

Mercer County, Illinois
Financial and Compliance Report

For the Fiscal Year Ended
November 30, 2022



MERCER COUNTY, ILLINOIS

November 30, 2022

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Independent Auditor's Report

To the County Board
Mercer County, Illinois
Aledo, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Mercer County, Illinois (the "County"), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 Mercer County, Illinois as of November 30, 2022, and respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Mercer County Public Building Commission, which represent 100% of the assets and revenues of the business-type activities of Mercer County, Illinois as of November 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Mercer County Public Building Commission, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mercer County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mercer County, Illinois' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, the budgetary comparison information, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in net pension liability and related ratios, and schedule of contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for

placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information, as listed as other supplementary information in the table of contents and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all materiality respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the property tax table, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mercer County, Illinois's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Wipfli LLP

Sterling, Illinois
November 1, 2023

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

This discussion and analysis of the County of Mercer's financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2022. The MD&A should be read in conjunction with the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at the close of fiscal year 2022 by \$29,713,224 (net position). Of this amount, \$13,178,453 is restricted for specific purposes. The County also has net investment in capital assets of \$14,165,100 and unrestricted net position of \$2,369,671.
- In contrast to the government-wide statements, the governmental fund statements report a combined fund balance at year-end of \$9,241,633; of which \$2,116,040 represents unassigned fund balances.
- The general fund unassigned fund balance of \$2,393,450 equals 45.4% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The statement of net position presents information on all the County's assets, deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

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

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

The County maintains the General Fund, five individual major governmental funds, and 46 nonmajor special revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, American Rescue Plan Grant Fund, Health Department Fund, Illinois Municipal Retirement Fund, Liability Insurance Fund, and Public Building Lease Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for certain Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund and other major special revenue funds to demonstrate compliance with the budget.

Proprietary funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two different types of proprietary funds. The County maintains an enterprise fund which is used to report the same functions presented as business-type activities in the government-wide financial statements and maintains an internal service fund which is used to accumulate and allocate costs internally among the County's various functions. The County reports one major enterprise fund, Mercer County Public Building Commission. The County uses an internal service fund to account for its employee health insurance costs. Because this activity predominantly benefits governmental rather than business-type activities, it is included within the governmental activities in the government-wide financial statements.

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning general fund and major special revenue budgetary schedules and schedules of funding progress for defined benefit retirement plans.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Mercer County, assets exceeded liabilities by \$29,713,224 at the close of the most recent fiscal year.

Of the County's total assets of \$52,877,528 the largest components are: 1) cash and investment of \$13,389,800, 2) receivables of \$6,374,481, which largely represent the unavailable taxes for FY2022 of \$4,992,932, 3) capital assets net of accumulated depreciation of \$17,925,680 and 4) net pension asset of \$15,162,767. The receivables are offset by unavailable revenue since the FY2022 tax revenue is not recognized and available for use until FY2022 even though the levy takes place in FY2022. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$8,698,898, \$4,551,306 are due within one year.

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

The County's net position for fiscal year ended November 30, 2022 is summarized as follows:

| | Governmental Activities November 2022 | Governmental Activities November 2021 | Business-Type Activities November 2022 | Business-Type Activities November 2021 | Total November 2022 | Total November 2021 |
|--------------------------------------|--|--|---|---|------------------------------------|---------------------------|
| Current and other assets | \$ 18,423,961 | \$ 15,166,882 | \$ 1,365,120 | \$ 1,168,261 | \$ 19,789,081 | \$ 16,335,143 |
| Noncurrent assets | 28,283,338 | 19,175,355 | 4,805,109 | 4,881,223 | 33,088,447 | 24,056,578 |
| Total assets | 46,707,299 | 34,342,237 | 6,170,229 | 6,049,484 | 52,877,528 | 40,391,721 |
| Total deferred outflows of resources | 616,022 | 638,682 | - | - | 616,022 | 638,682 |
| Noncurrent liabilities | 1,101,145 | 1,172,490 | 3,046,447 | 3,420,526 | 4,147,592 | 4,593,016 |
| Other liabilities | 4,289,725 | 2,998,190 | 261,581 | 240,093 | 4,551,306 | 3,238,283 |
| Total liabilities | 5,390,870 | 4,170,680 | 3,308,028 | 3,660,619 | 8,698,898 | 7,831,299 |
| Total deferred inflows of resources | 15,081,428 | 11,280,108 | - | - | 15,081,428 | 11,280,108 |
| Net position: | | | | | | |
| Net investment in capital assets | 12,625,600 | 10,275,923 | 1,539,500 | 1,248,397 | 14,165,100 | 11,524,320 |
| Restricted | 13,186,016 | 9,270,733 | - | - | 13,186,016 | 9,270,733 |
| Unrestricted | 1,039,407 | (16,525) | 1,322,701 | 1,140,468 | 2,362,108 | 1,123,943 |
| Total net position | \$ 26,851,023 | \$ 19,530,131 | \$ 2,862,201 | \$ 2,388,865 | \$ 29,713,224 | \$ 21,918,996 |

A restricted portion of the County's net position (44.4 percent and 42.3 percent as of November 30, 2022 and 2021, respectively) represents resources that are subject to external restrictions on how they may be used. The primary increase from 2021 was due to the \$5,661,022 restriction for the net pension asset in 2022 as well as increases in restricted net position for maintenance of roadways and liability insurance. The remaining balance of unrestricted net position is \$2,362,108 and \$1,123,943 as of November 30, 2022 and 2021, respectively.

The County's total net position increased by \$7,794,228 during the year ended November 30, 2022. The governmental-type activities net position increased \$7,320,892. The total business-type activities net position increased by \$473,336.

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

The following table (Table 2) highlights the County's revenues and expenses for the year ended November 30, 2022 and the year ended November 30, 2021. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Table 2 - Mercer County Changes in Net Position

| | Governmental Activities November 2022 | Governmental Activities November 2021 | Business-Type Activities November 2022 | Business-Type Activities November 2021 | Total November 2022 | Total November 2021 |
|-------------------------------------|--|--|---|---|------------------------------------|---------------------------|
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 2,740,447 | \$ 2,939,268 | \$ 1,177,869 | \$ 1,137,753 | \$ 3,918,316 | \$ 4,077,021 |
| Operating grants and contributions | 2,936,124 | 2,886,162 | - | - | 2,936,124 | 2,886,162 |
| Capital grants and contributions | 2,657,349 | 1,055,547 | - | - | 2,657,349 | 1,055,547 |
| General revenues: | | | | | | |
| Property tax | 4,868,711 | 5,117,330 | - | - | 4,868,711 | 5,117,330 |
| Sales tax and local use | 900,773 | 859,859 | - | - | 900,773 | 859,859 |
| Cannabis tax | 11,094 | 11,323 | - | - | 11,094 | 11,323 |
| Income tax | 1,123,654 | 970,794 | - | - | 1,123,654 | 970,794 |
| Motor fuel taxes | 591,881 | 657,403 | - | - | 591,881 | 657,403 |
| Replacement | 1,070,723 | 529,183 | - | - | 1,070,723 | 529,183 |
| Investment income | 44,669 | 30,271 | 1,220 | 778 | 45,889 | 31,049 |
| Total revenues | 16,945,425 | 15,057,140 | 1,179,089 | 1,138,531 | 18,124,514 | 16,195,671 |
| Expenses: | | | | | | |
| General government | \$ 1,627,456 | \$ 1,081,900 | \$ - | \$ - | \$ 1,627,456 | \$ 1,081,900 |
| County development | 209,726 | 110,773 | - | - | 209,726 | 110,773 |
| Employee benefits | (2,406,407) | (893,776) | - | - | (2,406,407) | (893,776) |
| Public safety | 3,244,381 | 2,693,063 | - | - | 3,244,381 | 2,693,063 |
| Corrections | 2,515,602 | 2,301,633 | - | - | 2,515,602 | 2,301,633 |
| Judiciary and court related | 930,183 | 974,409 | - | - | 930,183 | 974,409 |
| Public health | 1,539,986 | 1,498,158 | - | - | 1,539,986 | 1,498,158 |
| Public welfare | 53,417 | 43,802 | - | - | 53,417 | 43,802 |
| Transportation | 1,679,054 | 1,688,692 | - | - | 1,679,054 | 1,688,692 |
| Other | 200,196 | 148,284 | - | - | 200,196 | 148,284 |
| Interest on long-term debt | 30,939 | 49,451 | - | - | 30,939 | 49,451 |
| Public building commission | - | - | 705,753 | 685,746 | 705,753 | 685,746 |
| Total expenses | 9,624,533 | 9,696,389 | 705,753 | 685,746 | 10,330,286 | 10,382,135 |
| Increase in net position | 7,320,892 | 5,360,751 | 473,336 | 452,785 | 7,794,228 | 5,813,536 |
| Net position, beginning | 19,530,131 | 14,169,380 | 2,388,865 | 1,936,080 | 21,918,996 | 16,105,460 |
| Net position, ending | \$ 26,851,023 | \$ 19,530,131 | \$ 2,862,201 | \$ 2,388,865 | \$ 29,713,224 | \$ 21,918,996 |

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

Mercer County, Illinois

**Management Discussion and Analysis
Year Ended November 30, 2022**

Table 3 below discloses cost of services for governmental and business-type activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Succinctly put, net costs are costs that must be covered by local taxes or other general revenue or transfers.

Table 3 - Cost of Services

| Programs | Total Cost of Services November 2022 | Total Cost of Services November 2021 | Net (Expense) of Services November 2022 | Net (Expense) of Services November 2021 |
|-----------------------------|---|---|--|--|
| General government | \$ 1,627,456 | \$ 1,081,900 | \$ (706,931) | \$ 270,687 |
| County development | 209,726 | 110,773 | (209,726) | (110,773) |
| Employee benefits | (2,406,407) | (893,776) | 2,406,407 | 893,776 |
| Public safety | 3,244,381 | 2,693,063 | (1,312,038) | (990,779) |
| Corrections | 2,515,602 | 2,301,633 | (2,398,459) | (2,157,701) |
| Judiciary and court related | 930,183 | 974,409 | (338,836) | (401,134) |
| Public health | 1,539,986 | 1,498,158 | (274,446) | (124,197) |
| Public welfare | 53,417 | 43,802 | (53,417) | (43,802) |
| Transportation | 1,679,054 | 1,688,692 | 1,827,968 | 46,246 |
| Interest | 30,939 | 49,451 | (30,939) | (49,451) |
| Other | 200,196 | 148,284 | (200,196) | (148,284) |
| Public building commission | 705,753 | 685,746 | 472,116 | 452,007 |
| Total | \$ 10,330,286 | \$ 10,382,135 | \$ (818,497) | \$ (2,363,405) |

Net cost of services is 7.9 percent of total cost of services for the year ended November 30, 2022 and 22.8 percent for the year ended November 30, 2021.

Governmental Activities: For the year ended November 30, 2022, governmental activities increased the County's net position by \$7,320,892. Total governmental activities revenue for the fiscal year was \$16,945,425 which represented an increase of \$1,888,285 from prior year revenues of \$15,057,140. The revenue increase was primarily due to an increase in capital grants and contributions. Expenditures decreased primarily due to decreases in pension and other postemployment benefits. The employee benefits expenses reported as (\$2,406,407) is primarily caused by the change in pension liabilities and related deferrals.

Business-type activities: For the year ended November 30, 2022, business-type activities increased the County's net position by \$473,336 due to the County lease payments to the Public Building Commission exceeding amounts paid by the Commission for utilities, repairs, interest and depreciation.

Total business-type activities' revenue for the fiscal year was \$1,179,089. All but \$1,220 of this revenue was generated for specific business-type activity expenses.

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

Financial Analysis of the Government's Funds

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

Governmental funds – The focus of Mercer County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Board.

As of November 30, 2022, Mercer County's governmental funds reported combined ending fund balances of \$9,241,633, an increase of \$1,486,127 from November 30, 2021. The County's unassigned balance was \$2,116,040 as of November 30, 2022 compared to \$1,388,070 as of November 30, 2021. The remainder of the fund balance is either nonspendable or restricted.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,393,450. Total fund balance increased by \$806,809. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to General Fund expenditures. Unassigned fund balance represents approximately 45.4 percent of total General Fund expenditures compared to 33.8 percent in the prior year.

Expenditures for the General Fund were \$5,265,669 fiscal year 2022 which represents a 12 percent increase from fiscal year 2021.

The American Rescue Plan Grant Fund has a total fund balance of \$7,563 for the current year.

The Health Department Fund has a total fund balance of \$297,579 for the current year, an increase of \$139,819 from the prior year fund balance of \$157,760. Expenditures decreased from \$1,422,679 in 2021 to \$1,400,743 in 2022 due to decreased payments on grant related expenditures.

The IMRF Fund has a total fund balance of \$424,061 for the current year, representing an increase of \$165,534 over the prior year fund balance of \$258,527 due to increases in required employer contributions.

The Liability Insurance Fund has a total fund balance of \$1,829,780 a decrease of \$1,315 from the prior year fund balance of \$1,831,095.

The Public Building Lease Fund has a total fund balance (deficit) of (\$980) in fiscal year 2022 and \$574 in fiscal year 2021.

Proprietary funds – The County proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

Mercer County, Illinois

**Management Discussion and Analysis
Year Ended November 30, 2022**

General Fund Budgetary Highlights

There were no amendments to the original appropriation in the current year. General Fund revenues were \$6,072,478 which were more than budgeted revenues by \$1,189,073. Total expenditures were \$5,265,669 which were under budget by \$113,085 primarily due to actual salary line items being less than budgeted due to ongoing wage negotiations.

Capital Asset and Debt Administration

Capital assets - The County's investment in capital assets for its governmental and business-type activities as of November 30, 2022, amounts to \$17,925,680 (net of accumulated depreciation). This investment in capital assets includes land, construction-in-progress, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

Additional information on the County's capital assets can be found in Note 3 of this report.

Mercer County Capital Assets

| | Governmental Activities | | Business-Type | | Total | |
|----------------------------|-------------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| | November 2022 | November 2021 | November 2022 | November 2021 | November 2022 | November 2021 |
| Land | \$ 243,223 | \$ 243,223 | \$ - | \$ - | \$ 243,223 | \$ 243,223 |
| Construction-in-progress | 262,446 | 779,571 | - | - | 262,446 | 779,571 |
| Buildings and improvements | 1,849,820 | 1,849,820 | 6,590,243 | 6,497,293 | 8,440,063 | 8,347,113 |
| Machinery and equipment | 4,502,464 | 4,282,327 | - | - | 4,502,464 | 4,282,327 |
| Infrastructure | 14,066,140 | 10,835,669 | - | - | 14,066,140 | 10,835,669 |
| Accumulated depreciation | (7,803,522) | (7,130,877) | (1,785,134) | (1,616,070) | (9,588,656) | (8,746,947) |
| Total | \$ 13,120,571 | \$ 10,859,733 | \$ 4,805,109 | \$ 4,881,223 | \$ 17,925,680 | \$ 15,740,956 |

Debt - As of November 30, 2022, Mercer County had revenue bonds and notes payable outstanding totaling \$3,977,794. For the year ended November 30, 2022, the County paid \$418,839 in principal and \$33,682 in interest and fiscal charges on outstanding debt.

Table 5 - Outstanding Debt, November 30

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | November 2022 | November 2021 | November 2022 | November 2021 | November 2022 | November 2021 |
| Notes payable | \$ 712,185 | \$ 1,131,157 | \$ 200,609 | \$ 257,826 | \$ 912,794 | \$ 1,388,983 |
| Revenue bonds | - | - | 3,065,000 | 3,375,000 | 3,065,000 | 3,375,000 |
| Total | \$ 712,185 | \$ 1,131,157 | \$ 3,265,609 | \$ 3,632,826 | \$ 3,977,794 | \$ 4,763,983 |

Additional information about the County's long-term debt can be found in Note 5 to the financial statements.

Mercer County, Illinois

Management Discussion and Analysis Year Ended November 30, 2022

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget the County Board sets the direction of the County, allocates its resources, and establishes its priorities.

Requests for Information

These financial statements and discussions are designed to provide our citizens, taxpayers, investors, and creditors with a complete disclosure of the County's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. If you have questions about this report or need additional information, please contact the appropriate financial office (County Clerk, County Treasurer, or County Board Office) at 100 SE 3rd Street, Aledo, Illinois 61231.

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Mercer County, Illinois

**Statement of Net Position
November 30, 2022**

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| Assets | | | |
| Current assets: | | | |
| Cash and investments | \$ 12,024,680 | \$ 1,365,120 | \$ 13,389,800 |
| Accounts and grants receivable | 1,381,549 | - | 1,381,549 |
| Property tax receivable | 4,992,932 | - | 4,992,932 |
| Inventory | 24,800 | - | 24,800 |
| Total current assets | 18,423,961 | 1,365,120 | 19,789,081 |
| Noncurrent assets: | | | |
| Net pension asset | 15,162,767 | - | 15,162,767 |
| Capital assets: | | | |
| Not depreciated | 505,669 | - | 505,669 |
| Depreciated, net of accumulated depreciation | 12,614,902 | 4,805,109 | 17,420,011 |
| Total noncurrent assets | 28,283,338 | 4,805,109 | 33,088,447 |
| Total assets | 46,707,299 | 6,170,229 | 52,877,528 |
| Deferred outflows of resources: | | | |
| OPEB related deferred outflows of resources | 214,203 | - | 214,203 |
| Pension related deferred outflows of resources | 401,819 | - | 401,819 |
| Total deferred outflows of resources | 616,022 | - | 616,022 |
| Liabilities | | | |
| Current liabilities: | | | |
| Accounts payable | 509,361 | 34,395 | 543,756 |
| Accrued liabilities | 100,210 | - | 100,210 |
| Unearned revenue | 3,060,152 | - | 3,060,152 |
| Accrued interest payable | 3,415 | 8,024 | 11,439 |
| Current portion of notes and bonds payable | 404,587 | 219,162 | 623,749 |
| Compensated absences | 212,000 | - | 212,000 |
| Total current liabilities | 4,289,725 | 261,581 | 4,551,306 |
| Noncurrent liabilities: | | | |
| Notes and bonds payable | 307,598 | 3,046,447 | 3,354,045 |
| Total OPEB liability | 598,053 | - | 598,053 |
| Compensated absences | 195,494 | - | 195,494 |
| Total noncurrent liabilities | 1,101,145 | 3,046,447 | 4,147,592 |
| Total liabilities | 5,390,870 | 3,308,028 | 8,698,898 |
| Deferred inflows of resources: | | | |
| Pension related deferred inflows of resources | 9,903,564 | - | 9,903,564 |
| OPEB related deferred inflows of resources | 184,932 | - | 184,932 |
| Unavailable revenue | 4,992,932 | - | 4,992,932 |
| Total deferred inflows of resources | 15,081,428 | - | 15,081,428 |
| Net Position: | | | |
| Net investment in capital assets | 12,625,600 | 1,539,500 | 14,165,100 |
| Restricted for: | | | |
| Maintenance of roadways | 2,266,351 | - | 2,266,351 |
| Public safety | 1,153,841 | - | 1,153,841 |
| Judiciary | 612,962 | - | 612,962 |
| Public health and welfare | 560,884 | - | 560,884 |
| Liability insurance | 1,829,780 | - | 1,829,780 |
| Net pension asset | 5,661,022 | - | 5,661,022 |
| Other purposes | 1,101,176 | - | 1,101,176 |
| Unrestricted | 1,039,407 | 1,322,701 | 2,362,108 |
| Total net position | \$ 26,851,023 | \$ 2,862,201 | \$ 29,713,224 |

See Notes to Basic Financial Statements.

