# PERRY COUNTY, ILLINOIS

## GENERAL PURPOSE FINANCIAL STATEMENTS

## For the Year Ended November 30, 2021

**PERRY COUNTY, ILLINOIS**
Table of Contents
November 30, 2021


| | Page |
|---|---|
| Independent Auditor's Report | 1 - 2 |
| 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* | 3 - 4 |
| Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Unform Guidance | 5 - 6 |
| Management's Discussion and Analysis | 7 - 12 |
| **BASIC FINANCIAL STATEMENTS** | |
| *Government-Wide Financial Statements* | |
| Statement of Net Position | 13 |
| Statement of Activities | 14 |
| *Fund Financial Statements* | |
| Governmental Funds | |
| Balance Sheet | 15 |
| Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position | 16 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | 17 |
| Reconciliation of the Governmental Funds Statements of Revenues, Expenditures, and Changes in Fund Balances to the Governmental Activities in the Statement of Activities | 18 |
| Fiduciary Funds | |
| Statement of Fiduciary Net Position | 19 |
| Statement of Changes in Fiduciary Net Position | 20 |
| Notes to Basic Financial Statements | 21 - 50 |
| **REQUIRED SUPPLEMENTARY INFORMATION** | |
| IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios | 51 - 53 |
| IMRF - Multiyear Schedule of Employer Contributions | 54 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual: | |
| General Fund | 55 - 60 |
| Mental Health Fund | 61 |
| Motor Fuel Tax Fund | 62 |
| Health Department Fund | 63 - 64 |
| American Rescue Plan Fund | 65 |
| Component Unit - Perry County Unit Road District Fund | 66 |
| Notes to Required Supplementary Information | 67 - 68 |

**PERRY COUNTY, ILLINOIS**
Table of Contents - Continued
November 30, 2021


| | Page |
|---|---|
| **OTHER SUPPLEMENTARY INFORMATION** | |
| **Combining and Individual Fund Statements and Schedules** | |
| *Non-Major Governmental Funds* | |
| Combining Balance Sheet | 69 - 74 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 75 - 80 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance Original Budget, Final Budget, and Actual: | |
| General Assistance Fund | 81 |
| County Road Fund | 82 - 83 |
| Gravel Tax Fund | 84 |
| Federal Aid Matching Fund | 85 |
| Tuberculosis Fund | 86 |
| Joint Bridge Fund | 87 |
| Township Bridge Fund | 88 |
| Animal Control Fund | 89 |
| Youth Court Fund | 90 |
| Circuit Clerk Administration Fund | 91 |
| ESDA Fund | 92 |
| Recorder's Document Storage Fund | 93 |
| Drug Enforcement Fund | 94 |
| Court Automation Fund | 95 |
| Revolving Loan Fund | 86 |
| Landfill Management Fund | 97 - 98 |
| Probation Services Fund | 99 |
| Marriage Fund | 100 |
| Assessor GIS Fund | 101 |
| Circuit Clerk Document Storage Fund | 102 |
| Child Support Fund | 103 |
| E911 Fund | 104 |
| Law Library Fund | 105 |
| Court Fee Fund | 106 |
| Drug Task Force Fund | 107 |
| Auction Distribution Fund | 108 |
| Tax Automation Fund | 109 |
| Social Security Fund | 110 |
| Tax Sale Indemnity Fund | 111 |
| Tort Liability Fund | 112 |
| IMRF Fund | 113 |
| *Fiduciary Funds* | |
| Combining Statement of Fiduciary Net Position Custodial Funds | 114 |
| Combining Statement of Changes in Fiduciary Net Position Custodial Funds | 115 |

**PERRY COUNTY, ILLINOIS**
Table of Contents - Concluded
November 30, 2021


| | Page |
|---|---|
| **OTHER SUPPLEMENTARY INFORMATION - Concluded** | |
| **Combining and Individual Fund Statements and Schedules - Concluded** | |
| *Component Unit* | |
| Combining Balance Sheet | 116 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 117 |
| Schedule of Expenditures of Federal Awards | 118 - 119 |
| Notes to the Schedule of Expenditures of Federal Awards | 120 |
| Schedule of Findings and Questioned Costs | 121 - 124 |
| Summary Schedule of Prior Audit Findings | 125 |
| Corrective Action Plan | 126 - 128 |

RICE SULLIVAN, LLC
Certified Public Accountants

# INDEPENDENT AUDITOR'S REPORT

To the County Board of Commissioners
Perry County, Illinois

**Report on the Financial Statements**
We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Perry County, Illinois' basic financial statements as listed in the table of contents.

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

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

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

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

***Opinions***
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of November 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 - 12, IMRF retirement schedules on pages 51 - 54, budgetary comparison information on pages 55 – 66, and related notes to required supplementary information on pages 67 - 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Perry County, Illinois' basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2022, on our consideration of Perry County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Perry County, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Perry County, Illinois' internal control over financial reporting and compliance.

Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022

RICE SULLIVAN, LLC
Certified Public Accountants

**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 Board of Commissioners
Perry County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Perry County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Perry County, Illinois' basic financial statements and have issued our report thereon dated May 2, 2022.

