

# Jackson County, Illinois

Murphysboro, Illinois

Financial Report

Year Ended November 30, 2021



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# Jackson County, Illinois

Year Ended November 30, 2021

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# Jackson County, Illinois

Year Ended November 30, 2021

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## Independent Auditor's Report

To the County Board  
Jackson County, Illinois  
Murphysboro, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson County, Illinois (the "County"), as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jackson County, Illinois, as of November 30, 2021, 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.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the County adopted accounting guidance GASB Statement No 84, Fiduciary Activities, during the year ended November 30, 2021. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States require that the items listed in the table of contents as required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, 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 the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The supplementary information as noted in the table of contents is presented for purposes of additional analysis and is also not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

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#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 27, 2022, 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 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 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.

*Wipfli LLP*

Sterling, Illinois  
October 27, 2022

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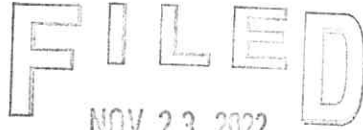
## **Basic Financial Statements**

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# Jackson County, Illinois

## Statement of Net Position

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<i>November 30, 2021</i>			
<b>Assets</b>			
Cash and cash equivalents	\$ 24,812,725	\$ 916,334	\$ 25,729,059
Receivables, net of allowance			
Property taxes	18,834,397	904,033	19,738,430
Accounts receivable	2,105,593	1,009,186	3,114,779
Due from other governments	1,194,302	-	1,194,302
Internal balances	(512,556)	512,556	-
Inventories	54,565	74,220	128,785
Prepaid items	13,678	383,194	396,872
<b>Total current assets</b>	<b>46,502,704</b>	<b>3,799,523</b>	<b>50,302,227</b>
<b>Noncurrent assets:</b>			
Net pension asset	2,325,556	315,425	2,640,981
Capital assets:			
Capital assets not being depreciated	199,500	66,458	265,958
Capital assets, net of depreciation	40,320,290	354,525	40,674,815
<b>Total noncurrent assets</b>	<b>42,845,346</b>	<b>736,408</b>	<b>43,581,754</b>
<b>Total assets</b>	<b>89,348,050</b>	<b>4,535,931</b>	<b>93,883,981</b>
<b>Deferred outflows of resources</b>			
Deferred outflows of pension resources	3,596,779	208,588	3,805,367
Deferred outflows of OPEB resources	2,030,858	207,686	2,238,544
<b>Total deferred outflows of resources</b>	<b>5,627,637</b>	<b>416,274</b>	<b>6,043,911</b>

  
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# Jackson County, Illinois

## Statement of Net Position (Continued)

November 30, 2021	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Liabilities</b>			
Current liabilities			
Accounts payable	1,906,999	138,760	2,045,759
Payroll and related	660,208	99,665	759,873
Unearned grant revenue	5,402,190	-	5,402,190
Obligations under capital lease	62,488	-	62,488
Bonds payable	160,000	-	160,000
<b>Total current liabilities</b>	<b>8,191,885</b>	<b>238,425</b>	<b>8,430,310</b>
Noncurrent liabilities			
Compensated absences	848,992	85,320	934,312
Obligations under capital lease	139,466	-	139,466
Bonds payable	690,000	-	690,000
Other post-employment benefits liability	11,811,040	1,207,858	13,018,898
<b>Total noncurrent liabilities</b>	<b>13,489,498</b>	<b>1,293,178</b>	<b>14,782,676</b>
<b>Total liabilities</b>	<b>21,681,383</b>	<b>1,531,603</b>	<b>23,212,986</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for a future period	13,868,138	660,000	14,528,138
Deferred inflows of pension resources	10,766,735	935,256	11,701,991
Deferred inflows of OPEB resources	913,874	93,457	1,007,331
<b>Total deferred inflows of resources</b>	<b>25,548,747</b>	<b>1,688,713</b>	<b>27,237,460</b>
<b>Net position</b>			
Net investment in capital assets	39,467,836	420,983	39,888,819
Restricted for			
General control and administration	1,866,702	-	1,866,702
Public safety	1,425,597	-	1,425,597
Judiciary and courts	1,333,653	-	1,333,653
Streets and highways	7,561,628	-	7,561,628
Public health	6,477,939	-	6,477,939
Debt service	118,639	-	118,639
Employee benefits	1,598,283	-	1,598,283
Unrestricted	(12,104,720)	1,310,906	(10,793,814)
<b>Total net position</b>	<b>\$ 47,745,557</b>	<b>\$ 1,731,889</b>	<b>\$ 49,477,446</b>

See Accompanying Notes to Financial Statements.

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# Jackson County, Illinois

## Statement of Activities

Year Ended November 30, 2021	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Functions/Programs</b>							
<b>Governmental activities:</b>							
General control and administration	\$ 8,793,113	\$ 6,292,535	\$ 2,238,184	\$ -	\$ (262,394)	\$ -	\$ (262,394)
Public safety	9,581,598	1,444,833	229,857	-	(7,906,908)	-	(7,906,908)
Judiciary and courts	5,660,585	396,044	13,985	-	(5,250,556)	-	(5,250,556)
Streets and highways	5,973,425	1,896,363	3,310,832	461,346	(304,884)	-	(304,884)
Public health	6,619,066	741,034	4,435,943	-	(1,442,089)	-	(1,442,089)
Interest	84,602	-	-	-	(84,602)	-	(84,602)
Total governmental activities	36,712,389	10,770,809	10,228,801	461,346	(15,251,433)	-	(15,251,433)
<b>Business-type activities:</b>							
Ambulance services	3,899,596	4,217,503	-	-	-	317,907	317,907
Total business-type activities	3,899,596	4,217,503	-	-	-	317,907	317,907
Total primary government	40,611,985	14,988,312	10,228,801	461,346	(15,251,433)	317,907	(14,933,526)
<b>General revenues:</b>							
<b>Taxes:</b>							
Property taxes					12,744,400	615,399	13,359,799
Income taxes					2,725,875	-	2,725,875
Sales and use taxes					2,359,021	-	2,359,021
Replacement taxes					1,142,923	-	1,142,923
Gain (loss) on disposal of assets					(21,224)	-	(21,224)
Interest income					44,657	4,028	48,685
Miscellaneous					188,099	136,953	325,052
Total general revenues					19,183,751	756,380	19,940,131
Change in net position					3,932,318	1,074,287	5,006,605
Net position, beginning of year, as restated					43,813,239	657,602	44,470,841
Net position, ending					\$ 47,745,557	\$ 1,731,889	\$ 49,477,446

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# Jackson County, Illinois

## Statements of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

Year Ended November 30, 2021	General	County Health	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 7,470,821	\$ 696,921	\$ 4,748,849	\$ 12,916,591
Intergovernmental revenues	8,036,565	4,439,411	5,302,875	17,778,851
Charges for services	7,262,985	378,611	399,189	8,040,785
Interest income	7,571	166	4,477	12,214
Miscellaneous	1,308,540	21,372	126,232	1,456,144
<b>Total revenues</b>	<b>24,086,482</b>	<b>5,536,481</b>	<b>10,581,622</b>	<b>40,204,585</b>
<b>Expenditures</b>				
Current:				
General control and administration	7,487,290	-	1,039,098	8,526,388
Public safety	10,142,644	-	-	10,142,644
Judiciary and courts	5,388,899	-	-	5,388,899
Streets and highways	-	-	4,667,092	4,667,092
Public health	-	5,714,167	502,232	6,216,399
Debt service				
Debt service-principal payments	36,752	-	2,475,000	2,511,752
Debt service-interest payments	6,076	-	78,526	84,602
Capital outlay	202,713	84,819	755,886	1,043,418
<b>Total expenditures</b>	<b>23,264,374</b>	<b>5,798,986</b>	<b>9,517,834</b>	<b>38,581,194</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>822,108</b>	<b>(262,505)</b>	<b>1,063,788</b>	<b>1,623,391</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	100,043	100,043
Transfers in	2,634,978	246,186	634,000	3,515,164
Transfers out	(633,366)	-	(2,881,798)	(3,515,164)
<b>Total other financing sources (uses)</b>	<b>2,001,612</b>	<b>246,186</b>	<b>(2,147,755)</b>	<b>100,043</b>
<b>Net change in fund balance</b>	<b>2,823,720</b>	<b>(16,319)</b>	<b>(1,083,967)</b>	<b>1,723,434</b>
<b>Fund balances, beginning of year, as restated</b>	<b>4,267,672</b>	<b>2,219,436</b>	<b>16,454,627</b>	<b>22,941,735</b>
<b>Fund balances, end of year</b>	<b>\$ 7,091,392</b>	<b>\$ 2,203,117</b>	<b>\$ 15,370,660</b>	<b>\$ 24,665,169</b>

  
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# Jackson County, Illinois

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2021

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Net change in fund balance - governmental funds	\$ 1,723,434
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Amounts reported for governmental activities in the statement of net position are different because:

In the statement of activities, postretirement obligations, net pension obligations, and deferred sources are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year net pension liabilities and related deferred outflows exceed the amount paid by.

(518,687)

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. Donated capital assets are only reported in the statement of activities. This is the amount by which depreciation expense exceeds newly capitalized fixed assets in the period.

(849,496)

Contributed capital related to capital asset purchases

461,346

Loss on disposal of capital assets

(21,224)

The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities on the government-wide statements

(100,043)

Bonds payable and capital lease principal repayment

2,511,752

In the statement of activities, net pension obligations, and deferred resources are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year net pension liabilities and related deferred resources exceed the amount paid by.

843,321

Vacation and compensated pay for employees is expensed in the statement of activities. However, since these amounts will not be paid from current resources, this expense is not recorded in the governmental funds. This is the amount by which vacation and compensated pay increased over the prior period.

(118,085)

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Change in net position of governmental activities	\$ 3,932,318
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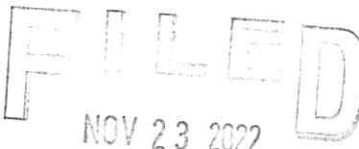
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# Jackson County, Illinois

## Statement of Net Position - Proprietary Funds


	Business-Type Activities
	Ambulance Services
<i>November 30, 2021</i>	
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 916,334
Receivables, net of allowance	
Accounts receivable	1,009,186
Property taxes	904,033
Inventories	74,220
Prepaid items	383,194
Due from other funds	772,774
Total current assets	4,059,741
Noncurrent assets	
Net pension asset	315,425
	315,425
Capital assets:	
Land and nondepreciable assets	66,458
Depreciable property and equipment, net of depreciation	354,525
Total capital assets	420,983
Total noncurrent assets	736,408
Total assets	4,796,149
Deferred outflow of resources	
Deferred outflows of pension resources	208,588
Deferred outflows of OPEB resources	207,686
Total deferred outflow of resources	416,274
Total assets and deferred outflow of resources	5,212,423

  
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# Jackson County, Illinois

## Combining Statements of Net Position (Continued)

	Business-Type Activities Ambulance Services
<i>November 30, 2021</i>	
<b>Liabilities</b>	
Current liabilities	
Accounts payable	138,760
Payroll and related	99,665
Due to other funds	260,218
Total noncurrent liabilities	498,643
Noncurrent liabilities	
Compensated absences	85,320
Other post-employment benefits liability	1,207,858
Total noncurrent liabilities	1,293,178
Total liabilities	1,791,821
Deferred inflow of resources	
Property taxes levied for a future period	660,000
Deferred inflows of pension resources	935,256
Deferred inflows of OPEB resources	93,457
Total deferred inflow of resources	1,688,713
Total liabilities and deferred inflow of resources	3,480,534
Net position	
Net investment in capital assets	420,983
Unrestricted	1,310,906
Total net position	\$ 1,731,889

  
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# Jackson County, Illinois

## Statement of Revenues, Expenses and Changes In Net Position - Proprietary Funds

	Business-Type Activities Ambulance Services
<i>Year Ended November 30, 2021</i>	
<b>Operating revenues</b>	
Charges for services	\$ 4,217,503
Other	136,953
<b>Total operating revenues</b>	<b>4,354,456</b>
<b>Operating expenses</b>	
Personnel	3,069,302
Commodities	598,390
Contractual	25,000
Other	39,096
Depreciation and amortization	167,808
<b>Total operating expenses</b>	<b>3,899,596</b>
<b>Operating income (loss)</b>	<b>454,860</b>
<b>Non-operating revenues (expenses)</b>	
Interest income	4,028
Property taxes	615,399
<b>Total non-operating revenues (expenses)</b>	<b>619,427</b>
<b>Changes in net position</b>	<b>1,074,287</b>
<b>Net position, beginning of year, as restated</b>	<b>657,602</b>
<b>Net position, end of year</b>	<b>\$ 1,731,889</b>

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# Jackson County, Illinois

## Statement of Cash Flows - Proprietary Funds

	Business-type Activities Ambulance Services
<i>Year Ended November 30, 2021</i>	
<b>Cash flows from operating activities</b>	
Cash received from patients	\$ 4,149,909
Other receipts	136,953
Payments to suppliers	(1,097,326)
Payments to employees for services	(3,907,634)
Net cash provided by operating activities	(718,098)
<b>Cash flows from non-capital financing activities</b>	
Property tax revenue	615,399
Net cash provided by non-capital financing activities	615,399
<b>Cash flows from capital and related financing activities</b>	
Purchase of capital assets	(55,700)
Net cash provided by capital and related financing activities	(55,700)
Interest received	4,028
Net cash provided by investing activities	4,028
Net increase in cash and cash equivalents	(154,371)
Cash and cash equivalents, beginning of year	1,070,705
Cash and cash equivalents, end of year	\$ 916,334
Reconciliation of operating income (loss) to net cash provided by operating activities	
Operating income	\$ 454,860
Adjustment to reconcile operating income to net cash flows for operating activities:	
Depreciation and amortization	167,808
Change in assets and liabilities:	
(Increase) decrease in accounts receivable	(282,289)
(Increase) decrease in due from other funds	201,347
(Increase) decrease in inventory	(7,126)
(Increase) decrease in prepaid items	(383,194)
(Increase) decrease in net pension asset and related deferred inflows and outflows	(973,834)
(Increase) decrease in accounts payable	(44,520)
Increase (decrease) in accrued expenses	61,859
Increase (decrease) in other post-employment benefits liability and related deferred inflows and outflows	53,043
Increase (decrease) in deferred property taxes	13,348
Increase (decrease) in accrued compensated absences	20,600
Net cash provided by operating activities	\$ (718,098)

See Accompanying Notes to Financial Statements.