Mercer County, Illinois

**Statement of Activities
Year Ended November 30, 2022**

| | Program Revenues | | |
|--------------------------------------|----------------------|--------------------------------------|--|
| | Expenses | Charges for Sales and Services | Operating Grants and Contributions |
| Function/Programs | | | |
| Governmental activities: | | | |
| General government | \$ 1,627,456 | \$ 756,510 | \$ 164,015 |
| County development | 209,726 | - | - |
| Employee benefits | (2,406,407) | - | - |
| Public safety | 3,244,381 | 1,042,378 | 889,965 |
| Corrections | 2,515,602 | 10,995 | 106,148 |
| Judiciary and court related | 930,183 | 306,270 | 285,077 |
| Public health | 1,539,986 | 381,188 | 884,352 |
| Public welfare | 53,417 | - | - |
| Transportation | 1,679,054 | 243,106 | 606,567 |
| Other | 200,196 | - | - |
| Interest | 30,939 | - | - |
| Total governmental activities | 9,624,533 | 2,740,447 | 2,936,124 |
| Business-type activities: | | | |
| Public building commission | 705,753 | 1,177,869 | - |
| Total government | \$ 10,330,286 | \$ 3,918,316 | \$ 2,936,124 |

General revenues

Taxes:

Property
Sales and local use tax
Cannabis tax
Income tax
Motor fuel
Replacement

Investment income

Total general revenues

Change in net position

Net position, beginning of year

Net position, end of year

See Notes to Basic Financial Statements.

| Net (Expense) Revenue and Changes in Net Position | | | |
|---|----------------------------|-----------------------------|----------------------|
| Capital Grants and Contributions | Primary Government | | Total |
| | Governmental Activities | Business-Type Activities | |
| \$ - | \$ (706,931) | \$ - | \$ (706,931) |
| - | (209,726) | - | (209,726) |
| - | 2,406,407 | - | 2,406,407 |
| - | (1,312,038) | - | (1,312,038) |
| - | (2,398,459) | - | (2,398,459) |
| - | (338,836) | - | (338,836) |
| - | (274,446) | - | (274,446) |
| - | (53,417) | - | (53,417) |
| 2,657,349 | 1,827,968 | - | 1,827,968 |
| - | (200,196) | - | (200,196) |
| - | (30,939) | - | (30,939) |
| <u>2,657,349</u> | <u>(1,290,613)</u> | - | <u>(1,290,613)</u> |
| - | - | 472,116 | 472,116 |
| <u>\$ 2,657,349</u> | <u>(1,290,613)</u> | 472,116 | <u>(818,497)</u> |
| | 4,868,711 | - | 4,868,711 |
| | 900,773 | - | 900,773 |
| | 11,094 | - | 11,094 |
| | 1,123,654 | - | 1,123,654 |
| | 591,881 | - | 591,881 |
| | 1,070,723 | - | 1,070,723 |
| | 44,669 | 1,220 | 45,889 |
| | <u>8,611,505</u> | <u>1,220</u> | <u>8,612,725</u> |
| | 7,320,892 | 473,336 | 7,794,228 |
| | 19,530,131 | 2,388,865 | 21,918,996 |
| <u>\$</u> | <u>26,851,023</u> | <u>\$ 2,862,201</u> | <u>\$ 29,713,224</u> |

Mercer County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2022**

| | General Fund | American Rescue Plan Grant Fund | Health Department Fund |
|---|---------------------|--|------------------------------|
| Assets | | | |
| Cash and investments | \$ 2,013,671 | \$ 2,822,841 | \$ 375,824 |
| Accounts and grants receivable | 673,281 | - | 247,682 |
| Property taxes receivable | 991,105 | - | 178,967 |
| Inventory | - | - | - |
| Due from other funds | 254,608 | 75,000 | - |
| Total assets | \$ 3,932,665 | \$ 2,897,841 | \$ 802,473 |
| Liabilities | | | |
| Accounts payable | \$ 134,400 | \$ 3,814 | \$ 31,293 |
| Accrued wages | 80,367 | - | 11,196 |
| Unearned revenue | 1,513 | 2,886,464 | 159,039 |
| Due to other funds | 216,935 | - | - |
| Total liabilities | 433,215 | 2,890,278 | 201,528 |
| Deferred inflows of resources: | | | |
| Property taxes | 991,105 | - | 178,967 |
| Other | 114,895 | - | 124,399 |
| Total deferred inflows of resources | 1,106,000 | - | 303,366 |
| Fund balances (deficits): | | | |
| Nonspendable: | | | |
| Inventories | - | - | - |
| Restricted: | | | |
| Maintenance of roadways | - | - | - |
| Public safety | - | - | - |
| Judiciary | - | - | - |
| Public health and welfare | - | - | 297,579 |
| Liability insurance | - | - | - |
| Other purposes | - | 7,563 | - |
| Unassigned | 2,393,450 | - | - |
| Total fund balances (deficits) | 2,393,450 | 7,563 | 297,579 |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 3,932,665 | \$ 2,897,841 | \$ 802,473 |

See Notes to Basic Financial Statements.

| IMRF Fund | Liability Insurance Fund | Public Building Lease Fund | Other Governmental Funds | Total |
|-------------------|--------------------------------|-------------------------------|--------------------------------|----------------------|
| \$ 415,372 | \$ 1,704,370 | \$ - | \$ 4,692,602 | \$ 12,024,680 |
| - | - | 34,395 | 426,191 | 1,381,549 |
| 341,821 | 921,661 | 1,205,853 | 1,353,525 | 4,992,932 |
| - | - | - | 24,800 | 24,800 |
| 43,746 | 162,197 | - | 115,305 | 650,856 |
| <u>\$ 800,939</u> | <u>\$ 2,788,228</u> | <u>\$ 1,240,248</u> | <u>\$ 6,612,423</u> | <u>\$ 19,074,817</u> |
| | | | | |
| \$ 35,057 | \$ 13,088 | \$ 2,258 | \$ 289,451 | \$ 509,361 |
| - | - | 1,489 | 7,158 | 100,210 |
| - | - | - | 13,136 | 3,060,152 |
| - | 23,699 | 31,628 | 378,594 | 650,856 |
| <u>35,057</u> | <u>36,787</u> | <u>35,375</u> | <u>688,339</u> | <u>4,320,579</u> |
| | | | | |
| 341,821 | 921,661 | 1,205,853 | 1,353,525 | 4,992,932 |
| - | - | - | 280,379 | 519,673 |
| <u>341,821</u> | <u>921,661</u> | <u>1,205,853</u> | <u>1,633,904</u> | <u>5,512,605</u> |
| | | | | |
| - | - | - | 24,800 | 24,800 |
| - | - | - | 2,025,763 | 2,025,763 |
| - | - | - | 1,102,190 | 1,102,190 |
| - | - | - | 612,962 | 612,962 |
| - | - | - | 138,906 | 436,485 |
| - | 1,829,780 | - | - | 1,829,780 |
| 424,061 | - | - | 669,552 | 1,101,176 |
| - | - | (980) | (283,993) | 2,108,477 |
| <u>424,061</u> | <u>1,829,780</u> | <u>(980)</u> | <u>4,290,180</u> | <u>9,241,633</u> |
| | | | | |
| <u>\$ 800,939</u> | <u>\$ 2,788,228</u> | <u>\$ 1,240,248</u> | <u>\$ 6,612,423</u> | <u>\$ 19,074,817</u> |

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Mercer County, Illinois

**Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
November 30, 2022**

| | | | |
|---|--------------------|-----------|--------------------------|
| Total governmental fund balances | | \$ | 9,241,633 |
| Amounts reported for governmental activities in the statement of net position are different because: | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | | |
| Capital assets | 20,924,093 | | |
| Accumulated depreciation | <u>(7,803,522)</u> | | 13,120,571 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable in the funds | | | |
| | | | 519,673 |
| Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows: | | | |
| OPEB related deferred outflows of resources | 214,203 | | |
| OPEB related deferred inflows of resources | (184,932) | | |
| Pension related deferred outflows of resources | 401,819 | | |
| Pension related deferred inflows of resources | <u>(9,903,564)</u> | | (9,472,474) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds: | | | |
| Notes payable | (712,185) | | |
| Accrued Interest | (3,415) | | |
| Compensated absences | (407,494) | | |
| Net pension asset | 15,162,767 | | |
| Total OPEB liability | <u>(598,053)</u> | | 13,441,620 |
| Net position of governmental activities | | \$ | <u>26,851,023</u> |

See Notes to Basic Financial Statements.

Mercer County, Illinois

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2022**

| | General Fund | American Rescue Plan Grant Fund |
|---|---------------------|--|
| Revenues: | | |
| Taxes: | | |
| Property | \$ 963,591 | \$ - |
| Replacement | 1,048,850 | - |
| Sales and local use tax | 893,714 | - |
| Cannabis tax | - | - |
| Income tax | 1,123,654 | - |
| Fines, fees and forfeitures | 1,183,571 | - |
| Intergovernmental | 780,822 | 111,985 |
| Investment income | 13,624 | 5,450 |
| Other, primarily donations | 64,652 | - |
| Total revenues | 6,072,478 | 117,435 |
| Expenditures: | | |
| Current: | | |
| General government | 710,031 | 94,525 |
| County development | 50,026 | 7,100 |
| Employee benefits | - | - |
| Public safety | 2,100,448 | - |
| Corrections | 1,040,263 | - |
| Judiciary and court related | 786,328 | - |
| Public health | - | - |
| Public welfare | - | - |
| Transportation | - | 3,814 |
| Other | 200,196 | - |
| Capital outlay | 67,553 | 4,433 |
| Debt service: | | |
| Principal | 300,000 | - |
| Interest and fiscal charges | 10,824 | - |
| Total expenditures | 5,265,669 | 109,872 |
| Net change in fund balances (deficits) | 806,809 | 7,563 |
| Fund balances (deficits), beginning | 1,586,641 | - |
| Fund balances (deficits), ending | \$ 2,393,450 | \$ 7,563 |

See Notes to Basic Financial Statements.

| Health Department Fund | IMRF Fund | Liability Insurance Fund | Public Building Lease Fund | Other Governmental Funds | Total |
|------------------------------|--------------|--------------------------------|-------------------------------|--------------------------------|--------------|
| \$ 173,930 | \$ 333,950 | \$ 900,273 | \$ 1,177,869 | \$ 1,319,098 | \$ 4,868,711 |
| - | 21,873 | - | - | - | 1,070,723 |
| - | - | - | - | - | 893,714 |
| - | - | - | - | 11,094 | 11,094 |
| - | - | - | - | - | 1,123,654 |
| 267,765 | - | - | 204,702 | 758,534 | 2,414,572 |
| 983,804 | - | - | - | 1,694,248 | 3,570,859 |
| 2,240 | 1,499 | 8,124 | 194 | 13,538 | 44,669 |
| 112,823 | 10,358 | 35,500 | - | 102,542 | 325,875 |
| 1,540,562 | 367,680 | 943,897 | 1,382,765 | 3,899,054 | 14,323,871 |
| - | - | 615,096 | - | 175,397 | 1,595,049 |
| - | - | - | - | 152,600 | 209,726 |
| - | 202,146 | 239,096 | - | 340,491 | 781,733 |
| - | - | - | - | 650,196 | 2,750,644 |
| - | - | 91,020 | 1,384,319 | - | 2,515,602 |
| - | - | - | - | 143,855 | 930,183 |
| 1,373,417 | - | - | - | 133,155 | 1,506,572 |
| - | - | - | - | 53,417 | 53,417 |
| - | - | - | - | 1,153,566 | 1,157,380 |
| - | - | - | - | - | 200,196 |
| - | - | - | - | 612,735 | 684,721 |
| 15,704 | - | - | - | 103,135 | 418,839 |
| 11,622 | - | - | - | 11,236 | 33,682 |
| 1,400,743 | 202,146 | 945,212 | 1,384,319 | 3,529,783 | 12,837,744 |
| 139,819 | 165,534 | (1,315) | (1,554) | 369,271 | 1,486,127 |
| 157,760 | 258,527 | 1,831,095 | 574 | 3,920,909 | 7,755,506 |
| \$ 297,579 | \$ 424,061 | \$ 1,829,780 | \$ (980) | \$ 4,290,180 | \$ 9,241,633 |

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Mercer County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended November 30, 2022**

Net change in fund balances - governmental funds \$ 1,486,127

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:

| | | |
|-----------------------|-----------|-----------|
| Capital outlay | 276,134 | |
| Depreciation expense: | | |
| General government | (32,407) | |
| Public safety | (85,150) | |
| Transportation | (521,674) | |
| Public health | (33,414) | (396,511) |
| | | |

Contributed capital 2,657,349

Revenue in the statement of activities that does not provide current financial resources are not reported as revenues in the funds:

 Intergovernmental, program revenues (35,795)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported with governmental activities and are from self-insurance in governmental funds. (3,406)

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

| | | |
|--------------------------------------|---------|---------|
| Payment on long-term debt | 418,972 | |
| Increase in accrued interest payable | 2,610 | 421,582 |
| | | |

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, as follows:

| | | |
|---|-----------|-----------|
| Compensated absences | (47,908) | |
| Pension expense and related deferred inflows and outflows | 3,221,384 | |
| OPEB expense and related deferred inflows and outflows | 18,070 | 3,191,546 |
| | | |

Change in net position of governmental activities **\$ 7,320,892**

See Notes to Basic Financial Statements.

Mercer County, Illinois

**Statement of Net Position
Proprietary Fund
November 30, 2022**

| | Enterprise Fund Mercer County Public Building Commission | Governmental Activities Internal Service Fund Insurance |
|---|---|---|
| Assets | | |
| Current assets: | | |
| Cash and investments | \$ 1,365,120 | \$ - |
| Total current assets | <u>1,365,120</u> | <u>-</u> |
| Noncurrent assets: | | |
| Capital assets, net of accumulated depreciation | 4,805,109 | - |
| Total noncurrent assets | <u>4,805,109</u> | <u>-</u> |
| Total assets | <u>6,170,229</u> | <u>-</u> |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable | 34,395 | - |
| Accrued interest | 8,024 | - |
| Note and bonds payable, current | 219,162 | - |
| Total current liabilities | <u>261,581</u> | <u>-</u> |
| Noncurrent liabilities: | | |
| Note and bonds payable | 3,046,447 | - |
| Total noncurrent liabilities | <u>3,046,447</u> | <u>-</u> |
| Total liabilities | <u>3,308,028</u> | <u>-</u> |
| Net position | | |
| Net investment in capital assets | 1,539,500 | - |
| Unrestricted | 1,322,701 | - |
| Total net position | <u>\$ 2,862,201</u> | <u>\$ -</u> |

See Notes to Basic Financial Statements.

Mercer County, Illinois

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended November 30, 2022

| | Enterprise Fund Mercer County Public Building Commission | Governmental Activities Internal Service Fund Self-Insurance |
|---|---|--|
| Operating revenues: | | |
| Charges for services | \$ 1,177,869 | \$ - |
| Total operating revenues | 1,177,869 | - |
| Operating expenses: | | |
| General services | 349,497 | 3,406 |
| Depreciation | 169,064 | - |
| Total operating expenses | 518,561 | 3,406 |
| Operating income | 659,308 | (3,406) |
| Nonoperating revenues (expenses): | | |
| Investment income | 1,220 | - |
| Interest (expense) | (187,192) | - |
| Total nonoperating revenues (expenses) | (185,972) | - |
| Change in net position | 473,336 | (3,406) |
| Total net position, beginning of year | 2,388,865 | 3,406 |
| Total net position, end of year | \$ 2,862,201 | \$ - |

See Notes to Basic Financial Statements.

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Mercer County, Illinois

Statement of Cash Flows

Proprietary Fund

Year Ended November 30, 2022

| | Enterprise Fund Mercer County Public Building Commission | Governmental Activities Internal Service Fund Self- Insurance |
|--|---|---|
| Cash flows from operating activities: | | |
| Cash received from customers and users | \$ 1,177,869 | \$ - |
| Cash payments for claims and services | - | (3,406) |
| Other operating cash payments | (334,432) | - |
| Net cash provided by operating activities | 843,437 | (3,406) |
| Cash flows from capital and related financing activities: | | |
| Principal paid on long-term debt | (367,217) | - |
| Interest paid on long-term debt | (187,631) | - |
| Purchase of capital assets | (92,950) | - |
| Transfer in | - | - |
| Net cash (used in) capital and related financing activities | (647,798) | - |
| Cash flows from investing activities: | | |
| Interest received | 1,220 | - |
| Net cash provided by investing activities | 1,220 | - |
| Increase in cash and cash equivalents | 196,859 | (3,406) |
| Cash and investments, beginning of year | 1,168,261 | 3,406 |
| Cash and investments, end of year | \$ 1,365,120 | \$ - |
| Reconciliation of operating income to net cash provided by operating activities: | | |
| Operating income | \$ 659,308 | \$ (3,406) |
| Adjustment to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation | 169,064 | - |
| Change in assets and liabilities: | | |
| Accounts receivable | - | - |
| Accounts payable | 15,065 | - |
| Claims payable | - | - |
| Net cash provided by operating activities | \$ 843,437 | \$ (3,406) |

See Notes to Basic Financial Statements.

Mercer County, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

November 30, 2022

| | Total Custodial Funds |
|---|--------------------------|
| Assets | |
| Cash and investments | \$ 4,639,191 |
| Accounts receivable | 270,341 |
| Total assets | <u>\$ 4,909,532</u> |
| Liabilities, | |
| Accounts payable | <u>182,409</u> |
| Net Position | |
| Restricted for individuals, organizations and other governments | 4,727,123 |
| Total Net Position | <u>\$ 4,727,123</u> |

See Notes to Basic Financial Statements.

Mercer County, Illinois

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2022**

| | <u>Total Custodial Funds</u> |
|--|----------------------------------|
| Additions | |
| Contributions, individuals and other governments | \$ 43,187,021 |
| Interest | 26,667 |
| Total additions | <u>43,213,688</u> |
| Deductions | |
| Individuals and other governments | <u>42,640,374</u> |
| Net increase in fiduciary net position | 573,314 |
| Net position, beginning | 4,153,809 |
| Net position, ending | <u><u>\$ 4,727,123</u></u> |

See Notes to Basic Financial Statements.

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Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies

Nature of operations:

Mercer County is a legal subdivision of the State of Illinois charged with governmental power. The County's powers are exercised through a board of supervisors, which is the governing body of the County. Mercer County provides a broad range of services to citizens, including general government (e.g. tax collection), public safety (sheriff, jail, etc.), corrections, judiciary (courts, juries, district attorney, etc.), road and bridge, health and public welfare (e.g. juvenile services and assistance to indigents) and social services. It also collects and distributes property taxes for the various taxing authorities within the County.

Reporting entity:

Accounting principles generally accepted in the United States of America require the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations 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.

The County has the statutory authority to adopt its own budget, to levy taxes and to issue bonded debt without the approval of another government. It has the right to sue and be sued, and has the right to buy, sell, lease or mortgage property in its own name. Based on these criteria, the County is considered a primary government.

Blended Component Unit: The Mercer County Public Building Commission (Commission) is a separate legal entity formed for the purpose of providing a new jail for the use of Mercer County, Illinois and for the maintenance of County buildings assigned to the Commission. The Commission reports operations on a fiscal year ending November 30. The Commission passes a property tax levy ordinance through the levy ordinance adopted by Mercer County. All assessments, billing and collection of taxes, are done by the County and the taxes are then disbursed to the Commission. The Commission accounts for the tax income as rental income from the County. The Commission is a blended component unit of Mercer County, Illinois as the Commission's governing board is appointed by the County, the Commission is fiscally dependent on the County, and the Commission provides services entirely for the benefit of the County. Complete financial statements for Mercer County Public Building Commission may be obtained at Mercer County, 100 South East 3rd Street, Aledo, Illinois 61231.

Basis of presentation:

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

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 clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The County has the following funds:

Governmental fund types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities and deferred inflows of resources are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the County's major governmental funds:

General Fund: The General Fund is the primary operating fund of the County and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds: The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. All the County's special revenue funds are reported as nonmajor funds except for the following listed as major governmental funds.

The American Rescue Plan Grant Fund accounts for the revenues from the American Rescue Plan Grant and the corresponding expenses.

The Health Department Fund accounts for property taxes and other revenues to be used for public health purposes.

The IMRF Fund accounts for property taxes and other revenues to be used for employee retirement purposes.

The Liability Insurance Fund accounts for property taxes and other revenues to be used for liability insurance purposes for the County.

The Public Building Lease Fund accounts for property taxes and other revenues to be used for Public Building Commission lease purposes for the County.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Proprietary Funds: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows.

Enterprise Funds: Are used to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County has one enterprise fund as follows:

The Mercer County Public Building Commission is considered a major enterprise fund. The Commission accounts for the construction, debt service and maintenance of the jail and for the maintenance of County buildings assigned to the Commission.

Internal Service Fund: Is used to finance and account for services and commodities provided by designated departments or agencies to other departments or agencies of the County. The County has one internal service fund as follows:

The Self Insurance Fund is used to account for the financing of service provided to the County on a cost reimbursement basis regarding employee's health insurance.

Fiduciary Fund Types: Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

The Agency Funds are used to account for the assets held by the County as an agent for various local governments.

Measurement focus and basis of accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are budgeted. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collectors and recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Fines, fees and forfeitures and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available.

Property taxes are recognized as a receivable at the time they are levied and the current taxes receivable represent the remaining amounts due from the 2021 levy and the 2022 levy. Property taxes are levied each year on all taxable real property in the County. Property taxes are assessed in December and attached as an enforceable lien on the property as of the preceding January 1. These taxes become due and collectible in June and September of the fiscal year following the December 31 tax levy. Delinquent property taxes are recognized as revenue only as they are collected.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges for services. Operating expenses for enterprise funds include the maintenance and administrative expenses of the Mercer County Public Building Commission. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Summary of significant accounting policies:

The significant accounting policies followed by the County include the following:

Cash and cash equivalents: Except where otherwise required, the County maintains all deposits in bank accounts in the name of the County. These deposits are invested on a short-term basis with interest earnings being allocated to the funds based on their respective balance. Statutes limit the County as to where they can deposit their investments and cash. Mercer County has deposits in insured commercial banks, including certificates of deposits.

The County reports investments at fair value. Short-term investments are reported at cost which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Statement of cash flows: For purposes of the statement of cash flows for proprietary fund type funds, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Accounts receivable: Receivables in the governmental, fiduciary, and the proprietary funds are reported gross and, if appropriate, were reduced by the estimated amount that is expected to be uncollectible.

Inventories and prepaid items: Consist of consumable supplies and are valued at cost using the first-in first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Capital assets: Including land, construction-in-progress, buildings, vehicles, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an initial useful life of one year or greater. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to November 30, 2008.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each capital asset type are as follows:

| Type of Asset | Life in Years |
|-----------------------|---------------|
| Buildings | 50 |
| Vehicles | 4-15 |
| Equipment | 10 |
| Computer equipment | 5 |
| Office equipment | 15 |
| Building improvements | 20 |
| Infrastructure | 8-75 |

The County's collection of works of art and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to County policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Interfund transactions: Transactions among County funds that would be treated as revenues and expenditures or expenses if they involved organizations external to County government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Noncurrent portions of long-term interfund loan receivables are reported as advances within the governmental funds and are offset equally by a fund balance reserve account which indicates they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Compensated absences: County employees accumulate earned but unused vacation and sick leave benefits. For proprietary fund types and the government-wide statements, these accumulations are recorded as expenses and liabilities of the appropriate fund and activity in the fiscal year earned. For governmental fund types, the amount of accumulated unpaid vacation and sick leave, which is payable from available resources, is recorded as a liability of the respective fund only if they have matured, for example, as a result of employee retirements and resignations. Employees accumulate vacation leave based on the number of years of service. Vacation leave vests with the anniversary date of employment, but cannot be carried over to any succeeding year. Sick leave is accumulated at the rate of 1 day per month and the employees may not accumulate more than 120 sick days. Sick leave accumulations greater than 120 days do not vest.

Pensions: For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from the 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 benefit terms. Investments are reported at fair value.

Total OPEB liability: For purposes of measuring the total OPEB liability, deferred outflows and inflows of resources related to OPEB and OPEB expense, information has been determined based on the County's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Deferred outflows/inflows of resources: In addition to assets, the balance sheet and/or statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources from the IMRF pension and other postemployment benefits (OPEB).

In addition to liabilities, the balance sheet and/or statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from three sources: Property taxes, intergovernmental and other taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the County's government-wide statements only the property tax revenues remain as a deferred inflow of resources under the full accrual basis of accounting and will become an inflow in the year they are levied and budgeted. The County also has deferred inflows of resources from the IMRF pension and other postemployment benefits (OPEB).

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Fund equity: Governmental funds equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the County Board, which is considered the County's highest level of decision making authority. Formal actions include ordinances by the County with intent to use them for a specific purpose. Assigned fund balances are amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the County Treasurer. Any residual fund balance of the General Fund and a deficit in other funds, if any, is reported as unassigned.

