

JACKSON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED NOVEMBER 30, 2023



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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

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, 2023 (except for the discretely presented component unit, which is as of and for the year ended December 31, 2023), and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2023 (except for the discretely presented component unit, which is as of and for the year ended December 31, 2023), 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.

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.

Basis for 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 audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective December 1, 2022, the County implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements. 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.

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.

Chairman and Members of the County Board
Jackson County, Illinois

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Peoria, Illinois
November 1, 2024

BASIC FINANCIAL STATEMENTS

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Primary Government	Emergency Telephone System Board
ASSETS				
Cash and Cash Equivalents	\$ 36,376,831	\$ 2,125,774	\$ 38,502,605	\$ 1,173,718
Investments	2,284,900	-	2,284,900	-
Receivables, Net of Allowance:				
Accounts Receivable	3,753,009	774,328	4,527,337	228,388
Property Taxes	15,453,479	706,265	16,159,744	-
Due from Other Governments	104,110	-	104,110	-
Inventories	116,315	78,953	195,268	-
Prepaid Items	145,959	156,063	302,022	38,772
Internal balances	(1,428)	1,428	-	-
Total Current Assets	58,233,175	3,842,811	62,075,986	1,440,878
Noncurrent Assets:				
Capital Assets:				
Capital Assets Not being Depreciated	1,045,677	21,592	1,067,269	1,050,587
Capital Assets, Net of Depreciation	47,011,998	2,705,093	49,717,091	545,768
Total Noncurrent Assets	48,057,675	2,726,685	50,784,360	1,596,355
Total Assets	106,290,850	6,569,496	112,860,346	3,037,233
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Pension Resources	10,916,321	1,861,890	12,778,211	232,899
Deferred Outflows of OPEB Resources	1,507,871	257,183	1,765,054	32,170
Total Deferred Outflows of Resources	12,424,192	2,119,073	14,543,265	265,069
Total Assets and Deferred Outflows of Resources	\$ 118,715,042	\$ 8,688,569	\$ 127,403,611	\$ 3,302,302

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION (CONTINUED)
NOVEMBER 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total Primary Government	Emergency Telephone System Board
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 1,797,596	\$ -	\$ 1,797,596	\$ 9,583
Payroll and Related	773,116	129,684	902,800	-
Unearned Grant Revenue	9,706,663	-	9,706,663	-
Total Current Liabilities	12,277,375	129,684	12,407,059	9,583
Noncurrent Liabilities :				
Due within one year:				
Compensated Absences	783,667	135,240	918,907	-
Financed Purchase	67,435	-	67,435	-
Bonds Payable	170,000	-	170,000	-
Lease Liability	-	125,908	125,908	-
Subscription Liability	59,048	60,597	119,645	-
Due in more than one year:				
Compensated Absences	1,837,762	213,551	2,051,313	13,869
Financed Purchase	7,103	-	7,103	-
Bonds Payable	355,000	-	355,000	-
Lease Liability	-	1,351,469	1,351,469	-
Subscription Liability	175,833	12,542	188,375	-
Total OPEB Liability	9,024,037	1,539,141	10,563,178	192,527
Net Pension Liability	9,380,952	1,600,017	10,980,969	200,142
Total Noncurrent Liabilities	21,860,837	5,038,465	26,899,302	406,538
Total Liabilities	34,138,212	5,168,149	39,306,361	416,121
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	14,451,634	660,000	15,111,634	-
Deferred Inflows of Pension Resources	431,499	73,596	505,095	9,206
Deferred Inflows of OPEB Resources	2,991,446	510,222	3,501,668	63,822
Total Deferred Inflows Of Resources	17,874,579	1,243,818	19,118,397	73,028
NET POSITION				
Net Investment in Capital Assets	47,151,952	1,176,169	48,328,121	1,596,355
Restricted for:				
General Control and Administration	625,486	-	625,486	-
Public Safety	738,693	-	738,693	-
Streets and Highways	7,304,714	-	7,304,714	-
Public Health	6,956,033	-	6,956,033	-
Debt Service	260,501	-	260,501	-
Employee Benefits	438,460	-	438,460	-
Unrestricted	3,226,412	1,100,433	4,326,845	1,216,798
Total Net Position	66,702,251	2,276,602	68,978,853	2,813,153
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 118,715,042	\$ 8,688,569	\$ 127,403,611	\$ 3,302,302

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
YEAR ENDED NOVEMBER 30, 2023**

		Program Revenues			Net Revenue (Expense) and Changes in Net Position			
Functions/Programs	Expenses	Charges for Services	Operating	Capital	Primary Government		Component Unit	
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total Primary Government	Emergency Telephone System Board
PRIMARY GOVERNMENT								
Governmental Activities:								
General Control and Administration	\$ 12,182,850	\$ 5,278,515	\$ 448,658	\$ 847,479	\$ (5,608,198)	\$ -	\$ (5,608,198)	\$ -
Streets and Highways	4,465,858	1,250	2,777,508	8,276,859	6,589,759	-	6,589,759	-
Public Safety	11,785,010	1,126,724	153,048	-	(10,505,238)	-	(10,505,238)	-
Public Health	5,478,802	1,400,754	3,119,683	-	(958,365)	-	(958,365)	-
Judiciary and Courts	6,307,375	1,083,843	-	561,842	(4,661,690)	-	(4,661,690)	-
Interest Payments	21,784	-	-	-	(21,784)	-	(21,784)	-
Total Governmental Activities	<u>\$ 40,241,679</u>	<u>\$ 8,891,086</u>	<u>\$ 6,498,897</u>	<u>\$ 9,686,180</u>	<u>(15,165,516)</u>	<u>-</u>	<u>(15,165,516)</u>	<u>-</u>
Business-Type Activities:								
Ambulance Services	<u>\$ 5,595,157</u>	<u>\$ 4,806,621</u>	<u>\$ -</u>	<u>\$ -</u>	-	(788,536)	(788,536)	-
COMPONENT UNIT								
Emergency Telephone System Board	<u>\$ 601,577</u>	<u>\$ 865,453</u>	<u>\$ -</u>	<u>\$ -</u>	-	-	-	263,876
GENERAL REVENUES								
Taxes:								
Property Taxes					14,362,912	653,438	15,016,350	-
Income Taxes					3,053,037	-	3,053,037	-
Sales and Use Taxes					3,292,131	-	3,292,131	-
Replacement Taxes					1,923,926	-	1,923,926	-
Interest Income					1,540,312	119,050	1,659,362	-
Miscellaneous					2,999,075	198,060	3,197,135	-
Total General Revenues					<u>27,171,393</u>	<u>970,548</u>	<u>28,141,941</u>	<u>-</u>
CHANGE IN NET POSITION					12,005,877	182,012	12,187,889	263,876
Net Position - Beginning of Year, as Previously Reported					54,696,374	2,094,590	56,790,964	2,591,677
Prior Period Adjustments					-	-	-	(42,400)
Net Position - Beginning of Year, as Restated					<u>54,696,374</u>	<u>2,094,590</u>	<u>56,790,964</u>	<u>2,549,277</u>
NET POSITION - END OF YEAR					<u>\$ 66,702,251</u>	<u>\$ 2,276,602</u>	<u>\$ 68,978,853</u>	<u>\$ 2,813,153</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2023**

	<u>General</u>	<u>County Health</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and Cash Equivalents	\$ 23,958,385	\$ 1,801,236	\$ 10,617,210	\$ 36,376,831
Investments	2,284,900	-	-	2,284,900
Receivables, Net of Allowance:				
Accounts Receivable	2,628,973	977,388	146,648	3,753,009
Property Taxes	9,316,311	780,133	5,357,035	15,453,479
Due from Other Governments	-	-	104,110	104,110
Inventories	-	114,141	2,174	116,315
Prepaid Items	3,159	34,847	107,953	145,959
Due from Other Funds	1,055,109	-	3,737,931	4,793,040
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 39,246,837</u>	<u>\$ 3,707,745</u>	<u>\$ 20,073,061</u>	<u>\$ 63,027,643</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 1,360,873	\$ 106,516	\$ 330,207	\$ 1,797,596
Payroll and Related	366,752	102,012	304,352	773,116
Unearned Grant Revenue	9,410,749	295,914	-	9,706,663
Due to Other Funds	4,326,045	17,016	451,407	4,794,468
Total Liabilities	<u>15,464,419</u>	<u>521,458</u>	<u>1,085,966</u>	<u>17,071,843</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	8,709,718	730,000	5,011,916	14,451,634
Unavailable Revenue	1,367,569	-	-	1,367,569
Total Deferred Inflows of Resources	<u>10,077,287</u>	<u>730,000</u>	<u>5,011,916</u>	<u>15,819,203</u>
FUND BALANCES				
Nonspendable	3,159	148,988	110,127	262,274
Restricted for:				
General Control and Administration	-	-	623,217	623,217
Public Safety	-	-	738,693	738,693
Streets and Highways	-	-	7,304,714	7,304,714
Public Health	-	2,307,299	4,648,734	6,956,033
Debt Service	-	-	260,501	260,501
Employee Benefits	-	-	440,729	440,729
Assigned	3,980,328	-	-	3,980,328
Unassigned	9,721,644	-	(151,536)	9,570,108
Total Fund Balances	<u>13,705,131</u>	<u>2,456,287</u>	<u>13,975,179</u>	<u>30,136,597</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,246,837</u>	<u>\$ 3,707,745</u>	<u>\$ 20,073,061</u>	<u>\$ 63,027,643</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, 2023**

