units in a prior fiscal year. It was determined that fund balance and net position as of November 30, 2021 was misstated by the amounts reflected below:

	Governmental Activities	General Fund	County Health Fund	Nonmajor Governmental Funds	Business-Type Activities (Ambulance Services Fund)	Fiduciary Funds
Fund Balance/Net Position - Beginning of Year, as Previously Reported	\$ 47,745,557	\$ 7,091,392	\$ 2,203,117	\$ 15,370,660	\$ 1,731,889	\$ 33,112,105
Understatement of Capital Assets, Net of Depreciation	(542,874)	-	-	-	141,420	-
Overstatement of Accounts Receivable	(542,874)	(542,874)	-	-	-	-
Overstatement of Accounts Payable	463,720	-	-	463,720	-	-
Understatement of Payroll Liability	(17,846)	(17,846)	-	-	-	-
Overstatement of Interfund Receivables	(1,044,299)	(370,728)	(43,622)	(629,949)	(776,180)	-
Overstatement of Interfund Payables	1,556,850	1,176,243	-	380,607	263,624	-
Misclassification of Fund Type	(2,166,257)	-	-	(2,166,257)	-	2,166,257
Misstatement of Net Pension Asset and Related Deferrals	915,518	-	-	-	(229,405)	-
Understatement of Compensated Absences	(2,075,837)	-	-	-	(234,330)	-
Overstatement of Cash and Cash Equivalents	-	-	-	-	-	(2,628,774)
Understatement of Due to Others	-	-	-	-	-	(29,516,786)
Fund Balance/Net Position - Beginning of Year, as Restated	<u>\$ 44,834,532</u>	<u>\$ 7,336,187</u>	<u>\$ 2,159,495</u>	<u>\$ 13,418,781</u>	<u>\$ 897,018</u>	<u>\$ 3,132,802</u>

The County also determined that the Jackson County Emergency Telephone System Board is a discretely presented component unit and was incorrectly excluded from the financial statements in prior fiscal years, resulting in a restatement of beginning net position of \$2,328,993.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2022

NOTE 14 INTERFUND RECEIVABLES AND PAYABLES

Below are the interfund balances as of November 30, 2022:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds:		
General Fund	\$ 277,689	\$ 3,557,087
County Health Fund	-	31,667
Nonmajor Funds	<u>3,750,865</u>	<u>439,800</u>
Total Interfund Balances	<u><u>\$ 4,028,554</u></u>	<u><u>\$ 4,028,554</u></u>

The purposes of the significant interfund receivables/payables result from the time lag between the dates that the (1) interfund good and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

REQUIRED SUPPLEMENTARY INFORMATION

JACKSON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2022

	General Fund		
	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ 8,686,217	\$ 8,269,918	\$ (416,299)
Intergovernmental Revenues	7,860,500	9,787,023	1,926,523
Charges for Services	2,287,293	7,653,435	5,366,142
Interest Income	11,000	260,730	249,730
Miscellaneous	1,265,415	1,528,101	262,686
Total Revenues	<u>20,110,425</u>	<u>27,499,207</u>	<u>7,388,782</u>
EXPENDITURES			
General Control and Administration	4,100,672	8,826,135	4,725,463
Public Safety	11,691,440	10,234,407	(1,457,033)
Judiciary and Courts	4,837,813	5,581,568	743,755
Debt Service:			
Principal Payments	-	38,299	38,299
Interest Payments	-	4,529	4,529
Capital Outlay	244,000	312,726	68,726
Total Expenditures	<u>20,873,925</u>	<u>24,997,664</u>	<u>4,123,739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(763,500)	2,501,543	3,265,043
OTHER FINANCING SOURCES (USES)			
Transfers In	1,033,500	1,936,804	903,304
Transfers Out	(100,000)	-	100,000
Total Other Financing Sources (Uses)	<u>933,500</u>	<u>1,936,804</u>	<u>1,003,304</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ 170,000</u>	<u>4,438,347</u>	<u>\$ 4,268,347</u>
Fund Balance - Beginning of Year, as Previously Reported		7,091,392	
Prior Period Adjustments		<u>244,795</u>	
Fund Balance - Beginning of Year, as Restated		<u>7,336,187</u>	
FUND BALANCE - END OF YEAR			
	<u>\$ 11,774,534</u>		

See accompanying Notes to Required Supplementary Information.

JACKSON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2022

	County Health Fund		
	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ 725,000	\$ 686,587	\$ (38,413)
Intergovernmental Revenues	2,387,314	3,102,022	714,708
Charges for Services	405,125	506,331	101,206
Interest Income	100	9,361	9,261
Miscellaneous	3,000	29,499	26,499
Total Revenues	<u>3,520,539</u>	<u>4,333,800</u>	<u>813,261</u>
EXPENDITURES			
Public Health	3,847,132	4,486,312	639,180
Capital Outlay	845	101,476	100,631
Total Expenditures	<u>3,847,977</u>	<u>4,587,788</u>	<u>739,811</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(327,438)	(253,988)	73,450
OTHER FINANCING SOURCES			
Transfers in	<u>327,438</u>	<u>284,964</u>	<u>(42,474)</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ -</u>	<u>30,976</u>	<u>\$ 30,976</u>
Fund Balance - Beginning of Year, as Previously Reported		2,203,117	
Prior Period Adjustments		<u>(43,622)</u>	
Fund Balance - Beginning of Year, as Restated		<u>2,159,495</u>	
FUND BALANCE - END OF YEAR		<u>\$ 2,190,471</u>	