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

Net position: In proprietary funds, fiduciary funds, and government-wide financial statements, net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$2,266,351 maintenance of roadways, \$1,153,841 public safety, \$612,962 judiciary, \$560,884 public health and welfare, \$1,829,780 liability insurance, \$5,661,022 net pension asset and \$1,093,613 other purposes. The County first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Risk management: The County is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruptions; errors and omission; employee injuries and natural disasters. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years. Coverage provided by the Illinois Counties Risk Management Trust is as follows:

| | |
|--|--------------|
| General liability (per occurrence) | \$ 1,000,000 |
| Law Enforcement (per occurrence) | 1,000,000 |
| Automobile liability (combined single limit) | 1,000,000 |
| Worker's compensation | 2,500,000 |
| Public officials (per occurrence) | 1,000,000 |
| Building and business personal property | 24,814,166 |
| Business income | 1,000,000 |

The County also carries excess liability in the amount of \$9,000,000 that sits on top of the above listed limits. The County had a self-funded health insurance plan, but the plan has now ended.

Note 2. Deposits and Investments

Authorized deposits and investments: State statutes authorize the County to make deposits in interest-bearing depository accounts in federally insured or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities.

Cash and investments as of November 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:

| | |
|-----------------------------------|-----------------------------|
| Cash on hand | \$ 800 |
| Cash | 12,842,032 |
| Certificates of deposit | 546,968 |
| Fiduciary funds: | |
| Cash | 4,639,191 |
| Total cash and investments | <u><u>\$ 18,028,991</u></u> |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County's investment policy limits its exposure to interest rate risk by structuring the portfolio to maximize yields while maintaining safety of principal. The County shall seek to attain a market average or better rate of return throughout budgetary and economic cycles, taking into account risk, constraints, cash flow and legal restrictions on investments. The County had no investments as of November 30, 2022.

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 statistical rating organization. As of November 30, 2022, the County had no investments subject to credit risk.

Concentration of credit risk: In accordance with its investment policy, the Mercer County Treasurer will have the sole responsibility to select which financial institutions will be depositories for County funds. The Mercer County Treasurer will take into consideration security, size, location, condition, service, fees, and the community relations involvement of the financial institutions when choosing a financial institution. No more than 75% of Mercer County's total investment portfolio can be invested in a single financial institution or in a single security type. As of November 30, 2022, the County had no investments subject to concentration of credit risk.

Custodial credit risk: The risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party

As of November 30, 2022, the carrying amount of the Mercer County Public Building Commission's deposits with financial institutions totaled \$1,365,120, with the bank balances totaling \$1,368,560. Bank balances of \$1,050,627 are insured or collateralized with securities held by the Commission or its agent in the Commission's name and \$317,933 are not insured or collateralized.

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of November 30, 2022, there was no investment custodial risk for the County.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2022:

| | Beginning Balance | Additions | Deletions | Transfers | Ending Balance |
|---|----------------------|---------------------|-------------------|------------------|----------------------|
| Governmental Activities | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 243,223 | \$ - | \$ - | \$ - | \$ 243,223 |
| Construction-in-progress | 779,571 | 195,510 | 231,337 | (481,298) | 262,446 |
| Total capital assets, not being depreciated | 1,022,794 | 195,510 | 231,337 | (481,298) | 505,669 |
| Capital assets, being depreciated: | | | | | |
| Buildings and improvements | 1,849,820 | - | - | - | 1,849,820 |
| Machinery, equipment and vehicles | 4,282,327 | 220,137 | - | - | 4,502,464 |
| Infrastructure | 10,835,669 | 2,749,173 | - | 481,298 | 14,066,140 |
| Total capital assets, being depreciated | 16,967,816 | 2,969,310 | - | 481,298 | 20,418,424 |
| Less accumulated depreciation for: | | | | | |
| Buildings and improvements | 715,682 | 40,105 | - | - | 755,787 |
| Machinery, equipment and vehicles | 3,529,818 | 216,478 | - | - | 3,746,296 |
| Infrastructure | 2,885,377 | 416,062 | - | - | 3,301,439 |
| Total accumulated depreciation | 7,130,877 | 672,645 | - | - | 7,803,522 |
| Total capital assets, being depreciated, net | 9,836,939 | 2,296,665 | - | 481,298 | 12,614,902 |
| Governmental activities capital assets, net | \$ 10,859,733 | \$ 2,492,175 | \$ 231,337 | \$ - | \$ 13,120,571 |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 3. Capital Assets (Continued)

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------|--------------------|-------------|---------------------|
| Business-Type Activities | | | | |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | \$ 6,497,293 | \$ 92,950 | \$ - | \$ 6,590,243 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 1,616,070 | 169,064 | - | 1,785,134 |
| Total capital assets, being depreciated, net | 4,881,223 | (76,114) | - | 4,805,109 |
| Business-type activities capital assets, net | \$ 4,881,223 | \$ (76,114) | \$ - | \$ 4,805,109 |

Depreciation expense was charged to the functions of the County as follows:

| | | |
|---|--|-------------------|
| Governmental Activities: | | |
| General government | | \$ 32,407 |
| Public safety | | 85,150 |
| Transportation | | 521,674 |
| Public health | | 33,414 |
| Total depreciation expense, governmental activities | | \$ 672,645 |
| Business-Type Activities: | | |
| Public building commission | | \$ 169,064 |
| Total depreciation expense, business-type activities | | \$ 169,064 |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 4. Interfund Receivables, Payables and Transfers

Interfund receivables and payables as of November 30, 2022 were as follows:

| | Interfund Receivable | Interfund Payables |
|-----------------------------|-------------------------|-----------------------|
| Major governmental funds: | | |
| General | \$ 254,608 | \$ 216,935 |
| IMRF | 43,746 | - |
| American Rescue Plan Grant | 75,000 | - |
| Liability Insurance | 162,197 | 23,699 |
| Public Building Lease | - | 31,628 |
| Nonmajor governmental funds | 115,305 | 378,594 |
| Total | \$ 650,856 | \$ 650,856 |

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 5. Long-Term Debt

A summary of the changes in the outstanding long-term debt for the year ended November 30, 2022 is as follows:

| Governmental Activities | Balance, Beginning | Additions | Redeemed/ Matured | Balance, Ending | Due Within One Year |
|---------------------------------|-----------------------|-------------------|----------------------|---------------------|------------------------|
| Direct placement, notes payable | \$ 1,131,157 | \$ - | \$ 418,972 | \$ 712,185 | \$ 404,587 |
| Compensated absences | 359,586 | 412,531 | 364,623 | 407,494 | 212,000 |
| Total | \$ 1,490,743 | \$ 412,531 | \$ 783,595 | \$ 1,119,679 | \$ 616,587 |

| Business-Type Activities | Balance, Ending | Additions | Redeemed/ Matured | Balance, Ending | Due Within One Year |
|---|---------------------|-------------|----------------------|---------------------|------------------------|
| Direct placement, notes payable | \$ 257,826 | \$ - | \$ 57,217 | \$ 200,609 | \$ 59,162 |
| Taxable Refunding Revenue Bonds, Series 2014 | 3,375,000 | - | 310,000 | 3,065,000 | 160,000 |
| Total | \$ 3,632,826 | \$ - | \$ 367,217 | \$ 3,265,609 | \$ 219,162 |

Governmental activities:

Direct Placement, Notes Payable:

Mercer County, Illinois has a \$500,000 and a \$250,000 line of credit due with a financial institution that can be drawn upon demand with an interest rate of 4.4% for each line of credit. As of November 30, 2022, the balance outstanding on the lines of credit totaled \$217,214. The lines of credit were renewed on March 1, 2022 at 3.5% interest maturing on March 1, 2023.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

The Highway Department of Mercer County, Illinois has a \$378,209 line of credit due with a financial institution that can be drawn upon demand with an interest rate of 3.150%. As of November 30, 2022, the balance outstanding on the line of credit totaled \$171,163. Principal and interest payments of \$6,643 are due monthly. The final payment of the entire unpaid outstanding balance of principal and interest is due November 17, 2023. The expected debt service on the line of credit as of November 30, 2021 is as follows:

| Year Ended | Principal | Interest |
|------------|------------|----------|
| 2023 | \$ 171,163 | \$ 6,583 |

The County has a promissory note with a financial institution used to purchase a building and remodel. Terms of the agreement require monthly payments of \$2,086, which include interest at 2.8% with a balloon payment of outstanding principal and interest due November 24, 2027. The outstanding balance as of November 30, 2022 is \$323,808. The debt service on the promissory note is as follows:

| Year Ended | Principal | Interest |
|------------|------------|-----------|
| 2023 | \$ 16,210 | \$ 8,821 |
| 2024 | 16,647 | 8,385 |
| 2025 | 17,141 | 7,890 |
| 2026 | 17,629 | 7,403 |
| 2027 | 256,181 | 6,317 |
| | \$ 323,808 | \$ 38,816 |

Compensated absences: Compensated absences attributable to governmental activities are generally liquidated by the General Fund, County Highway Fund and Health Department Fund.

Business-type activities:

Direct Placement, Notes Payable:

The Mercer County Building Commission has a note for the Mercer County courthouse renovation project for the remodel of the 3rd floor of the courthouse and a new roof for the Courthouse with a financial institution. The loan has a variable interest rate equal to the national prime as determined by the Wall Street Journal, currently at 4.0%. Principal and interest payments are due annually. The balance of the note as of November 30, 2022 was \$200,609.

The aggregate debt service of the notes payable for the years ending November 30 are as follows:

| Year Ended | Amount |
|--------------|-------------------|
| 2023 | \$ 59,162 |
| 2024 | 61,085 |
| 2025 | 63,071 |
| 2026 | 17,291 |
| Total | \$ 200,609 |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

Bonded indebtedness:

In May 2014, the Commission issued Taxable Refunding Revenue Bonds in the total principal amount of \$5,355,000. The net proceeds of which totaled \$5,355,000 were applied to the retirement of the Revenue Bond Series, 2010. The Commission reduced its total debt service payments over the life of the bonds by \$689,161. The balance on the Taxable Refunding Revenue Bonds as of November 30, 2022 was \$3,065,000. The bonds have an interest rate of 5.45%. Principal and interest is due semi-annually on June 1 and December 1.

The annual debt service requirements are as follows for the year ending November 30:

| Year Ended | Principal | Interest | Total |
|--------------|---------------------|-------------------|---------------------|
| 2023 | \$ 160,000 | \$ 86,715 | \$ 246,715 |
| 2024 | 335,000 | 153,281 | 488,281 |
| 2025 | 345,000 | 134,888 | 479,888 |
| 2026 | 365,000 | 115,813 | 480,813 |
| 2027 | 380,000 | 95,784 | 475,784 |
| 2028 | 395,000 | 74,801 | 469,801 |
| 2029 | 415,000 | 53,001 | 468,001 |
| 2030 | 435,000 | 30,111 | 465,111 |
| 2031 | 235,000 | 6,131 | 241,131 |
| Total | \$ 3,065,000 | \$ 750,525 | \$ 3,815,525 |

The County has pledged a portion of future rental income generated by the Mercer County Public Building Commission to repay \$5,355,000 Taxable Refunding Revenue Bonds issued in May 2014. The bonds are payable solely from the rental income generated by the lease agreement from the County. Total principal and interest remaining on the bonds is \$3,815,525 payable through 2031. For the current year, principal and interest paid and total rental income were \$497,192 and \$1,177,869, respectively.

Legal debt margin: As of November 30, 2022, the contractual debt issued by the County did not exceed its legal debt margin as shown by the computation that follows:

| | |
|--|-----------------------|
| 2021 assessed valuation | <u>\$ 348,211,950</u> |
| Statutory debt limitation - 8.625% | 30,033,281 |
| Notes payable outstanding at November 30, 2022 | (712,185) |
| Statutory debt margin, November 30, 2022 | <u>\$ 29,321,096</u> |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 6. Employee Retirement System

Illinois Municipal Retirement Fund

Plan description - The County's defined benefit pension plan for employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent-multiple employer public pension plan. Benefit and contribution provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org. The IMRF actuarial valuation date is December 31, 2021 and the measurement date is December 31, 2021.

IMRF is administered in accordance with Illinois statutes. The statutes do not provide for termination of the plan under any circumstances.

Plan membership -As of December 31, 2021, the plan measurement date, the County's pension plan membership consisted of the following:

| | Regular | ECO | SLEP | Total |
|------------------------------------|------------|----------|-----------|------------|
| Retirees and beneficiaries | 286 | 9 | 10 | 386 |
| Inactive, non-retired plan members | 219 | - | 4 | 223 |
| Active plan members | 68 | - | 14 | 82 |
| Total | 573 | 9 | 28 | 691 |

Benefits provided- The IMRF Plan provides retirement benefits, as well as death and disability benefits. A complete description of IMRF benefits is found in Article 7 of the Illinois Pension Code. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan. 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 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.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 6. Employee Retirement Commitments (Continued)

Contributions – As set by statute, the County's plan members are required to contribute 4.5%, 7.5%, and 7.5% of their annual covered salary for the Regular, ECO, and SLEP plans respectively. The statute requires each participating employer 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 2021 was 2.46%, 22.16%, and 15.08% for the Regular, SLEP, and ECO plans respectively. 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 the IMRF Board of Trustees while the supplemental retirement benefits rate is set by statute. Costs of administering the plan are financed by investment income. Contributions are based on employer payrolls and are due on the tenth of the month following the month of payment pursuant to the authority vested in the IMRF Board by the Illinois Pension Code. For the fiscal year ended November 30, 2022, the County contributed \$158,639. The covered valuation payroll as of November 30, 2022 was \$3,811,025. For the fiscal year ended November 30, 2021, the County contributed \$228,104. The covered valuation payroll as of November 30, 2021 was \$3,891,704.

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

Actuarial assumptions: The total pension liability (asset) was determined by an actuarial valuation as of December 31, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|--|
| Inflation | 2.50 percent |
| Salary increases, including inflation | 3.35 percent to 14.25, including inflation |
| Investment rate of return, including inflation, and net of investment expense | 7.25 percent |

The projected retirement age was from the experienced-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from 2014 to 2016. Mortality rates were based on an IMRF specific mortality table 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 project scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments 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.

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 by the target asset allocation percentage and by adding expected inflation.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 6. Employee Retirement Commitments (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are summarized as follows:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|-------------------|--|
| Equities | 39.0% | 1.90% |
| International Equities | 15.0% | 3.15% |
| Fixed Income | 25.0% | -0.60% |
| Real Estate | 10.0% | 3.30% |
| Alternatives | 10.0% | 1.70-5.50% |
| Cash Equivalents | 1.0% | -0.90% |
| Total | 100.0% | |

Discount rate: Governmental Accounting Standards Board Statement No. 68 requires a discount rate that considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The plan net position in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required.

The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on the pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) 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.) The projection of cash flow used to determine the SDR assumed 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 the actuarially determined contribution rates and the member rate. Following are the rates of returns and resulting SDR by IMRF plan:

| | Regular | ECO | SLEP |
|-------------------------|---------|-------|-------|
| Expected rate of return | 7.25% | 7.25% | 7.25% |
| Municipal bond rate | 1.84% | 1.84% | 1.84% |
| Single discount rate | 7.25% | 7.25% | 7.25% |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 6. Employee Retirement Commitments (Continued)

Changes in the Net Pension Liability (Asset): The following table presents the changes in the net pension liability (asset):

| | Increase (Decrease) | | |
|--|------------------------------------|--------------------------------|----------------------------------|
| | Total Pension Liability (Asset) | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
| | (a) | (b) | (a)-(b) |
| Balance, December 31, 2020 | \$ 59,045,238 | \$ 67,360,860 | \$ (8,315,622) |
| Changes for the year: | | | |
| Service cost | 416,990 | - | 416,990 |
| Interest | 4,151,443 | - | 4,151,443 |
| Differences between expected and actual experience | 374,763 | - | 374,763 |
| Changes of assumptions | - | - | - |
| Contributions-employer | - | 291,628 | (291,628) |
| Contributions-employee | - | 212,069 | (212,069) |
| Net investment income | - | 11,867,283 | (11,867,283) |
| Benefit payments, including refunds of employee contributions | (3,984,921) | (3,984,921) | - |
| Other | - | (580,639) | 580,639 |
| Net changes | 958,275 | 7,805,420 | (6,847,145) |
| Balance, December 31, 2021 | \$ 60,003,513 | \$ 75,166,280 | \$ (15,162,767) |

Sensitivity to the net pension liability (asset) to changes in the discount rate: The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.25 percent, as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|--------------------------------|---------------------------|-------------------------------------|---------------------------|
| IMRF Regular Liability/(Asset) | \$ (9,995,426) | \$ (14,675,587) | \$ (18,528,167) |
| IMRF ECO Liability/ (Asset) | 181,898 | (102,445) | (346,749) |
| IMRF SLEP Liability/ (Asset) | 671,096 | (384,735) | (1,251,330) |
| Total | \$ (9,142,432) | \$ (15,162,767) | \$ (20,126,246) |

Pension plan fiduciary net position: Detailed information about the IMRF pension plan's fiduciary net position is available in the separately issued IMRF financial report.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 6. Employee Retirement Commitments (Continued)

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended November 30, 2022, the County's pension expense (income) is (\$3,115,731) and the deferred outflows of resources and deferred inflows of resources related to pensions are from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows of Resources |
|--|--------------------------------------|-------------------------------------|--|
| Difference between expected and actual experience | \$ 216,778 | \$ 142,886 | \$ 73,892 |
| Assumption changes | 45,477 | 41,200 | 4,277 |
| Net difference between projected and actual earnings on pension plan investments | - | 9,719,478 | (9,719,478) |
| Contributions subsequent to measurement date | 139,564 | - | 139,564 |
| Total | \$ 401,819 | \$ 9,903,564 | \$ (9,501,745) |

Deferred outflows of resources of \$139,564 related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year November 30, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to the IMRF pension will be recognized in pension expense as follows:

| Year Ending November 30, | Regular Net Deferred Outflows of Resources | ECO Net Deferred Outflows of Resources | SLEP Net Deferred Outflows of Resources | TOTAL |
|-----------------------------|---|---|--|-----------------------|
| 2023 | \$ (1,825,123) | \$ (84,410) | \$ (161,821) | \$ (2,071,354) |
| 2024 | (3,255,815) | (158,148) | (378,636) | (3,792,599) |
| 2025 | (2,070,689) | (98,085) | (212,684) | (2,381,458) |
| 2026 | (1,230,311) | (56,764) | (108,823) | (1,395,898) |
| 2027 | - | - | - | - |
| Total | \$ (8,381,938) | \$ (397,407) | \$ (861,964) | \$ (9,641,309) |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 7. Other Postemployment Benefits (OPEB)

Plan description: The County provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its health care plan document and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a stand-alone financial report. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans. In order to qualify, an employee must meet both age and years of service requirements. All health care benefits are provided through the County's health insurance plan. The benefit levels are the same as those afforded to active employees.

Benefits provided: Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the County's plan becomes secondary.

The full monthly premium rates as of December 1, 2021 for each plan are as shown below:

| Plan | Single |
|------------------|--------|
| Traditional Plan | \$ 677 |

Employees covered by benefit terms: At December 1, 2021, the following employees were covered by the benefit terms:

| | |
|--|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 4 |
| Inactive employees entitled to but not yet receiving benefit payments | - |
| Active employees | 70 |
| | 74 |

The County's total OPEB liability of \$598,053 was measured as of November 30, 2022 and was determined by an actuarial valuation as of December 1, 2021.

Actuarial assumptions and other inputs: The total OPEB liability in the December 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

| | |
|--|--|
| Inflation | 3.00% per annum |
| Salary increases | 3.00% per annum |
| Discount rate | 4.19% per annum |
| Retirees' share of benefit-related costs | 100% |
| Health care cost trend rate | 6.0% initial decreasing to an ultimate rate of 4.50% |

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2022. Mortality rates were based on the PubG.H-2010(B) Mortality table. Actuarial assumptions used in the fiscal year 2022 valuation were based on the results of an actuarial experience study for the period 2010– 2021.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 7. Other Postemployment Benefits (OPEB) (Continued)

Changes in the Total OPEB Liability

| | Total OPEB Liability |
|--|-------------------------|
| Balance at December 1, 2021 | \$ 702,433 |
| Changes for the year: | |
| Service cost | 28,673 |
| Interest | 14,897 |
| Changes of benefit terms | - |
| Differences between expected and actual experience | - |
| Changes in assumptions or other inputs | (79,132) |
| Benefit payments | (68,818) |
| Net changes | (104,380) |
| Balance at November 30, 2022 | <u>\$ 598,053</u> |

There were no changes as a result of changes in benefit terms. Changes of assumptions or other inputs reflect a change in the discount rate from 2.23% per annum in 2021 to 4.19% per annum in 2022.

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

| | 1% Decrease | Discount Rate | 1% Increase |
|----------------------|-------------|---------------|-------------|
| | 3.19% | 4.19% | 5.19% |
| Total OPEB liability | \$ 636,819 | \$ 598,053 | \$ 562,457 |

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1-percentage point higher than the current healthcare cost trend rates.

| | Healthcare Cost | | |
|----------------------|-----------------|-------------|-------------|
| | 1% Decrease | Trend Rates | 1% Increase |
| | 5.00% | 6.00% | 7.00% |
| Total OPEB liability | \$ 559,047 | \$ 598,053 | \$ 642,369 |

For the year ended November 30, 2022, the County recognized OPEB expense of \$50,747. At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 20,391 | \$ 32,023 |
| Changes of assumptions or other inputs | 193,812 | 152,909 |
| Net difference between projected and actual investments | - | - |
| Total | <u>\$ 214,203</u> | <u>\$ 184,932</u> |

Mercer County, Illinois

Notes to Basic Financial Statements

Note 7. Other Postemployment Benefits (OPEB) (Continued)

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

| | | |
|-------------------------|----|---------------|
| Year ended November 30: | | |
| 2023 | \$ | 7,176 |
| 2024 | | 7,176 |
| 2025 | | 7,176 |
| 2026 | | 7,176 |
| 2027 | | 7,176 |
| Thereafter | | (6,609) |
| | \$ | <u>29,271</u> |

Note 8. Jail Lease

On May 1, 2014, the County entered into a noncancellable lease agreement with the Mercer County Public Building Commission, a blended component unit, to lease the Mercer County Jail located on Southwest Tenth Avenue in Aledo, Illinois. The County originally held fee simple title to the real estate referred to above and then conveyed the title by warranty deed to the Commission with a provision for reverter. The lease term runs through December 31, 2030.