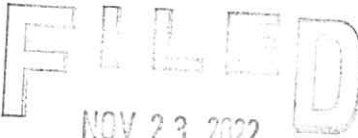
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# Jackson County, Illinois

## Statement of Fiduciary Net Position

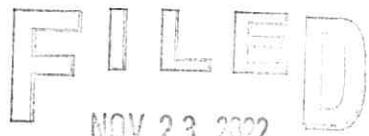
<i>November 30, 2021</i>	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 33,589,810
Receivables	3,986,908
Total assets	\$ 37,576,718
<b>Liabilities</b>	
Accounts payable	477,705
Property taxes levied for a future period	3,986,908
Total liabilities	4,464,613
<b>Net Position</b>	
Restricted	\$ 33,112,105

  
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# Jackson County, Illinois

## Statement of Changes in Fiduciary Net Position

<i>November 30, 2021</i>	Custodial Funds
<b>Additions</b>	
Amount received as fiscal agent	\$ 3,421,432
Fines for other governments	2,979,971
Property tax collections for other governments	75,156,843
<b>Total additions</b>	<b>81,558,246</b>
<b>Deductions</b>	
Fines distributed to other governments	2,735,119
Property tax collections to other governments	72,996,899
Payments made on behalf of others	3,210,349
<b>Total deductions</b>	<b>78,942,367</b>
<b>Change in net position</b>	<b>2,615,879</b>
<b>Net position, beginning of year</b>	<b>30,496,226</b>
<b>Net position, end of year</b>	<b>\$ 33,112,105</b>

  
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# Jackson County, Illinois

## Notes to Financial Statements

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### 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

The County is governed by a fourteen-member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship. Based on these criteria, the County is considered a primary government and there are no other organizations or agencies whose financial statements should be combined and presented with these financial statements.

#### Basis of Presentation

##### Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the 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 and internal service 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.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation (Continued)

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

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

#### Fund Financial Statements

The fund 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.

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

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

The County reports the following major enterprise fund:

**Ambulance Service Fund** - This fund accounts for the ambulance service activities provided to the public.

#### Fiduciary Fund Type

**Custodial Funds** - Custodial funds are 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.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation (Continued)

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

Further, 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 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 are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

#### 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 and proprietary 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 generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State and will be paid after the 60 day period. 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 capital leases are reported as other financing sources.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures 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. All appropriations cease with the close of the 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.

#### 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 the Local Government Investment Pool (LGIP) which is authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in LGIP. The investment is not subject to the 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.

# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Accounts Receivable

Receivables at November 30, 2021, for the Ambulance Services Fund are net of allowance for uncollectible. The allowance for uncollectible in the Ambulance Services Fund was \$2,480,943 at November 30, 2021.

#### 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.

#### 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 for the 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 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	25-40 years
Buildings	20-40 years
Machinery & equipment	5-10 years
Infrastructure	40-50 years

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to 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, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### 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 noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

#### Vacation

As of November 30, 2021, the County has an estimated liability to its employees for accumulated vacation days in the amount of \$848,992 for its governmental activities and \$85,320 for its business-type activities

#### Pensions

For purposes of measuring the net pension liability, 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 Post-Employment ("OPEB")

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

#### Net Position

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

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

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### 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 – prepaid items or inventories 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.

*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.

*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 negative balances) that are reported in governmental funds, other than 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 General Fund. It is also used to report negative fund balances 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 taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### Property Taxes

The County's property tax is levied each year on all taxable real property located in the County. Since the 2021 property tax levy is levied to finance the operations of fiscal year 2022, the 2021 property tax is typically recorded as a receivable and the 2021 property tax revenue is unavailable. The 2020 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2021. The County must file its tax levy by the last Tuesday of December each year. The 2020 levy was approved on November 17, 2020. The 2021 levy was approved on November 16, 2021.

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 2020 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.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 1: Summary of Significant Accounting Policies (Continued)

#### Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

#### Adoption of GASB Pronouncements

During the fiscal year ended November 30, 2021, the County implemented the following GASB Pronouncements:

GASB Statement No. 84, Fiduciary Activities: As of December 1, 2020, the County implemented GASB Statement No. 84. This Statement establishes new criteria for identifying fiduciary activities that are reported in the fiduciary funds. This Statement also revised the definition and terminology used for activities that were previously classified as agency funds. The County has reclassified several funds as special revenue funds using the GASB Statement No. 84 definitions. See prior period restatement note as it outlines this restatement.

#### Subsequent Events

The County has evaluated subsequent events through October 27, 2022, which is the date the financial statements were available to be issued.

### Note 2: Stewardship, Compliance and Accountability

#### Excess of expenditures over appropriations

For the year ended November 30, 2021, expenditures exceeded appropriations in the following Funds (funds with required legally passed appropriations).

Fund	Amount
General Fund (including sub-funds)	\$ 3,847,225
Debt Service	\$ 2,348,506
County Health	944,575
Mental Health 708 Board	13,115

#### Deficit Fund Equity

At November 30, 2021, there were no funds with a deficit fund balance.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 3: Cash Deposits with Financial Institutions

*Custodial credit risk*-deposits. In the case of deposits, this 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, 2021, the County's bank balance was \$44,324,266 which was fully collateralized.

### Note 4: Investments

As of November 30, 2021, 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
External investment pool	\$ 15,487,325	\$ 15,487,325

#### 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	
External investment pool	\$ 15,487,325	\$ -	\$ -	\$ 15,487,325

#### 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. This 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	Total as of 11/30/2021	AAAm	Unrated
External investment pool	\$ -	\$ 15,487,325	\$ -

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 5: Capital Assets

The governmental activities capital asset activity for the year ended November 30, 2021, is as follows:

Governmental activities:	Balance 12/1/2020	Increases	Decreases	Transfers/ Adjustments	Balance 11/30/2021
Capital assets, not being depreciated:					
Land	\$ 199,500	\$ -	\$ -	\$ -	199,500
Total capital assets, not being depreciated:	199,500	-	-	-	199,500
Capital assets, being depreciated:					
Land improvements	283,341	10,000	(10,718)	-	282,623
Buildings	12,770,253	-	-	5,983	12,776,236
Buildings improvements	2,218,308	56,428	(10,081)	(5,983)	2,258,672
Fixed Equipment	413,732	-	-	-	413,732
Major moveable equipment	1,845,389	352,951	(224,587)	169,872	2,143,625
Vehicles	3,549,248	498,189	(295,127)	(169,872)	3,582,438
Computers	1,880,102	10,513	(107,402)	-	1,783,213
Infrastructure	44,985,590	576,683	-	-	45,562,273
Total capital assets, being depreciated:	67,945,963	1,504,764	(647,915)	-	68,802,812
Accumulated depreciation:					
Land improvements	(244,309)	(8,347)	10,718	-	(241,938)
Buildings	(7,728,959)	(308,691)	-	-	(8,037,650)
Buildings improvements	(1,549,510)	(70,281)	10,081	-	(1,609,710)
Fixed Equipment	(309,674)	(12,491)	-	-	(322,165)
Major moveable equipment	(1,759,774)	(31,228)	54,714	-	(1,736,288)
Vehicles	(3,009,442)	(260,152)	444,000	-	(2,825,594)
Computers	(1,624,735)	(121,120)	107,178	-	(1,638,677)
Infrastructure	(10,989,895)	(1,080,605)	-	-	(12,070,500)
Total accumulated depreciation	(27,216,298)	(1,892,915)	626,691	-	(28,482,522)
Total capital assets, being depreciated, net	40,729,665	(388,151)	(21,224)	-	40,320,290
Governmental activities capital assets, net	\$ 40,929,165	\$ (388,151)	\$ (21,224)	\$ -	40,519,790

  
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# Jackson County, Illinois

## Notes to Financial Statements

### Note 5: Capital Assets (Continued)

The business-type activities capital asset activity for the year ended November 30, 2021, is as follows:

Business-Type activities:	Balance 12/1/2020	Increases	Decreases and Transfers	Balance 11/30/2021
Capital assets, not being depreciated:				
Land	\$ 66,458	\$ -	\$ -	\$ 66,458
Total capital assets, not being depreciated	66,458	-	-	66,458
Capital assets, being depreciated:				
Land improvements	140,684	-	-	140,684
Buildings and improvements	653,763	-	-	653,763
Vehicles and equipment	2,248,855	55,700	-	2,304,555
Total capital assets, being depreciated	3,043,302	55,700	-	3,099,002
Accumulated depreciation:				
Land improvements	(118,538)	(5,628)	-	(124,166)
Buildings and improvements	(627,366)	(11,188)	-	(638,554)
Vehicles and equipment	(1,830,765)	(150,992)	-	(1,981,757)
Total accumulated depreciation	(2,576,669)	(167,808)	-	(2,744,477)
Total capital assets, being depreciated, net	466,633	(112,108)	-	354,525
Business-type activities capital assets, net	\$ 533,091	\$ (112,108)	\$ -	\$ 420,983

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	Amount
General government	\$ 200,966
Public safety	386,693
Public works	1,219,784
Public health	85,472
Total depreciation expense, governmental activities	1,892,915
Business-type activities - Ambulance Service	167,808

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 6: Retirement Plans

#### Illinois Municipal Retirement Fund (IMRF)

##### *Plan Description and Benefits*

**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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://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.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP)

**Employees Covered by the Benefit Terms** - At the December 31, 2020 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	454
Inactive plan member entitled to but not yet receiving benefits	401
Active employees	218
<b>Total</b>	<b>1,073</b>

**Contributions** - As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 9.32%. For the fiscal year ended November 30, 2021, the County contributed \$1,386,807 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

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

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 non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP) (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, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18 %	6.00 %
Fixed income	28 %	1.30 %
Real estate	9 %	6.20 %
Alternative investments	7 %	2.85-6.95 %
Cash equivalents	1 %	0.70 %
Total	100.0 %	

#### 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 2.00%, and the resulting single discount rate is 7.25%.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP) (Continued)

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2020	\$ 85,693,378	\$ 82,227,282	\$ 3,466,096
Changes for the year:			
Service cost	878,152	-	878,152
Interest on the total pension liability	6,058,279	-	6,058,279
Differences between expected and actual experience of the total pension liability	459,943	-	459,943
Changes in assumptions	(748,626)	-	(748,626)
Contributions - employer	-	894,322	(894,322)
Contributions - employees	-	561,161	(561,161)
Net investment income	-	12,176,480	(12,176,480)
Benefit payments, including refunds of employee contributions	(5,139,977)	(5,139,977)	-
Other (net transfer)	-	(844,820)	844,820
Net changes	1,507,771	7,647,166	(6,139,395)
Balances at December 31, 2020	\$ 87,201,149	\$ 89,874,448	\$ (2,673,299)

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 6,950,103	\$ (2,673,299)	\$ (10,350,362)

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For year ended November 30, 2021, the County recognized pension expense (income) of \$957,896. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 465,305	\$ -
Changes in assumptions	-	379,517
Net difference between projected and actual earnings on pension plan investments	-	7,546,990
 Total deferred amounts to be recognized in pension expense in future periods	 465,305	 7,926,507
Pension contributions subsequent to the measurement date	1,302,527	-
 Total deferred amounts related to pensions	 \$ 1,767,832	 \$ 7,926,507

The County reported \$1,302,527 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement period ending November 30, 2022.