JACKSON COUNTY, ILLINOIS
MULTIYEAR SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS
(SCHEDULE TO BE BUILT PROSPECTIVELY FROM 2018)

	2022	2021	2020	2019	2018
Total OPEB Liability:					
Service Cost	\$ 761,127	\$ 720,628	\$ 866,692	\$ -	\$ 469,984
Interest on Total OPEB Liability	237,643	246,940	896,386	-	360,971
Benefit Changes	-	-	(520,738)	-	-
Differences Between Expected and Actual Experience of the Total OPEB Liability	(1,574,308)	-	(619,350)	-	-
Changes of Assumption	(1,615,017)	261,969	2,396,148	-	(699,355)
Benefit Payments, Including Refunds of Employee Contributions	(484,737)	(512,947)	(921,001)	-	(422,994)
Net Change in Total OPEB Liability	(2,675,292)	716,590	2,098,137	-	(291,394)
Total OPEB Liability, Beginning	13,018,898	12,302,308	10,204,171	10,204,171	10,495,565
Total OPEB Liability, Ending (a)	<u>\$ 10,343,606</u>	<u>\$ 13,018,898</u>	<u>\$ 12,302,308</u>	<u>\$ 10,204,171</u>	<u>\$ 10,204,171</u>
Plan Fiduciary Net Position:					
Contributions - Employer	\$ 484,737	\$ 512,947	\$ 921,001	\$ -	\$ 422,994
Benefit Payments, Including Refunds of Employee Contributions	(484,737)	(512,947)	(921,001)	-	(422,994)
Plan Fiduciary Net Position, Ending (b)	<u>\$ -</u>				
Net OPEB Liability, Ending (a) - (b)	\$ 10,343,606	\$ 13,018,898	\$ 12,302,308	\$ 10,204,171	\$ 10,204,171
Covered Valuation Payroll	\$ 15,929,662	\$ 14,291,441	\$ 14,064,085	\$ -	\$ 13,754,066
Net OPEB Liability as a Percentage of Covered Valuation Payroll	64.93%	91.10%	87.47%	- %	74.19%

No assets are accumulated in a trust to pay related benefits.

** No actuarial valuation was performed in fiscal year 2019.

See accompanying Notes to Required Supplementary Information.

JACKSON COUNTY, ILLINOIS
MULTIYEAR SCHEDULE OF OPEB CONTRIBUTIONS
LAST TEN FISCAL YEARS
(SCHEDULE TO BE BUILT PROSPECTIVELY FROM 2018)

Fiscal Year November 30,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2022	\$ 484,737	\$ 484,737	\$ -	\$ 15,929,662	0.03 %
2021	512,947	512,947	-	14,291,441	3.59 %
2020	498,007	498,007	-	14,064,085	3.54 %
2019	N/A	N/A	N/A	N/A	N/A
2018	422,994	422,994	-	13,754,066	3.08 %

* Pay-as-you-go

** No actuarial valuation was performed in fiscal year 2019.

JACKSON COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
NOVEMBER 30, 2022

NOTE 1 BASIS OF ACCOUNTING

Annual budgets are adopted for all governmental funds using the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

NOTE 2 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The General Fund had expenditures exceeding appropriations of \$4,123,739 for fiscal year 2022. The County Health Fund had expenditures exceeding appropriations of \$739,811 for fiscal year 2022.

SUPPLEMENTARY INFORMATION

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	County General	Health Insurance	Payroll Clearing	Court Security
ASSETS				
Cash and Cash Equivalents	\$ 7,412,603	\$ 490,850	\$ 186,499	\$ 55,587
Investments	2,200,000	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	1,252,646	-	-	7,979
Property Taxes	9,794,524	-	-	-
Due from Other Funds	277,689	-	-	-
Total Assets	\$ 20,937,462	\$ 490,850	\$ 186,499	\$ 63,566
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 366,571	\$ -	\$ 36,666	\$ -
Payroll and Related	274,909	-	-	2,245
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	3,257,087	300,000	-	-
Total Liabilities	3,898,567	300,000	36,666	2,245
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	8,652,961	-	-	-
FUND BALANCES (DEFICITS)				
Assigned	-	190,850	149,833	61,321
Unassigned	8,385,934	-	-	-
Total Fund Balances (Deficits)	8,385,934	190,850	149,833	61,321
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 20,937,462	\$ 490,850	\$ 186,499	\$ 63,566

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Court System	Law Resource Library	Court Automation	County Clerk Automation
ASSETS				
Cash and Cash Equivalents	\$ 1,005,842	\$ 23,075	\$ 124,669	\$ 270,481
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 1,005,842	\$ 23,075	\$ 124,669	\$ 270,481
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 5,695	\$ -	\$ 9,337	\$ 13,465
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	5,695	-	9,337	13,465
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
FUND BALANCES (DEFICITS)				
Assigned	1,000,147	23,075	115,332	257,016
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	1,000,147	23,075	115,332	257,016
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	\$ 1,005,842	\$ 23,075	\$ 124,669	\$ 270,481

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	States Attorney Records Automation	Treasurer Automation	Court Document Storage
ASSETS			
Cash and Cash Equivalents	\$ 6,815	\$ 107,944	\$ 160,299
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	-
Property Taxes	-	-	-
Due from Other Funds	-	-	-
 Total Assets	 \$ 6,815	 \$ 107,944	 \$ 160,299
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ 421	\$ 3,096	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	421	3,096	-
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
FUND BALANCES (DEFICITS)			
Assigned	6,394	104,848	160,299
Unassigned	-	-	-
Total Fund Balances (Deficits)	 6,394	 104,848	 160,299
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	 \$ 6,815	 \$ 107,944	 \$ 160,299