A noncancellable lease was entered into with Mercer County on October 13, 2015 for the Mercer County Courthouse and Jail Annex Building. The lease term runs through November 30, 2027. Rental payments were set at \$326,400 for 2015 and the annual rental may be adjusted for subsequent fiscal years.

The County provides for the levy and collection of a direct annual tax to pay the annual lease payments. The lease rental payments are shown as expense in the Public Building Lease Fund. After the original lease agreement, as extended and modified, has been fulfilled, the Building Commission agrees to transfer by warranty deed the fee simple title of the jail building to the County.

During the year ended November 30, 2022, the Public Building Lease Fund expended \$1,177,869 related to the lease agreement to the Mercer County Public Building Commission.

Note 9. Related Organizations

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

Mercer County, Illinois

Notes to Basic Financial Statements

Note 10. Budgets, Deficits, and Deficit Fund Balances

The County develops budgetary information for revenue and expenditures. Budgetary information is adopted in the Annual Appropriation Ordinance for expenditures. The appropriation ordinance is adopted annually and is applicable to the twelve-month period ending on November 30. Appropriations lapse at year end. Expenditure budget transfers within any fund must be approved by the County Board. The level of legal control is the individual fund budget in total. Supplemental appropriations are required to amend the budget once it has been approved. There were no amendments to the budget originally adopted. The County's budget is presented in conformity with accounting principles generally accepted in the United States of America.

Certain funds of the County had expenditures for the year ended November 30, 2022 which were in excess of the appropriations. These funds and the amount of the over expenditures are as follows:

| Fund | Appropriation | Expenditures | Over Expenditures |
|----------------------------------|---------------|--------------|-------------------|
| Health Department Fund | \$ 1,129,654 | \$ 1,400,743 | \$ (271,089) |
| Liability Insurance Fund | 859,486 | 945,212 | (85,726) |
| ARPA Fund | - | 109,872 | (109,872) |
| Public Building Lease | 1,042,299 | 1,384,319 | (342,020) |
| Nonmajor Funds: | | | |
| Animal Control Special Donations | 1,100 | 92,060 | (90,960) |
| Animal Control | 125,343 | 147,908 | (22,565) |
| County Motor Fuel Tax | 620,500 | 625,258 | (4,758) |
| Federal Aid Matching | 100,000 | 371,074 | (271,074) |
| Recorder Automation | 125,500 | 306,207 | (180,707) |
| Social Security | 302,880 | 340,491 | (37,611) |
| 911 | 275,000 | 381,307 | (106,307) |
| Rise Grant Fund | - | 75,000 | (75,000) |

The following funds had deficit fund balance as of November 30, 2022:

| Fund | Deficit Amount |
|--|----------------|
| Major governmental fund, Public Building Lease Fund | (\$980) |
| Nonmajor governmental fund, County Highway Fund | (179,902) |
| Nonmajor governmental fund, Animal Control Special Donation Fund | (4,541) |
| Nonmajor governmental fund, RISE Grant Fund | (74,750) |

Note 11. Contingent Liability

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

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

Note 12. Governmental Accounting Standards Board (GASB) Pronouncements

The County adopted the following statements during the year ended November 30, 2022:

GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving 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. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 91, *Conduit Debt Obligations*. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements association with conduit debt obligations; and improving required note disclosures. This Statement requires issuers to disclose general information about their conduit debt obligations organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including leases, intra-entity transfers, assets accumulated for postemployment benefits, applicability of Statement No. 84 to postemployment benefit arrangements, measurement of liabilities related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, nonrecurring fair value measurements of assets or liabilities, and terminology to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement provides exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variably payment, clarifies the hedge accounting termination provisions when a hedge item is amended to replace the reference rate, clarifies the uncertainty related to the continued availability of IBORS, removes LIBOR as an appropriate benchmark interest rate for qualitative evaluation, identifies a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap, and clarifies the definition of reference rate, as it is used in Statement 53, as amended.

Note 12. Governmental Accounting Standards Board (GASB) Pronouncements (Continued)

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objective of this Statement are to 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

As of November 30, 2022, GASB had issued several statements not yet required to be implemented by the City. The Statements which might impact the County are as follows:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, will be effective for the County beginning with its fiscal year ending November 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, will be effective for the County beginning will its fiscal year ending November 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription assets- an intangible asset- and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and 4) requires note disclosures regarding a SBITA.

GASB Statement No. 99, *Omnibus 2022*, issued April 2022, will be effective for the County beginning with its fiscal year ending November 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting changes and Error Corrections – An Amendment of GASB Statement No 62*, issued June 2022, will be effective for the County beginning with its fiscal year ending November 30, 2024. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections.

Mercer County, Illinois

Notes to Basic Financial Statements

Note 12. Governmental Accounting Standards Board (GASB) Pronouncements (Continued)

GASB Statement No. 101, *Compensated Absences*, issued June 2022, will be effective for the County beginning with its fiscal year ending November 30, 2025. This Statement requires that liabilities for compensated absences be recognized for 1) leave that has not been used and 2) leave that has been used but not paid or settled. A liability should be recognized for leave that has not been used if a) the leave is attributable to services already rendered, b) the leave accumulates, and c) the leave is more likely than not to be used for time off or paid in cash or settled. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The County's management has not yet determined the effect these Statements will have on the County's financial statements.

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Mercer County, Illinois

**Required Supplementary Information
Schedule of Changes in the County's Total OPEB
Liability and Related Ratios
Last Five Fiscal Years**

| | 2022 | 2021 |
|--|-------------------|-------------------|
| Total OPEB liability | | |
| Changes for the year: | | |
| Service cost | \$ 28,673 | \$ 29,322 |
| Interest | 14,897 | 13,307 |
| Changes of benefit terms | - | - |
| Differences between expected and actual experience | - | (42,629) |
| Changes in assumptions or other inputs | (79,132) | 75,204 |
| Benefit payments | (68,818) | (56,447) |
| Net changes in total OPEB liability | (104,380) | 18,757 |
| Total OPEB liability - beginning | 702,433 | 683,676 |
| Total OPEB liability - ending | <u>\$ 598,053</u> | <u>\$ 702,433</u> |
| Covered valuation payroll | \$ 2,858,713 | \$ 2,858,713 |
| Total OPEB liability as a percentage of covered employee payroll | 20.92% | 24.57% |

Notes to Schedule:

Changes of benefit terms:

There were no changes in benefit terms.

Changes of assumption:

Changes of assumptions or other inputs reflect a change in discount rates. The following are the discount rates for the respective year:

| | |
|-------|-------|
| 4.19% | 2.23% |
|-------|-------|

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

Note: The schedule is intended to present information for ten years. Information prior to 2018 is not available.

| | 2020 | 2019 | 2018 |
|----|----------|------------|------------|
| \$ | 20,146 | \$ 16,432 | \$ 13,575 |
| | 20,863 | 27,927 | 34,597 |
| | - | - | - |
| | - | 36,339 | - |
| | 44,544 | 11,913 | 30,240 |
| | (99,559) | (113,401) | (76,595) |
| | (14,006) | (20,790) | 1,817 |
| | 697,683 | 718,473 | 716,656 |
| \$ | 683,677 | \$ 697,683 | \$ 718,473 |

\$ 2,881,206 \$ 3,414,407 \$ 2,901,240

23.73% 20.43% 24.76%

2.03% 3.22% 4.22%

Mercer County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Plan

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

Last Eight Fiscal Years

| | December 31 2014 | December 31 2015 |
|--|-----------------------------|-----------------------------|
| Total pension liability | | |
| Service cost | \$ 542,051 | \$ 467,297 |
| Interest | 3,779,275 | 3,885,806 |
| Changes of benefit terms | - | - |
| Differences between expected and actual experience | (1,292,734) | (242,470) |
| Changes of assumptions | 1,454,337 | 12,644 |
| Benefit payments, including refunds of member contributions | (2,966,883) | (3,083,046) |
| Net change in total pension liability | 1,516,046 | 1,040,231 |
| Total pension liability - beginning | 51,606,309 | 53,122,355 |
| Total pension liability - ending (a) | <u>\$ 53,122,355</u> | <u>\$ 54,162,586</u> |
| Plan fiduciary net position | | |
| Contributions - employer | \$ 511,549 | \$ 587,386 |
| Contributions - member | 235,667 | 229,868 |
| Net investment income | 3,239,829 | 269,776 |
| Benefit payments, including refunds of member contributions | (2,966,883) | (3,083,046) |
| Administrative expense | - | - |
| Other | (153,881) | 394,050 |
| Net change in plan fiduciary net position | 866,281 | (1,601,966) |
| Plan fiduciary net position - beginning | 54,221,780 | 55,088,061 |
| Plan fiduciary net position - ending (b) | <u>55,088,061</u> | <u>53,486,095</u> |
| Net pension liability (asset) - ending (a) - (b) | <u>\$ (1,965,706)</u> | <u>\$ 676,491</u> |
| Plan fiduciary net position as a percentage of total pension liability | 103.70% | 98.75% |
| Covered payroll | \$ 3,766,949 | \$ 3,619,035 |
| Net pension liability(asset) as a percentage of covered payroll | -52.18% | 18.69% |

Note: The schedule is intended to present information for ten years. Information prior to 2014 is not available.

See Notes to Required Supplementary Information.

| December 31 2016 | December 31 2017 | December 31 2018 | December 31 2019 | December 31 2020 | December 31 2021 |
|----------------------|-----------------------|----------------------|-----------------------|-----------------------|------------------------|
| \$ 462,811 | \$ 421,133 | \$ 383,426 | \$ 403,533 | \$ 420,381 | \$ 416,990 |
| 3,955,011 | 4,007,277 | 3,968,279 | 4,025,520 | 4,137,699 | 4,151,443 |
| - | - | - | - | - | - |
| (354,718) | (40,553) | 501,712 | 807,422 | (21,094) | 374,763 |
| (16,333) | (1,421,284) | 1,327,465 | - | (464,285) | - |
| (3,290,121) | (3,398,881) | (3,536,518) | (3,617,279) | (3,777,951) | (3,984,921) |
| 756,650 | (432,308) | 2,644,364 | 1,619,196 | 294,750 | 958,275 |
| 54,162,586 | 54,919,236 | 54,486,928 | 57,131,292 | 58,750,488 | 59,045,238 |
| <u>\$ 54,919,236</u> | <u>\$ 54,486,928</u> | <u>\$ 57,131,292</u> | <u>\$ 58,750,488</u> | <u>\$ 59,045,238</u> | <u>\$ 60,003,513</u> |
| | | | | | |
| \$ 408,605 | \$ 316,499 | \$ 326,967 | \$ 190,792 | \$ 328,225 | \$ 291,628 |
| 188,434 | 191,874 | 207,198 | 266,347 | 185,660 | 212,069 |
| 3,621,335 | 9,938,474 | (3,906,071) | 10,688,057 | 9,207,006 | 11,867,283 |
| (3,290,121) | (3,398,881) | (3,536,518) | (3,617,279) | (3,777,951) | (3,984,921) |
| - | - | - | - | - | - |
| (616,022) | (1,116,399) | 979,730 | 261,496 | (172,692) | (580,639) |
| 312,231 | 5,931,567 | (5,928,694) | 7,789,413 | 5,770,248 | 7,805,420 |
| 53,486,095 | 53,798,326 | 59,729,893 | 53,801,199 | 61,590,612 | 67,360,860 |
| 53,798,326 | 59,729,893 | 53,801,199 | 61,590,612 | 67,360,860 | 75,166,280 |
| <u>\$ 1,120,910</u> | <u>\$ (5,242,965)</u> | <u>\$ 3,330,093</u> | <u>\$ (2,840,124)</u> | <u>\$ (8,315,622)</u> | <u>\$ (15,162,767)</u> |
| | | | | | |
| 97.96% | 109.62% | 94.17% | 104.83% | 114.08% | 125.27% |
| \$ 3,506,556 | \$ 3,413,474 | \$ 3,481,971 | \$ 3,430,518 | \$ 3,615,293 | \$ 3,867,125 |
| 31.97% | -153.60% | 95.64% | -82.79% | -230.01% | -392.09% |

Mercer County, Illinois

**Required Supplementary Information
Schedule of County Contributions
Illinois Municipal Retirement Fund
Last Eight Fiscal Years**

| | 2015 | 2016 | 2017 | 2018 |
|---|--------------|--------------|--------------|--------------|
| Actuarially determined contribution | \$ 521,402 | \$ 483,357 | \$ 408,607 | \$ 282,646 |
| Contributions in relation to the actuarial determined contribution | 511,549 | 587,386 | 408,605 | 316,499 |
| Contribution deficiency (excess) | \$ 9,853 | \$ (104,029) | \$ 2 | \$ (33,853) |
| Covered valuation payroll | \$ 3,766,949 | \$ 3,619,035 | \$ 3,506,556 | \$ 3,413,474 |
| Contribution as a percentage of covered valuation payroll | 13.58% | 16.23% | 11.65% | 9.27% |

Notes to Schedule:

Valuation date: 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 contribution rates:

| | |
|-------------------------------|---|
| Actuarial cost method | Aggregate Entry Age Normal |
| Amortization method | Level Percentage of Payroll, Closed |
| Remaining amortization Period | Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, ECO); 22-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the employer upon adoption of ERI. |
| Asset valuation method | 5-Year smoothed market; 20% corridor |
| Wage growth | 3.25% |
| Price inflation | 2.50% |
| Salary increases | 3.35% to 14.25% including inflation |
| Investment rate of return | 7.25% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. |
| 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 (based year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were 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: | There were no benefit changes during the year. |

Note: The schedule is intended to present information for ten years. Information prior to 2015 is not available.

See Notes to Required Supplementary Information.

| | 2019 | 2020 | 2021 | 2022 |
|----|-------------|--------------|--------------|--------------|
| \$ | 300,734 | \$ 153,487 | \$ 289,159 | \$ 158,639 |
| | 326,967 | 190,792 | 328,225 | 158,639 |
| \$ | (26,233) | \$ (37,305) | \$ (39,066) | \$ - |
| \$ | 3,481,971 | \$ 3,430,518 | \$ 3,615,293 | \$ 3,811,025 |
| | 9.39% | 5.56% | 9.08% | 4.16% |

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Mercer County, Illinois

Required Supplementary Information

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

General Fund

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|-------------------------------|--------------------|------------------|-------------------|----------------------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property | \$ 969,272 | \$ 969,272 | \$ 963,591 | \$ (5,681) |
| Replacement | 400,000 | 400,000 | 1,048,850 | 648,850 |
| Sales and local use tax | 750,400 | 750,400 | 893,714 | 143,314 |
| Income tax | 859,000 | 859,000 | 1,123,654 | 264,654 |
| Fines, fees and forfeitures | 871,605 | 871,605 | 1,183,571 | 311,966 |
| Intergovernmental | 968,198 | 968,198 | 780,822 | (187,376) |
| Investment income | 3,730 | 3,730 | 13,624 | 9,894 |
| Other | 61,200 | 61,200 | 64,652 | 3,452 |
| Total revenues | 4,883,405 | 4,883,405 | 6,072,478 | 1,189,073 |
| Expenditures, current: | | | | |
| <u>General Government</u> | | | | |
| County treasurer: | | | | |
| County treasurer salary | 51,207 | 51,207 | 50,499 | 708 |
| Deputy treasurer hire | 31,249 | 31,249 | 31,010 | 239 |
| Insurance | 28,522 | 28,522 | 28,995 | (473) |
| Tax bill expense | 4,200 | 4,200 | 3,586 | 614 |
| Education/training | - | - | 220 | (220) |
| Office supplies | 3,900 | 3,900 | 2,791 | 1,109 |
| Maintenance hosting | 1,050 | 1,050 | 1,050 | - |
| Publications | 2,000 | 2,000 | 401 | 1,599 |
| Employee life insurance | 425 | 425 | 563 | (138) |
| Clothing allowance | 100 | 100 | 100 | - |
| Total county treasurer | 122,653 | 122,653 | 119,215 | 3,438 |
| County clerk: | | | | |
| County clerk salary | 51,207 | 51,207 | 49,637 | 1,570 |
| Deputy or clerk hire | 101,200 | 101,200 | 105,468 | (4,268) |
| Insurance | 63,800 | 63,800 | 66,064 | (2,264) |
| Education/training | 500 | 500 | 249 | 251 |
| Office supplies | 3,000 | 3,000 | 6,423 | (3,423) |
| Telephone | 5,000 | 5,000 | - | 5,000 |
| Rental housing | 25,000 | 25,000 | 24,885 | 115 |
| Employee life insurance | 1,100 | 1,100 | 1,162 | (62) |
| Clothing allowance | 300 | 300 | 300 | - |
| Total county clerk | 251,107 | 251,107 | 254,188 | (3,081) |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|--|--------------------|-----------------|-------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>General Government (Continued)</u> | | | | |
| Supervisor of assessments: | | | | |
| Supervisor salary | \$ 51,700 | \$ 51,700 | \$ 50,499 | \$ 1,201 |
| Part-time position | 12,000 | 12,000 | 11,861 | 139 |
| Insurance | 14,670 | 14,670 | 25,269 | (10,599) |
| Office supplies | 2,200 | 2,200 | 1,435 | 765 |
| Publication, postage, books | 6,500 | 6,500 | 6,723 | (223) |
| Education/training | 2,000 | 2,000 | 2,347 | (347) |
| Employee life insurance | 220 | 220 | 459 | (239) |
| Total supervisor of assessments | 89,290 | 89,290 | 98,593 | (9,303) |
| County board members: | | | | |
| Per diem | 2,500 | 2,500 | 2,277 | 223 |
| Publications | 500 | 500 | 168 | 332 |
| Mileage | 500 | 500 | 492 | 8 |
| Education/training | 500 | 500 | 288 | 212 |
| Supplies/postage | 2,000 | 2,000 | 4,871 | (2,871) |
| Total county board members | 6,000 | 6,000 | 8,096 | (2,096) |
| Elections: | | | | |
| Judges | 25,000 | 25,000 | 23,980 | 1,020 |
| Supplies | 25,000 | 25,000 | 36,613 | (11,613) |
| Polling place rent | 2,050 | 2,050 | 940 | 1,110 |
| Publication of ballots | 7,500 | 7,500 | 3,739 | 3,761 |
| Support/maintenance | 50,000 | 50,000 | 45,923 | 4,077 |
| Total elections | 109,550 | 109,550 | 111,195 | (1,645) |
| Board of review: | | | | |
| Salary | 3,900 | 3,900 | 3,900 | - |
| Mileage | 800 | 800 | 363 | 437 |
| Education | 1,000 | 1,000 | 1,048 | (48) |
| Supplies | 100 | 100 | 100 | - |
| Publications, postage | 100 | 100 | 30 | 70 |
| Appraisal | 1,500 | 1,500 | - | 1,500 |
| Total board of review | 7,400 | 7,400 | 5,441 | 1,959 |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---------------------------------------|--------------------|-----------------|-------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>General Government (Continued)</u> | | | | |
| Other: | | | | |
| Copy machine supplies | 10,000 | 10,000 | 9,573 | 427 |
| Postage | 25,000 | 25,000 | 30,426 | (5,426) |
| Software support- vendor | 50,000 | 50,000 | 70,587 | (20,587) |
| IT/Technical support | 3,000 | 3,000 | 1,675 | 1,325 |
| Miscellaneous | 1,000 | 1,000 | 1,042 | (42) |
| Total other | 89,000 | 89,000 | 113,303 | (24,303) |
| Total general government | 675,000 | 675,000 | 710,031 | (35,031) |
| <u>County Development</u> | | | | |
| Zoning: | | | | |
| Zoning officer salary | 12,500 | 12,500 | 10,313 | 2,187 |
| Zoning board per diem | 1,440 | 1,440 | 945 | 495 |
| Supplies | 1,200 | 1,200 | 628 | 572 |
| Mileage and miscellaneous | 4,095 | 4,095 | 1,267 | 2,828 |
| Total zoning | 19,235 | 19,235 | 13,153 | 6,082 |
| Other: | | | | |
| County development/solid waste | 30,500 | 30,500 | 36,873 | (6,373) |
| Total other | 30,500 | 30,500 | 36,873 | (6,373) |
| Total county development | 49,735 | 49,735 | 50,026 | (291) |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|-------------------------------|--------------------|------------------|-------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>Public Safety</u> | | | | |
| Sheriff: | | | | |
| Sheriff salary | \$ 55,357 | \$ 55,357 | \$ 54,777 | \$ 580 |
| Chief deputy salary | 60,000 | 60,000 | 59,178 | 822 |
| Deputy hire | 584,600 | 584,600 | 554,805 | 29,795 |
| Deputy overtime | 26,000 | 26,000 | 38,854 | (12,854) |
| Deputy holiday pay | 74,800 | 74,800 | 77,451 | (2,651) |
| Compensated time | 18,000 | 18,000 | 11,711 | 6,289 |
| Vacation | 60,000 | 60,000 | 48,737 | 11,263 |
| Administrative assistant | 35,000 | 35,000 | 25,580 | 9,420 |
| Part-time clerical | 16,260 | 16,260 | 5,707 | 10,553 |
| Part-time deputies | 20,000 | 20,000 | 6,603 | 13,397 |
| Telecommunicators | 338,005 | 338,005 | 287,501 | 50,504 |
| Telecommunicator- part time | 500 | 500 | 9,536 | (9,036) |
| Telecommunicator- overtime | 15,000 | 15,000 | 14,389 | 611 |
| Telecommunicator- holiday | 43,080 | 43,080 | 39,557 | 3,523 |
| Telecommunicator - comp. time | 7,600 | 7,600 | 9,057 | (1,457) |
| Telecommunicator - vacation | 20,000 | 20,000 | 22,063 | (2,063) |
| Insurance | 471,700 | 471,700 | 450,995 | 20,705 |
| Employee life insurance | 5,004 | 5,004 | 6,439 | (1,435) |
| Office supplies | 6,000 | 6,000 | 16,007 | (10,007) |
| Education/training sheriff | 20,000 | 20,000 | 9,207 | 10,793 |
| Vehicle maintenance | 38,000 | 38,000 | 39,249 | (1,249) |
| Vehicle gas and oil | 60,000 | 60,000 | 94,702 | (34,702) |
| Uniforms | 12,700 | 12,700 | 8,677 | 4,023 |
| Telephone | 15,000 | 15,000 | 12,723 | 2,277 |
| Equipment and ammunition | 8,000 | 8,000 | 9,305 | (1,305) |
| Communications | 37,500 | 37,500 | 80,014 | (42,514) |
| Prisoner transportation | 27,000 | 27,000 | 18,735 | 8,265 |
| Miscellaneous | 2,900 | 2,900 | 1,088 | 1,812 |
| Total sheriff | 2,078,006 | 2,078,006 | 2,012,647 | 65,359 |
| Coroner: | | | | |
| Coroner salary | 17,232 | 17,232 | 17,631 | (399) |
| Deputy hire | 2,700 | 2,700 | 3,625 | (925) |
| Autopsy and examinations | 8,000 | 8,000 | 17,539 | (9,539) |
| Office supplies | 500 | 500 | 186 | 314 |
| Telephone | 200 | 200 | 475 | (275) |
| Mileage and training | 1,000 | 1,000 | 1,307 | (307) |
| Maintenance and miscellaneous | 1,341 | 1,341 | 142 | 1,199 |
| Total coroner | 30,973 | 30,973 | 40,905 | (9,932) |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|----------------------------------|--------------------|------------------|-------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>Public Safety (Continued)</u> | | | | |
| Court security: | | | | |
| Deputy & bailiff | \$ 16,400 | \$ 16,400 | \$ 20,987 | \$ (4,587) |
| Insurance | 22,000 | 22,000 | 22,397 | (397) |
| Equipment maintenance | 4,400 | 4,400 | 1,745 | 2,655 |
| Employee life insurance | 600 | 600 | 561 | 39 |
| Total court security | 43,400 | 43,400 | 45,690 | (2,290) |
| Merit commission: | | | | |
| Supplies | 800 | 800 | 563 | 237 |
| Per diem and expense | 1,400 | 1,400 | 643 | 757 |
| Total merit commission | 2,200 | 2,200 | 1,206 | 994 |
| Total public safety | 2,154,579 | 2,154,579 | 2,100,448 | 54,131 |
| <u>Corrections</u> | | | | |
| Jail: | | | | |
| Supplies | 3,000 | 3,000 | 4,254 | (1,254) |
| Total jail | 3,000 | 3,000 | 4,254 | (1,254) |
| Care of prisoners: | | | | |
| Jailers | 602,900 | 602,900 | 568,329 | 34,571 |
| Insurance | 4,800 | 4,800 | 5,789 | (989) |
| Board of prisoners | 240,000 | 240,000 | 228,679 | 11,321 |
| Jailers' uniforms | 6,500 | 6,500 | 10,259 | (3,759) |
| Mandatory training | 17,500 | 17,500 | 8,039 | 9,461 |
| Employee life insurance | 2,314 | 2,314 | 2,385 | (71) |
| Total care of prisoners | 874,014 | 874,014 | 823,480 | 50,534 |
| Probation office: | | | | |
| Director | 51,500 | 51,500 | 54,578 | (3,078) |
| Probation officer | 74,000 | 74,000 | 66,284 | 7,716 |
| Administrative assistant | 34,000 | 34,000 | 31,405 | 2,595 |
| Insurance | 33,976 | 33,976 | 25,968 | 8,008 |
| Vehicle gas/maintenance | 400 | 400 | 484 | (84) |
| Mileage | 500 | 500 | 868 | (368) |
| Computer maintenance/supplies | 850 | 850 | 1,935 | (1,085) |
| Telephone | 4,000 | 4,000 | 205 | 3,795 |
| Employee life insurance | 793 | 793 | 1,022 | (229) |
| Clothing allowance | 100 | 100 | 100 | - |
| Total probation office | 200,119 | 200,119 | 182,849 | 17,270 |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|--|--------------------|------------------|-------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>Corrections (Continued)</u> | | | | |
| Dependent Children: | | | | |
| Provide for care of children | \$ 40,000 | \$ 40,000 | \$ 29,680 | \$ 10,320 |
| Total corrections | 1,117,133 | 1,117,133 | 1,040,263 | 76,870 |
| <u>Judiciary and Court Related</u> | | | | |
| Office administrative judge: | | | | |
| Meals/lodging- courts | 250 | 250 | 125 | 125 |
| Court ordered payments | 10,000 | 10,000 | 11,212 | (1,212) |
| Interpreter fees | 800 | 800 | 327 | 473 |
| Court supplies | 5,000 | 5,000 | 2,594 | 2,406 |
| Juror | - | - | 5,784 | (5,784) |
| Court-appointed attorney fees | 35,000 | 35,000 | 12,237 | 22,763 |
| Total office administrative judge | 51,050 | 51,050 | 32,279 | 18,771 |
| Public defender: | | | | |
| Public defender services | 98,000 | 98,000 | 102,280 | (4,280) |
| State's attorney: | | | | |
| State's attorney salary | 142,068 | 142,068 | 142,442 | (374) |
| Assistant state's attorney salary | 64,300 | 64,300 | 64,352 | (52) |
| Paralegal advocate salary | 36,000 | 36,000 | 36,568 | (568) |
| Clerical salary | 61,877 | 61,877 | 78,567 | (16,690) |
| Insurance | 68,564 | 68,564 | 72,644 | (4,080) |
| Victim/witness services | 18,150 | 18,150 | 18,200 | (50) |
| Office supplies | 8,000 | 8,000 | 8,239 | (239) |
| Telephone | 6,550 | 6,550 | 1,367 | 5,183 |
| Training/research | 3,750 | 3,750 | 2,247 | 1,503 |
| Mileage | - | - | 73 | (73) |
| Appellate appeals costs | 8,000 | 8,000 | 7,000 | 1,000 |
| Employee life insurance | 1,292 | 1,292 | 1,377 | (85) |
| Miscellaneous | - | - | 913 | (913) |
| Clothing allowance | 200 | 200 | 200 | - |
| Total state's attorney | 418,751 | 418,751 | 434,189 | (15,438) |
| Circuit clerk: | | | | |
| Circuit clerk salary | 51,000 | 51,000 | 49,991 | 1,009 |
| Deputy or clerk hire | 96,200 | 96,200 | 89,062 | 7,138 |
| Insurance | 54,044 | 54,044 | 58,579 | (4,535) |
| Panic alarm system | 3,000 | 3,000 | 418 | 2,582 |
| Office supplies | 14,300 | 14,300 | 1,680 | 12,620 |
| Microfilm storage | 1,000 | 1,000 | 296 | 704 |
| Law library | 15,000 | 15,000 | 16,128 | (1,128) |
| Employee life insurance | 845 | 845 | 1,126 | (281) |
| Clothing allowance | 300 | 300 | 300 | - |
| Total circuit clerk | 235,689 | 235,689 | 217,580 | 18,109 |
| Total judiciary and court related | 803,490 | 803,490 | 786,328 | 17,162 |