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

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (2,286,152)
2023	(920,080)
2024	(2,979,132)
2025	(1,275,838)
 Total	 \$ (7,461,202)

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP):*

**Employees Covered by the Benefit Terms** - At December 31, 2020, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	45
Inactive plan member entitled to but not yet receiving benefits	18
Active employees	69
<b>Total</b>	<b>132</b>

**Contributions** - As set by statute, the County's Sheriff's Law Enforcement Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 17.39%. For the fiscal year ended November 30, 2021, the employer contributed \$772,755 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

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

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, 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 non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (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, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18 %	6.00 %
Fixed income	28 %	1.30 %
Real estate	9 %	6.20 %
Alternative investments	7 %	2.85-6.95 %
Cash equivalents	1 %	0.70 %
Total	100.0 %	

#### 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 2.00%, and the resulting single discount rate is 7.25%.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Sheriff's Law Enforcements (SLEP) (Continued)

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at January 1, 2020	\$ 28,590,947	\$ 26,842,570	\$ 1,748,377
Changes for the year:			
Service cost	754,884	-	754,884
Interest on the total pension liability	2,054,539	-	2,054,539
Differences between expected and actual experience of the total pension liability	547,020	-	547,020
Changes in assumptions	(203,776)	-	(203,776)
Contributions - employer	-	723,152	(723,152)
Contributions - employees	-	311,882	(311,882)
Net investment income	-	3,919,091	(3,919,091)
Benefit payments, including refunds of employee contributions	(1,259,835)	(1,259,835)	-
Other (net transfer)	-	172,058	(172,058)
Net changes	1,892,832	3,866,348	(1,973,516)
Balances at December 31, 2020	\$ 30,483,779	\$ 30,708,918	\$ (225,139)

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 4,150,695	\$ (225,139)	\$ (3,784,217)

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

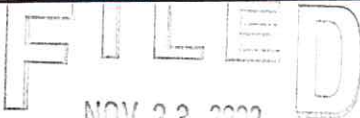
**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For the year ended November 30, 2021, the County recognized pension expense (income) of \$(299,800). At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 515,365	\$ 845,345
Changes in assumptions	588,629	274,877
Net difference between projected and actual earnings on pension plan investments	-	2,279,038
Total deferred amounts to be recognized in pension expense in future periods	1,103,994	3,399,260
Pension contributions subsequent to the measurement date	712,610	-
Total deferred amounts related to pensions	\$ 1,816,604	\$ 3,399,260

The County reported \$712,610 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022.

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

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (753,498)
2023	(351,095)
2024	(941,371)
2025	(333,129)
2026	43,510
2027	40,317
Total	\$ (2,295,266)

  
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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### *Elected County Officials (ECO)*

**Employees Covered by the Benefit Terms** - At the December 31, 2020 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	4
Inactive plan member entitled to but not yet receiving benefits	2
Active employees	-
<b>Total</b>	<b>6</b>

**Contributions** - As set by statute, the County's ECO Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 51.82%. For the fiscal year ended November 30, 2021, the employer contributed \$33,878 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

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

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, 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 non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Elected County Officials (ECO) (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, 2020:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18 %	6.00 %
Fixed income	28 %	1.30 %
Real estate	9 %	6.20 %
Alternative investments	7 %	2.85-6.95 %
Cash equivalents	1 %	1.85 %
Total	100.0 %	

#### 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 2.00%, and the resulting single discount rate is 7.25%.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Elected County Officials (ECO) (Continued)

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2020	\$ 3,830,462	\$ 3,770,178	\$ 60,284
Changes for the year:			
Service cost	20,387	-	20,387
Interest on the total pension liability	270,803	-	270,803
Differences between expected and actual experience of the total pension liability	548,696	-	548,696
Changes in assumptions	304	-	304
Contributions - employer	-	43,736	(43,736)
Contributions - employees	-	6,330	(6,330)
Net investment income	-	570,882	(570,882)
Benefit payments, including refunds of employee contributions	(210,877)	(210,877)	-
Other (net transfer)	-	22,069	(22,069)
Net changes	629,313	432,140	197,173
Balances at December 31, 2020	\$ 4,459,775	\$ 4,202,318	\$ 257,457

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 762,377	\$ 257,457	\$ (165,019)

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

#### Elected County Officials (ECO) (Continued)

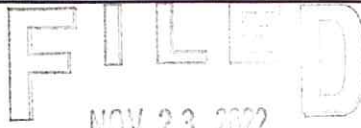
**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For the year ended November 30, 2021, the County recognized pension expense (income) of \$263,927. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 186,950	\$ -
Changes in assumptions	104	-
Net difference between projected and actual earnings on pension plan investments	-	376,224
Total deferred amounts to be recognized in pension expense in future periods	187,054	376,224
Pension contributions subsequent to the measurement date	33,877	-
Total deferred amounts related to pensions	\$ 220,931	\$ 376,224

The County reported \$33,877 as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022.

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

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ 69,349
2023	(49,834)
2024	(148,172)
2025	(60,513)
Total	\$ (189,170)

  
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# Jackson County, Illinois

## Notes to Financial Statements

### Note 6: Retirement Plans (Continued)

**Aggregate Pension Amounts** - At November 30, 2021, the County reported the following from all pension plans:

	IMRF-Regular	IMRF-SLEP	IMRF-ECO	All Pension Plans
Net pension liability/(asset)	\$ (2,673,299)	\$ (225,139)	\$ 257,457	\$ (2,640,981)
Deferred outflows of resources	1,767,832	1,816,604	220,931	3,805,367
Deferred inflows of resources	7,926,507	3,399,260	376,224	11,701,991
Pension expense (income)	957,896	(299,800)	263,927	922,023

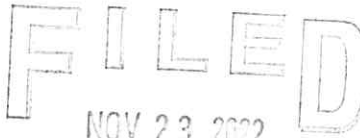
### Note 7: Other Postemployment Benefits

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

**Benefits Provided.** The County does not pay any portion of the health insurance premiums for retirees; however, 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.** At November 30, 2021 (most recent actuarial study), the following employees were covered by the benefit terms:

Active employees	347
Inactive employees currently receiving benefits	41
<b>Total</b>	<b>388</b>

  
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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 7: Other Postemployment Benefits (Continued)

#### Total OPEB Liability

At November 30, 2021, the County's total OPEB Liability of \$13,018,898; the County's total OPEB liability was measured as of November 30, 2021 and was determined by an actuarial valuation as of that date.

*Actuarial Methods and Assumptions.* The total OPEB liability in the November 30, 2021 actuarial valuation (most recent) was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

#### Actuarial Methods and Assumptions

**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 75, the initial unfunded liability at adoption is recognized immediately.

**Discount (Interest) Rate** A discount rate of 2.05% was used as of December 1, 2020 and 1.86% as of November 30, 2021.

**Salary Increase** Salaries are assumed to increase at the rate of 3.5% per annum.

**Monthly Health Plan Premium Costs Blended\* in effect as of December 1, 2020**

	Monthly Cost*	Monthly Cost*
<u>Coverage</u>	<u>Hope 1000</u>	<u>Hope 4000</u>
Single	\$1,100	\$ 775
Single + Spouse	2,262	1,564
Single + Children	2,097	1,370
Family	2,756	1,935

\* For valuation calculations, blended rates are adjusted to reflect the individual participant age through actuarial rate factors. The factors used are from the Society of Actuaries June 2013 report: "Health Care Costs - From Birth to Death"

**Mortality** Probabilities of death for participants were according to RP2014 base rates projected to 2020 using scale MP 2020. No additional provision (besides those already embedded) were included or mortality improvements beyond 2020.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 7: Other Postemployment Benefits (Continued)

#### Retirement

#### Police:

<u>Age</u>	<u>Rate</u>
50	0.15
51	0.15
52	0.20
53	0.20
54	0.20
55	0.25
56	0.25
57	0.25
58	0.25
59	0.25
60	0.25
61	0.25
62	0.25
63	0.25
64	0.25
65	1.00

#### Other Departments (SLEP Non-Police and Municipal):

	Tier 1				Tier 2			
	Reduced Early		Normal Retirement		Reduced Early		Normal Retirement	
	Male	Female	Male	Female	Male	Female	Male	Female
Age								
55	0.071	0.06	0.37	0.26	-	-	-	-
56	0.071	0.06	0.28	0.20	-	-	-	-
57	0.071	0.06	0.21	0.17	-	-	-	-
58	0.071	0.06	0.21	0.17	-	-	-	-
59	0.071	0.06	0.23	0.19	-	-	-	-
60	-	-	0.13	0.11	-	-	-	-
61	-	-	0.13	0.10	-	-	-	-
62	-	-	0.21	0.18	0.15	0.13	0.75	0.75
63	-	-	0.19	0.18	0.15	0.13	0.75	0.75
64	-	-	0.18	0.17	0.15	0.13	0.75	0.75
65	-	-	0.28	0.26	0.15	0.13	0.75	0.75
66	-	-	0.31	0.28	0.15	0.13	0.75	0.75
67	-	-	0.26	0.26	-	-	0.75	0.75
68	-	-	0.24	0.22	-	-	0.75	0.75
69	-	-	0.22	0.23	-	-	0.75	0.75
70	-	-	0.22	0.23	-	-	0.75	0.75
71	-	-	0.22	0.21	-	-	0.75	0.75
72	-	-	0.19	0.21	-	-	0.75	0.75
73	-	-	0.20	0.23	-	-	0.75	0.75
74	-	-	0.21	0.21	-	-	0.75	0.75

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 7: Other Postemployment Benefits (Continued)

75	-	-	0.21	0.22	-	-	0.75	0.75
76	-	-	0.21	0.22	-	-	0.75	0.75
77	-	-	0.21	0.22	-	-	0.75	0.75
78	-	-	0.21	0.22	-	-	0.75	0.75
79	-	-	0.21	0.22	-	-	0.75	0.75
80	-	-	1.00	1.00	-	-	1.00	1.00

#### Disability

Representative disability rates by age are:

Age	Police	Other Depts (SLEP Non-Police & Municipal)	
		Male	Female
25	0.0003	0.0000	0.0000
35	0.0026	0.0001	0.0000
45	0.0059	0.0003	0.0001
55	0.0090	0.0007	0.0003
65	0.0115	0.0009	0.0006

#### Withdrawal

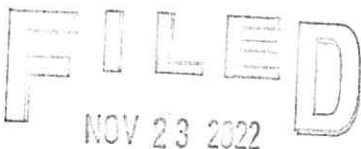
Representative withdrawal rates by age are:

Age	Police
25	0.104
35	0.031
45	0.015
55	0.015

Other Departments (SLEP Non-Police & Municipal)

Service	Male	Female
0	.245	.285
1	.195	.222
2	.150	.178
3	.150	.178
4	.103	.118
5	.088	.103
6	.073	.085
7	.070	.080

Age	8 or More Years of Service	
25	0.000	0.080
35	0.035	0.058
45	0.023	0.036

  
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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 7: Other Postemployment Benefits (Continued)

Participation 100% of employees eligible for County subsidized benefits were assumed to participate in the plan.

25% of employees not eligible for County subsidized benefits were assumed to participate in the plan.

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

Health Care Cost Inflation Rates	<u>Period</u>	<u>Rates</u>
	2020	7.00%
	2021	6.75%
	2022	6.50%
	2023	6.00%
	2024	6.00%
	2025	5.50%
	2026	5.00%
	2027 and after	4.50%

#### Starting Per Capita Costs Development

Starting per capita costs are based on premium rates. The same rates are charged for actives and pre-Medicare retirees. When an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently for actuarial measurement purposes. The projection of future retiree benefits should be based on claims costs, or age-adjusted premiums approximating claims costs, for retirees, in accordance with actuarial standards issued by the Actuarial Standards Board. As such, rates were estimated for retirees as if they were rated on a stand-alone basis. These costs were then disaggregated into age-specific starting costs based on average ages and assumptions on the relationship between costs and increasing age (Morbidity).

Costs for Medicare eligible retirees do not exhibit the active/retiree subsidization as seen for pre-Medicare and are not adjusted. It is assumed that there is no liability to the County for Medicare eligible retirees receiving coverage on a pay-all basis. This treatment follows generally accepted actuarial practice.

*Discount Rate.* The County does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 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).