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
ASSETS				
Cash and Cash Equivalents	\$ 227	\$ 28,448	\$ 778,097	\$ 203,266
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 227	\$ 28,448	\$ 778,097	\$ 203,266
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 1,050	\$ 1,036
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	1,050	1,036
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
FUND BALANCES (DEFICITS)				
Assigned	227	28,448	777,047	202,230
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	227	28,448	777,047	202,230
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	\$ 227	\$ 28,448	\$ 778,097	\$ 203,266

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	DUI	Grants	States Attorney Victim Assistance	Trustee Redemption
ASSETS				
Cash and Cash Equivalents	\$ 57,045	\$ 9,833,088	\$ 641	\$ 66,337
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	-	-
Due from Other Funds	-	-	-	-
 Total Assets	 \$ 57,045	 \$ 9,833,088	 \$ 641	 \$ 66,337
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 4,034	\$ 4,083	\$ -	\$ -
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	9,878,634	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	4,034	9,882,717	-	-
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
FUND BALANCES (DEFICITS)				
Assigned	53,011	-	641	66,337
Unassigned	-	(49,629)	-	-
Total Fund Balances (Deficits)	53,011	(49,629)	641	66,337
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	 \$ 57,045	 \$ 9,833,088	 \$ 641	 \$ 66,337

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
ASSETS			
Cash and Cash Equivalents	\$ 42,613	\$ 6,447	\$ 1,564
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	-
Property Taxes	-	-	-
Due from Other Funds	-	-	-
 Total Assets	 \$ 42,613	 \$ 6,447	 \$ 1,564
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
FUND BALANCES (DEFICITS)			
Assigned	42,613	6,447	1,564
Unassigned	-	-	-
Total Fund Balances (Deficits)	 42,613	 6,447	 1,564
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	 \$ 42,613	 \$ 6,447	 \$ 1,564

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	Coroner Fees	Cannabis Use Tax	County Clerk General
ASSETS			
Cash and Cash Equivalents	\$ 27,012	\$ 36,890	\$ 126,647
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	-
Property Taxes	-	-	-
Due from Other Funds	-	-	-
 Total Assets	 \$ 27,012	 \$ 36,890	 \$ 126,647
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
FUND BALANCES (DEFICITS)			
Assigned	27,012	36,890	126,647
Unassigned	-	-	-
Total Fund Balances (Deficits)	 27,012	 36,890	 126,647
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	 \$ 27,012	 \$ 36,890	 \$ 126,647

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

Total

ASSETS

Cash and Cash Equivalents	\$ 21,052,986
Investments	2,200,000
Receivables, Net of Allowance:	
Accounts Receivable	1,260,625
Property Taxes	9,794,524
Due from Other Funds	<u>277,689</u>
 Total Assets	 <u>\$ 34,585,824</u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES, AND FUND BALANCES
(DEFICITS)**

LIABILITIES

Accounts Payable	\$ 445,454
Payroll and Related	277,154
Unearned Grant Revenue	9,878,634
Due to Other Funds	<u>3,557,087</u>
Total Liabilities	<u>14,158,329</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied for a Future Period	8,652,961
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FUND BALANCES (DEFICITS)

Assigned	3,438,229
Unassigned	<u>8,336,305</u>
Total Fund Balances (Deficits)	<u>11,774,534</u>

Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 34,585,824</u>
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JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	County General	Health Insurance	Payroll Clearing	Court Security
REVENUES				
Property Taxes	\$ 8,269,918	\$ -	\$ -	\$ -
Intergovernmental Revenues	8,958,652	-	-	-
Charges for Services	2,604,825	3,483,022	-	-
Interest Income	101,010	-	51,490	275
Miscellaneous	1,380,978	-	-	-
Total Revenues	<u>21,315,383</u>	<u>3,483,022</u>	<u>51,490</u>	<u>275</u>
EXPENDITURES				
Current:				
General Control and Administration	3,132,156	3,553,541	59,867	-
Public Safety	10,046,102	-	-	-
Judiciary and Courts	5,156,743	-	-	-
Debt Service:				
Principal Payments	38,299	-	-	-
Interest Payments	4,529	-	-	-
Capital Outlay	<u>213,561</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>18,591,390</u>	<u>3,553,541</u>	<u>59,867</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	2,723,993	(70,519)	(8,377)	275
OTHER FINANCING SOURCES (USES)				
Transfers In	1,948,442	4,254,420	667,127	9,391
Transfers Out	<u>(4,903,133)</u>	<u>-</u>	<u>(320,724)</u>	<u>(57)</u>
Total Other Financing Sources (Uses)	<u>(2,954,691)</u>	<u>4,254,420</u>	<u>346,403</u>	<u>9,334</u>
NET CHANGE IN FUND BALANCES (DEFICITS)				
	(230,698)	4,183,901	338,026	9,609
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	8,338,322	(3,992,693)	33,089	(62,901)
Prior Period Adjustments	<u>278,310</u>	<u>(358)</u>	<u>(221,282)</u>	<u>114,613</u>
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>8,616,632</u>	<u>(3,993,051)</u>	<u>(188,193)</u>	<u>51,712</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u><u>\$ 8,385,934</u></u>	<u><u>\$ 190,850</u></u>	<u><u>\$ 149,833</u></u>	<u><u>\$ 61,321</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Court System	Law Resource Library	Court Automation	County Clerk Automation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	- -	- -	- -	- -
Charges for Services	200,121	13,031	74,752	78,910
Interest Income	6,304	85	839	630
Miscellaneous	- -	- -	- -	- -
Total Revenues	<u>206,425</u>	<u>13,116</u>	<u>75,591</u>	<u>79,540</u>
EXPENDITURES				
Current:				
General Control and Administration	- -	- -	- -	61,844
Public Safety	- -	- -	- -	- -
Judiciary and Courts	471	1,058	121,816	- -
Debt Service:				
Principal Payments	- -	- -	- -	- -
Interest Payments	- -	- -	- -	- -
Capital Outlay	- -	- -	- -	- -
Total Expenditures	<u>471</u>	<u>1,058</u>	<u>121,816</u>	<u>61,844</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	205,954	12,058	(46,225)	17,696
OTHER FINANCING SOURCES (USES)				
Transfers In	- -	- -	- -	- -
Transfers Out	- -	- -	- -	- -
Total Other Financing Sources (Uses)	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	205,954	12,058	(46,225)	17,696
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	794,193	11,017	161,557	239,320
Prior Period Adjustments	- -	- -	- -	- -
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>794,193</u>	<u>11,017</u>	<u>161,557</u>	<u>239,320</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 1,000,147</u>	<u>\$ 23,075</u>	<u>\$ 115,332</u>	<u>\$ 257,016</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	States Attorney Records Automation	Treasurer Automation	Child Support Admin	Court Document Storage
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	- -	- -	- -	- -
Charges for Services	1,280	19,599	- -	74,500
Interest Income	78	1,178	- -	935
Miscellaneous	- -	- -	- -	- -
Total Revenues	<u>1,358</u>	<u>20,777</u>	<u>- -</u>	<u>75,435</u>
EXPENDITURES				
Current:				
General Control and Administration	- -	16,730	- -	- -
Public Safety	- -	- -	- -	- -
Judiciary and Courts	3,576	- -	181,987	90,788
Debt Service:				
Principal Payments	- -	- -	- -	- -
Interest Payments	- -	- -	- -	- -
Capital Outlay	- -	- -	- -	- -
Total Expenditures	<u>3,576</u>	<u>16,730</u>	<u>181,987</u>	<u>90,788</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,218)	4,047	(181,987)	(15,353)
OTHER FINANCING SOURCES (USES)				
Transfers In	- -	- -	- -	- -
Transfers Out	- -	- -	- -	- -
Total Other Financing Sources (Uses)	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(2,218)	4,047	(181,987)	(15,353)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	8,612	100,801	181,987	175,652
Prior Period Adjustments	- -	- -	- -	- -
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>8,612</u>	<u>100,801</u>	<u>181,987</u>	<u>175,652</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 6,394</u>	<u>\$ 104,848</u>	<u>\$ -</u>	<u>\$ 160,299</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	- -	- -	- -	6,378
Charges for Services	- -	379	14,271	3,541
Interest Income	- -	250	4,726	2,328
Miscellaneous	- -	- -	- -	- -
Total Revenues	<u>- -</u>	<u>629</u>	<u>18,997</u>	<u>12,247</u>
EXPENDITURES				
Current:				
General Control and Administration	225	- -	72,597	- -
Public Safety	- -	- -	- -	28,325
Judiciary and Courts	- -	1	- -	- -
Debt Service:				
Principal Payments	- -	- -	- -	- -
Interest Payments	- -	- -	- -	- -
Capital Outlay	- -	- -	- -	- -
Total Expenditures	<u>225</u>	<u>1</u>	<u>72,597</u>	<u>28,325</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(225)	628	(53,600)	(16,078)
OTHER FINANCING SOURCES (USES)				
Transfers In	227	- -	260,210	31,879
Transfers Out	- -	- -	- -	- -
Total Other Financing Sources (Uses)	<u>227</u>	<u>- -</u>	<u>260,210</u>	<u>31,879</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	2	628	206,610	15,801
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	225	27,820	570,437	186,429
Prior Period Adjustments	- -	- -	- -	- -
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>225</u>	<u>27,820</u>	<u>570,437</u>	<u>186,429</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 227</u>	<u>\$ 28,448</u>	<u>\$ 777,047</u>	<u>\$ 202,230</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>DUI</u>	<u>Grants</u>	<u>States Attorney Victim Assistance</u>	<u>Trustee Redemption</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	- -	717,893	- -	- -
Charges for Services	9,354	- -	- -	- -
Interest Income	366	90,230	6	- -
Miscellaneous	- -	- -	- -	146,943
Total Revenues	<u>9,720</u>	<u>808,123</u>	<u>6</u>	<u>146,943</u>
EXPENDITURES				
Current:				
General Control and Administration	- -	713,717	- -	154,118
Public Safety	4,034	79,763	- -	- -
Judiciary and Courts	- -	25,128	- -	- -
Debt Service:				
Principal Payments	- -	- -	- -	- -
Interest Payments	- -	- -	- -	- -
Capital Outlay	38,116	61,049	- -	- -
Total Expenditures	<u>42,150</u>	<u>879,657</u>	<u>- -</u>	<u>154,118</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,430)	(71,534)	6	(7,175)
OTHER FINANCING SOURCES (USES)				
Transfers In	- -	171,250	- -	- -
Transfers Out	- -	(182,138)	- -	- -
Total Other Financing Sources (Uses)	<u>- -</u>	<u>(10,888)</u>	<u>- -</u>	<u>- -</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(32,430)	(82,422)	6	(7,175)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	85,441	32,793	635	- -
Prior Period Adjustments	- -	- -	- -	<u>73,512</u>
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>85,441</u>	<u>32,793</u>	<u>635</u>	<u>73,512</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 53,011</u>	<u>\$ (49,629)</u>	<u>\$ 641</u>	<u>\$ 66,337</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Animal Control Grants	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	- -	- -	- -	- -
Charges for Services	- -	9,666	1,782	- -
Interest Income	- -	- -	- -	- -
Miscellaneous	- -	- -	- -	180
Total Revenues	<u>- -</u>	<u>9,666</u>	<u>1,782</u>	<u>180</u>
EXPENDITURES				
Current:				
General Control and Administration	- -	- -	- -	- -
Public Safety	- -	(5)	1,024	- -
Judiciary and Courts	- -	- -	- -	- -
Debt Service:				
Principal Payments	- -	- -	- -	- -
Interest Payments	- -	- -	- -	- -
Capital Outlay	- -	- -	- -	- -
Total Expenditures	<u>- -</u>	<u>(5)</u>	<u>1,024</u>	<u>- -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	- -	9,671	758	180
OTHER FINANCING SOURCES (USES)				
Transfers In	- -	- -	660	- -
Transfers Out	<u>(750)</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
Total Other Financing Sources (Uses)	<u>(750)</u>	<u>- -</u>	<u>660</u>	<u>- -</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(750)	9,671	1,418	180
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	750	32,942	5,029	1,384
Prior Period Adjustments	- -	- -	- -	- -
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>750</u>	<u>32,942</u>	<u>5,029</u>	<u>1,384</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ 42,613</u></u>	<u><u>\$ 6,447</u></u>	<u><u>\$ 1,564</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Sheriff School Safety Grant	Coroner Fees	Cannabis Use Tax	County Clerk General
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	75,164	-	28,936	-
Charges for Services	-	12,701	-	1,051,701
Interest Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>75,164</u>	<u>12,701</u>	<u>28,936</u>	<u>1,051,701</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	-	1,061,340
Public Safety	75,164	-	-	-
Judiciary and Courts	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>75,164</u>	<u>-</u>	<u>-</u>	<u>1,061,340</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	-	12,701	28,936	(9,639)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)				
	-	12,701	28,936	(9,639)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	-	14,311	7,954	136,286
Prior Period Adjustments	-	-	-	-
Fund Balances (Deficits) - Beginning of Year, as Restated	-	14,311	7,954	136,286
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ -</u>	<u>\$ 27,012</u>	<u>\$ 36,890</u>	<u>\$ 126,647</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Eliminations</u>	<u>Total</u>
REVENUES		
Property Taxes	\$ -	\$ 8,269,918
Intergovernmental Revenues	- -	9,787,023
Charges for Services	- -	7,653,435
Interest Income	- -	260,730
Miscellaneous	- -	1,528,101
Total Revenues	<u>- -</u>	<u>27,499,207</u>
EXPENDITURES		
Current:		
General Control and Administration	- -	8,826,135
Public Safety	- -	10,234,407
Judiciary and Courts	- -	5,581,568
Debt Service:		
Principal Payments	- -	38,299
Interest Payments	- -	4,529
Capital Outlay	- -	312,726
Total Expenditures	<u>- -</u>	<u>24,997,664</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	- -	2,501,543
OTHER FINANCING SOURCES (USES)		
Transfers In	(5,406,802)	1,936,804
Transfers Out	<u>5,406,802</u>	-
Total Other Financing Sources (Uses)	<u>- -</u>	<u>1,936,804</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	- -	4,438,347
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	- -	7,091,392
Prior Period Adjustments	<u>- -</u>	<u>244,795</u>
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>- -</u>	<u>7,336,187</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ -</u>	<u>\$ 11,774,534</u>