(Continued)

Mercer County, Illinois

Required Supplementary Information

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

General Fund (Continued)

Year Ended November 30, 2022

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---------------------|---------------------|---------------------|----------------------------------|
| Expenditures, current: | | | | |
| <u>Other expenditures</u> | | | | |
| County share of regional superintendent | \$ 30,700 | \$ 30,700 | \$ 35,887 | \$ (5,187) |
| Retiree insurance | 128,566 | 128,566 | 114,286 | 14,280 |
| Other expenditures | 42,000 | 42,000 | 23,285 | 18,715 |
| County farm property taxes | 4,950 | 4,950 | 5,137 | (187) |
| County matching for EMA | 21,601 | 21,601 | 21,601 | - |
| Total other expenditures | 227,817 | 227,817 | 200,196 | 27,621 |
| <u>Capital outlay</u> | 37,000 | 37,000 | 67,553 | (30,553) |
| Total capital outlay | 37,000 | 37,000 | 67,553 | (30,553) |
| <u>Debt service</u> | | | | |
| Principal | 300,000 | 300,000 | 300,000 | - |
| Interest | 14,000 | 14,000 | 10,824 | 3,176 |
| Total debt service | 314,000 | 314,000 | 310,824 | 3,176 |
| Total expenditures | 5,378,754 | 5,378,754 | 5,265,669 | 113,085 |
| Transfers in | 32,000 | 32,000 | - | (32,000) |
| | 32,000 | 32,000 | - | (32,000) |
| Net change in fund balance | \$ (463,349) | \$ (495,349) | 806,809 | \$ 1,302,158 |
| Fund balance, December 1, 2021 | | | 1,586,641 | |
| Fund balance, November 30, 2022 | | | <u>\$ 2,393,450</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Required Supplementary Information

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

American Rescue Plan Grant Fund

Year Ended November 30, 2022

| | Special Revenue Fund | | | Variance With Final Budget |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 111,985 | \$ 111,985 |
| Investment income | - | - | 5,450 | 5,450 |
| Total revenues | - | - | 117,435 | 117,435 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | 94,525 | (94,525) |
| County development | - | - | 7,100 | (7,100) |
| Transportation | - | - | 3,814 | (3,814) |
| Capital outlay | - | - | 4,433 | (4,433) |
| Total expenditures | - | - | 109,872 | (109,872) |
| Net change in fund balance | \$ - | \$ - | 7,563 | \$ 7,563 |
| Fund balance, December 1, 2021 | | | - | |
| Fund balance, November 30, 2022 | | | <u>\$ 7,563</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Required Supplementary Information

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

Health Department Fund

Year Ended November 30, 2022

| | Special Revenue Fund | | | Variance With Final Budget |
|---------------------------------------|----------------------|---------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Property taxes | \$ 174,953 | \$ 174,953 | \$ 173,930 | \$ (1,023) |
| Fines, fees and forfeitures | 152,000 | 152,000 | 267,765 | 115,765 |
| Intergovernmental | 778,399 | 778,399 | 983,804 | 205,405 |
| Investment income | - | - | 2,240 | 2,240 |
| Miscellaneous | 31,601 | 31,601 | 112,823 | 81,222 |
| Total revenues | 1,136,953 | 1,136,953 | 1,540,562 | 403,609 |
| Expenditures: | | | | |
| Current: | | | | |
| Public health | 1,109,654 | 1,109,654 | 1,373,417 | (263,763) |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | 20,000 | 20,000 | 15,704 | 4,296 |
| Interest | - | - | 11,622 | (11,622) |
| Total expenditures | 1,129,654 | 1,129,654 | 1,400,743 | (271,089) |
| Net change in fund balance | \$ 7,299 | \$ 7,299 | 139,819 | \$ 132,520 |
| Fund balance, December 1, 2021 | | | 157,760 | |
| Fund balance, November 30, 2022 | | | <u>\$ 297,579</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Required Supplementary Information

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

Illinois Municipal Retirement Fund

Year Ended November 30, 2022

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|---------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 334,161 | \$ 334,161 | \$ 333,950 | \$ (211) |
| Personal property replacement tax | - | - | 21,873 | 21,873 |
| Investment income | 456 | 456 | 1,499 | 1,043 |
| Other, primarily donations | 9,600 | - | 10,358 | 10,358 |
| Total revenues | 344,217 | 334,617 | 367,680 | 33,063 |
| Expenditures: | | | | |
| Current, employee benefits | 589,864 | 589,864 | 202,146 | 387,718 |
| Total expenditures | 589,864 | 589,864 | 202,146 | 387,718 |
| Net change in fund balance | \$ (245,647) | \$ (255,247) | 165,534 | \$ 420,781 |
| Fund balance, December 1, 2021 | | | 258,527 | |
| Fund balance, November 30, 2022 | | | <u>\$ 424,061</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Required Supplementary Information

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

Liability Insurance Fund

Year Ended November 30, 2022

| | Special Revenue | | | Variance With Final Budget |
|-----------------------------------|--------------------|------------------|---------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Property taxes | \$ 901,010 | \$ 901,010 | \$ 900,273 | \$ (737) |
| Other | 8,620 | 8,620 | 35,500 | 26,880 |
| Investment income | 2,820 | - | 8,124 | 8,124 |
| Total revenues | 912,450 | 909,630 | 943,897 | 34,267 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 541,686 | 541,686 | 615,096 | (73,410) |
| Employee benefits | 220,000 | 220,000 | 239,096 | (19,096) |
| Corrections | 97,800 | 97,800 | 91,020 | 6,780 |
| Total expenditures | 859,486 | 859,486 | 945,212 | (85,726) |
| Net change in fund balance | \$ 52,964 | \$ 50,144 | (1,315) | \$ (51,459) |
| Fund balance, December 1, 2021 | | | 1,831,095 | |
| Fund balance, November 30, 2022 | | | <u>\$ 1,829,780</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Required Supplementary Information

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

Public Building Lease Fund

Year Ended November 30, 2022

| | Special Revenue Fund | | | |
|---|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 1,178,836 | \$ 1,178,836 | \$ 1,177,869 | \$ (967) |
| Fines, fees and forfeitures | - | - | 204,702 | 204,702 |
| Investment income | - | - | 194 | 194 |
| Total revenues | <u>1,178,836</u> | <u>1,178,836</u> | <u>1,382,765</u> | <u>203,929</u> |
| Expenditures: | | | | |
| Current, corrections | 1,042,299 | 1,042,299 | 1,384,319 | (342,020) |
| Total expenditures | <u>1,042,299</u> | <u>1,042,299</u> | <u>1,384,319</u> | <u>(342,020)</u> |
| Net change in fund balance | <u>\$ 136,537</u> | <u>\$ 136,537</u> | (1,554) | <u>\$ (138,091)</u> |
| Fund balance, December 1, 2021 | | | 574 | |
| Fund balance (deficit), November 30, 2022 | | | <u>\$ (980)</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

Notes to Required Supplementary Information

Note 1. Budgetary Information

The County develops budgetary information for revenue and expenditures. Budgetary information is adopted in the Annual Appropriation Ordinance for expenditures. The appropriation ordinance is adopted annually and is applicable to the twelve-month period ending on November 30. Expenditure budget transfers within any fund must be approved by the County Board. The level of legal control is the individual fund budget in total. Supplemental appropriations are required to amend the budget once it has been approved.

Mercer County prepares the budget in conformity with U.S. generally accepted accounting principles. All appropriations lapse at the end of the fiscal year.

The following funds had actual expenditures exceeding the budgeted amounts for the year ended November 30, 2022:

| Fund | Appropriation | Expenditures | Over Expenditures |
|----------------------------------|---------------|--------------|-------------------|
| Health Department Fund | \$ 1,129,654 | \$ 1,400,743 | \$ (271,089) |
| Liability Insurance Fund | 859,486 | 945,212 | (85,726) |
| ARPA Fund | - | 109,872 | (109,872) |
| Public Building Lease | 1,042,299 | 1,384,319 | (342,020) |
| Nonmajor Funds: | | | |
| Animal Control Special Donations | 1,100 | 92,060 | (90,960) |
| Animal Control | 125,343 | 147,908 | (22,565) |
| County Motor Fuel Tax | 620,500 | 625,258 | (4,758) |
| Federal Aid Matching | 100,000 | 371,074 | (271,074) |
| Recorder Automation | 125,500 | 306,207 | (180,707) |
| Social Security | 302,880 | 340,491 | (37,611) |
| 911 | 275,000 | 381,307 | (106,307) |
| Rise Grant Fund | - | 75,000 | (75,000) |

Mercer County, Illinois

**Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2022**

| | Totals | Animal Control Special Donation Fund | Animal Control Fund | Animal Control Building Fund | Arrestees' Medical Costs Fund |
|---|---------------------|--|---------------------------|------------------------------------|-------------------------------------|
| Assets | | | | | |
| Cash and pooled investments | \$ 4,692,602 | \$ 81,281 | \$ 47,632 | \$ 6,147 | \$ 18,063 |
| Accounts and grants receivable | 426,191 | - | - | - | 922 |
| Property taxes receivable | 1,353,525 | - | - | - | - |
| Inventory | 24,800 | - | - | - | - |
| Due from other funds | 115,305 | - | - | - | 23,699 |
| Total assets | 6,612,423 | 81,281 | 47,632 | 6,147 | 42,684 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | 289,451 | 85,822 | 2,894 | - | 2,042 |
| Accrued wages | 7,158 | - | 1,756 | - | - |
| Unearned revenue | 13,136 | - | - | - | - |
| Due to other funds | 378,594 | - | - | - | - |
| Total liabilities | 688,339 | 85,822 | 4,650 | - | 2,042 |
| Deferred inflows of resources: | | | | | |
| Unavailable revenue: | | | | | |
| Property taxes | 1,353,525 | - | - | - | - |
| Other | 280,379 | - | - | - | - |
| Total deferred inflows of resources | 1,633,904 | - | - | - | - |
| Fund balances (deficits): | | | | | |
| Nonspendable: | | | | | |
| Inventories | 24,800 | - | - | - | - |
| Restricted for: | | | | | |
| Maintenance of roadways | 2,025,763 | - | - | - | - |
| Public safety | 1,102,190 | - | 42,982 | 6,147 | - |
| Judiciary | 612,962 | - | - | - | 40,642 |
| Public health and welfare | 138,906 | - | - | - | - |
| Other purposes | 669,552 | - | - | - | - |
| Unassigned | (283,993) | (4,541) | - | - | - |
| Total fund balances (deficits) | 4,290,180 | (4,541) | 42,982 | 6,147 | 40,642 |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 6,612,423 | \$ 81,281 | \$ 47,632 | \$ 6,147 | \$ 42,684 |

(Continued)

| Bogardus Fund | County Highway Fund | Circuit Clerk Automation Fund | Circuit Clerk Child Support Maintenance Fee Fund | Circuit Clerk Document Storage Fund |
|---------------|---------------------|-------------------------------|--|-------------------------------------|
| \$ 24,150 | \$ 128,805 | \$ 77,415 | \$ 55,560 | \$ 123,532 |
| - | 113,560 | 1,244 | - | 1,292 |
| 51,905 | 357,930 | - | - | - |
| - | 24,800 | - | - | - |
| - | - | - | - | - |
| 76,055 | 625,095 | 78,659 | 55,560 | 124,824 |
| 1,576 | 25,548 | - | - | 565 |
| 1,037 | 4,365 | - | - | - |
| - | - | - | - | - |
| - | 303,594 | - | - | - |
| 2,613 | 333,507 | - | - | 565 |
| 51,905 | 357,930 | - | - | - |
| - | 113,560 | - | - | - |
| 51,905 | 471,490 | - | - | - |
| - | 24,800 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 78,659 | 55,560 | 124,259 |
| 21,537 | - | - | - | - |
| - | - | - | - | - |
| - | (204,702) | - | - | - |
| 21,537 | (179,902) | 78,659 | 55,560 | 124,259 |
| \$ 76,055 | \$ 625,095 | \$ 78,659 | \$ 55,560 | \$ 124,824 |

Mercer County, Illinois

**Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
November 30, 2022**

| | Circuit Clerk E-Citation Fund | Circuit Clerk Operation Fund | Circuit Clerk Child Advocacy Fee Fund | Community Mental Health Fund |
|---|-------------------------------------|------------------------------------|---|------------------------------------|
| Assets | | | | |
| Cash and pooled investments | \$ 6,318 | \$ 43,313 | \$ 1,532 | \$ 77,521 |
| Accounts and grants receivable | 198 | 418 | 57 | - |
| Property taxes receivable | - | - | - | 134,764 |
| Inventory | - | - | - | - |
| Due from other funds | - | - | - | - |
| Total assets | 6,516 | 43,731 | 1,589 | 212,285 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | - | - | 40,209 |
| Accrued wages | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | - | - | 40,209 |
| Deferred inflows of resources: | | | | |
| Unavailable revenue: | | | | |
| Property taxes | - | - | - | 134,764 |
| Other | - | - | - | - |
| Total deferred inflows of resources | - | - | - | 134,764 |
| Fund balances (deficits): | | | | |
| Nonspendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Maintenance of roadways | - | - | - | - |
| Public safety | - | - | - | - |
| Judiciary | 6,516 | 43,731 | - | - |
| Public health and welfare | - | - | 1,589 | 37,312 |
| Other purposes | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances (deficits) | 6,516 | 43,731 | 1,589 | 37,312 |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 6,516 | \$ 43,731 | \$ 1,589 | \$ 212,285 |

(Continued)

| Cooperative Extension Fund | Coroner's Death Certificate Surcharge Fund | Coroner's Cremation Permit Fund | County Aid to Bridges Fund | County Clerk Automation Fund |
|----------------------------------|--|---------------------------------------|----------------------------------|------------------------------------|
| \$ - | \$ 53,452 | \$ 19,925 | \$ 237,106 | \$ 40,625 |
| - | - | - | 12,221 | - |
| 71,588 | - | - | 178,967 | - |
| - | - | - | - | - |
| - | - | - | 6,384 | - |
| 71,588 | 53,452 | 19,925 | 434,678 | 40,625 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 71,588 | - | - | 178,967 | - |
| - | - | - | 12,221 | - |
| 71,588 | - | - | 191,188 | - |
| - | - | - | - | - |
| - | - | - | 243,490 | - |
| - | 53,452 | - | - | 40,625 |
| - | - | 19,925 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 53,452 | 19,925 | 243,490 | 40,625 |
| \$ 71,588 | \$ 53,452 | \$ 19,925 | \$ 434,678 | \$ 40,625 |

Mercer County, Illinois

**Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
November 30, 2022**

| | County Clerk GIS Fee Fund | County Collector Automation Fund | County Motor Fuel Tax Fund | Drug Forfeiture Fund |
|---|---------------------------------|--|----------------------------------|----------------------------|
| Assets | | | | |
| Cash and pooled investments | \$ 19,382 | \$ 15,907 | \$ 1,404,305 | \$ 20,120 |
| Accounts and grants receivable | - | - | 82,281 | 59 |
| Property taxes receivable | - | - | - | - |
| Inventory | - | - | - | - |
| Due from other funds | - | - | - | - |
| Total assets | 19,382 | 15,907 | 1,486,586 | 20,179 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | 689 | 104,269 | - |
| Accrued wages | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | - | 689 | 104,269 | - |
| Deferred inflows of resources: | | | | |
| Unavailable revenue: | | | | |
| Property taxes | - | - | - | - |
| Other | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Fund balances (deficits): | | | | |
| Nonspendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Maintenance of roadways | - | - | 1,382,317 | - |
| Public safety | - | - | - | 20,179 |
| Judiciary | 19,382 | 15,218 | - | - |
| Public health and welfare | - | - | - | - |
| Other purposes | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances (deficits) | 19,382 | 15,218 | 1,382,317 | 20,179 |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 19,382 | \$ 15,907 | \$ 1,486,586 | \$ 20,179 |