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 7: Other Postemployment Benefits (Continued)

#### Changes to Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
November 30, 2021	\$ 12,302,308	\$ -	\$ 12,302,308
Changes for the year:			
Service cost	720,628	-	720,628
Interest on the total OPEB liability	246,940	-	246,940
Differences between expected and actual experience of the total OPEB liability	-	-	-
Changes of assumptions and other inputs	261,969	-	261,969
Contributions - employer	-	512,947	(512,947)
Benefit payments	(512,947)	(512,947)	-
Net changes	716,590	-	716,590
Balances at November 30, 2021	\$ 13,018,898	\$ -	\$ 13,018,898

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

	1% Increase	Current Discount Rate	1% Decrease
Net OPEB liability	\$ 14,433,127	\$ 13,018,898	\$ 11,761,215

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates described in the actuarial assumptions as well what the plan's net OPEB liability would be if it were calculated using a healthcare trend rate that is 1% lower or 1% higher:

	1% Increase (Varies)	Healthcare Cost Trend Rates (Varies)	1% Decrease (Varies)
Net OPEB liability	\$ 11,733,976	\$ 13,018,898	\$ 14,516,307

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 7: Other Postemployment Benefits (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For year ended November 30, 2021, the County recognized OPEB expense of \$571,730 . At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources :

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 516,520
Changes in assumptions	2,238,544	490,811
<b>Total deferred amounts to be recognized in OPEB expense in future periods</b>	<b>2,238,544</b>	<b>1,007,331</b>
<b>Total deferred amounts related to OPEB</b>	<b>\$ 2,238,544</b>	<b>\$ 1,007,331</b>

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

Year Ending November 30:	Net Outflows of Resources
2022	\$ 117,109
2023	117,109
2024	117,109
2025	117,109
2026	117,109
Thereafter	645,668
<b>Total</b>	<b>\$ 1,231,213</b>

### Note 8: Construction and Other Signification Commitments

*Construction commitments.* There are no significant construction commitments as of November 30, 2021.

  
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# Jackson County, Illinois

## Notes to Financial Statements

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### 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, 2021 was \$10,000. During the year ended November 30, 2021, there were no significant reductions in coverage. so, 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

#### Bonds Payable

On December 30, 2010, the County issued Series 2010A general obligation bonds in the principal amount of \$1,374,000 due annually from December 1, 2011 through December 1, 2035 in installments ranging from \$4,000 to \$85,000. Interest is payable each June 1 and December 1, beginning December 1, 2011. The bonds bear interest rates of 4.00% to 8.00% per annum. These bonds are used to finance the cost of various remodeling, repairs, and rehabilitation of certain County facilities. These bonds were paid off in full in 2021.

On December 30, 2010, the County issued Series 2010B general obligation bonds in the principal amount of \$1,496,000 due annually from December 1, 2011 through December 1, 2035 in installments ranging from \$6,000 to \$115,000. Interest is payable each June 1 and December 1, beginning December 1, 2011. The bonds bear interest rates of 4.20% to 8.00% per annum. These bonds are used to finance the cost of various remodeling, repairs, and rehabilitation of certain County facilities. These bonds were paid off in full in 2021.

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.

#### Capital Leases

On December 5, 2019, the County entered into an agreement with Lenovo Financial Services for the capital lease 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 capital lease bears an interest rate of 4.135%.

On May 13, 2021, the County entered into an agreement with Caterpillar Financial Services Corporation for the capital lease 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.

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# Jackson County, Illinois

## Notes to Financial Statements

### Note 10: Long-Term Debt (Continued)

Debt service requirements to maturity are as follows:

#### Governmental activities

Fiscal Year ending November 30:	Capital Lease Payable		Bonds Payable	
	Principal	Interest	Principal	Interest
2022	\$ 62,488	\$ 7,006	\$ 160,000	\$ 20,020
2023	64,928	4,566	165,000	15,795
2024	67,435	2,059	170,000	11,440
2025	7,103	29	175,000	6,955
2026	-	-	180,000	2,340
	<u>\$ 201,954</u>	<u>\$ 13,660</u>	<u>\$ 850,000</u>	<u>\$ 56,550</u>

Long-term debt activity for the year ended November 30, 2021 are as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds payable	\$ 3,300,000	\$ -	\$ (2,450,000)	\$ 850,000	\$ 160,000
Capital leases payable	163,663	100,043	(61,752)	201,954	62,488
Accrued compensated absences	730,907	546,818	(428,733)	848,992	-
<b>Total governmental activity long-term liabilities</b>	<u>\$ 4,194,570</u>	<u>\$ 646,861</u>	<u>\$ (2,940,485)</u>	<u>\$ 1,900,946</u>	<u>\$ 222,488</u>

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts due Within One Year
<b>Business-type activities:</b>					
Accrued compensated absences	\$ 64,720	\$ 98,198	\$ (77,598)	\$ 85,320	\$ -
<b>Total business-type activity long-term liabilities</b>	<u>\$ 64,720</u>	<u>\$ 98,198</u>	<u>\$ (77,598)</u>	<u>\$ 85,320</u>	<u>\$ -</u>

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$736,751,362. As of November 30, 2021, the County had \$41,513,203 remaining legal debt margin.

  
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# Jackson County, Illinois

## Notes to Financial Statements

### Note 11: Interfund Transfers

Below are the interfund transfers as of November 30, 2021:

Transfer From	Transfers In	Transfers Out
Major funds:		
General fund	\$ 2,634,978	\$ 633,366
County Health fund	246,186	-
Nonmajor funds	634,000	2,881,798
Total all funds	\$ 3,515,164	\$ 3,515,164

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

- \$2,001,612 was transferred from the Retirement IMRF Fund and Social Security Fund to the General Fund to cover payroll costs paid from the General Fund.
- \$634,000 was transferred from the Detainee Prisoner Housing Fund to the Debt Service Fund to cover debt service costs.

### 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.

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# Jackson County, Illinois


## Notes to Financial Statements

### Note 13: Prior Year Restatement

The County implemented GASB Statement No. 84 for Fiduciary Activities. The County also had several miscellaneous accounting adjustments requiring prior year restatements. As a result, the beginning net position/fund balances were restated as follows:

	Governmental Activities	Business-Type Activities/ Ambulance	Governmental Funds	County General	Court Security
Balance - previous	\$ 34,908,558	\$ 1,780,200	\$ 17,232,443	\$ 4,162,322	\$ (77,512)
Previously reported component units	2,539,185	-	2,539,185	-	-
Capital assets	392,607	(207,549)	-	-	-
Accrued compensated absences	2,646,517	125,537	699,323	535,780	14,009
OPEB liability & related deferred inflows and outflows	2,126,939	(1,040,586)	-	-	-
Health Department net pension liability and related deferred inflows and outflows	(1,107,688)	-	-	-	-
Capital lease payable	(163,663)	-	-	-	-
Property tax receivables	621,585	-	621,585	652,270	-
Previously reported fiduciary funds	1,672,355	-	1,672,355	-	-
Comptroller receivables	176,844	-	176,844	-	-
<b>Balance - restated</b>	<b>\$ 43,813,239</b>	<b>\$ 657,602</b>	<b>\$ 22,941,735</b>	<b>\$ 5,350,372</b>	<b>\$ (63,503)</b>

	Debt Service	County Health	County Highway Fund	County MFT Funds	Township Motor Fuel Tax Fund
Balance - previous	\$ 1,946,198	\$ 2,148,651	\$ 1,227,777	\$ 2,342,627	\$ 1,591,819
Accrued compensated absences	-	81,470	68,064	-	-
Property tax receivables	(20,000)	(10,685)	-	-	-
Comptroller receivables	-	-	-	84,511	92,333
<b>Balance - restated</b>	<b>\$ 1,926,198</b>	<b>\$ 2,219,436</b>	<b>\$ 1,295,841</b>	<b>\$ 2,427,138</b>	<b>\$ 1,684,152</b>

  
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# Jackson County, Illinois

## Notes to Financial Statements

### Note 14: Interfund Receivables and Payables

Below are the interfund balances as of November 30, 2021. Interfund receivables/payables were made to simplify cash flows within the County.

Fund	Interfund Receivable	Interfund Payable
Governmental Activities:		
Major funds:		
County General fund	\$ 5,486,799	\$ 9,949,401
County Health fund	43,622	-
Nonmajor funds	4,287,036	380,612
Business-Type Activities/Ambulance	776,180	263,624
Total	\$ 10,593,637	\$ 10,593,637

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: Impact of Pending Accounting Principles

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which supersedes GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement (1) enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 91, *Conduit Debt Obligations*. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 92, *Omnibus*, improves the consistency of several practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The County has not determined the effect of this Statement.

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# Jackson County, Illinois

## Notes to Financial Statements

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### Note 15: Impact of Pending Accounting Principles (Continued)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, amends certain hedge accounting from GASB Statement No. 53 and variable lease payments in accordance with GASB Statement No. 87. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, provides for more guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County has not determined the effect of this Statement.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, defines a SBITA, establishes a right-to-use subscription asset and liability, provides the capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County has not determined the effect of this Statement.

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## Required Supplementary Information

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# Jackson County, Illinois

## Budgetary Comparison Schedule

Year Ended November 30, 2021	County General		
	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property taxes	\$ 10,164,321	\$ 7,470,821	\$ (2,693,500)
Intergovernmental revenues	5,319,287	7,575,791	2,256,504
Charges for services	2,186,801	2,245,979	59,178
Interest income	15,000	3,070	(11,930)
Miscellaneous	1,370,100	1,305,528	(64,572)
<b>Total revenues</b>	<b>19,055,509</b>	<b>18,601,189</b>	<b>(454,320)</b>
<b>Expenditures</b>			
General control and administration	\$ 3,065,021	\$ 2,821,442	\$ 243,579
Public safety	10,772,541	9,916,676	855,865
Judiciary and courts	5,406,387	5,193,912	212,475
Debt service			
Debt service-principal payments	-	36,752	(36,752)
Debt service-interest payments	-	6,076	(6,076)
Capital outlay	123,000	202,713	(79,713)
<b>Total expenditures</b>	<b>19,366,949</b>	<b>18,177,571</b>	<b>1,189,378</b>
<b>Excess of revenue over (under) expenditures</b>	<b>(311,440)</b>	<b>423,618</b>	<b>735,058</b>
<b>Other financing sources (uses)</b>			
Transfers in	121,500	2,634,926	2,513,426
Transfers out	-	(70,594)	(70,594)
<b>Total other financing sources (uses)</b>	<b>121,500</b>	<b>2,564,332</b>	<b>2,442,832</b>
<b>Net change in fund balance</b>	<b>\$ (189,940)</b>	<b>2,987,950</b>	<b>\$ 3,177,890</b>
<b>Fund balance at beginning of year, as restated</b>		<b>5,350,372</b>	
<b>Fund balance at end of year</b>		<b>\$ 8,338,322</b>	
<b>GAAP fund balances for General Revenue Funds:</b>			
Other Funds (see detail in supplementary information)		<b>(1,246,930)</b>	
<b>GAAP fund balances for General Revenue Funds</b>		<b>\$ 7,091,392</b>	


See Notes to Required Supplementary Information.

  
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# Jackson County, Illinois

## Budgetary Comparison Schedule

Year Ended November 30, 2021	County Health		
	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Property taxes	\$ 725,000	\$ 696,921	\$ (28,079)
Intergovernmental revenues	3,152,672	4,439,411	1,286,739
Charges for services	436,100	378,611	(57,489)
Interest income	300	166	(134)
Miscellaneous	3,250	21,372	18,122
Total revenues	4,317,322	5,536,481	1,219,159
Expenditures			
Public health	4,854,411	5,714,167	(859,756)
Capital outlay	-	84,819	(84,819)
Total expenditures	4,854,411	5,798,986	(944,575)
Excess of revenue over expenditures	(537,089)	(262,505)	274,584
Other financing sources (uses)			
Transfers in	297,393	246,186	(51,207)
Total other financing sources (uses)	297,393	246,186	(51,207)
Net change in fund balance	<u>\$ (239,696)</u>	(16,319)	<u>\$ 223,377</u>
Fund balance at beginning of year, as restated		<u>2,219,436</u>	
Fund balance at end of year		<u>\$ 2,203,117</u>	

  
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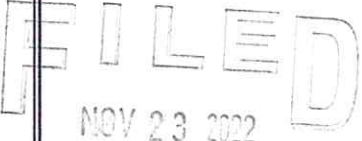
# Jackson County, Illinois

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

### Illinois Municipal Retirement Fund

Last Ten Calendar Years  
(Schedule to be built prospectively from 2014)