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Tort Liability Insurance</u>	<u>Workers Compensation</u>	<u>Unemployment Insurance</u>	<u>Social Security</u>
ASSETS				
Cash and Cash Equivalents	\$ 37,110	\$ -	\$ 209,133	\$ 1,032,365
Receivables, Net of Allowance:				
Accounts Receivable	-	-	1,213	-
Property Taxes	681,101	697,305	113,527	267,584
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 718,211</u>	<u>\$ 697,305</u>	<u>\$ 323,873</u>	<u>\$ 1,299,949</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 16,000	\$ -	\$ -	\$ -
Payroll and Related	-	-	8,797	69,879
Due to Other Funds	-	277,689	-	-
Total Liabilities	<u>16,000</u>	<u>277,689</u>	<u>8,797</u>	<u>69,879</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	600,000	650,000	100,000	200,000
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted for:				
General Control and Administration	102,211	-	215,076	-
Public Safety	-	-	-	-
Streets and Highways	-	-	-	-
Public Health	-	-	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	1,030,070
Unassigned	-	(230,384)	-	-
Total Fund Balances (Deficits)	<u>102,211</u>	<u>(230,384)</u>	<u>215,076</u>	<u>1,030,070</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 718,211</u>	<u>\$ 697,305</u>	<u>\$ 323,873</u>	<u>\$ 1,299,949</u>

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
ASSETS				
Cash and Cash Equivalents	\$ 10,851	\$ 885,677	\$ 98,772	\$ 205,869
Receivables, Net of Allowance:				
Accounts Receivable	-	81,934	48,449	-
Property Taxes	1,418,933	-	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Due from Other Funds	-	3,088,754	500,000	-
Total Assets	<u>\$ 1,429,784</u>	<u>\$ 4,056,365</u>	<u>\$ 647,221</u>	<u>\$ 205,869</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ 7,102	\$ -	\$ -
Payroll and Related	205,208	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	<u>205,208</u>	<u>7,102</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	1,250,000	-	-	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted for:				
General Control and Administration	-	-	-	205,869
Public Safety	-	-	647,221	-
Streets and Highways	-	-	-	-
Public Health	-	4,049,263	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	-
Unassigned	<u>(25,424)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>(25,424)</u>	<u>4,049,263</u>	<u>647,221</u>	<u>205,869</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 1,429,784</u>	<u>\$ 4,056,365</u>	<u>\$ 647,221</u>	<u>\$ 205,869</u>