(Continued)

| Economic Development | Sheriff's E-Citation Fund | Federal Aid Matching Fund | Foreclosure Fund | GIS Fee Fund |
|----------------------|---------------------------|---------------------------|------------------|--------------|
| \$ 9,296 | \$ 1,553 | \$ 191,704 | \$ 50 | \$ 147,787 |
| - | 37 | 102,228 | - | - |
| - | - | 178,967 | - | - |
| - | - | - | - | - |
| - | - | 74,210 | - | - |
| 9,296 | 1,590 | 547,109 | 50 | 147,787 |
| - | - | 17,992 | - | 3,507 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 17,992 | - | 3,507 |
| - | - | 178,967 | - | - |
| - | - | 102,228 | - | - |
| - | - | 281,195 | - | - |
| - | - | - | - | - |
| - | - | 247,922 | - | - |
| 9,296 | 1,590 | - | - | - |
| - | - | - | - | - |
| - | - | - | 50 | 144,280 |
| - | - | - | - | - |
| 9,296 | 1,590 | 247,922 | 50 | 144,280 |
| \$ 9,296 | \$ 1,590 | \$ 547,109 | \$ 50 | \$ 147,787 |

Mercer County, Illinois

**Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
November 30, 2022**

| | Highway Tiller Project Fund | Highway Joy Road Project Fund | Mental Health | Illinois Election Grant Phase II Fund |
|---|-----------------------------------|-------------------------------------|------------------|---|
| Assets | | | | |
| Cash and pooled investments | \$ 51,200 | \$ 100,834 | \$ 58,543 | \$ 13,136 |
| Accounts and grants receivable | - | - | - | - |
| Property taxes receivable | - | - | - | - |
| Inventory | - | - | - | - |
| Due from other funds | - | - | - | - |
| Total assets | 51,200 | 100,834 | 58,543 | 13,136 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | - | - | - |
| Accrued wages | - | - | - | - |
| Unearned revenue | - | - | - | 13,136 |
| Due to other funds | - | - | - | - |
| Total liabilities | - | - | - | 13,136 |
| Deferred inflows of resources: | | | | |
| Unavailable revenue: | | | | |
| Property taxes | - | - | - | - |
| Other | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Fund balances (deficits): | | | | |
| Nonspendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Maintenance of roadways | 51,200 | 100,834 | - | - |
| Public safety | - | - | - | - |
| Judiciary | - | - | - | - |
| Public health and welfare | - | - | 58,543 | - |
| Other purposes | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances (deficits) | 51,200 | 100,834 | 58,543 | - |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 51,200 | \$ 100,834 | \$ 58,543 | \$ 13,136 |

(Continued)

| Public Defender Automation Fund | Pet Population Control Fund | Probation Fee Fund | Probation Operation Fee Fund | Recorder Automation Fund |
|---------------------------------------|--------------------------------|-----------------------|------------------------------------|--------------------------------|
| \$ 8,555 | \$ 10,761 | \$ 153,995 | \$ 30,704 | \$ 98,656 |
| 354 | - | 3,351 | 30 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 11,012 |
| 8,909 | 10,761 | 157,346 | 30,734 | 109,668 |
| - | 582 | 1,452 | - | 1,513 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 582 | 1,452 | - | 1,513 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 8,909 | 10,179 | 155,894 | 30,734 | - |
| - | - | - | - | - |
| - | - | - | - | 108,155 |
| - | - | - | - | - |
| 8,909 | 10,179 | 155,894 | 30,734 | 108,155 |
| \$ 8,909 | \$ 10,761 | \$ 157,346 | \$ 30,734 | \$ 109,668 |

Mercer County, Illinois

**Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
November 30, 2022**

| | Rise Grant Fund | Sex Offender Registry Fund | Sheriff's DUI Equipment Fund | Sheriff's Crime Enforcement Fund |
|---|-----------------------|----------------------------------|------------------------------------|--|
| Assets | | | | |
| Cash and pooled investments | \$ 250 | \$ 2,100 | \$ 4,205 | \$ 35,423 |
| Accounts and grants receivable | - | - | 139 | 1,777 |
| Property taxes receivable | - | - | - | - |
| Inventory | - | - | - | - |
| Due from other funds | - | - | - | - |
| Total assets | 250 | 2,100 | 4,344 | 37,200 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | - | - | 791 |
| Accrued wages | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | 75,000 | - | - | - |
| Total liabilities | 75,000 | - | - | 791 |
| Deferred inflows of resources: | | | | |
| Unavailable revenue: | | | | |
| Property taxes | - | - | - | - |
| Other | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - |
| Fund balances (deficits): | | | | |
| Nonspendable: | | | | |
| Inventories | - | - | - | - |
| Restricted for: | | | | |
| Maintenance of roadways | - | - | - | - |
| Public safety | - | 2,100 | 4,344 | 36,409 |
| Judiciary | - | - | - | - |
| Public health and welfare | - | - | - | - |
| Other purposes | - | - | - | - |
| Unassigned | (74,750) | - | - | - |
| Total fund balances (deficits) | (74,750) | 2,100 | 4,344 | 36,409 |
| Total liabilities, deferred inflow of resources and fund balances (deficits) | \$ 250 | \$ 2,100 | \$ 4,344 | \$ 37,200 |

| Social Security Fund | 911 Fund | State's Attorney Automation Fund | State's Attorney Forfeiture Fund | Supreme Court Technology Grant Fund |
|----------------------|------------|----------------------------------|----------------------------------|-------------------------------------|
| \$ 407,308 | \$ 854,375 | \$ 1,714 | \$ 8,324 | \$ 38 |
| 1,397 | 104,598 | 28 | - | - |
| 379,404 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 788,109 | 958,973 | 1,742 | 8,324 | 38 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 379,404 | - | - | - | - |
| - | 52,370 | - | - | - |
| 379,404 | 52,370 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 906,603 | - | - | - |
| - | - | 1,742 | - | - |
| - | - | - | - | - |
| 408,705 | - | - | 8,324 | 38 |
| - | - | - | - | - |
| 408,705 | 906,603 | 1,742 | 8,324 | 38 |
| \$ 788,109 | \$ 958,973 | \$ 1,742 | \$ 8,324 | \$ 38 |

Mercer County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended November 30, 2022**

| | Total | Animal Control Special Donations Fund | Animal Control Fund | Animal Control Building Fund | Arrestees' Medical Costs Fund |
|---|------------------|---|---------------------------|------------------------------------|-------------------------------------|
| Revenues: | | | | | |
| Property taxes | \$ 1,319,098 | \$ - | \$ - | \$ - | \$ - |
| Cannabis tax | 11,094 | - | - | - | - |
| Fines, fees and forfeitures | 758,534 | 64,001 | 142,959 | - | 9,419 |
| Intergovernmental: | | | | | |
| Motor fuel tax | 641,051 | - | - | - | - |
| State and federal grants and expenditure reimbursement | 1,053,197 | - | - | - | - |
| Investment income | 13,538 | - | 111 | - | - |
| Other, primarily donations | 102,542 | - | - | - | 1,576 |
| Total revenues | 3,899,054 | 64,001 | 143,070 | - | 10,995 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 175,397 | - | - | - | - |
| County development | 152,600 | - | - | - | - |
| Employee benefits | 340,491 | - | - | - | - |
| Public safety | 650,196 | 92,060 | 147,908 | - | 12,365 |
| Judiciary and court related | 143,855 | - | - | - | - |
| Public health | 133,155 | - | - | - | - |
| Public welfare | 53,417 | - | - | - | - |
| Transportation | 1,153,566 | - | - | - | - |
| Capital outlay | 612,735 | - | - | - | - |
| Debt service: | | | | | |
| Principal | 103,135 | - | - | - | - |
| Interest and fiscal charges | 11,236 | - | - | - | - |
| Total expenditures | 3,529,783 | 92,060 | 147,908 | - | 12,365 |
| Net change in fund balances (deficits) | 369,271 | (28,059) | (4,838) | - | (1,370) |
| Fund balances (deficits), beginning of year | 3,920,909 | 23,518 | 47,820 | 6,147 | 42,012 |
| Fund balances (deficits), end of year | \$ 4,290,180 | \$ (4,541) | \$ 42,982 | \$ 6,147 | \$ 40,642 |

(Continued)

| | Bogardus Fund | County Highway Fund | Circuit Clerk Automation Fund | Circuit Clerk Child Support Maintenance Fund | Circuit Clerk Document Storage Fund |
|----|------------------|---------------------------|-------------------------------------|---|--|
| \$ | 50,790 | \$ 347,864 | \$ - | \$ - | \$ - |
| | - | - | - | - | - |
| | - | 97,170 | 16,290 | - | 16,307 |
| | - | - | - | - | - |
| | - | 236,400 | - | 2,443 | - |
| | 46 | 457 | - | - | - |
| | 295 | - | - | - | - |
| | <u>51,131</u> | <u>681,891</u> | <u>16,290</u> | <u>2,443</u> | <u>16,307</u> |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | 17,034 | 400 | 12,709 |
| | - | - | - | - | - |
| | 53,382 | - | - | - | - |
| | - | 527,406 | - | - | - |
| | - | 33,245 | - | - | - |
| | - | 103,135 | - | - | - |
| | - | 11,236 | - | - | - |
| | <u>53,382</u> | <u>675,022</u> | <u>17,034</u> | <u>400</u> | <u>12,709</u> |
| | (2,251) | 6,869 | (744) | 2,043 | 3,598 |
| | <u>23,788</u> | <u>(186,771)</u> | <u>79,403</u> | <u>53,517</u> | <u>120,661</u> |
| \$ | <u>21,537</u> | \$ <u>(179,902)</u> | \$ <u>78,659</u> | \$ <u>55,560</u> | \$ <u>124,259</u> |

Mercer County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2022**

| | Circuit Clerk E-Citation Fund | Circuit Clerk Operation Fund | Circuit Clerk Child Advocacy Fee Fund | Community Mental Health Fund |
|---|-------------------------------------|------------------------------------|---|------------------------------------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 131,839 |
| Cannabis tax | - | - | - | - |
| Fines, fees and forfeitures | 2,840 | 4,793 | 780 | - |
| Intergovernmental: | | | | |
| Motor fuel tax | - | - | - | - |
| State and federal grants and expenditure reimbursement | - | - | - | - |
| Investment income | - | - | - | 108 |
| Other, primarily donations | - | - | - | - |
| Total revenues | 2,840 | 4,793 | 780 | 131,947 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| County development | - | - | - | - |
| Employee benefits | - | - | - | - |
| Public safety | - | - | - | - |
| Judiciary and court related | - | 3,623 | - | - |
| Public health | - | - | - | 133,155 |
| Public welfare | - | - | - | - |
| Transportation | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | - | 3,623 | - | 133,155 |
| Net change in fund balances (deficits) | 2,840 | 1,170 | 780 | (1,208) |
| Fund balances (deficits), beginning of year | 3,676 | 42,561 | 809 | 38,520 |
| Fund balances (deficits), end of year | \$ 6,516 | \$ 43,731 | \$ 1,589 | \$ 37,312 |

(Continued)

| Cooperative Extension Fund | Coroner's Death Certificate Surcharge Fund | Coroner's Cremation Permit Fund | County Aid to Bridges Fund | County Clerk Automation Fund |
|----------------------------|--|---------------------------------|----------------------------|------------------------------|
| \$ 69,920 | \$ - | \$ - | \$ 173,930 | \$ - |
| - | - | - | - | - |
| - | - | 600 | - | 16,661 |
| - | - | - | - | - |
| - | 5,130 | - | - | - |
| 11 | 117 | 45 | - | - |
| - | - | - | 718 | - |
| <u>69,931</u> | <u>5,247</u> | <u>645</u> | <u>174,648</u> | <u>16,661</u> |
| - | - | - | - | - |
| 69,931 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 35 | - | - |
| - | - | - | - | - |
| - | - | - | 25,206 | - |
| - | - | - | - | - |
| <u>69,931</u> | <u>-</u> | <u>35</u> | <u>25,206</u> | <u>-</u> |
| - | 5,247 | 610 | 149,442 | 16,661 |
| - | 48,205 | 19,315 | 94,048 | 23,964 |
| <u>\$ -</u> | <u>\$ 53,452</u> | <u>\$ 19,925</u> | <u>\$ 243,490</u> | <u>\$ 40,625</u> |

Mercer County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2022**

| | County Clerk GIS Fee Fund | County Collector Automation Fund | County Motor Fuel Tax Fund | Drug Forfeiture Fund |
|---|---------------------------------|--|----------------------------------|-------------------------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Cannabis tax | - | - | - | - |
| Fines, fees and forfeitures | 2,771 | 9,937 | - | 1,191 |
| Intergovernmental: | | | | |
| Motor fuel tax | - | - | 641,051 | - |
| State and federal grants and expenditure reimbursement | - | - | 236,015 | - |
| Investment income | - | - | 6,057 | - |
| Other, primarily donations | - | - | 50,294 | - |
| Total revenues | 2,771 | 9,937 | 933,417 | 1,191 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 615 | 8,636 | - | - |
| County development | - | - | - | - |
| Employee benefits | - | - | - | - |
| Public safety | - | - | - | - |
| Judiciary and court related | - | - | - | - |
| Public health | - | - | - | - |
| Public welfare | - | - | - | - |
| Transportation | - | - | 625,258 | - |
| Capital outlay | - | 781 | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | 615 | 9,417 | 625,258 | - |
| Net change in fund balances (deficits) | 2,156 | 520 | 308,159 | 1,191 |
| Fund balances (deficits), beginning of year | 17,226 | 14,698 | 1,074,158 | 18,988 |
| Fund balances (deficits), end of year | \$ 19,382 | \$ 15,218 | \$ 1,382,317 | \$ 20,179 |

(Continued)

| Economic Development | Sheriff's E-Citation Fund | Federal Aid Matching Fund | Foreclosure Fund | GIS Fee Fund |
|----------------------|---------------------------|---------------------------|------------------|--------------|
| \$ - | \$ - | \$ 173,930 | \$ - | \$ - |
| - | - | - | - | - |
| 9,366 | 598 | - | - | 61,478 |
| - | - | - | - | - |
| - | - | 40,000 | - | - |
| - | - | 1,514 | - | - |
| - | - | 33,446 | - | - |
| 9,366 | 598 | 248,890 | - | 61,478 |
| - | - | - | - | 41,689 |
| 7,669 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 371,074 | - | 679 |
| - | - | - | - | - |
| 7,669 | - | 371,074 | - | 42,368 |
| 1,697 | 598 | (122,184) | - | 19,110 |
| 7,599 | 992 | 370,106 | 50 | 125,170 |
| \$ 9,296 | \$ 1,590 | \$ 247,922 | \$ 50 | \$ 144,280 |

Mercer County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2022**

| | Highway Tiller Project Fund | Highway Joy Road Project Fund | Mental Health Fund | Illinois Election Grant Phase II Fund |
|---|--------------------------------|-------------------------------------|-----------------------|---|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Cannabis tax | - | - | - | - |
| Fines, fees and forfeitures | - | - | - | - |
| Intergovernmental: | | | | |
| Motor fuel tax | - | - | - | - |
| State and federal grants and expenditure reimbursement | - | - | - | - |
| Investment income | 295 | 560 | 328 | - |
| Other, primarily donations | - | - | - | - |
| Total revenues | 295 | 560 | 328 | - |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| County development | - | - | - | - |
| Employee benefits | - | - | - | - |
| Public safety | - | - | - | - |
| Judiciary and court related | - | - | - | - |
| Public health | - | - | - | - |
| Public welfare | - | - | - | - |
| Transportation | 902 | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | 902 | - | - | - |
| Net change in fund balances (deficits) | (607) | 560 | 328 | - |
| Fund balances (deficits), beginning of year | 51,807 | 100,274 | 58,215 | - |
| Fund balances (deficits), end of year | \$ 51,200 | \$ 100,834 | \$ 58,543 | \$ - |

(Continued)

| Public Defender Automation Fund | Pet Population Control Fund | Probation Fee Fund | Probation Operation Fee Fund | Recorder Automation Fund |
|---------------------------------------|--------------------------------|-----------------------|------------------------------------|--------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| 6,075 | 10,474 | 33,091 | 610 | 245,174 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 13,036 |
| 6,075 | 10,474 | 33,091 | 610 | 258,210 |
| - | - | - | - | 124,457 |
| - | - | - | - | - |
| - | 5,258 | - | - | - |
| - | - | 27,715 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 181,750 |
| - | - | - | - | - |
| - | 5,258 | 27,715 | - | 306,207 |
| 6,075 | 5,216 | 5,376 | 610 | (47,997) |
| 2,834 | 4,963 | 150,518 | 30,124 | 156,152 |
| \$ 8,909 | \$ 10,179 | \$ 155,894 | \$ 30,734 | \$ 108,155 |

Mercer County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2022**

| | Rise Grant Fund | Sex Offender Registry Fund | Sheriff's DUI Equipment Fund | Sheriff's Crime Enforcement Fund |
|---|-----------------------|----------------------------------|------------------------------------|--|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Cannabis tax | - | - | - | 11,094 |
| Fines, fees and forfeitures | - | 801 | 3,562 | 1,034 |
| Intergovernmental: | | | | |
| Motor fuel tax | - | - | - | - |
| State and federal grants and expenditure reimbursement | - | - | - | - |
| Investment income | - | - | - | - |
| Other, primarily donations | 250 | - | - | - |
| Total revenues | 250 | 801 | 3,562 | 12,128 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| County development | 75,000 | - | - | - |
| Employee benefits | - | - | - | - |
| Public safety | - | - | 3,164 | 8,134 |
| Judiciary and court related | - | - | - | - |
| Public health | - | - | - | - |
| Public welfare | - | - | - | - |
| Transportation | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total expenditures | 75,000 | - | 3,164 | 8,134 |
| Net change in fund balances (deficits) | (74,750) | 801 | 398 | 3,994 |
| Fund balances (deficits), beginning of year | - | 1,299 | 3,946 | 32,415 |
| Fund balances (deficits), end of year | \$ (74,750) | \$ 2,100 | \$ 4,344 | \$ 36,409 |

| Social Security Fund | 911 Fund | State's Attorney Automation Fund | State's Attorney Forfeiture Fund | Supreme Court Technology Grant Fund |
|----------------------|-------------------|----------------------------------|----------------------------------|-------------------------------------|
| \$ 370,825 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | 552 | - | - |
| - | - | - | - | - |
| - | 450,835 | - | - | 82,374 |
| 1,746 | 2,105 | - | - | 38 |
| 2,716 | 211 | - | - | - |
| <u>375,287</u> | <u>453,151</u> | <u>552</u> | <u>-</u> | <u>82,412</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| 340,491 | - | - | - | - |
| - | 381,307 | - | - | - |
| - | - | - | - | 82,374 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>340,491</u> | <u>381,307</u> | <u>-</u> | <u>-</u> | <u>82,374</u> |
| 34,796 | 71,844 | 552 | - | 38 |
| <u>373,909</u> | <u>834,759</u> | <u>1,190</u> | <u>8,324</u> | <u>-</u> |
| <u>\$ 408,705</u> | <u>\$ 906,603</u> | <u>\$ 1,742</u> | <u>\$ 8,324</u> | <u>\$ 38</u> |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Animal Control Special Donations Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 2,100 | \$ 2,100 | \$ 64,001 | \$ 61,901 |
| Investment income | 40 | 50 | - | (50) |
| Total revenues | <u>2,140</u> | <u>2,150</u> | <u>64,001</u> | <u>61,851</u> |
| Expenditures: | | | | |
| Current, public safety | 1,100 | 1,100 | 92,060 | (90,960) |
| Total expenditures | <u>1,100</u> | <u>1,100</u> | <u>92,060</u> | <u>(90,960)</u> |
| Net change in fund balance | <u>\$ 1,040</u> | <u>\$ 1,050</u> | <u>(28,059)</u> | <u>\$ (29,109)</u> |
| Fund balance, December 1, 2021 | | | <u>23,518</u> | |
| Fund balance (deficit), November 30, 2022 | | | <u>\$ (4,541)</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Animal Control Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 125,000 | \$ 125,000 | \$ 142,959 | \$ 17,959 |
| Investment income | 50 | 50 | 111 | 61 |
| Total revenues | 125,050 | 125,050 | 143,070 | 18,020 |
| Expenditures: | | | | |
| Current, public safety | 125,343 | 125,343 | 147,908 | (22,565) |
| Total expenditures | 125,343 | 125,343 | 147,908 | (22,565) |
| Net change in fund balance | \$ (293) | \$ (293) | (4,838) | \$ (4,545) |
| Fund balance, December 1, 2021 | | | 47,820 | |
| Fund balance, November 30, 2022 | | | <u>\$ 42,982</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Arrestee's Medical Cost Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|--------------------------------------|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 8,000 | \$ 8,000 | \$ 9,419 | \$ 1,419 |
| Other, primarily donations | - | - | 1,576 | 1,576 |
| Total revenues | 8,000 | 8,000 | 10,995 | 2,995 |
| Expenditures: | | | | |
| Current, Judiciary and court related | 14,000 | 14,000 | 12,365 | 1,635 |
| Total expenditures | 14,000 | 14,000 | 12,365 | 1,635 |
| Net change in fund balance | \$ (6,000) | \$ (6,000) | (1,370) | \$ 4,630 |
| Fund balance, December 1, 2021 | | | 42,012 | |
| Fund balance, November 30, 2022 | | | <u>\$ 40,642</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Bogardus Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 50,736 | \$ 50,736 | \$ 50,790 | \$ 54 |
| Investment income | - | - | 46 | 46 |
| Other, primarily donations | - | - | 295 | 295 |
| Total revenues | 50,736 | 50,736 | 51,131 | 395 |
| Expenditures: | | | | |
| Current, public welfare | 56,517 | 56,517 | 53,382 | 3,135 |
| Total expenditures | 56,517 | 56,517 | 53,382 | 3,135 |
| Net change in fund balance | (5,781) | (5,781) | (2,251) | 3,530 |
| Fund balance, December 1, 2021 | | | 23,788 | |
| Fund balance, November 30, 2022 | | | <u>\$ 21,537</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
Nonmajor Governmental Fund
County Highway Fund
Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|------------------|---------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 349,907 | \$ 349,907 | \$ 347,864 | \$ (2,043) |
| Fines, fees and forfeitures | 70,000 | 70,000 | 97,170 | 27,170 |
| Intergovernmental | 407,000 | 407,000 | 236,400 | (170,600) |
| Investment income | 500 | 500 | 457 | (43) |
| Total revenues | 827,407 | 827,407 | 681,891 | (145,516) |
| Expenditures: | | | | |
| Current, transportation | 625,782 | 625,782 | 527,406 | 98,376 |
| Capital outlay | 72,300 | 72,300 | 33,245 | 39,055 |
| Debt service: | - | - | | |
| Principal | 69,500 | 69,500 | 103,135 | (33,635) |
| Interest | 17,000 | 17,000 | 11,236 | 5,764 |
| Total expenditures | 784,582 | 784,582 | 675,022 | 109,560 |
| Net change in fund balance (deficit) | \$ 42,825 | \$ 42,825 | 6,869 | \$ (35,956) |
| Fund balance (deficit), December 1, 2021 | | | (186,771) | |
| Fund balance (deficit), November 30, 2022 | | | <u>\$ (179,902)</u> | |

See Note to Required Supplementary Information.