Total Fund Balances of Governmental Funds	\$ 30,136,597
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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.	48,057,675
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Receivables that are not available to pay for current period expenditures are reported as deferred inflows of resources in the governmental funds.	1,367,569
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Deferred Outflows of Pension Resources	10,916,321
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Deferred Outflows of OPEB Resources	1,507,871
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Deferred Inflows of Pension Resources	(431,499)
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Deferred Inflows of OPEB Resources	(2,991,446)
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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	(2,621,429)
Financed Purchase	(74,538)
Subscriptions	(234,881)
Bonds Payable	(525,000)
Net Pension (Liability) Asset	(9,380,952)
Total OPEB Liability	<u>(9,024,037)</u>

Net Position of Governmental Activities	<u><u>\$ 66,702,251</u></u>
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JACKSON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2023

	General	County Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 8,756,657	\$ 721,647	\$ 4,884,608	\$ 14,362,912
Intergovernmental Revenues	10,280,121	3,119,683	2,777,508	16,177,312
Charges for Services	7,489,082	854,852	547,152	8,891,086
Interest Income	1,065,472	71,631	403,209	1,540,312
Miscellaneous	1,559,332	63,064	9,110	1,631,506
Total Revenues	29,150,664	4,830,877	8,621,587	42,603,128
EXPENDITURES				
Current:				
General Control and Administration	9,810,677	-	1,618,059	11,428,736
Streets and Highways	-	-	3,240,949	3,240,949
Public Safety	11,304,334	-	36,035	11,340,369
Public Health	-	4,874,980	499,836	5,374,816
Judiciary and Courts	6,036,690	-	-	6,036,690
Debt Service:				
Principal Payments	81,935	-	189,189	271,124
Interest Payments	3,510	-	18,274	21,784
Capital Outlay	1,972,869	26,764	419,567	2,419,200
Total Expenditures	29,210,015	4,901,744	6,021,909	40,133,668
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,351)	(70,867)	2,599,678	2,469,460
OTHER FINANCING SOURCES (USES)				
SBITA Proceeds	276,077	-	-	276,077
Transfers In	1,713,871	336,683	-	2,050,554
Transfers Out	-	-	(2,050,554)	(2,050,554)
Total Other Financing Sources (Uses)	1,989,948	336,683	(2,050,554)	276,077
NET CHANGE IN FUND BALANCES	1,930,597	265,816	549,124	2,745,537
Fund Balances - Beginning of Year	11,774,534	2,190,471	13,426,055	27,391,060
FUND BALANCES - END OF YEAR	<u>\$ 13,705,131</u>	<u>\$ 2,456,287</u>	<u>\$ 13,975,179</u>	<u>\$ 30,136,597</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, 2023

Net Change in Fund Balances of Governmental Funds \$ 2,745,537

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	2,511,292
Depreciation and Amortization Expense	<u>(1,901,430)</u>
	609,862

The net effect of various miscellaneous transactions involving capital assets (i.e., disposals, trade-ins, and donations) which do not affect change in fund balance:

Net Loss on Disposal of Capital Assets	(13,559)
Capital Contributions	<u>8,276,859</u>
	8,263,300

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	(3,449,571)
Pension (Expense) Income	<u>2,519,825</u>
	(929,746)

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	575,482
OPEB (Expense) Income	<u>(638,002)</u>
	(62,520)

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	64,928
Repayment of Bonds Payable	165,000
Repayment of Subscription Liability	41,196
Issuance of Subscription Liability	<u>(276,077)</u>
	(4,953)

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	16,828
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

	<u>1,367,569</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 12,005,877</u></u>
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See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
NOVEMBER 30, 2023**

	Business-Type Activities <u>Ambulance Services</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 2,125,774
Receivables, Net of Allowance:	
Accounts Receivable	774,328
Property Taxes	706,265
Inventories	78,953
Prepaid Items	156,063
Due from Other Funds	<u>1,428</u>
Total Current Assets	<u>3,842,811</u>
Capital Assets:	
Land and Nondepreciable Assets	21,592
Depreciable Property and Equipment, Net of Depreciation	<u>2,705,093</u>
Total Capital Assets	<u>2,726,685</u>
 Total Noncurrent Assets	 <u>2,726,685</u>
 Total Assets	 6,569,496
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Pension Resources	1,861,890
Deferred Outflows of OPEB Resources	<u>257,183</u>
Total Deferred Outflows of Resources	<u>2,119,073</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 8,688,569</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
NOVEMBER 30, 2023**

	Business-Type Activities <u>Ambulance Services</u>
LIABILITIES	
Current Liabilities:	
Payroll and Related	\$ 129,684
Noncurrent Liabilities:	
Due within one year:	
Compensated Absences	135,240
Lease Liability	125,908
Subscription Liability	60,597
Due in more than one year:	
Compensated Absences	213,551
Lease Liability	1,351,469
Subscription Liability	12,542
Total OPEB Liability	1,539,141
Net Pension Liability	1,600,017
Total Noncurrent Liabilities	<u>5,038,465</u>
Total Liabilities	5,168,149
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	660,000
Deferred Inflows of Pension Resources	73,596
Deferred Inflows of OPEB Resources	510,222
Total Deferred Inflows of Resources	<u>1,243,818</u>
NET POSITION	
Net Investment In Capital Assets	1,176,169
Unrestricted	1,100,433
Total Net Position	<u>2,276,602</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 8,688,569</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, 2023

	Business-Type Activities <u>Ambulance Services</u>
OPERATING REVENUES	
Charges for Services	\$ 4,806,621
OPERATING EXPENSES	
Personnel	4,203,316
Commodities	661,152
Contractual	25,000
Other	105,344
Depreciation and Amortization	<u>374,851</u>
Total Operating Expenses	<u>5,369,663</u>
OPERATING INCOME (LOSS)	(563,042)
NONOPERATING REVENUES	
Property Taxes	653,438
Interest Income	119,050
Loss on Disposal of Assets	(225,494)
Miscellaneous	<u>198,060</u>
Total Nonoperating Revenues	<u>745,054</u>
CHANGE IN NET POSITION	182,012
Net Position - Beginning of Year	<u>2,094,590</u>
NET POSITION - END OF YEAR	<u><u>\$ 2,276,602</u></u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED NOVEMBER 30, 2023**

	Business-Type Activities Ambulance Services
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Patients	\$ 4,847,431
Cash Paid to Suppliers	(1,000,634)
Cash Paid to Employees	(3,953,512)
Net Cash Used by Operating Activities	(106,715)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property Taxes Received	696,376
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	(713,578)
Principal Paid on Lease and Subscription Liability	(238,798)
Net Cash Used by Capital and Related Financing Activities	(952,376)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	119,050
Miscellaneous Received	198,060
Net Cash Provided by Investing Activities	317,110
NET DECREASE IN CASH AND CASH EQUIVALENTS	(45,605)
Cash and Cash Equivalents - Beginning of Year	2,171,379
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,125,774</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	\$ (563,042)
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities:	
Depreciation and Amortization	374,851
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:	
Decrease in Accounts Receivable	42,238
Increase in Inventories	(12,106)
Increase in Prepaid Items	(155,693)
Increase in Due From other Funds	(1,428)
Increase in Net Pension Liability and Related Deferrals	143,327
Decrease in Accounts Payable	(41,339)
Increase in Payroll Liability	14,049
Increase in Total OPEB Liability and Related Deferrals	88,990
Increase in Compensated Absences	3,438
Net Cash Used by Operating Activities	<u>\$ (106,715)</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Right-to-Use Assets	<u>\$ (1,649,607)</u>
Purchase of Subscription Assets	<u>\$ (133,613)</u>
Issuance of Lease and Subscription Liability	<u>\$ 1,781,719</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2023**

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 7,968,554
Receivables	<u>4,757,117</u>
Total Assets	<u><u>\$ 12,725,671</u></u>
LIABILITIES	
Due to Others	\$ 7,664,321
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	171,069
FIDUCIARY NET POSITION	
Restricted	<u>4,890,281</u>
Total Liabilities, Deferred Inflows of Resources, and Fiduciary Net Position	<u><u>\$ 12,725,671</u></u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2023**

	<u>Custodial Funds</u>
ADDITIONS	
Property Taxes Collected for Governments	\$ 75,702,272
Collections Related to Circuit Clerk Bonds	1,199,364
Intergovernmental Allotments	1,641,601
Other Amounts Received as Fiscal Agent	2,942,148
Interest Income	172,491
Miscellaneous	-
Total Additions	<u>81,657,876</u>
DEDUCTIONS	
Property Taxes Distributed to Governments	75,702,272
Distributions Related to Circuit Clerk Bonds	1,264,111
Other Amounts Distributed as Fiscal Agent	<u>4,626,189</u>
Total Deductions	<u>81,592,572</u>
CHANGE IN NET FIDUCIARY POSITION	65,304
Fiduciary Net Position - Beginning of Year	<u>4,824,977</u>
FIDUCIARY NET POSITION - END OF YEAR	<u><u>\$ 4,890,281</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

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, 2023

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 financials statements is as of and for the year ended December 31, 2023.

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/amortization 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, 2023**

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, 2023**

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, 2023**

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 \$424,649 at November 30, 2023.