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary and Trust
ASSETS				
Cash and Cash Equivalents	\$ 223,230	\$ 143,628	\$ 207,224	\$ 181,133
Receivables, Net of Allowance:				
Accounts Receivable	-	94	-	-
Property Taxes	216,759	64,543	534,544	-
Due from Other Governments	-	-	-	-
Inventories	-	1,094	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 439,989	\$ 209,359	\$ 741,768	\$ 181,133
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 101,848	\$ -
Payroll and Related	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	101,848	-
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	190,512	55,300	477,013	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	1,094	-	-
Restricted for:				
General Control and Administration	-	-	-	-
Public Safety	-	-	-	181,133
Streets and Highways	-	-	-	-
Public Health	-	152,965	162,907	-
Debt Service	249,477	-	-	-
Employee Benefits	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	249,477	154,059	162,907	181,133
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 439,989	\$ 209,359	\$ 741,768	\$ 181,133

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	County Highway	County Bridge	Federal Aid and Matching
ASSETS			
Cash and Cash Equivalents	\$ 1,712,488	\$ 277,410	\$ 782,288
Receivables, Net of Allowance:			
Accounts Receivable	97,135	-	-
Property Taxes	916,433	75,078	459,868
Due from Other Governments	-	-	-
Inventories	-	-	-
Due from Other Funds	<u>-</u>	<u>23,048</u>	<u>139,063</u>
Total Assets	<u><u>\$ 2,726,056</u></u>	<u><u>\$ 375,536</u></u>	<u><u>\$ 1,381,219</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ 185,374	\$ -	\$ 34,826
Payroll and Related	30,760	-	-
Due to Other Funds	<u>162,111</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>378,245</u>	<u>-</u>	<u>34,826</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	810,000	66,500	408,000
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Restricted for:			
General Control and Administration	-	-	-
Public Safety	-	-	-
Streets and Highways	1,537,811	309,036	938,393
Public Health	-	-	-
Debt Service	-	-	-
Employee Benefits	-	-	-
Unassigned	-	-	-
Total Fund Balances (Deficits)	<u>1,537,811</u>	<u>309,036</u>	<u>938,393</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u><u>\$ 2,726,056</u></u>	<u><u>\$ 375,536</u></u>	<u><u>\$ 1,381,219</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	County Motor Fuel Tax	Transportation Safety Highway Hire-Back	Extension Service	Senior Citizen Social Services
ASSETS				
Cash and Cash Equivalents	\$ 3,810,863	\$ 250	\$ 160	\$ 109
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	83,661	79,337
Due from Other Governments	88,224	-	-	-
Inventories	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 3,899,087	\$ 250	\$ 83,821	\$ 79,446
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 13,821	\$ 9,446
Payroll and Related	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	13,821	9,446
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	70,000	70,000
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted for:				
General Control and Administration	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	3,899,087	250	-	-
Public Health	-	-	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	3,899,087	250	-	-
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	\$ 3,899,087	\$ 250	\$ 83,821	\$ 79,446

JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Total</u>
ASSETS	
Cash and Cash Equivalents	\$ 9,818,560
Receivables, Net of Allowance:	
Accounts Receivable	228,825
Property Taxes	5,608,673
Due from Other Governments	88,224
Inventories	1,094
Due from Other Funds	<u>3,750,865</u>
 Total Assets	<u><u>\$ 19,496,241</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)	
 LIABILITIES	
Accounts Payable	\$ 368,417
Payroll and Related	314,644
Due to Other Funds	<u>439,800</u>
Total Liabilities	<u>1,122,861</u>
 DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	4,947,325
 FUND BALANCES (DEFICITS)	
Nonspendable	1,094
Restricted for:	
General Control and Administration	523,156
Public Safety	828,354
Streets and Highways	6,684,577
Public Health	4,365,135
Debt Service	249,477
Employee Benefits	1,030,070
Unassigned	<u>(255,808)</u>
Total Fund Balances (Deficits)	<u>13,426,055</u>
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u><u>\$ 19,496,241</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Tort Liability Insurance	Workers Compensation	Unemployment Insurance	Social Security
REVENUES				
Property Taxes	\$ 569,016	\$ 331,898	\$ 94,907	\$ 474,179
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Interest Income	-	-	1,478	12,924
Miscellaneous	-	-	5,500	-
Total Revenues	<u>569,016</u>	<u>331,898</u>	<u>101,885</u>	<u>487,103</u>
EXPENDITURES				
Current:				
General Control and Administration	642,771	668,737	68,241	5
Streets and Highways	-	-	-	-
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>642,771</u>	<u>668,737</u>	<u>68,241</u>	<u>5</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(73,755)	(336,839)	33,644	487,098
OTHER FINANCING USES				
Transfers Out	-	-	-	(746,458)
NET CHANGE IN FUND BALANCES (DEFICITS)	(73,755)	(336,839)	33,644	(259,360)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	69,443	353,172	137,209	1,280,855
Prior Period Adjustments	<u>106,523</u>	<u>(246,717)</u>	<u>44,223</u>	<u>8,575</u>
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>175,966</u>	<u>106,455</u>	<u>181,432</u>	<u>1,289,430</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 102,211</u>	<u>\$ (230,384)</u>	<u>\$ 215,076</u>	<u>\$ 1,030,070</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
REVENUES				
Property Taxes	\$ 1,185,264	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	432,334	-	-
Interest Income	2,668	11,604	406	1,119
Miscellaneous	-	-	-	-
Total Revenues	<u>1,187,932</u>	<u>443,938</u>	<u>406</u>	<u>1,119</u>
EXPENDITURES				
Current:				
General Control and Administration	337,635	-	-	1
Streets and Highways	-	-	-	-
Public Safety	-	-	-	-
Public Health	-	74,091	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>337,635</u>	<u>74,091</u>	<u>-</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	850,297	369,847	406	1,118
OTHER FINANCING USES				
Transfers Out	<u>(1,143,450)</u>	<u>(284,964)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(293,153)	84,883	406	1,118
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	284,339	3,888,361	876,826	204,751
Prior Period Adjustments	<u>(16,610)</u>	<u>76,019</u>	<u>(230,011)</u>	<u>-</u>
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>267,729</u>	<u>3,964,380</u>	<u>646,815</u>	<u>204,751</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ (25,424)</u>	<u>\$ 4,049,263</u>	<u>\$ 647,221</u>	<u>\$ 205,869</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary and Trust
REVENUES				
Property Taxes	\$ 310,142	\$ 53,089	\$ 403,699	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	10,975	-	-
Interest Income	716	888	832	-
Miscellaneous	-	-	-	-
Total Revenues	<u>310,858</u>	<u>64,952</u>	<u>404,531</u>	<u>-</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	-	-
Streets and Highways	-	-	-	-
Public Safety	-	-	-	27,843
Public Health	-	40,894	506,740	-
Debt Service:				
Principal Payments	160,000	-	-	-
Interest Payments	20,020	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>180,020</u>	<u>40,894</u>	<u>506,740</u>	<u>27,843</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	130,838	24,058	(102,209)	(27,843)
OTHER FINANCING USES				
Transfers Out	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	130,838	24,058	(102,209)	(27,843)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	118,639	121,345	265,116	208,976
Prior Period Adjustments	-	8,656	-	-
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>118,639</u>	<u>130,001</u>	<u>265,116</u>	<u>208,976</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 249,477</u>	<u>\$ 154,059</u>	<u>\$ 162,907</u>	<u>\$ 181,133</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Drug Court Mental Health	County Highway	County Bridge	Federal Aid and Matching
REVENUES				
Property Taxes	\$ -	\$ 735,441	\$ 60,193	\$ 363,960
Intergovernmental Revenues	-	946,956	36,737	-
Charges for Services	46,896	-	-	-
Interest Income	-	14,562	16,291	148,580
Miscellaneous	-	-	-	-
Total Revenues	46,896	1,696,959	113,221	512,540
EXPENDITURES				
Current:				
General Control and Administration	-	-	-	-
Streets and Highways	-	1,712,965	53,452	343,599
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	24,189	-	-
Interest Payments	-	2,477	-	-
Capital Outlay	-	16,650	-	-
Total Expenditures	-	1,756,281	53,452	343,599
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	46,896	(59,322)	59,769	168,941
OTHER FINANCING USES				
Transfers Out	(46,896)	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)				
	-	(59,322)	59,769	168,941
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	-	1,237,513	249,267	769,452
Prior Period Adjustments	-	359,620	-	-
Fund Balances (Deficits) - Beginning of Year, as Restated	-	1,597,133	249,267	769,452
FUND BALANCES (DEFICITS) - END OF YEAR				
	\$ -	\$ 1,537,811	\$ 309,036	\$ 938,393

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	County Motor Fuel Tax	Transportation Safety Highway Hire-Back	Extension Service	Senior Citizen Social Services
REVENUES				
Property Taxes	\$ -	\$ -	\$ 95,100	\$ 64,999
Intergovernmental Revenues	2,098,282	-	-	-
Charges for Services	-	250	-	-
Interest Income	46,075	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,144,357</u>	<u>250</u>	<u>95,100</u>	<u>64,999</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	95,100	64,999
Streets and Highways	1,488,509	-	-	-
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,488,509</u>	<u>-</u>	<u>95,100</u>	<u>64,999</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	655,848	250	-	-
OTHER FINANCING USES				
Transfers Out	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	655,848	250	-	-
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	3,139,139	-	-	-
Prior Period Adjustments	104,100	-	-	-
Fund Balances (Deficits) - Beginning of Year, as Restated	<u>3,243,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 3,899,087</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Township Bridge	Township Motor Fuel Tax	Total
REVENUES			
Property Taxes	\$ -	\$ -	\$ 4,741,887
Intergovernmental Revenues	- -	- -	3,081,975
Charges for Services	- -	- -	490,455
Interest Income	- -	- -	258,143
Miscellaneous	- -	- -	5,500
Total Revenues	- -	- -	8,577,960
EXPENDITURES			
Current:			
General Control and Administration	- -	- -	1,877,489
Streets and Highways	- -	- -	3,598,525
Public Safety	- -	- -	27,843
Public Health	- -	- -	621,725
Debt Service:			
Principal Payments	- -	- -	184,189
Interest Payments	- -	- -	22,497
Capital Outlay	- -	- -	16,650
Total Expenditures	- -	- -	6,348,918
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	- -	- -	2,229,042
OTHER FINANCING USES			
Transfers Out	- -	- -	(2,221,768)
NET CHANGE IN FUND BALANCES (DEFICITS)			
	- -	- -	7,274
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	90,503	2,075,754	15,370,660
Prior Period Adjustments	(90,503)	(2,075,754)	(1,951,879)
Fund Balances (Deficits) - Beginning of Year, as Restated	- -	- -	13,418,781
FUND BALANCES (DEFICITS) - END OF YEAR			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,426,055</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Circuit Clerk Bond	Township Bridge	Township Motor Fuel Tax	Rental Housing Support	Redemption Trust	County Collectors	Total
ASSETS							
Cash and Cash Equivalents	\$ 1,464,133	\$ 109,604	\$ 3,091,009	\$ 5,512	\$ 372,794	\$ 9,569,572	\$ 14,612,624
Accounts Receivable	-	-	98,585	-	-	3,433,765	3,532,350
Total Assets	\$ 1,464,133	\$ 109,604	\$ 3,189,594	\$ 5,512	\$ 372,794	\$ 13,003,337	\$ 18,144,974
LIABILITIES							
Due to Others	\$ 316,660	\$ -	\$ -	\$ -	\$ -	\$ 12,777,117	\$ 13,093,777
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for a Future Period	-	-	-	-	-	226,220	226,220
FIDUCIARY NET POSITION							
Restricted	<u>1,147,473</u>	<u>109,604</u>	<u>3,189,594</u>	<u>5,512</u>	<u>372,794</u>	<u>-</u>	<u>4,824,977</u>
Total Liabilities, Deferred Inflows of Resources, and Fiduciary Net Position	<u>\$ 1,464,133</u>	<u>\$ 109,604</u>	<u>\$ 3,189,594</u>	<u>\$ 5,512</u>	<u>\$ 372,794</u>	<u>\$ 13,003,337</u>	<u>\$ 18,144,974</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