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|--------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 8,500 | \$ 8,500 | \$ 16,290 | \$ 7,790 |
| Total revenues | 8,500 | 8,500 | 16,290 | 7,790 |
| Expenditures: | | | | |
| Current, judiciary and court related | 20,000 | 20,000 | 17,034 | 2,966 |
| Total expenditures | 20,000 | 20,000 | 17,034 | 2,966 |
| | | | | |
| Net change in fund balance | \$ (11,500) | \$ (11,500) | (744) | \$ 10,756 |
| | | | | |
| Fund balance, December 1, 2021 | | | 79,403 | |
| Fund balance, November 30, 2022 | | | <u>\$ 78,659</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk Child Support Maintenance Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|--|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Intergovernmental | | | | |
| State grants and expenditures reimbursement | \$ 64,431 | \$ 64,431 | \$ 2,443 | \$ (61,988) |
| Interest | 100 | 100 | - | (100) |
| Total revenues | 64,531 | 64,531 | 2,443 | (62,088) |
| Expenditures, | | | | |
| Current, judiciary and court related | 500 | 500 | 400 | 100 |
| Total expenditures | 500 | 500 | 400 | 100 |
| | | | | |
| Net change in fund balance | \$ 64,031 | \$ 64,031 | 2,043 | \$ (61,988) |
| | | | | |
| Fund balance, December 1, 2021 | | | 53,517 | |
| Fund balance, November 30, 2022 | | | <u>\$ 55,560</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk Document Storage Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|--------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 15,000 | \$ 15,000 | \$ 16,307 | \$ 1,307 |
| Total revenues | 15,000 | 15,000 | 16,307 | 1,307 |
| Expenditures: | | | | |
| Current, judiciary and court related | 44,500 | 44,500 | 12,709 | 31,791 |
| Total expenditures | 44,500 | 44,500 | 12,709 | 31,791 |
| | | | | |
| Net change in fund balance | \$ (29,500) | \$ (29,500) | 3,598 | \$ 33,098 |
| | | | | |
| Fund balance, December 1, 2021 | | | 120,661 | |
| Fund balance, November 30, 2022 | | | <u>\$ 124,259</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk E-Citation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 3,000 | \$ 3,000 | \$ 2,840 | \$ (160) |
| Total revenues | 3,000 | 3,000 | 2,840 | (160) |
| Expenditures: | | | | |
| Current, judiciary and court related | 400 | 400 | - | 400 |
| Total expenditures | 400 | 400 | - | 400 |
| | | | | |
| Net change in fund balance | \$ 2,600 | \$ 2,600 | 2,840 | \$ 240 |
| | | | | |
| Fund balance, December 1, 2021 | | | 3,676 | |
| Fund balance, November 30, 2022 | | | <u>\$ 6,516</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk Operation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 20,000 | \$ 20,000 | \$ 4,793 | \$ (15,207) |
| Total revenues | <u>20,000</u> | <u>20,000</u> | <u>4,793</u> | <u>(15,207)</u> |
| Expenditures: | | | | |
| Current, judiciary and court related | 5,000 | 5,000 | 3,623 | 1,377 |
| Total expenditures | <u>5,000</u> | <u>5,000</u> | <u>3,623</u> | <u>1,377</u> |
| | | | | |
| Net change in fund balance | <u>\$ 15,000</u> | <u>\$ 15,000</u> | 1,170 | <u>\$ (13,830)</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | 42,561 | |
| Fund balance, November 30, 2022 | | | <u>\$ 43,731</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Circuit Clerk Child Advocacy Fee Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|--|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| State grants and expenditures reimbursement | \$ 200 | \$ 200 | \$ 780 | \$ 580 |
| Total revenues | 200 | 200 | 780 | 580 |
| Expenditures, | | | | |
| Current, judiciary and court related | 200 | 200 | - | 200 |
| Total expenditures | 200 | 200 | - | 200 |
| | | | | |
| Net change in fund balance | \$ - | \$ - | 780 | \$ 780 |
| | | | | |
| Fund balance, December 1, 2021 | | | 809 | |
| Fund balance, November 30, 2022 | | | <u>\$ 1,589</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Community Mental Health Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|--------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 131,740 | \$ 131,740 | \$ 131,839 | \$ 99 |
| Investment income | 100 | 100 | 108 | 8 |
| Total revenues | 131,840 | 131,840 | 131,947 | 107 |
| Expenditures: | | | | |
| Current, public health | 151,995 | 151,995 | 133,155 | 18,840 |
| Total expenditures | 151,995 | 151,995 | 133,155 | 18,840 |
| Net change in fund balance | \$ (20,155) | \$ (20,155) | (1,208) | \$ 18,947 |
| Fund balance, December 1, 2021 | | | 38,520 | |
| Fund balance, November 30, 2022 | | | <u>\$ 37,312</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Cooperative Extension Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 69,981 | \$ 69,981 | \$ 69,920 | \$ (61) |
| Investment income | - | - | 11 | 11 |
| Total revenues | <u>69,981</u> | <u>69,981</u> | <u>69,931</u> | <u>(50)</u> |
| Expenditures: | | | | |
| Current, county development | 69,981 | 69,981 | 69,931 | 50 |
| Total expenditures | <u>69,981</u> | <u>69,981</u> | <u>69,931</u> | <u>50</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balance, December 1, 2021 | | | - | |
| Fund balance, November 30, 2022 | | | <u>\$ -</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Coroner's Death Certificate Surcharge Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Intergovernmental | \$ 4,157 | \$ 4,157 | \$ 5,130 | \$ 973 |
| Investment income | - | - | 117 | 117 |
| Total revenues | <u>4,157</u> | <u>4,157</u> | <u>5,247</u> | <u>1,090</u> |
| Expenditures: | | | | |
| Current, public welfare | 30 | 30 | - | 30 |
| Total expenditures | <u>30</u> | <u>30</u> | <u>-</u> | <u>30</u> |
| Net change in fund balance | <u>\$ 4,127</u> | <u>\$ 4,127</u> | 5,247 | <u>\$ 1,120</u> |
| Fund balance, December 1, 2021 | | | 48,205 | |
| Fund balance, November 30, 2022 | | | <u>\$ 53,452</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Coroner's Cremation Permit Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 2,100 | \$ 2,100 | \$ 600 | \$ (1,500) |
| Investment income | - | - | 45 | 45 |
| Total revenues | <u>2,100</u> | <u>2,100</u> | <u>645</u> | <u>(1,455)</u> |
| Expenditures: | | | | |
| Current, public welfare | - | - | 35 | (35) |
| Total expenditures | <u>-</u> | <u>-</u> | <u>35</u> | <u>(35)</u> |
| Net change in fund balance | <u>\$ 2,100</u> | <u>\$ 2,100</u> | 610 | <u>\$ (1,490)</u> |
| Fund balance, December 1, 2021 | | | 19,315 | |
| Fund balance, November 30, 2022 | | | <u>\$ 19,925</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 County Aid To Bridges Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 174,953 | \$ 174,953 | \$ 173,930 | \$ (1,023) |
| Other, primarily donations | - | - | 718 | 718 |
| Investment income | 2,000 | 2,000 | - | (2,000) |
| Total revenues | 176,953 | 176,953 | 174,648 | (2,305) |
| Expenditures: | | | | |
| Capital outlay | 100,000 | 100,000 | 25,206 | 74,794 |
| Total expenditures | 100,000 | 100,000 | 25,206 | 74,794 |
| Net change in fund balance | \$ 76,953 | \$ 76,953 | 149,442 | \$ 72,489 |
| Fund balance, December 1, 2021 | | | 94,048 | |
| Fund balance, November 30, 2022 | | | <u>\$ 243,490</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 County Clerk Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 1,500 | \$ 1,500 | \$ 16,661 | \$ 15,161 |
| Total revenues | 1,500 | 1,500 | 16,661 | 15,161 |
| Expenditures: | | | | |
| General government | 250 | 250 | - | 250 |
| Total expenditures | 250 | 250 | - | 250 |
| Net change in fund balance | \$ 1,250 | \$ 1,250 | 16,661 | \$ 15,411 |
| Fund balance, December 1, 2021 | | | 23,964 | |
| Fund balance, November 30, 2022 | | | <u>\$ 40,625</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 County Clerk GIS Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 2,500 | \$ 2,500 | \$ 2,771 | \$ 271 |
| Total revenues | <u>2,500</u> | <u>2,500</u> | <u>2,771</u> | <u>271</u> |
| Expenditures: | | | | |
| Current, | | | | |
| General government | 2,500 | 2,500 | 615 | 1,885 |
| Total expenditures | <u>2,500</u> | <u>2,500</u> | <u>615</u> | <u>1,885</u> |
| | | | | |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | 2,156 | <u>\$ 2,156</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | <u>17,226</u> | |
| Fund balance, November 30, 2022 | | | <u>\$ 19,382</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 County Collector Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 5,200 | \$ 5,200 | \$ 9,937 | \$ 4,737 |
| Total revenues | 5,200 | 5,200 | 9,937 | 4,737 |
| Expenditures: | | | | |
| General government | 9,449 | 9,449 | 8,636 | 813 |
| Capital outlay | - | - | 781 | (781) |
| Total expenditures | 9,449 | 9,449 | 9,417 | 32 |
| | | | | |
| Net change in fund balance | \$ (4,249) | \$ (4,249) | 520 | \$ 4,769 |
| | | | | |
| Fund balance, December 1, 2021 | | | 14,698 | |
| Fund balance, November 30, 2022 | | | <u>\$ 15,218</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 County Motor Fuel Tax Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|------------------|---------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Intergovernmental | \$ 450,000 | \$ 450,000 | \$ 641,051 | \$ 191,051 |
| State grants and expenditure reimbursement | 236,015 | 236,015 | 236,015 | - |
| Investment income | 1,000 | 1,000 | 6,057 | 5,057 |
| Other, primarily donations | - | - | 50,294 | 50,294 |
| Total revenues | 687,015 | 687,015 | 933,417 | 246,402 |
| Expenditures: | | | | |
| Current, transportation | 620,500 | 620,500 | 625,258 | (4,758) |
| Total expenditures | 620,500 | 620,500 | 625,258 | (4,758) |
| Net change in fund balance | \$ 66,515 | \$ 66,515 | 308,159 | \$ 241,644 |
| Fund balance, December 1, 2021 | | | 1,074,158 | |
| Fund balance, November 30, 2022 | | | <u>\$ 1,382,317</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Drug Forfeiture Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|--------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees, and forfeitures | \$ 4,500 | \$ 1,500 | \$ 1,191 | \$ (309) |
| Interest | 100 | 100 | - | (100) |
| Total revenues | 4,600 | 1,600 | 1,191 | (409) |
| Expenditures: | | | | |
| Current, public safety | 14,900 | 14,900 | - | 14,900 |
| Total expenditures | 14,900 | 14,900 | - | 14,900 |
| | | | | |
| Net change in fund balance | \$ (10,300) | \$ (13,300) | 1,191 | \$ 15,309 |
| | | | | |
| Fund balance, December 1, 2021 | | | 18,988 | |
| Fund balance, November 30, 2022 | | | <u>\$ 20,179</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Economic Development Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | Variance With Final Budget |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Fines, fees, and forfeitures | \$ - | \$ - | \$ 9,366 | \$ 9,366 |
| Total revenues | <u>-</u> | <u>-</u> | <u>9,366</u> | <u>9,366</u> |
| Expenditures: | | | | |
| Current, county development | - | - | 7,669 | (7,669) |
| Total expenditures | <u>-</u> | <u>-</u> | <u>7,669</u> | <u>(7,669)</u> |
| | | | | |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>1,697</u> | <u>\$ (17,035)</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | 7,599 | |
| Fund balance, November 30, 2022 | | | <u>\$ 9,296</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Sheriff's E-Citation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees, and forfeitures | \$ 500 | \$ 500 | \$ 598 | \$ 98 |
| Total revenues | 500 | 500 | 598 | 98 |
| Expenditures: | | | | |
| Current, public safety | 500 | 500 | - | 500 |
| Total expenditures | 500 | 500 | - | 500 |
| | | | | |
| Net change in fund balance | \$ - | \$ - | 598 | \$ (402) |
| | | | | |
| Fund balance, December 1, 2021 | | | 992 | |
| Fund balance, November 30, 2022 | | | <u>\$ 1,590</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Federal Aid Matching Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 174,953 | \$ 174,953 | \$ 173,930 | \$ (1,023) |
| Intergovernmental | 50,000 | 50,000 | 40,000 | (10,000) |
| Investment income | 750 | 750 | 1,514 | 764 |
| Other, primarily donations | - | - | 33,446 | 33,446 |
| Total revenues | <u>225,703</u> | <u>225,703</u> | <u>248,890</u> | <u>23,187</u> |
| Expenditures: | | | | |
| Capital outlay | 100,000 | 100,000 | 371,074 | (271,074) |
| Total expenditures | <u>100,000</u> | <u>100,000</u> | <u>371,074</u> | <u>(271,074)</u> |
| Net change in fund balance | <u>\$ 125,703</u> | <u>\$ 125,703</u> | <u>(122,184)</u> | <u>\$ (247,887)</u> |
| Fund balance, December 1, 2021 | | | <u>370,106</u> | |
| Fund balance, November 30, 2022 | | | <u>\$ 247,922</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 GIS Fee Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 61,000 | \$ 61,000 | \$ 61,478 | \$ 478 |
| Total revenues | 61,000 | 61,000 | 61,478 | 478 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 55,920 | 55,920 | 41,689 | 14,231 |
| Employee benefits | - | - | - | - |
| Capital outlay | 1,000 | - | 679 | (679) |
| Total expenditures | 56,920 | 55,920 | 42,368 | 13,552 |
| Net change in fund balance | \$ 4,080 | \$ 5,080 | 19,110 | \$ 14,030 |
| Fund balance, December 1, 2021 | | | 125,170 | |
| Fund balance, November 30, 2022 | | | <u>\$ 144,280</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Highway Tiller Project Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | Variance With Final Budget |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 4,200 | \$ 4,200 | \$ - | \$ (4,200) |
| Investment income | - | - | 295 | 295 |
| Total revenues | <u>4,200</u> | <u>4,200</u> | <u>295</u> | <u>(3,905)</u> |
| Expenditures: | | | | |
| Current, transportation | 4,200 | 4,200 | 902 | 3,298 |
| Total expenditures | <u>4,200</u> | <u>4,200</u> | <u>902</u> | <u>3,298</u> |
| | | | | |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>(607)</u> | <u>\$ (607)</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | <u>51,807</u> | |
| Fund balance, November 30, 2022 | | | <u>\$ 51,200</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Highway Joy Road Project Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Investment income | \$ - | \$ - | \$ 560 | \$ 560 |
| Total revenues | <u>-</u> | <u>-</u> | <u>560</u> | <u>560</u> |
| Expenditures: | | | | |
| Current, transportation | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>560</u> | <u>\$ 560</u> |
| Fund balance, December 1, 2021 | | | 100,274 | |
| Fund balance, November 30, 2022 | | | <u>\$ 100,834</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
Nonmajor Governmental Fund
Mental Health Fund
Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Investment income | \$ - | \$ - | \$ 328 | \$ 328 |
| Other, primarily donations | 50,000 | 50,000 | - | (50,000) |
| Total revenues | 50,000 | 50,000 | 328 | (49,672) |
| Expenditures: | | | | |
| Current, public health | - | - | - | - |
| Total expenditures | - | - | - | - |
| Net change in fund balance | \$ 50,000 | \$ 50,000 | 328 | \$ (49,672) |
| Fund balance, December 1, 2021 | | | 58,215 | |
| Fund balance, November 30, 2022 | | | <u>\$ 58,543</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Illinois Election Grant Phase II Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | |
| Capital outlay | 2,500 | 2,500 | - | 2,500 |
| Total expenditures | <u>2,500</u> | <u>2,500</u> | <u>-</u> | <u>2,500</u> |
| | | | | |
| Net change in fund balance | <u>\$ (2,500)</u> | <u>\$ (2,500)</u> | <u>-</u> | <u>\$ 2,500</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | - | |
| Fund balance, November 30, 2022 | | | <u>\$ -</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Public Defender Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 500 | \$ 500 | \$ 6,075 | \$ 5,575 |
| Total revenues | 500 | 500 | 6,075 | 5,575 |
| Expenditures: | | | | |
| Current, judiciary and court related | 200 | 200 | - | 200 |
| Total expenditures | 200 | 200 | - | 200 |
| | | | | |
| Net change in fund balance | \$ 300 | \$ 300 | 6,075 | \$ 5,775 |
| | | | | |
| Fund balance, December 1, 2021 | | | 2,834 | |
| Fund balance, November 30, 2022 | | | <u>\$ 8,909</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Pet Population Control Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 8,500 | \$ 8,500 | \$ 10,474 | \$ 1,974 |
| Investment income | 75 | 75 | - | (75) |
| Total revenues | <u>8,575</u> | <u>8,575</u> | <u>10,474</u> | <u>1,899</u> |
| Expenditures: | | | | |
| Current, public safety | 13,575 | 13,575 | 5,258 | 8,317 |
| Total expenditures | <u>13,575</u> | <u>13,575</u> | <u>5,258</u> | <u>8,317</u> |
| Net change in fund balance | <u>\$ (5,000)</u> | <u>\$ (5,000)</u> | 5,216 | <u>\$ 10,216</u> |
| Fund balance, December 1, 2021 | | | <u>4,963</u> | |
| Fund balance, November 30, 2022 | | | <u>\$ 10,179</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Probation Fee Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 50,000 | \$ 50,000 | \$ 33,091 | \$ (16,909) |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>33,091</u> | <u>(16,909)</u> |
| Expenditures: | | | | |
| Current, judiciary and court related | 45,900 | 45,900 | 27,715 | 18,185 |
| Total expenditures | <u>45,900</u> | <u>45,900</u> | <u>27,715</u> | <u>18,185</u> |
| | | | | |
| Net change in fund balance | <u>\$ 4,100</u> | <u>\$ 4,100</u> | 5,376 | <u>\$ 1,276</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | 150,518 | |
| Fund balance, November 30, 2022 | | | <u>\$ 155,894</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Probation Operation Fee Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 500 | \$ 500 | \$ 610 | \$ 110 |
| Total revenues | 500 | 500 | 610 | 110 |
| Expenditures: | | | | |
| Current, judiciary and court related | 500 | 500 | - | 500 |
| Total expenditures | 500 | 500 | - | 500 |
| | | | | |
| Net change in fund balance | \$ - | \$ - | 610 | \$ 610 |
| | | | | |
| Fund balance, December 1, 2021 | | | 30,124 | |
| Fund balance, November 30, 2022 | | | <u>\$ 30,734</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Recorder Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | Variance With Final Budget |
|-----------------------------------|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 150,000 | \$ 150,000 | \$ 245,174 | \$ 95,174 |
| Other, primarily donations | - | - | 13,036 | 13,036 |
| Total revenues | 150,000 | 150,000 | 258,210 | 108,210 |
| Expenditures: | | | | |
| Current, general government | 115,500 | 115,500 | 124,457 | (8,957) |
| Capital outlay | 10,000 | 10,000 | 181,750 | (171,750) |
| Total expenditures | 125,500 | 125,500 | 306,207 | (180,707) |
| | | | | |
| Net change in fund balance | \$ 24,500 | \$ 24,500 | (47,997) | \$ (72,497) |
| | | | | |
| Fund balance, December 1, 2021 | | | 156,152 | |
| Fund balance, November 30, 2022 | | | <u>\$ 108,155</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Rise Grant Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | Variance With Final Budget |
|---|----------------------|-----------------|--------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Other, primarily donations | \$ - | \$ - | \$ 250 | \$ 250 |
| Total revenues | - | - | 250 | 250 |
| Expenditures: | | | | |
| Current, county development | - | - | 75,000 | (75,000) |
| Total expenditures | - | - | 75,000 | (75,000) |
| | | | | |
| Net change in fund balance | \$ - | \$ - | (74,750) | \$ (74,750) |
| | | | | |
| Fund balance, December 1, 2021 | | | - | |
| Fund balance (deficit), November 30, 2022 | | | <u>\$ (74,750)</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Sex Offender Registry Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 1,000 | \$ 1,000 | \$ 801 | \$ (199) |
| Total revenues | 1,000 | 1,000 | 801 | (199) |
| Expenditures: | | | | |
| Current, public safety | 350 | 350 | - | 350 |
| Total expenditures | 350 | 350 | - | 350 |
| | | | | |
| Net change in fund balance | \$ 650 | \$ 650 | 801 | \$ 151 |
| | | | | |
| Fund balance, December 1, 2021 | | | 1,299 | |
| Fund balance, November 30, 2022 | | | <u>\$ 2,100</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Sheriff's DUI Equipment Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 28,000 | \$ 28,000 | \$ 3,562 | \$ (24,438) |
| Total revenues | 28,000 | 28,000 | 3,562 | (24,438) |
| Expenditures: | | | | |
| Current, public safety | 8,000 | 8,000 | 3,164 | 4,836 |
| Total expenditures | 8,000 | 8,000 | 3,164 | 4,836 |
| | | | | |
| Net change in fund balance | \$ 20,000 | \$ 20,000 | 398 | \$ (19,602) |
| | | | | |
| Fund balance, December 1, 2021 | | | 3,946 | |
| Fund balance, November 30, 2022 | | | <u>\$ 4,344</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual
 Nonmajor Governmental Fund
 Sheriff's Crime Enforcement Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 3,715 | \$ 3,715 | \$ 1,034 | \$ (2,681) |
| Intergovernmental: | | | | |
| State and federal grants and expenditure reimbursement | 23,500 | 23,500 | 11,094 | (12,406) |
| Total revenues | <u>27,215</u> | <u>27,215</u> | <u>12,128</u> | <u>(15,087)</u> |
| Expenditures: | | | | |
| Current, public safety | 12,000 | 12,000 | 8,134 | 3,866 |
| Total expenditures | <u>12,000</u> | <u>12,000</u> | <u>8,134</u> | <u>3,866</u> |
| | | | | |
| Net change in fund balance | <u>\$ 15,215</u> | <u>\$ 15,215</u> | 3,994 | <u>\$ (11,221)</u> |
| | | | | |
| Fund balance, December 1, 2021 | | | 32,415 | |
| Fund balance, November 30, 2022 | | | <u>\$ 36,409</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Social Security Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|-----------------------------------|----------------------|------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Property taxes | \$ 370,901 | \$ 370,901 | \$ 370,825 | \$ (76) |
| Investment income | - | - | 1,746 | 1,746 |
| Other, primarily donations | - | - | 2,716 | 2,716 |
| Total revenues | 370,901 | 370,901 | 375,287 | 4,386 |
| Expenditures: | | | | |
| Current, employee benefits | 302,880 | 302,880 | 340,491 | (37,611) |
| Total expenditures | 302,880 | 302,880 | 340,491 | (37,611) |
| Net change in fund balance | \$ 68,021 | \$ 68,021 | 34,796 | \$ (33,225) |
| Fund balance, December 1, 2021 | | | <u>373,909</u> | |
| Fund balance, November 30, 2022 | | | <u>\$ 408,705</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
Nonmajor Governmental Fund
911 Fund
Year Ended November 30, 2022**