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, 2023**

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, 2023**

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/amortization, 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, 2023**

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, 2023.
- **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 sub fund 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 sub fund 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 2022 property tax levy is levied to finance the operations of fiscal year 2023, the 2023 property tax is typically recorded as a receivable and the 2023 property tax revenue is unavailable. The 2022 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2023. The County must file its tax levy by the last Tuesday of December each year. The 2022 levy was approved on November 22, 2022. The 2023 levy was approved on November 21, 2023.

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

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 2022 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/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Adoption of New Accounting Standards

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. This standard establishes that a subscription-based information technology arrangement results in a right-to-use subscription asset and corresponding subscription liability. It provides criteria for outlays other than subscription payments, including implementation costs of subscription-based information technology arrangements and requires note disclosures.

The County adopted the requirements of the guidance effective December 1, 2022 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 subscription asset and subscription liability.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Appropriations

For the year ended November 30, 2023, expenditures exceeded appropriations as follows:

General Fund (including sub funds)	\$ 1,911,593
County Health Fund	467,524

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Fund Deficits

At November 30, 2023, the Workers Compensation, Drug Court Mental Health, Extension Service, and Senior Citizen Social Services had a negative fund balances of \$137,905, \$224, \$9,069, and \$4,338, respectively. Deficit will be reduced through future property tax collections.

NOTE 4 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, 2023, the County's bank balance was \$35,534,332. Of this balance, \$1,640,398 was covered by Federal Depository Insurance and \$33,859,927 was covered by collateral held by the pledging financial institution's trust department in the County's name. As of November 30, 2023, \$34,007 of the County's bank balance of \$35,534,332 was exposed to custodial credit risk and uncollateralized.

Discretely Presented Component Unit

As of December 31, 2023, the carrying amount of the component unit's deposits was \$1,173,629, which excludes \$89 of petty cash. The bank balance of the component unit's deposits was \$1,173,629, all of which was sufficiently insured and collateralized through pledged securities as of December 31, 2023.

NOTE 5 INVESTMENTS

As of November 30, 2023, 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	\$ 15,101,068	\$ 14,737,044
Corporate Bonds	479,011	475,160
Municipal Bonds	221,893	219,237
Commercial Paper	247,447	247,447
Cash	105,833	105,833
	<u>\$ 16,155,252</u>	<u>\$ 15,784,721</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 5 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	\$ 14,737,044	\$ -	\$ -	\$ 14,737,044
Corporate Bonds	475,160	-	-	475,160
Municipal Bonds	219,237	-	-	219,237
Commercial Paper	247,447	-	-	247,447
Cash	105,833	-	-	105,833
	<u>\$ 15,784,721</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,784,721</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	AAA	AA	A	A-	BBB+	BBB-	Unrated	Total
Illinois Funds	\$ 14,737,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,737,044
Corporate Bonds	-	-	49,974	69,628	130,544	195,165	29,849	-	475,160
Municipal Bonds	-	150,000	14,737	-	34,838	-	-	19,662	219,237
Commercial Paper	-	-	-	-	-	-	-	247,447	247,447
Cash	-	-	-	-	-	-	-	105,833	105,833
	<u>\$ 14,737,044</u>	<u>\$ 150,000</u>	<u>\$ 64,711</u>	<u>\$ 69,628</u>	<u>\$ 165,382</u>	<u>\$ 195,165</u>	<u>\$ 29,849</u>	<u>\$ 372,942</u>	<u>\$ 15,784,721</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 6 CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not being Depreciated:				
Land	\$ 199,500	\$ 129,888	\$ -	\$ 329,388
Construction in Progress	24,160	887,715	195,586	716,289
Total Capital Assets, Not being Depreciated	223,660	1,017,603	195,586	1,045,677
Capital Assets, being Depreciated:				
Land Improvements	282,623	36,296	4,200	314,719
Buildings	12,776,236	-	-	12,776,236
Buildings Improvements	2,360,148	193,804	-	2,553,952
Fixed Equipment	413,732	-	-	413,732
Major Moveable Equipment	2,172,375	596,705	41,690	2,727,390
Vehicles	3,755,681	329,677	115,351	3,970,007
Computers	1,835,403	-	531	1,834,872
Infrastructure	45,562,273	8,533,575	-	54,095,848
Subscription Assets	-	276,077	-	276,077
Total Capital Assets, being Depreciated	69,158,471	9,966,134	161,772	78,962,833
Accumulated Depreciation:				
Land Improvements	(245,738)	(6,220)	(4,200)	(247,758)
Buildings	(8,296,602)	(258,374)	-	(8,554,976)
Buildings Improvements	(1,660,042)	(56,662)	-	(1,716,704)
Fixed Equipment	(340,022)	(17,597)	-	(357,619)
Major Moveable Equipment	(1,789,918)	(164,123)	(28,131)	(1,925,910)
Vehicles	(3,027,623)	(242,396)	(115,351)	(3,154,668)
Computers	(1,691,823)	(53,864)	(531)	(1,745,156)
Infrastructure	(13,145,850)	(1,067,994)	-	(14,213,844)
Subscription Assets	-	(34,200)	-	(34,200)
Total Accumulated Depreciation	(30,197,618)	(1,901,430)	(148,213)	(31,950,835)
Total Capital Assets, being Depreciated, Net	38,960,853	8,064,704	13,559	47,011,998
Governmental Activities Capital Assets, Net	<u>\$ 39,184,513</u>	<u>\$ 9,082,307</u>	<u>\$ 209,145</u>	<u>\$ 48,057,675</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 6 CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not being Depreciated:				
Land	\$ 66,458	\$ -	\$ 44,866	\$ 21,592
Capital Assets, being Depreciated:				
Land Improvements	140,684	-	66,232	74,452
Buildings and Building Improvements	708,831	464,058	290,961	881,928
Vehicles and Equipment	3,080,458	248,019	1,153,768	2,174,709
Right-to-Use Assets	9,160	1,649,607	-	1,658,767
Subscription Assets	-	133,613	-	133,613
Total Capital Assets, being Depreciated	<u>3,939,133</u>	<u>2,495,297</u>	<u>1,510,961</u>	<u>4,923,469</u>
Accumulated Depreciation:				
Land Improvements	(129,759)	(1,904)	(64,884)	(66,779)
Buildings and Building Improvements	(642,838)	(22,822)	(290,961)	(374,699)
Vehicles and Equipment	(2,399,582)	(212,365)	(974,488)	(1,637,459)
Right-to-Use Assets	(1,679)	(77,166)	-	(78,845)
Subscription Assets	-	(60,594)	-	(60,594)
Total Accumulated Depreciation	<u>(3,173,858)</u>	<u>(374,851)</u>	<u>(1,330,333)</u>	<u>(2,218,376)</u>
Total Capital Assets, being Depreciated, Net	<u>765,275</u>	<u>2,120,446</u>	<u>180,628</u>	<u>2,705,093</u>
Business-Type Activities Capital Assets, Net	<u>\$ 831,733</u>	<u>\$ 2,120,446</u>	<u>\$ 225,494</u>	<u>\$ 2,726,685</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Control and Administration	\$ 586,133
Streets and Highways	1,190,422
Public Safety	49,136
Public Health	75,739
Total Depreciation Expense, Governmental Activities	<u>\$ 1,901,430</u>
Business-Type Activities:	
Ambulance Services	<u>\$ 374,851</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 6 CAPITAL ASSETS (CONTINUED)

The discretely presented component unit capital asset activity for the year ended December 31 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	425,000	-	1,020,587
Total Capital Assets, Not being Depreciated	625,587	425,000	-	1,050,587
Capital Assets, being Depreciated:				
Land Improvements	20,693	-	-	20,693
Buildings	263,406	-	-	263,406
Vehicles and Equipment	654,775	6,096	-	660,871
Computers	1,211	285,629	-	286,840
Total Capital Assets, being Depreciated	940,085	291,725	-	1,231,810
Accumulated Depreciation:				
Land Improvements	(15,421)	(1,545)	-	(16,966)
Buildings	(111,283)	(7,054)	-	(118,337)
Vehicles and Equipment	(490,684)	(58,982)	-	(549,666)
Computers	(931)	(142)	-	(1,073)
Total Accumulated Depreciation	(618,319)	(67,723)	-	(686,042)
Total Capital Assets, being Depreciated, Net	321,766	224,002	-	545,768
Component Unit Capital Assets, Net	<u>\$ 947,353</u>	<u>\$ 649,002</u>	<u>\$ -</u>	<u>\$ 1,596,355</u>

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 7 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, 2023

NOTE 7 RETIREMENT PLANS (CONTINUED)

Illinois Municipal Retirement Fund (IMRF) (Continued)

Employees Covered by the Benefit Terms. As of the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Retirees and Beneficiaries Currently Receiving	
Benefits	513
Inactive Plan Member Entitled to but Not Yet	
Receiving Benefits	469
Active Employees	<u>285</u>
Total	<u><u>1,267</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 2022 and 2021 was 7.35% and 10.22%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$818,771 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 2022 and 2021 was 11.23% and 14.37%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$549,131 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 2022 and 2021 was 1.01% and 14.12%, respectively. For the fiscal year ended November 30, 2023, the County contributed \$3,920 to the plan.

Net Pension Liability (Asset). The County's net pension liability (asset) was measured as of December 31, 2022, 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, 2023**

NOTE 7 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, 2022:

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, 2023**

NOTE 7 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, 2022:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	35 %	6.50%
International Equity	18	7.60%
Fixed Income	25	4.90%
Real Estate	11	6.20%
Alternative Investments	10	
Private Equity	N/A	9.90%
Commodities	N/A	6.25%
Cash Equivalents	1	4.00%
Total	<u>100.0 %</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 4.05%, and the resulting single discount rate is 7.25%.