	Circuit Clerk Bond	Township Bridge	Township Motor Fuel Tax	Rental Housing Support	Redemption Trust	County Collectors	Total
ADDITIONS							
Property Taxes Collected for Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,627,733	\$ 69,627,733
Collections Related to Circuit							
Clerk Bonds	635,180	-	-	-	-	-	635,180
Intergovernmental Allotments	-	37,272	1,978,862	-	-	-	2,016,134
Other Amounts Received as Fiscal Agent	-	-	-	68,198	3,535,979	-	3,604,177
Interest Income	-	4,787	37,739	-	-	-	42,526
Miscellaneous	-	-	550,000	-	-	-	550,000
Total Additions	635,180	42,059	2,566,601	68,198	3,535,979	69,627,733	76,475,750
DEDUCTIONS							
Property Taxes Distributed to Governments	-	-	-	-	-	69,627,733	69,627,733
Distributions Related to Circuit							
Clerk Bonds	195,005	-	-	-	-	-	195,005
Other Amounts Distributed as Fiscal Agent	-	22,958	1,452,761	68,953	3,416,165	-	4,960,837
Total Deductions	195,005	22,958	1,452,761	68,953	3,416,165	69,627,733	74,783,575
CHANGE IN NET FIDUCIARY POSITION							
	440,175	19,101	1,113,840	(755)	119,814	-	1,692,175
Fiduciary Net Position - Beginning of Year, as Previously Reported	707,298	-	-	6,267	252,980	32,145,560	33,112,105
Prior Period Adjustments	-	90,503	2,075,754	-	-	(32,145,560)	(29,979,303)
Fiduciary Net Position - Beginning of Year, as Restated	707,298	90,503	2,075,754	6,267	252,980	-	3,132,802
FIDUCIARY NET POSITION - END OF YEAR	\$ 1,147,473	\$ 109,604	\$ 3,189,594	\$ 5,512	\$ 372,794	\$ -	\$ 4,824,977

JACKSON COUNTY, ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

CSFA Number	Program Name	State	Federal	Other	Total
444-80-0668	Supplemental Nutrition Program for Women, Infants, and Children - WIC Program	\$ -	\$ 219,670	\$ -	\$ 219,670
444-80-0670	Supplemental Nutrition Program for Women, Infants, and Children - Breastfeeding Peer Counselor Program	-	22,110	-	22,110
444-80-0671	Supplemental Nutrition Program for Women, Infants, and Children - Farmers Market	-	1,000	-	1,000
482-00-0263	Public Health Emergency Preparedness	-	54,463	7,720	62,183
482-00-0901	Influenza Vaccine Promotion	-	10,347	-	10,347
482-00-0911	Illinois Tobacco-Free Communities	175,520	-	-	175,520
482-00-1025	Perinatal Hepatitis B Prevention through Case Management	-	2,581	-	2,581
482-00-1032	Ryan White Part B Lead Agents	-	1,088,714	-	1,088,714
482-00-1034	Safe Drinking Water	-	200	-	200
482-00-1734	Comprehensive Health Protection Grant	359,057	-	-	359,057
482-00-2067	1815 Grant	-	9,707	-	9,707
482-00-2406	COVID-19 Crisis Grant	-	58,499	-	58,499
482-00-2426	COVID-19 Contact Tracing	-	211,779	-	211,779
482-00-2528	COVID-19 Mass Vaccination	-	165,058	-	165,058
482-00-2803	COVID-19 Response Grant - 2022	-	325,000	-	325,000
482-00-2878	LHD HIS Workforce Development	-	15,388	-	15,388
494-00-0961	Needy Township Program	185,800	-	-	185,800
494-00-0966	County Consolidated Program	277,278	-	-	277,278
N/A	Other grant programs and activities	-	-	249,690	249,690
N/A	All other costs not allocated	-	874,303	30,416,137	31,290,440
	Total	\$ 997,655	\$ 3,058,819	\$ 30,673,547	\$ 34,730,021



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