IMRF Regular Plan Calendar year ending December 31	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 878,152	\$ 905,072	\$ 843,142	\$ 889,664	\$ 958,753	\$ 874,693	\$ 1,285,592			
Interest on total pension liability	6,058,279	5,735,502	5,662,521	5,626,963	5,538,770	5,294,334	5,043,582			
Benefit changes										
Differences between expected and actual experience of the total pension liability	459,943	2,959,942	(375,483)	300,425	(1,426,937)	858,591	(1,463,769)			
Changes of assumption	(748,626)	-	2,140,892	(2,279,765)	(85,808)	85,451	2,074,962			
Benefit payments, including refunds of employee contributions	(5,139,977)	(5,129,951)	(4,253,940)	(3,825,890)	(3,919,960)	(3,674,753)	(3,108,365)			
Net change in total pension liability	1,507,771	4,470,565	4,017,132	711,397	1,064,818	3,438,316	3,832,002			
Total pension liability, beginning	85,693,378	81,222,813	77,205,681	76,494,284	75,429,466	71,991,150	68,159,148			
Total pension liability, ending (a)	\$ 87,201,149	\$ 85,693,378	\$ 81,222,813	\$ 77,205,681	\$ 76,494,284	\$ 75,429,466	\$ 71,991,150			
Plan fiduciary net position:										
Contributions - employer	\$ 894,322	\$ 790,678	\$ 1,025,134	\$ 994,713	\$ 996,668	\$ 1,008,020	\$ 1,221,288			
Contributions - employees	561,161	723,974	435,285	414,544	477,436	410,282	511,479			
Net investment income	12,176,480	13,598,199	(4,525,246)	12,386,625	4,624,687	346,264	4,102,133			
Benefit payments, including refunds of employee contributions	(5,139,977)	(5,129,951)	(4,253,940)	(3,825,890)	(3,919,960)	(3,674,753)	(3,108,365)			
Other (net transfers)	(844,820)	687,733	555,451	(1,375,473)	(374,704)	(549,573)	(281,335)			
Net change in plan fiduciary net position	7,647,166	10,670,633	(6,763,316)	8,594,519	1,804,127	(2,459,760)	2,445,200			
Plan net position, beginning	82,227,282	71,556,649	78,319,965	69,725,446	67,921,319	70,381,079	67,935,879			
Plan net position, ending (b)	\$ 89,874,448	\$ 82,227,282	\$ 71,556,649	\$ 78,319,965	\$ 69,725,446	\$ 67,921,319	\$ 70,381,079			
Net pension liability (asset) - Ending (a) - (b)	(2,673,299)	3,466,096	9,666,164	(1,114,284)	6,768,838	7,508,147	1,610,071			
Plan fiduciary net position as a percentage of the total pension liability	103.07 %	95.96 %	88.10 %	101.44 %	91.15 %	90.05 %	97.76 %			
Covered valuation payroll	\$ 9,590,747	\$ 9,337,673	\$ 8,878,490	\$ 8,590,193	\$ 8,524,166	\$ 9,081,511	\$ 8,053,392			
Net pension liability as a percentage of covered valuation payroll	(27.87)%	37.12 %	108.87 %	(12.97)%	79.41 %	82.68 %	19.99 %			

  
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See Notes to Required Supplementary Information.



# Jackson County, Illinois

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

### Illinois Municipal Retirement Fund

Last Ten Calendar Years  
(schedule to be built prospectively from 2014)

IMRF SLEP Plan	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 754,884	\$ 823,810	\$ 751,262	\$ 721,289	\$ 707,517	\$ 689,180	\$ 701,294			
Interest on total pension liability	2,054,539	1,958,862	1,877,998	1,760,027	1,702,472	1,613,382	1,486,544			
Changes of benefit changes										
Differences between expected and actual experience of the total pension liability	547,020	(204,745)	(540,694)	92,759	(807,254)	(305,290)	(80,713)			
Changes of assumption	(203,776)		897,798	(155,372)	(65,979)	32,249	330,452			
Benefit payments, including refunds of employee contributions	(1,259,835)	(1,187,715)	(899,950)	(821,517)	(852,356)	(785,358)	(637,884)			
Net change in total pension liability	1,892,832	1,390,212	2,086,414	1,597,186	684,400	1,244,163	1,799,693			
Total pension liability, beginning	28,590,947	27,200,735	25,114,321	23,517,135	22,832,735	21,588,572	19,788,879			
Total pension liability, ending (a)	\$ 30,483,779	\$ 28,590,947	\$ 27,200,735	\$ 25,114,321	\$ 23,517,135	\$ 22,832,735	\$ 21,588,572			
Plan fiduciary net position:										
Contributions - employer	\$ 723,152	\$ 612,318	\$ 670,626	\$ 718,802	\$ 715,320	\$ 686,819	\$ 690,192			
Contributions - employees	311,882	391,962	344,423	313,386	287,578	268,830	313,785			
Net investment income	3,919,091	4,246,114	(1,436,976)	3,644,409	1,282,963	92,742	1,041,388			
Benefit payments, including refunds of employee contributions	(1,259,835)	(1,187,715)	(899,950)	(821,517)	(852,356)	(785,358)	(637,884)			
Other (net transfers)	172,058	65,889	413,600	(329,047)	225,460	(288,943)	166,826			
Net change in plan fiduciary net position	3,866,348	4,128,568	(908,277)	3,526,033	1,658,965	(25,910)	1,574,307			
Plan net position, beginning	26,842,570	22,714,002	23,622,279	20,096,246	18,437,281	18,463,191	16,888,884			
Plan net position, ending (b)	\$ 30,708,918	\$ 26,842,570	\$ 22,714,002	\$ 23,622,279	\$ 20,096,246	\$ 18,437,281	\$ 18,463,191			
Net pension liability (asset) - Ending (a) - (b)	(225,139)	1,748,377	4,486,733	1,492,042	3,420,889	4,395,454	3,125,381			
Plan fiduciary net position as a percentage of the total pension liability	100.74 %	93.88 %	83.51 %	94.06 %	85.45 %	80.75 %	85.52 %			
Covered valuation payroll	\$ 4,158,433	\$ 3,992,795	\$ 4,093,804	\$ 3,975,733	\$ 3,730,432	\$ 3,638,441	\$ 3,406,115			
Net pension liability as a percentage of covered valuation payroll	(5.41)%	43.79 %	109.60 %	37.53 %	91.70 %	120.81 %	91.76 %			

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# Jackson County, Illinois

## Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

### Illinois Municipal Retirement Fund

Last Ten Calendar Years  
(Schedule to be built prospectively from 2014)

ECO SLEP Plan Calendar year ending December 31	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 20,387	\$ 23,161	\$ 33,010	\$ 41,297	\$ 45,450	\$ 34,694	\$ 40,529			
Interest on total pension liability	270,803	269,252	246,931	238,443	247,883	229,065	244,319			
Changes of benefit changes										
Differences between expected and actual experience of the total pension liability	548,696	(61,953)	219,833	(91,197)	(256,163)	149,741	(346,371)			
Changes of assumption	304		103,553	74,279	(7,710)	8,121	(4,573)			
Benefit payments, including refunds of employee contributions	(210,877)	(204,463)	(149,551)	(141,440)	(182,757)	(151,736)	(125,711)			
Net change in total pension liability	629,313	25,997	453,776	121,382	(153,297)	269,885	(191,807)			
Total pension liability, beginning	3,830,462	3,804,465	3,350,689	3,229,307	3,382,604	3,112,719	3,304,526			
Total pension liability, ending (a)	\$ 4,459,775	\$ 3,830,462	\$ 3,804,465	\$ 3,350,689	\$ 3,229,307	\$ 3,382,604	\$ 3,112,719			
Plan fiduciary net position:										
Contributions - employer	\$ 43,736	\$ 14,381	\$ 47,727	\$ 68,651	\$ 80,426	\$ 123,814	\$ 123,019			
Contributions - employees	6,330	7,219	13,218	13,356	13,216	14,155	10,945			
Net investment income	570,882	669,593	(228,900)	563,242	204,496	14,441	166,631			
Benefit payments, including refunds of employee contributions	(210,877)	(204,463)	(149,551)	(141,440)	(182,757)	(151,736)	(125,711)			
Other (net transfers)	22,069	3,346	98,396	(38,581)	(38,018)	60,948	(7,415)			
Net change in plan fiduciary net position	432,140	490,076	(219,110)	465,228	77,363	61,622	167,469			
Plan net position, beginning	3,770,178	3,280,102	3,499,212	3,033,984	2,956,621	2,894,999	2,727,530			
Plan net position, ending (b)	\$ 4,202,318	\$ 3,770,178	\$ 3,280,102	\$ 3,499,212	\$ 3,033,984	\$ 2,956,621	\$ 2,894,999			
Net pension liability (asset) - Ending (a) - (b)	257,457	60,284	524,363	(148,523)	195,323	425,983	217,720			
Plan fiduciary net position as a percentage of the total pension liability	94.23 %	98.43 %	86.22 %	104.43 %	93.95 %	87.41 %	93.01 %			
Covered valuation payroll	\$ 84,402	\$ 96,257	\$ 176,244	\$ 178,082	\$ 176,218	\$ 187,968	\$ 143,668			
Net pension liability as a percentage of covered valuation payroll	305.04 %	62.63 %	297.52 %	(83.40)%	110.84 %	226.63 %	151.54 %			

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**Jackson County, Illinois**  
**Multiyear Schedule of Contributions - IMRF**  
**Illinois Municipal Retirement Fund**  
Last Ten Fiscal Years

**Regular Plan**

Fiscal Year Ending November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ 1,386,807	\$ 1,386,807	\$ -	\$ 10,425,786	13.30 %
2020	790,901	790,678	223	9,337,673	8.47 %
2019	1,027,241	1,025,134	2,107	8,878,490	11.55 %
2018	988,731	994,713	(5,982)	8,590,193	11.58 %
2017	996,475	996,668	(193)	8,524,166	11.69 %
2016	1,004,415	1,008,020	(3,605)	9,081,511	11.10 %
2015	907,617	1,221,288	(313,671)	8,053,392	15.16 %

\* Estimated based on 13.65% 2021 calendar year contribution rate, 9.32% 2020 calendar year contribution rate, and covered valuation payroll of \$10,425,786.

**SLEP Plan**

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ 772,755	\$ 772,755	\$ -	\$ 4,300,412	17.97 %
2020	612,095	612,318	(223)	3,992,795	15.34 %
2019	668,518	670,626	(2,108)	4,093,804	16.38 %
2018	715,234	718,802	(3,568)	3,975,733	18.08 %
2017	714,751	715,320	(569)	3,730,432	19.18 %
2016	697,489	686,819	10,670	3,638,441	18.88 %
2015	656,018	690,192	(34,174)	3,406,115	20.26 %

\* Estimated based on 18.02% 2021 calendar year contribution rate, 17.39% 2020 calendar year contribution rate, and covered valuation payroll of \$4,300,412.

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**Jackson County, Illinois**  
**Multiyear Schedule of Contributions - IMRF**  
**Illinois Municipal Retirement Fund (Continued)**  
 Last Ten Fiscal Years

**ECO Plan**

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ 33,878	\$ 33,878	\$ -	\$ 84,629	40.03 %
2020	14,381	14,381	-	96,257	14.94 %
2019	47,727	47,727	-	176,244	27.08 %
2018	68,651	68,651	-	178,082	38.55 %
2017	80,426	80,426	-	176,218	45.64 %
2016	123,439	123,814	(375)	187,968	65.87 %
2015	148,811	123,019	25,792	143,668	85.63 %

\* Estimated based on 40.03% 2021 calendar year contribution rate, 51.82% 2020 calendar year contribution rate, and covered valuation payroll of \$84,629.

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

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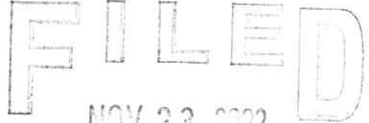
# Jackson County, Illinois

## Multiyear Schedule of Changes in OPEB Liability and Related Ratios

Last Ten Fiscal Years  
(schedule to be built prospectively from 2018)

	2021	2020	2019	2018	2016	2015	2012	2011
Fiscal year ending November 30,								
Total OPEB liability:								
Service cost	\$ 720,628	\$ 866,692	\$ -	\$ 469,984	\$ -	-	-	-
Interest on total pension liability	246,940	896,386	-	360,971	-	-	-	-
Benefit changes	-	(520,738)	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	-	(619,350)	-	-	-	-	-	-
Changes of assumption	261,969	2,396,148	-	(699,355)	-	-	-	-
Benefit payments, including refunds of employee contributions	(512,947)	(921,001)	-	(422,994)	-	-	-	-
Net change in total OPEB liability	716,590	2,098,137	-	(291,394)	-	-	-	-
Total OPEB liability, beginning	12,302,308	10,204,171	10,204,171	10,495,565	-	-	-	-
Total OPEB liability, ending (a)	\$ 13,018,898	\$ 12,302,308	\$ 10,204,171	\$ 10,204,171	\$ -	\$ -	-	-
Plan fiduciary net position:								
Contributions - employer	\$ 512,947	\$ 921,001	\$ -	\$ 422,994	\$ -	-	-	-
Benefit payments, including refunds of employee contributions	(512,947)	(921,001)	-	(422,994)	-	-	-	-
Plan net position, ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Net OPEB liability (asset) - Ending (a) - (b)	13,018,898	12,302,308	10,204,171	10,204,171	-	-	-	-
Covered valuation payroll	\$ 14,291,441	\$ 14,064,085	\$ -	\$ 13,754,066	\$ -	-	-	-
Net OPEB liability as a percentage of covered valuation payroll	91.10 %	87.47 %	DIV/0 %	74.19 %	DIV/0 %	DIV/0 %	DIV/0 %	DIV/0 %

See Multiyear Schedule of Contributions - OPEB for notes.