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 7 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, 2021	\$ 126,203,338	\$ 143,597,184	\$ (17,393,846)
Changes for the Year:			
Service Cost	1,702,900	-	1,702,900
Interest on the Total Pension Liability	8,962,550	-	8,962,550
Differences Between Expected and Actual Experience of the Total Pension Liability	711,685	-	711,685
Changes in Assumptions	-	-	-
Contributions - Employer	-	2,257,983	(2,257,983)
Contributions - Employees	-	921,662	(921,662)
Net Investment Income	-	10,200,924	(10,200,924)
Difference Between Projected and Actual Investment Income	-	(30,439,221)	30,439,221
Benefit Payments, including Refunds of Employee Contributions	(6,866,815)	(6,866,815)	-
Administrative Expenses	-	(93,351)	93,351
Other (Net Transfer)	-	(45,819)	45,819
Net Changes	<u>4,510,320</u>	<u>(24,064,637)</u>	<u>28,574,957</u>
Balances at December 31, 2022	<u>\$ 130,713,658</u>	<u>\$ 119,532,547</u>	<u>\$ 11,181,111</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>\$ 26,834,129</u>	<u>\$ (11,181,111)</u>	<u>\$ (1,499,206)</u>

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 7 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, 2023, the County recognized pension expense (income) of \$2,940,629. At November 30, 2023, 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	\$ 618,358	\$ 353,464
Changes in Assumptions	297,023	160,837
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,869,205	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	11,784,586	514,301
Pension Contributions Subsequent to the Measurement Date	1,226,524	-
Total Deferred Amounts Related to Pensions	<u>\$ 13,011,110</u>	<u>\$ 514,301</u>

The County reported \$1,226,524 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, 2024.

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>	Net Deferred Outflows (Inflows) of Resources
2023	\$ (21,733)
2024	1,776,782
2025	3,499,425
2026	6,054,955
2027	(39,144)
Total	<u>\$ 11,270,285</u>

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 8 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, 2023, the following employees were covered by the benefit terms:

Active Employees	356
Inactive Employees Currently Receiving Benefits	42
Total	<u>398</u>

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability

The County's total OPEB Liability of \$10,755,705 was measured as of November 30, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

The total OPEB liability in the November 30, 2023 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 3.89% was used as of December 1, 2022 and 4.01% as of November 30, 2023.
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, 2023**

NOTE 8 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

	Total OPEB Liability (A)
Balances at November 30, 2022	\$ 10,343,606
Changes for the Year:	
Service Cost	529,792
Interest on the Total OPEB liability	394,882
Changes of Assumptions and Other Inputs	(127,798)
Contributions - Employer	-
Benefit Payments	(384,777)
Net Changes	412,099
Balances at November 30, 2023	\$ 10,755,705

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 8 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 Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 11,893,971</u>	<u>\$ 10,755,705</u>	<u>\$ 9,748,105</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>\$ 9,795,817</u>	<u>\$ 10,755,705</u>	<u>\$ 11,846,817</u>

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

For year ended November 30, 2023, the County recognized OPEB expense of \$760,432. As of November 30, 2023, 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	\$ -	\$ 1,720,906
Changes in Assumptions	1,797,224	1,844,584
Total Deferred Amounts Related to OPEB	<u>\$ 1,797,224</u>	<u>\$ 3,565,490</u>

**JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023**

NOTE 8 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>
2024	\$ (164,277)
2025	(164,277)
2026	(164,277)
2027	(164,277)
2028	(164,277)
Thereafter	(946,881)
Total	<u>\$ (1,768,266)</u>

NOTE 9 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, 2023 was \$10,000. During the year ended November 30, 2023, 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 10 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, 2023

NOTE 10 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.

Subscription Liability

The County has long-term, noncancelable agreements with various other entities for the right to use various software components and licenses. The subscriptions expire at various dates through fiscal year 2028.

Debt service requirements to maturity are as follows:

Governmental Activities:

Fiscal Year Ending

November 30,

Financed Purchase		Bonds Payable		Subscription Liability	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 67,435	\$ 2,059	\$ 170,000	\$ 11,440	\$ 59,048	\$ 7,785
7,103	29	175,000	6,955	44,570	5,815
-	-	180,000	2,340	46,221	4,165
-	-	-	-	47,932	2,454
-	-	-	-	37,110	680
<u>\$ 74,538</u>	<u>\$ 2,088</u>	<u>\$ 525,000</u>	<u>\$ 20,735</u>	<u>\$ 234,881</u>	<u>\$ 20,899</u>

Business-Type Activities:

Fiscal Year Ending November 30,	Subscription Liability		Lease Liability	
	Principal	Interest	Principal	Interest
2024	\$ 60,597	\$ 1,524	\$ 125,908	\$ 95,871
2025	12,542	87	134,557	87,222
2026	-	-	143,803	77,967
2027	-	-	152,069	68,110
2028	-	-	161,541	57,602
2029-2033	-	-	759,499	111,346
Total	<u>\$ 73,139</u>	<u>\$ 1,611</u>	<u>\$ 1,477,377</u>	<u>\$ 498,118</u>

JACKSON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2023

NOTE 10 LONG-TERM DEBT (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Financed Purchase	\$ 139,466	\$ -	\$ 64,928	\$ 74,538	\$ 67,435
Bonds Payable	690,000	-	165,000	525,000	170,000
Subscription Liability	-	276,077	41,196	234,881	59,048
Compensated Absences	2,638,257	930,157	946,985	2,621,429	783,667
Total Governmental Activities	<u>\$ 3,467,723</u>	<u>\$ 1,206,234</u>	<u>\$ 1,218,109</u>	<u>\$ 3,455,848</u>	<u>\$ 1,080,150</u>
	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Lease Liability	\$ 7,595	\$ 1,649,607	\$ 179,825	\$ 1,477,377	\$ 125,908
Subscription Liability	-	132,112	58,973	73,139	60,597
Compensated Absences	345,353	234,821	231,383	348,791	135,240
Total Business-Type Activities	<u>\$ 352,948</u>	<u>\$ 2,016,540</u>	<u>\$ 470,181</u>	<u>\$ 1,899,307</u>	<u>\$ 321,745</u>

The County is subject to a debt limitation of 2.875% of its assessed valuation of \$827,982,397. As of November 30, 2023, the County had \$21,727,579 remaining legal debt margin.

NOTE 11 INTERFUND TRANSFERS

Below are the interfund transfers for the year ended November 30, 2023:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ 1,713,871	\$ -
County Health Fund	336,683	-
Nonmajor Funds	-	2,050,554
Total Interfund Transfers	<u>\$ 2,050,554</u>	<u>\$ 2,050,554</u>

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

- a. \$1,707,077 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. \$336,683 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, 2023**

NOTE 12 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 13 COMMITMENTS

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 \$3.8 million. The County made payments totaling \$641,735 related to this agreement during the fiscal year and had a remaining commitment of \$3,226,043 as of November 30, 2023.

NOTE 14 INTERFUND RECEIVABLES AND PAYABLES

Below are the interfund balances as of November 30, 2023:

	Interfund Receivable	Interfund Payable
Major Funds:		
General Fund	\$ 1,055,109	\$ 4,326,045
County Health Fund	-	17,016
Nonmajor Funds	3,737,931	451,407
Business-Type Fund - Ambulance Services	1,428	-
Total Interfund Balances	<u>\$ 4,794,468</u>	<u>\$ 4,794,468</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.

NOTE 15 RESTATEMENT OF NET POSITION

For the year ended December 31, 2023, the Jackson County Emergency Telephone System Board changed the beginning net position as a result of the implementation of GASB 68 *Accounting and Financial Reporting for Pensions* and GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As of January 1, 2023, net position decreased \$42,400 with the implementation of GASB 68 and GASB 75.

REQUIRED SUPPLEMENTARY INFORMATION

**JACKSON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED NOVEMBER 30, 2023**

	General Fund		
	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ 8,973,342	\$ 8,756,657	\$ (216,685)
Intergovernmental Revenues	13,952,852	10,280,121	(3,672,731)
Charges for Services	2,140,073	7,489,082	5,349,009
Interest Income	145,322	1,065,472	920,150
Miscellaneous	1,688,031	1,559,332	(128,699)
Total Revenues	26,899,620	29,150,664	2,251,044
EXPENDITURES			
General Control and Administration	9,664,026	9,810,677	146,651
Public Safety	12,329,385	11,304,334	(1,025,051)
Judiciary and Courts	5,101,706	6,036,690	934,984
Debt Service:			
Principal Payments	-	81,935	81,935
Interest Payments	-	3,510	3,510
Capital Outlay	203,305	1,972,869	1,769,564
Total Expenditures	27,298,422	29,210,015	1,911,593
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(398,802)	(59,351)	339,451
OTHER FINANCING SOURCES (USES)			
SBITA Proceeds	-	276,077	276,077
Transfers In	-	1,713,871	1,713,871
Total Other Financing Sources (Uses)	-	1,989,948	1,989,948
NET CHANGE IN FUND BALANCE	<u>\$ (398,802)</u>	1,930,597	<u>\$ 2,329,399</u>
Fund Balance - Beginning of Year		11,774,534	
FUND BALANCE - END OF YEAR		<u>\$ 13,705,131</u>	

See accompanying Notes to Required Supplementary Information.