| | Special Revenue Fund | | | Variance With Final Budget |
|---|----------------------|--------------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | |
| Revenues: | | | | |
| Intergovernmental, State and federal grants and expenditure reimbursement | \$ 260,000 | \$ 260,000 | \$ 450,835 | \$ 190,835 |
| Investment income | 150 | 150 | 2,105 | 1,955 |
| Other, primarily donations | - | - | 211 | 211 |
| Total revenues | 260,150 | 260,150 | 453,151 | 193,001 |
| Expenditures: | | | | |
| Current, public safety | 275,000 | 275,000 | 381,307 | (106,307) |
| Total expenditures | 275,000 | 275,000 | 381,307 | (106,307) |
| Net change in fund balance | \$ (14,850) | \$ (14,850) | 71,844 | \$ 86,694 |
| Fund balance, December 1, 2021 | | | 834,759 | |
| Fund balance, November 30, 2022 | | | <u>\$ 906,603</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 State's Attorney Automation Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 400 | \$ 400 | \$ 552 | \$ 152 |
| Total revenues | 400 | 400 | 552 | 152 |
| Expenditures: | | | | |
| Current, judiciary and court related | - | - | - | - |
| Total expenditures | - | - | - | - |
| | | | | |
| Net change in fund balance | \$ 400 | \$ 400 | 552 | \$ 152 |
| | | | | |
| Fund balance, December 1, 2021 | | | 1,190 | |
| Fund balance, November 30, 2022 | | | <u>\$ 1,742</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 State's Attorney Forfeiture Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Fines, fees and forfeitures | \$ 4,000 | \$ 4,000 | \$ - | \$ (4,000) |
| Total revenues | 4,000 | 4,000 | - | (4,000) |
| Expenditures: | | | | |
| Current, judiciary and court related | - | - | - | - |
| Total expenditures | - | - | - | - |
| | | | | |
| Net change in fund balance | \$ 4,000 | \$ 4,000 | - | \$ (4,000) |
| | | | | |
| Fund balance, December 1, 2021 | | | 8,324 | |
| Fund balance, November 30, 2022 | | | <u>\$ 8,324</u> | |

Mercer County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual
 Nonmajor Governmental Fund
 Supreme Court Technology Grant Fund
 Year Ended November 30, 2022**

| | Special Revenue Fund | | | |
|---|----------------------|-----------------|-------------------|----------------------------------|
| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ 82,374 | \$ 82,374 |
| Investment income | - | - | 38 | 38 |
| Total revenues | - | - | 82,412 | 82,412 |
| Expenditures: | | | | |
| Current, judiciary and court related | - | - | 82,374 | (82,374) |
| Total expenditures | - | - | 82,374 | (82,374) |
| | | | | |
| Net change in fund balance | \$ - | \$ - | 38 | \$ 38 |
| | | | | |
| Fund balance, December 1, 2021 | | | - | |
| Fund balance, November 30, 2022 | | | <u>\$ 38</u> | |

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Mercer County, Illinois

Combining Statement of Fiduciary Net Position

Fiduciary Funds

November 30, 2022

| | Total Custodial | County Collector's Current Tax Collections Fund | County Collector's Delinquent Tax Collections Fund |
|--|---------------------|--|---|
| Assets | | | |
| Cash and investments | \$ 4,639,191 | \$ 123,497 | \$ 36,849 |
| Accounts receivable | 270,341 | - | - |
| Total assets | <u>4,909,532</u> | <u>123,497</u> | <u>36,849</u> |
| Liabilities, | | | |
| Accounts payable | <u>182,409</u> | <u>-</u> | <u>-</u> |
| Net Position | | | |
| Restricted for individuals, organizations and other governments | 4,727,123 | 123,497 | 36,849 |
| Total Net Position | <u>\$ 4,727,123</u> | <u>\$ 123,497</u> | <u>\$ 36,849</u> |

| Inmate Welfare Fund | County Clerk Fund | Circuit Clerk Fund | Unclaimed Estates Fund | Township Bridges Fund | Township Motor Fuel Tax Fund |
|------------------------|----------------------|-----------------------|---------------------------|--------------------------|------------------------------------|
| \$ 118,478 | \$ 117,658 | \$ 443,275 | \$ - | \$ 111,374 | \$ 3,688,060 |
| - | - | - | - | - | 270,341 |
| 118,478 | 117,658 | 443,275 | - | 111,374 | 3,958,401 |
| - | - | - | - | - | 182,409 |
| 118,478 | 117,658 | 443,275 | - | 111,374 | 3,775,992 |
| <u>\$ 118,478</u> | <u>\$ 117,658</u> | <u>\$ 443,275</u> | <u>\$ -</u> | <u>\$ 111,374</u> | <u>\$ 3,775,992</u> |

Mercer County, Illinois

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended November 30, 2022**

| | Total Custodial Funds | County Collector's Current Tax Collections Fund | County Collector's Delinquent Tax Collections Fund |
|--|--------------------------|--|---|
| Additions | | | |
| Contributions, individuals and other governments | \$ 43,187,021 | \$ 39,288,927 | \$ 41,995 |
| Interest | 26,667 | 5,685 | |
| Total additions | <u>43,213,688</u> | <u>39,294,612</u> | <u>41,995</u> |
| Deductions | | | |
| Individuals and other governments | <u>42,640,374</u> | <u>39,282,900</u> | <u>18,980</u> |
| Net increase in fiduciary net position | 573,314 | 11,712 | 23,015 |
| Net position, beginning, as restated | 4,153,809 | 111,785 | 13,834 |
| Net position, ending | <u>\$ 4,727,123</u> | <u>\$ 123,497</u> | <u>\$ 36,849</u> |

| Inmate Welfare Fund | County Clerk Fund | Circuit Clerk Fund | Unclaimed Estates Fund | Township Bridges Fund | Township Motor Fuel Tax Fund |
|------------------------|----------------------|-----------------------|---------------------------|--------------------------|------------------------------------|
| \$ 518,948 | \$ 395,776 | \$ 443,275 | \$ 142,251 | \$ 4,880 | \$ 2,350,969 |
| | | | | 260 | 20,722 |
| 518,948 | 395,776 | 443,275 | 142,251 | 5,140 | 2,371,691 |
| 484,829 | 307,450 | 411,787 | 142,251 | 29,204 | 1,962,973 |
| 34,119 | 88,326 | 31,488 | - | (24,064) | 408,718 |
| 84,359 | 29,332 | 411,787 | - | 135,438 | 3,367,274 |
| <u>\$ 118,478</u> | <u>\$ 117,658</u> | <u>\$ 443,275</u> | <u>\$ -</u> | <u>\$ 111,374</u> | <u>\$ 3,775,992</u> |

Mercer County, Illinois

**Schedule of Assessed Valuations, Rates,
Extensions, and Collections of Taxes
Last Three Fiscal Years**

| Fund | Year Ended November 30, 2022 | | |
|-------------------------------|------------------------------|---------------|---------------------|
| | Levy | Rate | Collection |
| General corporate | \$ 944,748 | 0.2700 | \$ 939,204 |
| County highway | 349,907 | 0.1000 | 347,850 |
| County aid to bridges | 174,953 | 0.0500 | 173,923 |
| Federal aid matching fund | 174,953 | 0.0500 | 173,923 |
| Public health | 174,953 | 0.0500 | 173,923 |
| Bogardus | 50,736 | 0.0146 | 50,788 |
| Municipal retirement | 334,161 | 0.0960 | 333,936 |
| Social security | 370,901 | 0.1066 | 370,810 |
| Community mental health | 131,740 | 0.0379 | 131,834 |
| Liability insurance | 901,010 | 0.2588 | 900,236 |
| Public building commission | 1,178,836 | 0.3386 | 1,177,820 |
| Unemployment insurance | 24,144 | 0.0070 | 24,347 |
| Cooperative extension service | 69,981 | 0.0201 | 69,917 |
| Total | \$ 4,881,023 | 1.3996 | \$ 4,868,511 |

Assessed valuation \$ 348,211,950

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

| Year Ended November 30, 2021 | | | Year Ended November 30, 2020 | | |
|------------------------------|---------------|---------------------|------------------------------|---------------|---------------------|
| Levy | Rate | Collection | Levy | Rate | Collection |
| \$ 905,332 | 0.2700 | \$ 878,004 | \$ 832,734 | 0.2698 | \$ 832,205 |
| 335,308 | 0.1000 | 325,185 | 308,420 | 0.1000 | 308,457 |
| 167,654 | 0.0500 | 162,590 | 154,210 | 0.0500 | 154,229 |
| 167,654 | 0.0500 | 162,590 | 154,210 | 0.0500 | 154,229 |
| 167,654 | 0.0500 | 162,590 | 154,210 | 0.0500 | 154,229 |
| 48,620 | 0.0150 | 48,779 | 44,721 | 0.0145 | 44,727 |
| 320,219 | 0.0983 | 319,656 | 294,541 | 0.0955 | 294,574 |
| 355,427 | 0.1091 | 354,776 | 326,925 | 0.1060 | 326,961 |
| 126,243 | 0.0388 | 126,171 | 92,526 | 0.0300 | 92,536 |
| 1,359,674 | 0.4174 | 1,357,319 | 1,250,643 | 0.4052 | 1,249,861 |
| 1,129,653 | 0.3468 | 1,127,737 | 1,039,067 | 0.3367 | 1,038,569 |
| 23,136 | 0.0072 | 23,415 | 21,281 | 0.0069 | 21,282 |
| 67,062 | 0.0206 | 66,986 | 61,684 | 0.0200 | 61,692 |
| <u>\$ 5,173,636</u> | <u>1.5732</u> | <u>\$ 5,115,798</u> | <u>\$ 4,735,172</u> | <u>1.5346</u> | <u>\$ 4,733,551</u> |

\$ 325,826,375

\$ 308,669,211

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the County Board
Mercer County, Illinois
Aledo, Illinois

We have audited, 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, the financial statements of the the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mercer County, Illinois (the "County"), as of and for the year ended November 30, 2022 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 1, 2023. Our report includes a reference to other auditors who audited the financial statements of the Mercer County Public Building Commission, as described in our report on the County's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Mercer County, Illinois' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Sterling, Illinois
November 1, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the County Board
Mercer County, Illinois
Aledo, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mercer County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2022. Mercer County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mercer County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended November 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mercer County, Illinois and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mercer County, Illinois' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Mercer County, Illinois' federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mercer County, Illinois's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mercer County, Illinois' compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mercer County, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mercer County, Illinois' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mercer County, Illinois' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over-compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mercer County, Illinois for the year ended November 30, 2022, and issued our report thereon dated November 1, 2023 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

Wipfli LLP

Sterling, Illinois

November 1, 2023

Mercer County, Illinois
 Schedule of Expenditures of Federal Awards
 For the year ended November 30, 2022

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Expenditures | Passed Through to Subrecipients |
|---|--|---|--------------|---------------------------------------|
| U.S. Department of Agriculture | | | | |
| Illinois Department of Human Services: | | | | |
| Special Supplemental Nutrition Program for | | | | |
| Women, Infants, and Children: | | | | |
| Women, Infant & Children-23 | 10.557 | FCSAQ01066 | \$23,488 | \$0 |
| Women, Infant & Children-23 | 10.557 | FCSBQ01066 | 14,021 | 0 |
| Women, Infant & Children-23 | 10.557 | FCSAQ01174 | 7,046 | 0 |
| Women, Infant & Children-23 | 10.557 | FCSBQ01174 | 4,590 | 0 |
| | | | 49,145 | 0 |
| Illinois Department of Human Services: | | | | |
| WIC Farmers Market Nutrition Program | 10.572 | FCSBQ05227 | 1,000 | 0 |
| Total U.S. Department of Agriculture | | | 50,145 | 0 |
| U.S. Department of Interior | | | | |
| Direct Award: | | | | |
| Payment in Lieu of Taxes | 15.226 | | 13,083 | 0 |
| Fish and Wildlife Management Assistance | 15.659 | | 157 | 0 |
| | | | 13,240 | 0 |
| Total U.S. Department of Interior | | | 13,240 | 0 |
| U.S. Department of Transportation | | | | |
| Illinois Department of Transportation: | | | | |
| Highway Planning and Construction | 20.205 | 19-00117-03-PV | 65,488 | 0 |
| Illinois Emergency Management Agency | | | | |
| Hazardous Materials Public Sector Training and Planning Grants-FY20 to FY22 | 20.703 | 19MERCEHME | 5,013 | |
| Hazardous Materials Public Sector Training and Planning Grants-FY22 to FY25 | 20.703 | 22MERCEHME | 1,750 | |
| | | | 6,763 | 0 |
| Total U.S. Department of Transportation | | | 72,251 | 0 |
| U.S. Department of the Treasury | | | | |
| Illinois Department of Commerce and Economic Opportunity | | | | |
| Coronavirus Relief Funds - COVID-19 | 21.019 | 20492059 | 26,542 | 0 (M) |
| Direct Award: | | | | |
| COVID-19 State and Local Fiscal Recovery Fund | 21.027 | | 130,319 | 0 (M) |
| Total U.S. Department of the Treasury | | | 156,861 | 0 |
| Environmental Protection Agency | | | | |
| Illinois Department of Public Health: | | | | |
| Performance Partnership Grants | | | | |
| Safe Drinking Water | 66.605 | 3038080065K | 513 | 0 |
| Total Environmental Protection Agency | | | 513 | 0 |

(M) audited as major

Mercer County, Illinois
Schedule of Expenditures of Federal Awards
For the year ended November 30, 2022

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Expenditures | Passed Through to Subrecipients |
|--|--|---|--------------|---------------------------------------|
| U.S. Department of Health and Human Services | | | | |
| Illinois Department of Public Health: | | | | |
| Hospital Preparedness Program (HPP) and Public Health Emergency | 93.074 | 27180063J | \$21,090 | \$0 |
| Hospital Preparedness Program (HPP) and Public Health Emergency | 93.074 | 3037180063K | 4,085 | 0 |
| | | | 25,175 | 0 |
| Illinois Department of Public Health: | | | | |
| Mass Vaccination | | | | |
| COVID-19 - Mass Vaccination | 93.268 | 150806641 | 128,977 | 0 |
| Immunization Cooperative Agreement | 93.268 | 25080065J | 17,970 | 0 |
| Comprehensive Health Protection Grant - Perinatal Hepatitis B Prevention | 93.268 | 38080065K | 461 | 0 |
| | | | 147,408 | 0 |
| Illinois Department of Public Health: | | | | |
| Epidemiology and Laboratory | | | | |
| Capacity for Infectious Diseases (ELC) grant | | | | |
| COVID-19 - Contact Tracing | 93.323 | 05180164H | 97,523 | 0 (M) |
| COVID-19 - Response Grant | 93.323 | 28180564J | 99,276 | 0 (M) |
| | | | 196,799 | 0 |
| Illinois Department of Public Health: | | | | |
| Public Health Crisis Response | | | | |
| | 93.354 | 27680064J | 66,108 | 0 |
| Illinois Department of Public Health: | | | | |
| Well Woman Visits | | | | |
| | 93.994 | 26380094J | 86,573 | 0 |
| Maternal and Child Health Services Block Grant | 93.994 | 36380081K | 3,772 | 0 |
| | | | 90,345 | 0 |
| Total U.S. Department of Health and Human Services | | | 525,835 | 0 |
| U.S. Department of Homeland Security | | | | |
| Illinois Emergency Management Agency: | | | | |
| Hazard Mitigation Grants | 97.039 | HMGP4489MER | 11,743 | 0 |
| Illinois Emergency Management Agency: | | | | |
| Emergency Management Performance Grants '23 | | | | |
| | 97.042 | #23EMAMERCE | 7,080 | 0 |
| Emergency Management Performance Grants '22 | 97.042 | #22EMAMERCE | 3,794 | 0 |
| | | | 10,874 | 0 |
| Total U.S. Department of Homeland Security | | | 22,617 | 0 |
| Total federal awards expended | | | \$841,462 | \$0 |

(M) audited as major

Mercer County, Illinois

Notes to Schedule of Expenditures of Federal Awards

Year Ended November 30, 2022

Note 1: Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant expenditures of Mercer County, Illinois, (the "County") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the compliance requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the schedule presents only a selected portion of the County's operations, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County elected not to use the 10% de minimis indirect cost rate during the year ended November 30, 2022.

Note 2: Significant Accounting Policies

Expenditures of federal awards are recognized in the accounting period when the liabilities are incurred and the goods or services are received.

The value of non-cash assistance is valued at fair market value at the time of receipt or the assessed value provided by the federal agency.

Note 3: Noncash Assistance

As reported on the Schedule of Expenditures of Federal Awards, the County did not dispense noncash assistance in the form of food commodities or WIC food instruments during the year ended November 30, 2022.

Note 4: Other Federal Award Information

The County did not receive or administer any insurance, loans or loan guarantees during the fiscal year ended November 30, 2022.

Mercer County, Illinois

Schedule of Findings and Questioned Costs

Year Ended November 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None Reported
- Noncompliance material to financial statements noted? Yes None Reported

Federal Awards

Type of auditor's report issued on compliance for programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs

| <u>ALN Number(s)</u> | <u>Federal Program or Cluster</u> |
|----------------------|---|
| 21.019 | COVID-19 - Coronavirus Relief Funds |
| 21.027 | COVID-19 - State and Local Fiscal Recovery Funds |
| 93.323 | COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Mercer County, Illinois

Schedule of Findings and Questioned Costs (Continued)

Section II - Audit Findings in Relation to Financial Statements

2022-001

Improper Segregation of Duties

Criteria: Internal controls should be in place that provide reasonable assurance that not one individual handles a transaction from its inception to its completion.

Condition: We noted that bank reconciliations did not show proof of being reviewed due to the inadequate segregation of duties stemming from limited personnel in the County Clerk and Circuit Clerk offices.

Context: The County has a limited number of staff to allow for adequate segregation of duties.

Effect: As a result of this condition, there is a higher risk that errors or irregularities could occur and not be detected and corrected within a timely manner.

Cause: The County does not have adequate segregation of duties.

Repeat: Yes

Auditor's Recommendation: In a small office environment, it may be impractical to achieve an ideal segregation of duties. However, when this condition exists, management's close supervision, review of accounting information, and segregating of duties among the limited number of employees as able is the best means of preventing or detecting errors and irregularities.

View of Responsible Officials: We agree with the finding and have developed a corrective action plan.

Mercer County, Illinois

Schedule of Findings and Questioned Costs (Continued)

Section III - Federal Award Findings and Questioned Costs

No findings or questioned costs related to federal awards.



MERCER COUNTY BOARD

100 SE 3rd St.
Aledo, IL 61231
309-582-2138 Fax 309-582-7022

Corrective Action Plan for Current Year Findings

Finding 2022-001 – Segregation of Duties

Corrective Action Plan

The County's management and County Board's close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the county's accounting and financial reporting. There is no anticipated completion date for this item.

Person(s) Responsible: Josh Frieden, County Board Chairman

Timing for Implementation: There is no anticipated completion date for this item.

Mercer County, Illinois

Summary Schedule of Prior Audit Findings

Year Ended November 30, 2022

The following summarizes the prior audit findings and corrective action taken:

- Finding 2021-001** During the course of the audit, we proposed material audit adjustments to accounts payable, which were necessary in order to present accurate financial information. - **Resolved**
- Finding 2021-002** Two people in the Treasurer's office take turns performing bank reconciliations and journal entries. One individual is also involved both accounts payable and bank reconciliation processes. Also, journal entry documentation does always provide a record of the processor and the reviewer. - **Resolved**
- Finding 2021-003** The County Clerk is the only person with access to the County Clerk bank account information. - **Ongoing**
- Finding 2021-004** The Circuit Clerk is the only person with access to the Circuit Clerk bank account information. - **Ongoing**