  
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**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
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 %
2017	-	-	-	-	DIV/0 %

\* Pay-as-you-go

\*\* No actuarial valuation was performed in fiscal 2019

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# Jackson County, Illinois

## Notes to Required Supplementary Information

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### Note 1: Basis of Accounting

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

### Note 2: Excess of Disbursements Over Appropriations

The County's Health Fund had expenditures exceeding appropriations of \$944,575 for fiscal year 2021.

### Note 3: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate for IMRF\*

**Valuation date:**

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine 2020 contribution rates:**

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

**Other Information:**

Notes: There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation.

## Supplementary Information

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# Jackson County, Illinois

## Combining Balance Sheet - General Funds

November 30, 2021	County General	Health Insurance	Payroll Clearing	Court Security
<b>Assets</b>				
Cash	\$ 4,576,995	\$ 566,611	\$ 187,834	\$ 55,312
Accounts receivable	484,907	-	57,967	7,979
Property taxes	11,351,152	-	-	-
Due from other governments	1,003,899	-	-	-
Due from other funds	5,138,020	5,056	332,028	57
<b>Total assets</b>	<b>\$ 22,554,973</b>	<b>\$ 571,667</b>	<b>\$ 577,829</b>	<b>\$ 63,348</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,018,077	\$ 5,242	\$ 29,624	-
Payroll and related	401,115	-	(162,915)	2,245
Unearned grant revenue	-	-	-	-
Due to other funds	4,341,241	4,559,118	678,031	124,004
<b>Total liabilities</b>	<b>5,760,433</b>	<b>4,564,360</b>	<b>544,740</b>	<b>126,249</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	8,456,218	-	-	-
<b>Total deferred inflow of resources</b>	<b>8,456,218</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Restricted for</b>				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and courts	-	-	-	-
Employee benefits	-	-	33,089	-
Unassigned	8,338,322	(3,992,693)	-	(62,901)
<b>Total fund balances</b>	<b>8,338,322</b>	<b>(3,992,693)</b>	<b>33,089</b>	<b>(62,901)</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 22,554,973</b>	<b>\$ 571,667</b>	<b>\$ 577,829</b>	<b>\$ 63,348</b>

  
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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	Court System	Law Resource Library	Court Automation	County Clerk Automation
<b>Assets</b>				
Cash	\$ 799,888	\$ 11,017	\$ 170,894	\$ 252,785
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 799,888</b>	<b>\$ 11,017</b>	<b>\$ 170,894</b>	<b>\$ 252,785</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,695	\$ -	\$ 9,337	\$ 13,465
Payroll and related	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>5,695</b>	<b>-</b>	<b>9,337</b>	<b>13,465</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Restricted for				
General control and administration	-	-	-	239,320
Public safety	-	-	-	-
Judiciary and courts	794,193	11,017	161,557	-
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>794,193</b>	<b>11,017</b>	<b>161,557</b>	<b>239,320</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 799,888</b>	<b>\$ 11,017</b>	<b>\$ 170,894</b>	<b>\$ 252,785</b>

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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)


November 30, 2021	States Attorney Records Automation	Treasurer Automation	Child Support Admin	Court Document Storage
<b>Assets</b>				
Cash	\$ 9,296	\$ 106,971	\$ 181,987	\$ 175,652
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 9,296</b>	<b>\$ 106,971</b>	<b>\$ 181,987</b>	<b>\$ 175,652</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 684	\$ 6,170	\$ -	\$ -
Payroll and related	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>684</b>	<b>6,170</b>	<b>-</b>	<b>-</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Restricted for</b>				
General control and administration	-	100,801	-	-
Public safety	-	-	-	-
Judiciary and courts	8,612	-	181,987	175,652
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>8,612</b>	<b>100,801</b>	<b>181,987</b>	<b>175,652</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 9,296</b>	<b>\$ 106,971</b>	<b>\$ 181,987</b>	<b>\$ 175,652</b>

  
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 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
<b>Assets</b>				
Cash	\$ 225	\$ 27,820	\$ 727,703	\$ 204,082
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 225</b>	<b>\$ 27,820</b>	<b>\$ 727,703</b>	<b>\$ 204,082</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 650	\$ 774
Payroll and related	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	156,616	16,879
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>157,266</b>	<b>17,653</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Restricted for				
General control and administration	225	-	570,437	-
Public safety	-	27,820	-	186,429
Judiciary and courts	-	-	-	-
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>225</b>	<b>27,820</b>	<b>570,437</b>	<b>186,429</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 225</b>	<b>\$ 27,820</b>	<b>\$ 727,703</b>	<b>\$ 204,082</b>

  
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 COUNTY CLERK  
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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	DUI	Grants	States Attorney Victim Assistance	Trustee Redemption
<b>Assets</b>				
Cash	\$ 85,441	\$ 4,999,640	\$ 635	\$ 73,512
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	11,638	-	-
<b>Total assets</b>	<b>\$ 85,441</b>	<b>\$ 5,011,278</b>	<b>\$ 635</b>	<b>\$ 73,512</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	-
Payroll and related	-	-	-	-
Unearned grant revenue	-	4,978,485	-	-
Due to other funds	-	-	-	73,512
<b>Total liabilities</b>	<b>-</b>	<b>4,978,485</b>	<b>-</b>	<b>73,512</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Restricted for</b>				
General control and administration	-	32,793	-	-
Public safety	85,441	-	-	-
Judiciary and courts	-	-	635	-
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>85,441</b>	<b>32,793</b>	<b>635</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 85,441</b>	<b>\$ 5,011,278</b>	<b>\$ 635</b>	<b>\$ 73,512</b>

  
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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	Animal Control Grants	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
<b>Assets</b>				
Cash	\$ 750	\$ 32,942	\$ 5,029	\$ 1,384
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 750</b>	<b>\$ 32,942</b>	<b>\$ 5,029</b>	<b>\$ 1,384</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	-
Payroll and related	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Restricted for				
General control and administration	-	-	-	-
Public safety	750	32,942	5,029	1,384
Judiciary and courts	-	-	-	-
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>750</b>	<b>32,942</b>	<b>5,029</b>	<b>1,384</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 750</b>	<b>\$ 32,942</b>	<b>\$ 5,029</b>	<b>\$ 1,384</b>

  
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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	Sheriff School Safety Grant	Coroner Fees	Cannabis Use Tax	County Clerk General Fund
<b>Assets</b>				
Cash	\$ -	\$ 14,311	\$ 5,750	\$ 136,286
Accounts receivable	-	-	-	-
Property taxes	-	-	-	-
Due from other governments	-	-	2,204	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 14,311</b>	<b>\$ 7,954</b>	<b>\$ 136,286</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	-
Payroll and related	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred inflow of resources</b>				
Property taxes levied for a future period	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Restricted for</b>				
General control and administration	-	14,311	7,954	136,286
Public safety	-	-	-	-
Judiciary and courts	-	-	-	-
Employee benefits	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>14,311</b>	<b>7,954</b>	<b>136,286</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ -</b>	<b>\$ 14,311</b>	<b>\$ 7,954</b>	<b>\$ 136,286</b>

  
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# Jackson County, Illinois

## Combining Balance Sheet - General Funds (Continued)

November 30, 2021	Total
<b>Assets</b>	
Cash	\$ 13,410,752
Accounts receivable	550,853
Property taxes	11,351,152
Due from other governments	1,006,103
Due from other funds	5,486,799
<b>Total assets</b>	<b>\$ 31,805,659</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable	\$ 1,089,718
Payroll and related	240,445
Unearned grant revenue	4,978,485
Due to other funds	9,949,401
<b>Total liabilities</b>	<b>16,258,049</b>
Deferred inflow of resources	
Property taxes levied for a future period	8,456,218
<b>Total deferred inflow of resources</b>	<b>8,456,218</b>
<b>Fund balances</b>	
Restricted for	
General control and administration	1,102,127
Public safety	339,795
Judiciary and courts	1,333,653
Employee benefits	33,089
Unassigned	4,282,728
<b>Total fund balances</b>	<b>7,091,392</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 31,805,659</b>

  
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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds

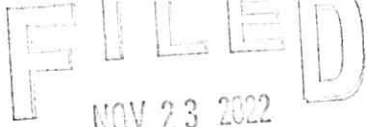
<i>Year Ended November 30, 2021</i>	<b>County General</b>	<b>Health Insurance</b>	<b>Payroll Clearing</b>	<b>Court Security</b>
<b>Revenues</b>				
Property taxes	\$ 7,470,821	\$ -	\$ -	\$ -
Intergovernmental revenues	7,575,791	-	-	-
Charges for services	2,245,979	3,496,647	-	-
Interest income	3,070	-	156	550
Miscellaneous	1,305,528	-	-	-
<b>Total revenues</b>	<b>18,601,189</b>	<b>3,496,647</b>	<b>156</b>	<b>550</b>
<b>Expenditures</b>				
Current:				
General control and administration	2,821,442	3,432,656	893	-
Public safety	9,916,676	-	-	-
Judiciary and courts	5,193,912	-	-	-
Debt service				
Debt service-principal payments	36,752	-	-	-
Debt service-interest payments	6,076	-	-	-
Capital outlay	202,713	-	-	-
<b>Total expenses</b>	<b>18,177,571</b>	<b>3,432,656</b>	<b>893</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>423,618</b>	<b>63,991</b>	<b>(737)</b>	<b>550</b>
<b>Other financing sources (uses)</b>				
Transfers in	2,634,926	-	-	52
Transfers out	(70,594)	-	(535,100)	-
<b>Total other financing sources (uses)</b>	<b>2,564,332</b>	<b>-</b>	<b>(535,100)</b>	<b>52</b>
<b>Net change in fund balance</b>	<b>2,987,950</b>	<b>63,991</b>	<b>(535,837)</b>	<b>602</b>
<b>Fund balances, beginning of year, as restated</b>	<b>5,350,372</b>	<b>(4,056,684)</b>	<b>568,926</b>	<b>(63,503)</b>
<b>Fund balances, end of year</b>	<b>\$ 8,338,322</b>	<b>\$ (3,992,693)</b>	<b>\$ 33,089</b>	<b>\$ (62,901)</b>

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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Court System</b>	<b>Law Resource Library</b>	<b>Court Automation</b>	<b>County Clerk Automation</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	2,630	-	3,264	684
Charges for services	185,411	8,092	84,607	87,386
Interest income	199	3	443	19
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>188,240</b>	<b>8,095</b>	<b>88,314</b>	<b>88,089</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	3,312
Public safety	-	-	-	-
Judiciary and courts	20,426	10,337	115,456	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<b>20,426</b>	<b>10,337</b>	<b>115,456</b>	<b>3,312</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>167,814</b>	<b>(2,242)</b>	<b>(27,142)</b>	<b>84,777</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	(1,480)	-	(3,160)	-
<b>Total other financing sources (uses)</b>	<b>(1,480)</b>	<b>-</b>	<b>(3,160)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>166,334</b>	<b>(2,242)</b>	<b>(30,302)</b>	<b>84,777</b>
<b>Fund balances, beginning of year, as restated</b>	<b>627,859</b>	<b>13,259</b>	<b>191,859</b>	<b>154,543</b>
<b>Fund balances, end of year</b>	<b>\$ 794,193</b>	<b>\$ 11,017</b>	<b>\$ 161,557</b>	<b>\$ 239,320</b>

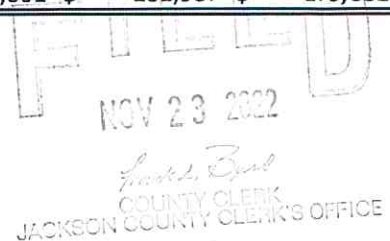
  
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 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE



# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds (Continued)