**JACKSON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
YEAR ENDED NOVEMBER 30, 2023**

	County Health Fund		
	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Property Taxes	\$ 730,000	\$ 721,647	\$ (8,353)
Intergovernmental Revenues	2,949,098	3,119,683	170,585
Charges for Services	386,070	854,852	468,782
Interest Income	125	71,631	71,506
Miscellaneous	1,000	63,064	62,064
Total Revenues	<u>4,066,293</u>	<u>4,830,877</u>	<u>764,584</u>
EXPENDITURES			
Public Health	4,434,220	4,874,980	440,760
Capital Outlay	-	26,764	26,764
Total Expenditures	<u>4,434,220</u>	<u>4,901,744</u>	<u>467,524</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(367,927)	(70,867)	297,060
OTHER FINANCING SOURCES			
Transfers in	<u>367,927</u>	<u>336,683</u>	<u>(31,244)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	265,816	<u>\$ 265,816</u>
Fund Balance - Beginning of Year		2,190,471	
FUND BALANCE - END OF YEAR		<u>\$ 2,456,287</u>	

See accompanying Notes to Required Supplementary Information.

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

	2023	2022	2021	2020	2019	2018
Total OPEB Liability:						
Service Cost	\$ 529,792	\$ 761,127	\$ 720,628	\$ 866,692	\$ -	\$ 469,984
Interest on Total OPEB Liability	394,882	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	(127,798)	(1,615,017)	261,969	2,396,148	-	(699,355)
Benefit Payments, Including Refunds of Employee Contributions	(384,777)	(484,737)	(512,947)	(921,001)	-	(422,994)
Net Change in Total OPEB Liability	412,099	(2,675,292)	716,590	2,098,137	-	(291,394)
Total OPEB Liability, Beginning	10,343,606	13,018,898	12,302,308	10,204,171	10,204,171	10,495,565
Total OPEB Liability, Ending (a)	<u>\$ 10,755,705</u>	<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	\$ 384,777	\$ 484,737	\$ 512,947	\$ 921,001	\$ -	\$ 422,994
Benefit Payments, Including Refunds of Employee Contributions	(384,777)	(484,737)	(512,947)	(921,001)	-	(422,994)
Plan Fiduciary Net Position, Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability, Ending (a) - (b)	\$ 10,755,705	\$ 10,343,606	\$ 13,018,898	\$ 12,302,308	\$ 10,204,171	\$ 10,204,171
Covered Valuation Payroll	\$ 16,487,200	\$ 15,929,662	\$ 14,291,441	\$ 14,064,085	\$ -	\$ 13,754,066
Net OPEB Liability as a Percentage of Covered Valuation Payroll	65.24%	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
2023	\$ 384,777	\$ 384,777	\$ -	\$ 16,487,200	0.02 %
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, 2023**

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 \$1,911,593 for fiscal year 2023. The County Health Fund had expenditures exceeding appropriations of \$467,524 for fiscal year 2023.