<i>Year Ended November 30, 2021</i>	States Attorney Records Automation	Treasurer Automation	Child Support Admin	Court Document Storage
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	7,016	1,452	-	1,075
Charges for services	1,789	19,068	25,709	84,205
Interest income	3	46	-	368
Miscellaneous	-	2,983	-	-
<b>Total revenues</b>	<b>8,808</b>	<b>23,549</b>	<b>25,709</b>	<b>85,648</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	52,740	-	-
Public safety	-	-	-	-
Judiciary and courts	10,547	-	9,158	28,724
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<b>10,547</b>	<b>52,740</b>	<b>9,158</b>	<b>28,724</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,739)</b>	<b>(29,191)</b>	<b>16,551</b>	<b>56,924</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	(1,345)	-	(1,075)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(1,345)</b>	<b>-</b>	<b>(1,075)</b>
<b>Net change in fund balance</b>	<b>(1,739)</b>	<b>(30,536)</b>	<b>16,551</b>	<b>55,849</b>
<b>Fund balances, beginning of year, as restated</b>	<b>10,351</b>	<b>131,337</b>	<b>165,436</b>	<b>119,803</b>
<b>Fund balances, end of year</b>	<b>\$ 8,612</b>	<b>\$ 100,801</b>	<b>\$ 181,987</b>	<b>\$ 175,652</b>

  
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 Jackson County Clerk's Office  
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**Jackson County, Illinois**  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance - General Funds (Continued)

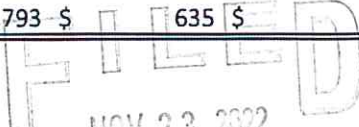
<i>Year Ended November 30, 2021</i>	Treasurer Inheritance	Court Supervision Sheriff	GIS	Drug
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	-	31,099	-
Charges for services	-	224	35,360	10,924
Interest income	-	9	149	76
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	233	66,608	11,000
<b>Expenditures</b>				
Current:				
General control and administration	-	-	80,785	-
Public safety	-	-	-	14,377
Judiciary and courts	-	-	-	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	-	-	80,785	14,377
<b>Excess (deficiency) of revenues over expenditures</b>	-	233	(14,177)	(3,377)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net change in fund balance</b>	-	233	(14,177)	(3,377)
<b>Fund balances, beginning of year, as restated</b>	225	27,587	584,614	189,806
<b>Fund balances, end of year</b>	\$ 225	\$ 27,820	\$ 570,437	\$ 186,429

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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds (Continued)

<i>Year Ended November 30, 2021</i>	DUI	Grants	States Attorney Victim Assistance	Trustee Redemption
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	180,131	-	-
Charges for services	10,572	-	-	-
Interest income	11	2,469	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>10,583</b>	<b>182,600</b>	<b>-</b>	<b>-</b>
Expenditures				
Current:				
General control and administration	-	150,026	-	-
Public safety	6,351	-	-	-
Judiciary and courts	-	-	339	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<b>6,351</b>	<b>150,026</b>	<b>339</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	4,232	32,574	(339)	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	4,232	32,574	(339)	-
Fund balances, beginning of year, as restated	81,209	219	974	-
Fund balances, end of year	\$ 85,441	\$ 32,793	\$ 635	\$ -


  
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*Frank D. Bial*  
 COUNTY CLERK  
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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds (Continued)

Year Ended November 30, 2021	Animal Control Grants	Sheriff's Law Enforcement Operations	Sheriff Gas Pump Fee	Sheriff Travel
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	16,782	1,783	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	29
<b>Total revenues</b>	-	16,782	1,783	29
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	-	383	-
Judiciary and courts	-	-	-	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	-	-	383	-
<b>Excess (deficiency) of revenues over expenditures</b>	-	16,782	1,400	29
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net change in fund balance</b>	-	16,782	1,400	29
<b>Fund balances, beginning of year, as restated</b>	750	16,160	3,629	1,355
<b>Fund balances, end of year</b>	\$ 750	\$ 32,942	\$ 5,029	\$ 1,384

  
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*Franklin B. Boyd*  
 COUNTY CLERK  
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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds (Continued)

<i>Year Ended November 30, 2021</i>	Sheriff School Safety Grant	Coroner Fees	Cannabis Use Tax	County Clerk General Fund
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	204,857	-	28,566	-
Charges for services	-	14,311	-	934,136
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>204,857</b>	<b>14,311</b>	<b>28,566</b>	<b>934,136</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	945,436
Public safety	204,857	-	-	-
Judiciary and courts	-	-	-	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenses</b>	<b>204,857</b>	<b>-</b>	<b>-</b>	<b>945,436</b>
Excess (deficiency) of revenues over expenditures	-	14,311	28,566	(11,300)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(20,612)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(20,612)</b>	<b>-</b>
Net change in fund balance	-	14,311	7,954	(11,300)
Fund balances, beginning of year, as restated	-	-	-	147,586
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>\$ 14,311</b>	<b>\$ 7,954</b>	<b>\$ 136,286</b>

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 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes in Fund Balance - General Funds

Year Ended November 30, 2021	Total
<b>Revenues</b>	
Property taxes	\$ 7,470,821
Intergovernmental revenues	8,036,565
Charges for services	7,262,985
Interest income	7,571
Miscellaneous	1,308,540
<b>Total revenues</b>	<b>24,086,482</b>
<b>Expenditures</b>	
Current:	
General control and administration	7,487,290
Public safety	10,142,644
Judiciary and courts	5,388,899
Debt service	
Debt service-principal payments	36,752
Debt service-interest payments	6,076
Capital outlay	202,713
<b>Total expenses</b>	<b>23,264,374</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>822,108</b>
<b>Other financing sources (uses)</b>	
Transfers in	2,634,978
Transfers out	(633,366)
<b>Total other financing sources (uses)</b>	<b>2,001,612</b>
<b>Net change in fund balance</b>	<b>2,823,720</b>
<b>Fund balances, beginning of year, as restated</b>	<b>4,267,672</b>
<b>Fund balances, end of year</b>	<b>\$ 7,091,392</b>

  
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*For Clerk, B. J. B.*  
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# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds

November 30, 2021	Tort Liability Insurance	Workers Compensation	Unemployment Insurance	Social Security
<b>Assets</b>				
Cash	\$ -	\$ -	\$ 155,928	\$ 978,461
Receivables, net of allowance				
Accounts receivable	60	36	1,226	132
Property taxes	777,555	456,419	138,764	886,862
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Due from other funds	-	247,071	27,237	1,043
<b>Total assets</b>	<b>777,615</b>	<b>703,526</b>	<b>323,155</b>	<b>1,866,498</b>
<b>Total assets and deferred outflow of resources</b>	<b>777,615</b>	<b>703,526</b>	<b>323,155</b>	<b>1,866,498</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	1,649	-	5,689	-
Payroll and related	-	-	8,797	76,020
Due to other funds	106,523	354	71,460	9,623
<b>Total liabilities</b>	<b>108,172</b>	<b>354</b>	<b>85,946</b>	<b>85,643</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	600,000	350,000	100,000	500,000
<b>Total deferred inflows of resources</b>	<b>600,000</b>	<b>350,000</b>	<b>100,000</b>	<b>500,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>708,172</b>	<b>350,354</b>	<b>185,946</b>	<b>585,643</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for				
General control and administration	69,443	353,172	137,209	-
Public safety	-	-	-	-
Streets and highways	-	-	-	-
Public health	-	-	-	-
Debt service	-	-	-	-
Employee benefits	-	-	-	1,280,855
<b>Total fund balances</b>	<b>69,443</b>	<b>353,172</b>	<b>137,209</b>	<b>1,280,855</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 777,615</b>	<b>\$ 703,526</b>	<b>\$ 323,155</b>	<b>\$ 1,866,498</b>

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 COUNTY CLERK  
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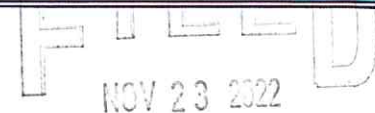
# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds (Continued)

November 30, 2021	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
<b>Assets</b>				
Cash	\$ 21,266	\$ 761,284	\$ 98,366	\$ 204,751
Receivables, net of allowance				
Accounts receivable	157	54,058	48,449	-
Property taxes	1,714,246	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Due from other funds	20,487	3,157,087	730,011	-
<b>Total assets</b>	<b>1,756,156</b>	<b>3,972,429</b>	<b>876,826</b>	<b>204,751</b>
<b>Total assets and deferred outflow of resources</b>	<b>1,756,156</b>	<b>3,972,429</b>	<b>876,826</b>	<b>204,751</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	-	8,049	-	-
Payroll and related	217,940	-	-	-
Due to other funds	3,877	76,019	-	-
<b>Total liabilities</b>	<b>221,817</b>	<b>84,068</b>	<b>-</b>	<b>-</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	1,250,000	-	-	-
<b>Total deferred inflows of resources</b>	<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,471,817</b>	<b>84,068</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	204,751
Public safety	-	-	876,826	-
Streets and highways	-	-	-	-
Public health	-	3,888,361	-	-
Debt service	-	-	-	-
Employee benefits	284,339	-	-	-
<b>Total fund balances</b>	<b>284,339</b>	<b>3,888,361</b>	<b>876,826</b>	<b>204,751</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 1,756,156</b>	<b>\$ 3,972,429</b>	<b>\$ 876,826</b>	<b>\$ 204,751</b>

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# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds (Continued)

November 30, 2021	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary & Trust
<b>Assets</b>				
Cash	\$ 173,028	\$ 102,495	\$ 222,307	\$ 208,976
Receivables, net of allowance				
Accounts receivable	-	10	-	-
Property taxes	269,154	94,645	228,570	-
Due from other governments	-	-	-	-
Inventories	-	1,151	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>442,182</b>	<b>198,301</b>	<b>450,877</b>	<b>208,976</b>
<b>Total assets and deferred outflow of resources</b>	<b>442,182</b>	<b>198,301</b>	<b>450,877</b>	<b>208,976</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	-	-	100,132	-
Payroll and related	-	-	-	-
Due to other funds	-	8,656	-	-
<b>Total liabilities</b>	<b>-</b>	<b>8,656</b>	<b>100,132</b>	<b>-</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	323,543	68,300	85,629	-
<b>Total deferred inflows of resources</b>	<b>323,543</b>	<b>68,300</b>	<b>85,629</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>323,543</b>	<b>76,956</b>	<b>185,761</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	1,151	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	-	-	-	208,976
Streets and highways	-	-	-	-
Public health	-	120,194	265,116	-
Debt service	118,639	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>118,639</b>	<b>121,345</b>	<b>265,116</b>	<b>208,976</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 442,182</b>	<b>\$ 198,301</b>	<b>\$ 450,877</b>	<b>\$ 208,976</b>

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# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds (Continued)

November 30, 2021	County Highway Fund	County Bridge Fund	Federal Aid & Matching Fund	County MFT Funds
<b>Assets</b>				
Cash	\$ 1,398,570	\$ 222,755	\$ 652,755	\$ 3,082,009
Receivables, net of allowance				
Accounts receivable	51,240	3,472	1,772	74,457
Property taxes	1,079,015	86,405	527,516	-
Due from other governments	-	-	-	86,773
Inventories	-	-	-	-
Due from other funds	104,100	-	-	-
<b>Total assets</b>	<b>2,632,925</b>	<b>312,632</b>	<b>1,182,043</b>	<b>3,243,239</b>
<b>Total assets and deferred outflow of resources</b>	<b>2,632,925</b>	<b>312,632</b>	<b>1,182,043</b>	<b>3,243,239</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	579,628	-	24,091	-
Payroll and related	28,254	-	-	-
Due to other funds	-	-	-	104,100
<b>Total liabilities</b>	<b>607,882</b>	<b>-</b>	<b>24,091</b>	<b>104,100</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	787,530	63,365	388,500	-
<b>Total deferred inflows of resources</b>	<b>787,530</b>	<b>63,365</b>	<b>388,500</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,395,412</b>	<b>63,365</b>	<b>412,591</b>	<b>104,100</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Streets and highways	1,237,513	249,267	769,452	3,139,139
Public health	-	-	-	-
Debt service	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>1,237,513</b>	<b>249,267</b>	<b>769,452</b>	<b>3,139,139</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 2,632,925</b>	<b>\$ 312,632</b>	<b>\$ 1,182,043</b>	<b>\$ 3,243,239</b>

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# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds (Continued)

November 30, 2021	Township Bridge Fund	Township Motor Fuel Tax Fund	Extension Service	Senior Citizen Social Services
<b>Assets</b>				
Cash	\$ 80,942	\$ 1,980,475	\$ -	\$ -
Receivables, net of allowance				
Accounts receivable	9,561	-	-	-
Property taxes	-	-	139,196	95,345
Due from other governments	-	101,426	-	-
Inventories	-	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>90,503</b>	<b>2,081,901</b>	<b>139,196</b>	<b>95,345</b>
<b>Total assets and deferred outflow of resources</b>	<b>90,503</b>	<b>2,081,901</b>	<b>139,196</b>	<b>95,345</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	-	6,147	38,143	26,345
Payroll and related	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>6,147</b>	<b>38,143</b>	<b>26,345</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	101,053	69,000
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>101,053</b>	<b>69,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>-</b>	<b>6,147</b>	<b>139,196</b>	<b>95,345</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Streets and highways	90,503	2,075,754	-	-
Public health	-	-	-	-
Debt service	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>90,503</b>	<b>2,075,754</b>	<b>-</b>	<b>-</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 90,503</b>	<b>\$ 2,081,901</b>	<b>\$ 139,196</b>	<b>\$ 95,345</b>

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 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Balance Sheet - Other Governmental Funds (Continued)

November 30, 2021	Total
<b>Assets</b>	
Cash	\$ 10,344,368
Receivables, net of allowance	
Accounts receivable	244,630
Property taxes	6,493,692
Due from other governments	188,199
Inventories	1,151
Due from other funds	4,287,036
<b>Total assets</b>	<b>21,559,076</b>
<b>Total assets and deferred outflow of resources</b>	<b>21,559,076</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>	
<b>Liabilities</b>	
Accounts payable	789,873
Payroll and related	331,011
Due to other funds	380,612
<b>Total liabilities</b>	<b>1,501,496</b>
<b>Deferred inflows of resources</b>	
Unavailable property taxes	4,686,920
<b>Total deferred inflows of resources</b>	<b>4,686,920</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>6,188,416</b>
<b>Fund balances</b>	
Non-spendable	1,151
Restricted for	
General control and administration	764,575
Public safety	1,085,802
Streets and highways	7,561,628
Public health	4,273,671
Debt service	118,639
Employee benefits	1,565,194
<b>Total fund balances</b>	<b>\$ 15,370,660</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 21,559,076</b>

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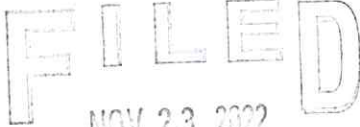
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# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds


<i>Year Ended November 30, 2021</i>	<b>Tort Liability Insurance</b>	<b>Workers Compensation</b>	<b>Unemployment Insurance</b>	<b>Social Security</b>
<b>Revenues</b>				
Property taxes	\$ 447,765	\$ 270,270	\$ 97,754	\$ 975,581
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Interest income	-	-	43	265
Miscellaneous	-	-	1,289	-
<b>Total revenues</b>	<b>447,765</b>	<b>270,270</b>	<b>99,086</b>	<b>975,846</b>
<b>Expenditures</b>				
<b>Current</b>				
General control and administration	398,810	57,468	82,325	4,222
Streets and highways	-	-	-	-
Public health	-	-	-	-
<b>Debt service</b>				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
<b>Capital outlay</b>	-	-	-	-
<b>Total expenditures</b>	<b>398,810</b>	<b>57,468</b>	<b>82,325</b>	<b>4,222</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>48,955</b>	<b>212,802</b>	<b>16,761</b>	<b>971,624</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(692,337)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(692,337)</b>
<b>Net change in fund balance</b>	<b>48,955</b>	<b>212,802</b>	<b>16,761</b>	<b>279,287</b>
<b>Fund balance, beginning of year, as restated</b>	<b>20,488</b>	<b>140,370</b>	<b>120,448</b>	<b>1,001,568</b>
<b>Fund balance, end of year</b>	<b>\$ 69,443</b>	<b>\$ 353,172</b>	<b>\$ 137,209</b>	<b>\$ 1,280,855</b>

  
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*Frank L. Boyd*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds (Continued)


<i>Year Ended November 30, 2021</i>	Retirement IMRF	Solid Waste Management	Detainee Prisoner Housing	River Levee
<b>Revenues</b>				
Property taxes	\$ 1,170,726	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	95,680	-
Charges for services	-	389,239	-	-
Interest income	11	309	9	496
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,170,737</b>	<b>389,548</b>	<b>95,689</b>	<b>496</b>
<b>Expenditures</b>				
Current				
General control and administration	5,986	-	-	327,722
Streets and highways	-	-	-	-
Public health	-	62,179	-	-
Debt service				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>5,986</b>	<b>62,179</b>	<b>-</b>	<b>327,722</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,164,751</b>	<b>327,369</b>	<b>95,689</b>	<b>(327,226)</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,309,275)	(246,186)	(634,000)	-
<b>Total other financing sources (uses)</b>	<b>(1,309,275)</b>	<b>(246,186)</b>	<b>(634,000)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(144,524)</b>	<b>81,183</b>	<b>(538,311)</b>	<b>(327,226)</b>
<b>Fund balance, beginning of year, as restated</b>	<b>428,863</b>	<b>3,807,178</b>	<b>1,415,137</b>	<b>531,977</b>
<b>Fund balance, end of year</b>	<b>\$ 284,339</b>	<b>\$ 3,888,361</b>	<b>\$ 876,826</b>	<b>\$ 204,751</b>

  
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 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds (Continued)

Year Ended November 30, 2021	Debt Service	County Health Tuberculosis	Mental Health 708 Board	Inmate Commissary & Trust
<b>Revenues</b>				
Property taxes	\$ 54,517	\$ 65,445	\$ 360,417	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	9,950	-	-
Interest income	7	94	74	-
Miscellaneous	32,443	-	-	92,500
<b>Total revenues</b>	<b>86,967</b>	<b>75,489</b>	<b>360,491</b>	<b>92,500</b>
<b>Expenditures</b>				
Current				
General control and administration	-	-	-	-
Streets and highways	-	-	-	-
Public health	-	56,951	383,102	-
Debt service				
Debt service-principal payments	2,450,000	-	-	-
Debt service-interest payments	78,526	-	-	-
Capital outlay	-	-	-	29,660
<b>Total expenditures</b>	<b>2,528,526</b>	<b>56,951</b>	<b>383,102</b>	<b>29,660</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,441,559)</b>	<b>18,538</b>	<b>(22,611)</b>	<b>62,840</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	-	-
Transfers in	634,000	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>634,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(1,807,559)</b>	<b>18,538</b>	<b>(22,611)</b>	<b>62,840</b>
<b>Fund balance, beginning of year, as restated</b>	<b>1,926,198</b>	<b>102,807</b>	<b>287,727</b>	<b>146,136</b>
<b>Fund balance, end of year</b>	<b>\$ 118,639</b>	<b>\$ 121,345</b>	<b>\$ 265,116</b>	<b>\$ 208,976</b>

  
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*Frank L. Boyd*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE



# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds (Continued)

Year Ended November 30, 2021	County Highway Fund	County Bridge Fund	Federal Aid & Matching Fund	County MFT Funds
<b>Revenues</b>				
Property taxes	\$ 735,137	\$ 58,102	\$ 350,570	\$ -
Intergovernmental revenues	1,163,369	10,138	-	2,052,159
Charges for services	-	-	-	-
Interest income	617	96	311	1,199
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,899,123</b>	<b>68,336</b>	<b>350,881</b>	<b>2,053,358</b>
<b>Expenditures</b>				
Current				
General control and administration	-	-	-	-
Streets and highways	1,421,606	54,077	269,146	1,341,357
Public health	-	-	-	-
Debt service				
Debt service-principal payments	25,000	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	610,888	-	115,338	-
<b>Total expenditures</b>	<b>2,057,494</b>	<b>54,077</b>	<b>384,484</b>	<b>1,341,357</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(158,371)</b>	<b>14,259</b>	<b>(33,603)</b>	<b>712,001</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	100,043	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>100,043</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(58,328)</b>	<b>14,259</b>	<b>(33,603)</b>	<b>712,001</b>
<b>Fund balance, beginning of year, as restated</b>	<b>1,295,841</b>	<b>235,008</b>	<b>803,055</b>	<b>2,427,138</b>
<b>Fund balance, end of year</b>	<b>\$ 1,237,513</b>	<b>\$ 249,267</b>	<b>\$ 769,452</b>	<b>\$ 3,139,139</b>

  
 NOV 23 2022  
*Andrew Boyd*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Township Bridge Fund	Township Motor Fuel Tax Fund	Extension Service	Senior Citizen Social Services
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 96,153	\$ 66,412
Intergovernmental revenues	38,476	1,943,053	-	-
Charges for services	-	-	-	-
Interest income	35	911	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>38,511</b>	<b>1,943,964</b>	<b>96,153</b>	<b>66,412</b>
<b>Expenditures</b>				
<b>Current</b>				
General control and administration	-	-	96,153	66,412
Streets and highways	28,544	1,552,362	-	-
Public health	-	-	-	-
<b>Debt service</b>				
Debt service-principal payments	-	-	-	-
Debt service-interest payments	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>28,544</b>	<b>1,552,362</b>	<b>96,153</b>	<b>66,412</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>9,967</b>	<b>391,602</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>9,967</b>	<b>391,602</b>	<b>-</b>	<b>-</b>
<b>Fund balance, beginning of year, as restated</b>	<b>80,536</b>	<b>1,684,152</b>	<b>-</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 90,503</b>	<b>\$ 2,075,754</b>	<b>\$ -</b>	<b>\$ -</b>

  
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 JACOBSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Other Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Total</b>
<b>Revenues</b>	
Property taxes	\$ 4,748,849
Intergovernmental revenues	5,302,875
Charges for services	399,189
Interest income	4,477
Miscellaneous	126,232
<b>Total revenues</b>	<b>10,581,622</b>
<b>Expenditures</b>	
Current	
General control and administration	1,039,098
Streets and highways	4,667,092
Public health	502,232
Debt service	
Debt service-principal payments	2,475,000
Debt service-interest payments	78,526
Capital outlay	755,886
<b>Total expenditures</b>	<b>9,517,834</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,063,788</b>
<b>Other financing sources (uses)</b>	
Proceeds from long-term debt	100,043
Transfers in	634,000
Transfers out	(2,881,798)
<b>Total other financing sources (uses)</b>	<b>(2,147,755)</b>
<b>Net change in fund balance</b>	<b>(1,083,967)</b>
<b>Fund balance, beginning of year, as restated</b>	<b>16,454,627</b>
<b>Fund balance, end of year</b>	<b>\$ 15,370,660</b>


  
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*Shirley B. Smith*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE



# Jackson County, Illinois

## Combining Statement of Fiduciary Net Position

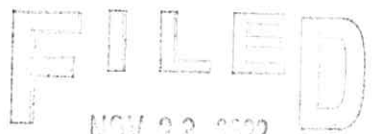
<i>November 30, 2021</i>	Circuit Clerk Bond	Rental Housing Support	Redemption Trust	County Collectors	Total
<b>Assets</b>					
Cash and cash equivalents	1,185,003	6,267	252,980	32,145,560	33,589,810
Receivables	-	-	-	3,986,908	3,986,908
<b>Total assets</b>	<b>1,185,003</b>	<b>6,267</b>	<b>252,980</b>	<b>36,132,468</b>	<b>37,576,718</b>
<b>Liabilities</b>					
Accounts payable	477,705	-	-	-	477,705
Property taxes levied for a future period	-	-	-	3,986,908	3,986,908
<b>Total liabilities</b>	<b>477,705</b>	<b>-</b>	<b>-</b>	<b>3,986,908</b>	<b>4,464,613</b>
<b>Net Position</b>					
Restricted	\$ 707,298	\$ 6,267	\$ 252,980	\$ 32,145,560	\$ 33,112,105

  
 NOV 23 2022  
*John White, Bond*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

# Jackson County, Illinois

## Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2021</i>	Circuit Clerk Bond	Rental Housing Support	Redemption Trust	County Collectors	Total
<b>Additions</b>					
Amount received as fiscal agent	-	55,941	3,365,491	-	3,421,432
Fines for other governments	2,979,971	-	-	-	2,979,971
Property tax collections for other governments	-	-	-	75,156,843	75,156,843
<b>Total additions</b>	<b>2,979,971</b>	<b>55,941</b>	<b>3,365,491</b>	<b>75,156,843</b>	<b>81,558,246</b>
<b>Deductions</b>					
Fines distributed to other governments	2,735,119	-	-	-	2,735,119
Property tax collections to other governments	-	-	-	72,996,899	72,996,899
Payments made on behalf of others	-	56,683	3,153,666	-	3,210,349
<b>Total deductions</b>	<b>2,735,119</b>	<b>56,683</b>	<b>3,153,666</b>	<b>72,996,899</b>	<b>78,942,367</b>
<b>Change in net position</b>	<b>244,852</b>	<b>(742)</b>	<b>211,825</b>	<b>2,159,944</b>	<b>2,615,879</b>
<b>Net position, beginning of year</b>	<b>462,446</b>	<b>7,009</b>	<b>41,155</b>	<b>29,985,616</b>	<b>30,496,226</b>
<b>Net position, end of year</b>	<b>\$ 707,298</b>	<b>\$ 6,267</b>	<b>\$ 252,980</b>	<b>\$ 32,145,560</b>	<b>\$ 33,112,105</b>

  
 NOV 23 2022  
*For the Board*  
 COUNTY CLERK  
 JACKSON COUNTY CLERK'S OFFICE

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NOV 23 2022

*Franklin Dyer*  
COUNTY CLERK  
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