SUPPLEMENTARY INFORMATION

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	County General	Health Insurance	Payroll Clearing	Court Security
ASSETS				
Cash and Cash Equivalents	\$ 9,861,751	\$ 707,697	\$ 284,438	\$ 55,587
Investments	2,284,900	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	1,179,890	-	-	7,979
Property Taxes	9,316,311	-	-	-
Prepays	3,159			
Due from Other Funds	685,298	-	369,811	-
	<u>23,331,309</u>	<u>707,697</u>	<u>654,249</u>	<u>63,566</u>
Total Assets	<u>\$ 23,331,309</u>	<u>\$ 707,697</u>	<u>\$ 654,249</u>	<u>\$ 63,566</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 1,275,107	\$ -	\$ 43,603	\$ -
Payroll and Related	364,507	-	-	2,245
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	3,257,174	671,580	374,526	-
Total Liabilities	<u>4,896,788</u>	<u>671,580</u>	<u>418,129</u>	<u>2,245</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	8,709,718	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>8,709,718</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	3,159	-	-	-
Assigned	-	36,117	236,120	61,321
Unassigned	9,721,644	-	-	-
Total Fund Balances (Deficits)	<u>9,724,803</u>	<u>36,117</u>	<u>236,120</u>	<u>61,321</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 23,331,309</u>	<u>\$ 707,697</u>	<u>\$ 654,249</u>	<u>\$ 63,566</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Court System	Law Resource Library	Court Automation	County Clerk Automation
ASSETS				
Cash and Cash Equivalents	\$ 1,234,855	\$ 42,775	\$ 150,842	\$ 315,255
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,234,855</u>	<u>\$ 42,775</u>	<u>\$ 150,842</u>	<u>\$ 315,255</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 5,695	\$ -	\$ 9,337	\$ 19,011
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	<u>5,695</u>	<u>-</u>	<u>9,337</u>	<u>19,011</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Assigned	1,229,160	42,775	141,505	296,244
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>1,229,160</u>	<u>42,775</u>	<u>141,505</u>	<u>296,244</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 1,234,855</u>	<u>\$ 42,775</u>	<u>\$ 150,842</u>	<u>\$ 315,255</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	States Attorney Records Automation	Treasurer Automation	Court Document Storage
ASSETS			
Cash and Cash Equivalents	\$ 6,899	\$ 111,840	\$ 173,480
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	-
Property Taxes	-	-	-
Prepays	-	-	-
Due from Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 6,899</u>	<u>\$ 111,840</u>	<u>\$ 173,480</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ 351	\$ 4,532	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	<u>351</u>	<u>4,532</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Assigned	6,548	107,308	173,480
Unassigned	-	-	-
Total Fund Balances (Deficits)	<u>6,548</u>	<u>107,308</u>	<u>173,480</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 6,899</u>	<u>\$ 111,840</u>	<u>\$ 173,480</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
ASSETS				
Cash and Cash Equivalents	\$ 227	\$ 29,062	\$ 689,597	\$ 214,249
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	-	-	-
Property Taxes	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 227</u>	<u>\$ 29,062</u>	<u>\$ 689,597</u>	<u>\$ 214,249</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 2,200	\$ 1,037
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,200</u>	<u>1,037</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Assigned	227	29,062	687,397	213,212
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>227</u>	<u>29,062</u>	<u>687,397</u>	<u>213,212</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 227</u>	<u>\$ 29,062</u>	<u>\$ 689,597</u>	<u>\$ 214,249</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	DUI	Grants	States Attorney Victim Assistance	Trustee Redemption
ASSETS				
Cash and Cash Equivalents	\$ 61,206	\$ 9,433,049	\$ 574	\$ 885
Investments	-	-	-	-
Receivables, Net of Allowance:				
Accounts Receivable	-	60,772	-	-
Property Taxes	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 61,206</u>	<u>\$ 9,493,821</u>	<u>\$ 574</u>	<u>\$ 885</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Payroll and Related	-	-	-	-
Unearned Grant Revenue	-	9,410,749	-	-
Due to Other Funds	-	22,765	-	-
Total Liabilities	<u>-</u>	<u>9,433,514</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Assigned	61,206	60,307	574	885
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>61,206</u>	<u>60,307</u>	<u>574</u>	<u>885</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 61,206</u>	<u>\$ 9,493,821</u>	<u>\$ 574</u>	<u>\$ 885</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
ASSETS			
Cash and Cash Equivalents	\$ 59,707	\$ 10,038	\$ 1,217
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	-
Property Taxes	-	-	-
Prepays	-	-	-
Due from Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 59,707</u>	<u>\$ 10,038</u>	<u>\$ 1,217</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Assigned	59,707	10,038	1,217
Unassigned	-	-	-
Total Fund Balances (Deficits)	<u>59,707</u>	<u>10,038</u>	<u>1,217</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 59,707</u>	<u>\$ 10,038</u>	<u>\$ 1,217</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Coroner Fees	Cannabis Use Tax	Opioid Settlement
ASSETS			
Cash and Cash Equivalents	\$ 36,948	\$ 65,825	157,728
Investments	-	-	-
Receivables, Net of Allowance:			
Accounts Receivable	-	-	1,380,332
Property Taxes	-	-	-
Prepays	-	-	-
Due from Other Funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 36,948</u>	<u>\$ 65,825</u>	<u>\$ 1,538,060</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Payroll and Related	-	-	-
Unearned Grant Revenue	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	-
Unavailable Revenue	-	-	1,367,569
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>1,367,569</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Assigned	36,948	65,825	170,491
Unassigned	-	-	-
Total Fund Balances (Deficits)	<u>36,948</u>	<u>65,825</u>	<u>170,491</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 36,948</u>	<u>\$ 65,825</u>	<u>\$ 1,538,060</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
GENERAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Public Defender Safe-T	County Clerk General	Total
ASSETS			
Cash and Cash Equivalents	122,263	\$ 130,391	\$ 23,958,385
Investments	-	-	2,284,900
Receivables, Net of Allowance:			
Accounts Receivable	-	-	2,628,973
Property Taxes	-	-	9,316,311
Prepays			3,159
Due from Other Funds	-	-	1,055,109
Total Assets	<u>\$ 122,263</u>	<u>\$ 130,391</u>	<u>\$ 39,246,837</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ 1,360,873
Payroll and Related	-	-	366,752
Unearned Grant Revenue	-	-	9,410,749
Due to Other Funds	-	-	4,326,045
Total Liabilities	<u>-</u>	<u>-</u>	<u>15,464,419</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for a Future Period	-	-	\$ 8,709,718
Unavailable Revenue	-	-	1,367,569
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>10,077,287</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	3,159
Assigned	122,263	130,391	3,980,328
Unassigned	-	-	9,721,644
Total Fund Balances (Deficits)	<u>122,263</u>	<u>130,391</u>	<u>13,705,131</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 122,263</u>	<u>\$ 130,391</u>	<u>\$ 39,246,837</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	County General	Health Insurance	Payroll Clearing	Court Security
REVENUES				
Property Taxes	\$ 8,756,657	\$ -	\$ -	\$ -
Intergovernmental Revenues	8,688,817	-	-	-
Charges for Services	2,403,746	3,621,575	-	-
Interest Income	559,811	-	35,637	-
Miscellaneous	1,325,141	-	50,650	-
Total Revenues	<u>21,734,172</u>	<u>3,621,575</u>	<u>86,287</u>	<u>-</u>
EXPENDITURES				
Current:				
General Control and Administration	4,156,794	3,776,308	-	-
Public Safety	11,196,465	-	-	-
Judiciary and Courts	5,583,864	-	-	-
Debt Service:				
Principal Payments	81,935	-	-	-
Interest Payments	3,510	-	-	-
Capital Outlay	1,362,683	-	-	-
Total Expenditures	<u>22,385,251</u>	<u>3,776,308</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(651,079)	(154,733)	86,287	-
OTHER FINANCING SOURCES (USES)				
SBITA Proceeds	276,077	-	-	-
Transfers In	1,713,871	-	-	-
Total Other Financing Sources (Uses)	<u>1,989,948</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	1,338,869	(154,733)	86,287	-
Fund Balances (Deficits) - Beginning of Year	<u>8,385,934</u>	<u>190,850</u>	<u>149,833</u>	<u>61,321</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 9,724,803</u>	<u>\$ 36,117</u>	<u>\$ 236,120</u>	<u>\$ 61,321</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Court System	Law Resource Library	Court Automation	County Clerk Automation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	100,000	-
Charges for Services	230,831	35,773	80,948	72,055
Interest Income	14,803	199	4,945	1,480
Miscellaneous	-	-	-	-
Total Revenues	<u>245,634</u>	<u>35,972</u>	<u>185,893</u>	<u>73,535</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	-	34,307
Public Safety	-	-	-	-
Judiciary and Courts	16,621	16,272	159,720	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>16,621</u>	<u>16,272</u>	<u>159,720</u>	<u>34,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	229,013	19,700	26,173	39,228
OTHER FINANCING SOURCES (USES)				
SBITA Proceeds	-	-	-	-
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	229,013	19,700	26,173	39,228
Fund Balances (Deficits) - Beginning of Year	<u>1,000,147</u>	<u>23,075</u>	<u>115,332</u>	<u>257,016</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 1,229,160</u>	<u>\$ 42,775</u>	<u>\$ 141,505</u>	<u>\$ 296,244</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	States Attorney Records Automation	Treasurer Automation	Court Document Storage
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	137,687
Charges for Services	1,661	16,679	80,543
Interest Income	166	2,739	4,487
Miscellaneous	-	-	-
Total Revenues	<u>1,827</u>	<u>19,418</u>	<u>222,717</u>
EXPENDITURES			
Current:			
General Control and Administration	-	16,958	-
Public Safety	-	-	-
Judiciary and Courts	1,673	-	209,536
Debt Service:			
Principal Payments	-	-	-
Interest Payments	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>1,673</u>	<u>16,958</u>	<u>209,536</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	154	2,460	13,181
OTHER FINANCING SOURCES (USES)			
SBITA Proceeds	-	-	-
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	154	2,460	13,181
Fund Balances (Deficits) - Beginning of Year	<u>6,394</u>	<u>104,848</u>	<u>160,299</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u><u>\$ 6,548</u></u>	<u><u>\$ 107,308</u></u>	<u><u>\$ 173,480</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	16,577
Charges for Services	-	26	105,959	-
Interest Income	-	588	11,097	5,406
Miscellaneous	-	-	-	-
Total Revenues	-	614	117,056	21,983
EXPENDITURES				
Current:				
General Control and Administration	-	-	206,706	-
Public Safety	-	-	-	11,001
Judiciary and Courts	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	-	206,706	11,001
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	614	(89,650)	10,982
OTHER FINANCING SOURCES (USES)				
SBITA Proceeds	-	-	-	-
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	614	(89,650)	10,982
Fund Balances (Deficits) - Beginning of Year	227	28,448	777,047	202,230
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 227</u>	<u>\$ 29,062</u>	<u>\$ 687,397</u>	<u>\$ 213,212</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	DUI	Grants	States Attorney Victim Assistance	Trustee Redemption
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	1,185,842	-	-
Charges for Services	7,336	-	-	-
Interest Income	859	423,242	13	-
Miscellaneous	-	-	-	13,050
Total Revenues	8,195	1,609,084	13	13,050
EXPENDITURES				
Current:				
General Control and Administration	-	744,175	-	78,502
Public Safety	-	95,863	-	-
Judiciary and Courts	-	48,924	80	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	610,186	-	-
Total Expenditures	-	1,499,148	80	78,502
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,195	109,936	(67)	(65,452)
OTHER FINANCING SOURCES (USES)				
SBITA Proceeds	-	-	-	-
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	8,195	109,936	(67)	(65,452)
Fund Balances (Deficits) - Beginning of Year	53,011	(49,629)	641	66,337
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 61,206</u>	<u>\$ 60,307</u>	<u>\$ 574</u>	<u>\$ 885</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Services	17,094	4,249	-
Interest Income	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>17,094</u>	<u>4,249</u>	<u>-</u>
EXPENDITURES			
Current:			
General Control and Administration	-	-	-
Public Safety	-	658	347
Judiciary and Courts	-	-	-
Debt Service:			
Principal Payments	-	-	-
Interest Payments	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>658</u>	<u>347</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,094	3,591	(347)
OTHER FINANCING SOURCES (USES)			
SBITA Proceeds	-	-	-
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	17,094	3,591	(347)
Fund Balances (Deficits) - Beginning of Year	<u>42,613</u>	<u>6,447</u>	<u>1,564</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 59,707</u>	<u>\$ 10,038</u>	<u>\$ 1,217</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Coroner Fees	Cannabis Use Tax	Opioid Settlement
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	28,935	-
Charges for Services	9,936	-	-
Interest Income	-	-	-
Miscellaneous	-	-	170,491
Total Revenues	<u>9,936</u>	<u>28,935</u>	<u>170,491</u>
EXPENDITURES			
Current:			
General Control and Administration	-	-	-
Public Safety	-	-	-
Judiciary and Courts	-	-	-
Debt Service:			
Principal Payments	-	-	-
Interest Payments	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,936	28,935	170,491
OTHER FINANCING SOURCES (USES)			
SBITA Proceeds	-	-	-
Transfers In	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	9,936	28,935	170,491
Fund Balances (Deficits) - Beginning of Year	<u>27,012</u>	<u>36,890</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 36,948</u>	<u>\$ 65,825</u>	<u>\$ 170,491</u>

JACKSON COUNTY, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (DEFICITS)
GENERAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Public Defender Safe-T	County Clerk General	Total
REVENUES			
Property Taxes	\$ -	\$ -	\$ 8,756,657
Intergovernmental Revenues	122,263	-	10,280,121
Charges for Services	-	800,671	7,489,082
Interest Income	-	-	1,065,472
Miscellaneous	-	-	1,559,332
Total Revenues	122,263	800,671	29,150,664
EXPENDITURES			
Current:			
General Control and Administration	-	796,927	9,810,677
Public Safety	-	-	11,304,334
Judiciary and Courts	-	-	6,036,690
Debt Service:			
Principal Payments	-	-	81,935
Interest Payments	-	-	3,510
Capital Outlay	-	-	1,972,869
Total Expenditures	-	796,927	29,210,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	122,263	3,744	(59,351)
OTHER FINANCING SOURCES (USES)			
SBITA Proceeds	-	-	276,077
Transfers In	-	-	1,713,871
Total Other Financing Sources (Uses)	-	-	1,989,948
NET CHANGE IN FUND BALANCES (DEFICITS)	122,263	3,744	1,930,597
Fund Balances (Deficits) - Beginning of Year	-	126,647	11,774,534
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 122,263</u>	<u>\$ 130,391</u>	<u>\$ 13,705,131</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Tort Liability Insurance	Workers Compensation	Unemployment Insurance	Social Security
ASSETS				
Cash and Cash Equivalents	\$ 107,569	\$ 94,214	\$ 262,055	\$ 502,147
Receivables, Net of Allowance:				
Accounts Receivable	-	-	1,213	-
Property Taxes	642,065	695,570	107,015	214,026
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	133
	<u>-</u>	<u>-</u>	<u>-</u>	<u>133</u>
Total Assets	<u>\$ 749,634</u>	<u>\$ 789,784</u>	<u>\$ 370,283</u>	<u>\$ 716,306</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ 265	\$ -	\$ -	\$ -
Payroll and Related	-	-	8,797	71,002
Due to Other Funds	-	277,689	-	6,844
Total Liabilities	<u>265</u>	<u>277,689</u>	<u>8,797</u>	<u>77,846</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	149,369	-	261,486	-
Public Safety	-	-	-	-
Streets and Highways	-	-	-	-
Public Health	-	-	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	438,460
Unassigned	-	(137,905)	-	-
Total Fund Balances (Deficits)	<u>149,369</u>	<u>(137,905)</u>	<u>261,486</u>	<u>438,460</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 749,634</u>	<u>\$ 789,784</u>	<u>\$ 370,283</u>	<u>\$ 716,306</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
ASSETS				
Cash and Cash Equivalents	\$ 105,722	\$ 1,026,688	\$ 102,613	\$ 212,362
Receivables, Net of Allowance:				
Accounts Receivable	-	93,132	48,449	-
Property Taxes	1,337,630	-	-	-
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	94	3,075,506	500,000	-
	<u>94</u>	<u>3,075,506</u>	<u>500,000</u>	<u>-</u>
Total Assets	<u>\$ 1,443,446</u>	<u>\$ 4,195,326</u>	<u>\$ 651,062</u>	<u>\$ 212,362</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ 5,390	\$ -	\$ -
Payroll and Related	187,977	-	-	-
Due to Other Funds	3,200	-	-	-
Total Liabilities	<u>191,177</u>	<u>5,390</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	-	-	-	212,362
Public Safety	-	-	651,062	-
Streets and Highways	-	-	-	-
Public Health	-	4,189,936	-	-
Debt Service	-	-	-	-
Employee Benefits	2,269	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>2,269</u>	<u>4,189,936</u>	<u>651,062</u>	<u>212,362</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 1,443,446</u>	<u>\$ 4,195,326</u>	<u>\$ 651,062</u>	<u>\$ 212,362</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary and Trust
ASSETS				
Cash and Cash Equivalents	\$ 247,581	\$ 193,391	\$ 344,647	\$ 87,631
Receivables, Net of Allowance:				
Accounts Receivable	-	102	-	-
Property Taxes	203,432	53,802	509,525	-
Due from Other Governments	-	-	-	-
Inventories	-	2,174	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 451,013</u>	<u>\$ 249,469</u>	<u>\$ 854,172</u>	<u>\$ 87,631</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 114,253	\$ -
Payroll and Related	-	-	-	-
Due to Other Funds	-	1,403	-	-
Total Liabilities	<u>-</u>	<u>1,403</u>	<u>114,253</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	190,512	50,000	477,013	-
FUND BALANCES (DEFICITS)				
Nonspendable	-	2,174	-	-
Restricted for:				
General Control and Administration	-	-	-	-
Public Safety	-	-	-	87,631
Streets and Highways	-	-	-	-
Public Health	-	195,892	262,906	-
Debt Service	260,501	-	-	-
Employee Benefits	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>260,501</u>	<u>198,066</u>	<u>262,906</u>	<u>87,631</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 451,013</u>	<u>\$ 249,469</u>	<u>\$ 854,172</u>	<u>\$ 87,631</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	Drug Court Mental Health	County Highway	County Bridge	Federal Aid and Matching
ASSETS				
Cash and Cash Equivalents	\$ (224)	\$ 1,924,450	\$ 301,256	\$ 1,052,726
Receivables, Net of Allowance:				
Accounts Receivable	-	-	2,297	-
Property Taxes	-	867,113	71,189	435,844
Due from Other Governments	-	-	-	-
Inventories	-	-	-	-
Prepays	-	107,953	-	-
Due from Other Funds	-	-	23,048	139,063
	<u>-</u>	<u>-</u>	<u>23,048</u>	<u>139,063</u>
Total Assets	<u>\$ (224)</u>	<u>\$ 2,899,516</u>	<u>\$ 397,790</u>	<u>\$ 1,627,633</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ 134,040	\$ -	\$ 52,992
Payroll and Related	-	36,576	-	-
Due to Other Funds	-	162,111	-	-
Total Liabilities	<u>-</u>	<u>332,727</u>	<u>-</u>	<u>52,992</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	810,000	66,500	408,000
FUND BALANCES (DEFICITS)				
Nonspendable	-	107,953	-	-
Restricted for:				
General Control and Administration	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	-	1,648,836	331,290	1,166,641
Public Health	-	-	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	-
Unassigned	(224)	-	-	-
Total Fund Balances (Deficits)	<u>(224)</u>	<u>1,756,789</u>	<u>331,290</u>	<u>1,166,641</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ (224)</u>	<u>\$ 2,899,516</u>	<u>\$ 397,790</u>	<u>\$ 1,627,633</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	County Motor Fuel Tax	Transportation Safety Highway Hire-Back	Extension Service	Senior Citizen Social Services
ASSETS				
Cash and Cash Equivalents	\$ 4,050,882	\$ 1,500	\$ -	\$ -
Receivables, Net of Allowance:				
Accounts Receivable	1,455	-	-	-
Property Taxes	-	-	144,912	74,912
Due from Other Governments	104,110	-	-	-
Inventories	-	-	-	-
Prepays	-	-	-	-
Due from Other Funds	-	-	-	87
	<u>-</u>	<u>-</u>	<u>-</u>	<u>87</u>
Total Assets	<u>\$ 4,156,447</u>	<u>\$ 1,500</u>	<u>\$ 144,912</u>	<u>\$ 74,999</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 13,821	\$ 9,446
Payroll and Related	-	-	-	-
Due to Other Funds	-	-	160	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>13,981</u>	<u>9,446</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for a Future Period	-	-	140,000	69,891
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted for:				
General Control and Administration	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	4,156,447	1,500	-	-
Public Health	-	-	-	-
Debt Service	-	-	-	-
Employee Benefits	-	-	-	-
Unassigned	-	-	(9,069)	(4,338)
Total Fund Balances (Deficits)	<u>4,156,447</u>	<u>1,500</u>	<u>(9,069)</u>	<u>(4,338)</u>
Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	<u>\$ 4,156,447</u>	<u>\$ 1,500</u>	<u>\$ 144,912</u>	<u>\$ 74,999</u>

**JACKSON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)
NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Total</u>
ASSETS	
Cash and Cash Equivalents	\$ 10,617,210
Receivables, Net of Allowance:	
Accounts Receivable	146,648
Property Taxes	5,357,035
Due from Other Governments	104,110
Inventories	2,174
Prepays	107,953
Due from Other Funds	<u>3,737,931</u>
 Total Assets	 <u><u>\$ 20,073,061</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)	
LIABILITIES	
Accounts Payable	\$ 330,207
Payroll and Related	304,352
Due to Other Funds	<u>451,407</u>
Total Liabilities	1,085,966
 DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for a Future Period	5,011,916
 FUND BALANCES (DEFICITS)	
Nonspendable	110,127
Restricted for:	
General Control and Administration	623,217
Public Safety	738,693
Streets and Highways	7,304,714
Public Health	4,648,734
Debt Service	260,501
Employee Benefits	440,729
Unassigned	<u>(151,536)</u>
Total Fund Balances (Deficits)	<u>13,975,179</u>
 Total Liabilities, Deferred Inflows of of Resources, and Fund Balances (Deficits)	 <u><u>\$ 20,073,061</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Tort Liability Insurance	Workers Compensation	Unemployment Insurance	Social Security
REVENUES				
Property Taxes	\$ 594,081	\$ 642,802	\$ 99,073	\$ 198,878
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Interest Income	-	-	3,422	9,733
Miscellaneous	-	-	8,100	-
Total Revenues	<u>594,081</u>	<u>642,802</u>	<u>110,595</u>	<u>208,611</u>
EXPENDITURES				
Current:				
General Control and Administration	546,923	550,323	64,185	-
Streets and Highways	-	-	-	-
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>546,923</u>	<u>550,323</u>	<u>64,185</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	47,158	92,479	46,410	208,611
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(800,221)</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	47,158	92,479	46,410	(591,610)
Fund Balances (Deficits) - Beginning of Year	<u>102,211</u>	<u>(230,384)</u>	<u>215,076</u>	<u>1,030,070</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u><u>\$ 149,369</u></u>	<u><u>\$ (137,905)</u></u>	<u><u>\$ 261,486</u></u>	<u><u>\$ 438,460</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
REVENUES				
Property Taxes	\$ 1,237,601	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	526,983	-	-
Interest Income	-	49,011	3,874	6,493
Miscellaneous	1,010	-	-	-
Total Revenues	<u>1,238,611</u>	<u>575,994</u>	<u>3,874</u>	<u>6,493</u>
EXPENDITURES				
Current:				
General Control and Administration	304,062	-	-	-
Streets and Highways	-	-	-	-
Public Safety	-	-	33	-
Public Health	-	98,638	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>304,062</u>	<u>98,638</u>	<u>33</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	934,549	477,356	3,841	6,493
OTHER FINANCING USES				
Transfers Out	<u>(906,856)</u>	<u>(336,683)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	27,693	140,673	3,841	6,493
Fund Balances (Deficits) - Beginning of Year	<u>(25,424)</u>	<u>4,049,263</u>	<u>647,221</u>	<u>205,869</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u><u>\$ 2,269</u></u>	<u><u>\$ 4,189,936</u></u>	<u><u>\$ 651,062</u></u>	<u><u>\$ 212,362</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary and Trust
REVENUES				
Property Taxes	\$ 188,199	\$ 54,768	\$ 471,266	\$ -
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	11,850	-	-
Interest Income	3,622	6,422	898	-
Miscellaneous	-	-	-	-
Total Revenues	<u>191,821</u>	<u>73,040</u>	<u>472,164</u>	<u>-</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	-	-
Streets and Highways	-	-	-	-
Public Safety	-	-	-	36,002
Public Health	-	29,033	372,165	-
Debt Service:				
Principal Payments	165,000	-	-	-
Interest Payments	15,797	-	-	-
Capital Outlay	-	-	-	57,500
Total Expenditures	<u>180,797</u>	<u>29,033</u>	<u>372,165</u>	<u>93,502</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,024	44,007	99,999	(93,502)
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	11,024	44,007	99,999	(93,502)
Fund Balances (Deficits) - Beginning of Year	<u>249,477</u>	<u>154,059</u>	<u>162,907</u>	<u>181,133</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 260,501</u>	<u>\$ 198,066</u>	<u>\$ 262,906</u>	<u>\$ 87,631</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Drug Court Mental Health	County Highway	County Bridge	Federal Aid and Matching
REVENUES				
Property Taxes	\$ -	\$ 802,293	\$ 65,860	\$ 391,127
Intergovernmental Revenues	-	1,117,700	32,112	-
Charges for Services	7,069	-	-	-
Interest Income	-	71,904	23,710	61,420
Miscellaneous	-	-	-	-
Total Revenues	<u>7,069</u>	<u>1,991,897</u>	<u>121,682</u>	<u>452,547</u>
EXPENDITURES				
Current:				
General Control and Administration	1,292	-	-	-
Streets and Highways	-	1,548,810	99,428	59,675
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	24,189	-	-
Interest Payments	-	2,477	-	-
Capital Outlay	-	197,443	-	164,624
Total Expenditures	<u>1,292</u>	<u>1,772,919</u>	<u>99,428</u>	<u>224,299</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,777	218,978	22,254	228,248
OTHER FINANCING USES				
Transfers Out	<u>(6,001)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(224)	218,978	22,254	228,248
Fund Balances (Deficits) - Beginning of Year	<u>-</u>	<u>1,537,811</u>	<u>309,036</u>	<u>938,393</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ (224)</u>	<u>\$ 1,756,789</u>	<u>\$ 331,290</u>	<u>\$ 1,166,641</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	County Motor Fuel Tax	Transportation Safety Highway Hire-Back	Extension Service	Senior Citizen Social Services
REVENUES				
Property Taxes	\$ -	\$ -	\$ 69,292	\$ 69,368
Intergovernmental Revenues	1,627,696	-	-	-
Charges for Services	-	1,250	-	-
Interest Income	162,700	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,790,396</u>	<u>1,250</u>	<u>69,292</u>	<u>69,368</u>
EXPENDITURES				
Current:				
General Control and Administration	-	-	77,787	73,487
Streets and Highways	1,533,036	-	-	-
Public Safety	-	-	-	-
Public Health	-	-	-	-
Debt Service:				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,533,036</u>	<u>-</u>	<u>77,787</u>	<u>73,487</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	257,360	1,250	(8,495)	(4,119)
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>(574)</u>	<u>(219)</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	257,360	1,250	(9,069)	(4,338)
Fund Balances (Deficits) - Beginning of Year	<u>3,899,087</u>	<u>250</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - END OF YEAR	<u>\$ 4,156,447</u>	<u>\$ 1,500</u>	<u>\$ (9,069)</u>	<u>\$ (4,338)</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES (DEFICITS)
OTHER GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED NOVEMBER 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Total</u>
REVENUES	
Property Taxes	\$ 4,884,608
Intergovernmental Revenues	2,777,508
Charges for Services	547,152
Interest Income	403,209
Miscellaneous	<u>9,110</u>
Total Revenues	8,621,587
EXPENDITURES	
Current:	
General Control and Administration	1,618,059
Streets and Highways	3,240,949
Public Safety	36,035
Public Health	499,836
Debt Service:	
Principal Payments	189,189
Interest Payments	18,274
Capital Outlay	<u>419,567</u>
Total Expenditures	<u>6,021,909</u>
EXCESS (DEFICIENCY) OF REVENUES	
OVER EXPENDITURES	2,599,678
OTHER FINANCING USES	
Transfers Out	<u>(2,050,554)</u>
NET CHANGE IN FUND BALANCES	
(DEFICITS)	549,124
Fund Balances (Deficits) - Beginning of Year	<u>13,426,055</u>
FUND BALANCES (DEFICITS) -	
END OF YEAR	<u><u>\$ 13,975,179</u></u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
NOVEMBER 30, 2023
(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	\$ 1,405,498	\$ 118,120	\$ 3,323,780	\$ 7,895	\$ 238,119	\$ 2,875,142	\$ 7,968,554
Accounts Receivable	-	-	119,641	-	-	4,637,476	4,757,117
Total Assets	<u>\$ 1,405,498</u>	<u>\$ 118,120</u>	<u>\$ 3,443,421</u>	<u>\$ 7,895</u>	<u>\$ 238,119</u>	<u>\$ 7,512,618</u>	<u>\$ 12,725,671</u>
LIABILITIES							
Due to Others	\$ 322,772	\$ -	\$ -	\$ -	\$ -	\$ 7,341,549	\$ 7,664,321
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for a Future Period	-	-	-	-	-	171,069	171,069
FIDUCIARY NET POSITION							
Restricted	<u>1,082,726</u>	<u>118,120</u>	<u>3,443,421</u>	<u>7,895</u>	<u>238,119</u>	<u>-</u>	<u>4,890,281</u>
Total Liabilities, Deferred Inflows of Resources, and Fiduciary Net Position	<u>\$ 1,405,498</u>	<u>\$ 118,120</u>	<u>\$ 3,443,421</u>	<u>\$ 7,895</u>	<u>\$ 238,119</u>	<u>\$ 7,512,618</u>	<u>\$ 12,725,671</u>

JACKSON COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED NOVEMBER 30, 2023
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,702,272	\$ 75,702,272
Collections Related to Circuit							
Clerk Bonds	1,199,364	-	-	-	-	-	1,199,364
Intergovernmental Allotments	-	200,340	1,441,261	-	-	-	1,641,601
Other Amounts Received as Fiscal Agent	-	-	-	61,709	2,880,439	-	2,942,148
Interest Income	-	6,158	166,333	-	-	-	172,491
Miscellaneous	-	-	-	-	-	-	-
Total Additions	<u>1,199,364</u>	<u>206,498</u>	<u>1,607,594</u>	<u>61,709</u>	<u>2,880,439</u>	<u>75,702,272</u>	<u>81,657,876</u>
DEDUCTIONS							
Property Taxes Distributed to Governments	-	-	-	-	-	75,702,272	75,702,272
Distributions Related to Circuit							
Clerk Bonds	1,264,111	-	-	-	-	-	1,264,111
Other Amounts Distributed as Fiscal Agent	-	197,982	1,353,767	59,326	3,015,114	-	4,626,189
Total Deductions	<u>1,264,111</u>	<u>197,982</u>	<u>1,353,767</u>	<u>59,326</u>	<u>3,015,114</u>	<u>75,702,272</u>	<u>81,592,572</u>
CHANGE IN NET FIDUCIARY POSITION	(64,747)	8,516	253,827	2,383	(134,675)	-	65,304
Fiduciary Net Position - Beginning of Year	<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>
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ 1,082,726</u>	<u>\$ 118,120</u>	<u>\$ 3,443,421</u>	<u>\$ 7,895</u>	<u>\$ 238,119</u>	<u>\$ -</u>	<u>\$ 4,890,281</u>

JACKSON COUNTY, ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2023
(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	\$ -	\$ 265,358	\$ -	\$ 265,358
444-80-0670	Supplemental Nutrition Program for Women, Infants, and Children - Breastfeeding Peer Counselor Program	-	26,898	-	26,898
444-80-0671	Supplemental Nutrition Program for Women, Infants, and Children - Farmers Market	-	1,000	-	1,000
482-00-0263	Public Health Emergency Preparedness	-	64,834	-	64,834
482-00-0904	Vector Surveillance and Controls Grants	11,238			11,238
482-00-0911	Illinois Tobacco-Free Communities	200,097	-	-	200,097
482-00-1025	Perinatal Hepatitis B Prevention through Case Management	-	2,209	-	2,209
482-00-1032	Ryan White Part B Lead Agents	78,065	1,064,256	-	1,142,321
482-00-1034	Safe Drinking Water	-	150	-	150
482-00-1583	Lead Poisoning Prevention and Response Grant	13,189	-	-	13,189
482-00-1734	Comprehensive Health Protection Grant	233,072	-	-	233,072
482-00-2083	Pre-Exposure Prophylaxis	200,293	-	-	200,293
482-00-2406	COVID-19 Crisis Grant	-	59,355	-	59,355
482-00-2528	COVID-19 Mass Vaccination	-	15,002	-	15,002
482-00-3087	COVID-19 Vaccination Grant	-	200,000	-	200,000
482-00-2878	LHD DIS Workforce Development	-	89,821	-	89,821
482-00-3127	Strengthening Illinois Public Health Administration	-	14,211	-	14,211
494-10-0343	Local Highway Safety Improvement Program	273,099	8,026	-	281,125
588-40-0450	Emergency Management Performance Grants	-	230,104	-	230,104
588-40-0451	Building Resilient Infrastructure and Communities (BRIC) and Pre-Disaster Mitigation (PDM) Program	-	12,768	-	12,768
N/A	Other Grant Programs and Activities	-	-	287,261	287,261
N/A	All Other Costs not Allocated	-	958,915	41,527,615	42,486,530
Total		<u>\$ 1,009,053</u>	<u>\$ 3,012,907</u>	<u>\$ 41,814,876</u>	<u>\$ 45,836,836</u>



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