**Internal Control over Financial Reporting**
In planning and performing our audit of the financial statements, we considered Perry County, Illinois' 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 Perry County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois' 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 a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items Finding 1: 2021-01, Finding 2: 2021-02, and Finding 3: 2021-03 that we consider to be significant deficiencies.

**Compliance and Other Matters**
As part of obtaining reasonable assurance about whether Perry County, Illinois' financial statements are free from 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*. However, instances of noncompliance may exist that have not been identified.

**Perry County, Illinois' Response to Findings**
Perry County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Perry County, Illinois' 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022

RICE SULLIVAN, LLC
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Board of Commissioners
Perry County, Illinois

**Report on Compliance for Each Major Federal Program**
We have audited Perry County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Perry County, Illinois' major federal programs for the year ended November 30, 2021. Perry County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***
Our responsibility is to express an opinion on compliance for each of Perry County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Perry County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Perry County, Illinois' compliance.

***Opinion on Each Major Federal Program***
In our opinion, Perry 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 of its major federal programs for the year ended November 30, 2021.

***Other Matters***
The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance. However, instances of noncompliance may exist that have not been identified.

**Report on Internal Control over Compliance**
Management of Perry County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Perry County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Perry County, Illinois' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Rice Sullivan, LLC

Du Quoin, Illinois
May 2, 2022

# JODI KOESTER

## OFFICE OF COUNTY TREASURER & COLLECTOR
**P.O. BOX 158**
**PINCKNEYVILLE IL, 62274**

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## PERRY COUNTY ILLINOIS GOVERNMENT MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDING NOVEMBER 30, 2021

### Financial Highlights

The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on November 30, 2021 by $19,172,876. Total net position is comprised of the following: Net Investment in Capital Assets, of $1,962,133 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets. Net position of $14,792,850 is restricted by constraints imposed by debt covenants, grantors, laws, or regulations. Unrestricted net position of $2,417,893 represent the portion available to maintain the County's continuing obligations to citizens and creditors. The County's governmental funds reported total ending fund balance of $17,927,125 this year. At the end of the current fiscal year, unassigned fund balance for the General Fund was $2,324,155.

The County's component unit assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on November 30, 2021 by $4,509,089. Total net position is comprised of the following: Net Investment in Capital Assets, of $420,346 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets. Net position of $4,088,743 is restricted by constraints imposed by debt covenants, grantors, laws, or regulations. The County's component unit funds reported total ending fund balance of $4,088,743 this year.

The County had capital outlays of $129,282 during the year. The County had depreciation expense of $361,446.

The component unit had capital outlays of $142,031 during the year. The component unit had depreciation expense of $143,343.

The County reduced their debt obligations by $7,838 during the year, resulting in a long-term debt obligation balance on November 30, 2021 of $230,553. Interest expense totaled $2,011 for the year.

The component unit decreased their debt obligations by $29,634 during the year, resulting in a long-term debt obligation balance on November 30, 2021 of $0. Interest expense totaled $2,240 for the year.

Because of increased federal funding to offset the costs of the Coronavirus pandemic, the County is now subject to a single audit under the Uniform Guidance for the current year.

### Overview of the Financial Statements

*Management's Discussion and Analysis* introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

## Government-wide Financial Statements

The County's audit report includes the *Statement of Net Position* and the *Statement of Activities*, both of which are government wide. The *Statement of Net Position* is the County-wide statement of financial position presenting information that includes all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall economic health of the County would extend to other non-financial factors such as diversification of the taxpayer base of the condition of the County infrastructure in addition to the financial information provided in this report. The second government-wide statement is the *Statement of Activities,* which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the County that are principally supported by taxes and intergovernmental revenues. Governmental activities include general government, public health, public safety, public welfare, transportation, and judiciary and court related services.

## Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

The County has two types of funds:

*Governmental funds* encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

*Perry County Unit Road District* - The component unit column in the combined financial statements includes the financial data of Perry County Unit Road District. All Perry County Road Districts were consolidated into the Unit Road District on April 5, 2005. The members of the Perry County board also serve as members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

*Fiduciary Funds* are used to account for resources held by the County as either a trustee (a party that administers property for a beneficiary) or a custodial (one who acts on behalf of another). Perry County reports two types of fiduciary funds:

Pension Trust Fund - The Pension Trust Fund accounts for the employee pension fund held in a trust administered through the Illinois Municipal Retirement Fund board.

Custodial Funds - Custodial Funds are generally used to account for assets that the County holds temporarily for other parties. The County is mainly responsible for receiving the assets, and for distributing them to the parties entitled to them.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide essential information necessary for fair presentation of the financial statements.

**Required Supplementary Information**

The Management's Discussion and Analysis, IMRF required schedules, and the Budgetary Comparison Schedules represent financial information, which provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes. Notes to the required supplementary information accompany the schedules to provide relevant information. This information is provided to address certain specific needs of various users of the report.

**Other Supplementary Information**

The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

**Capital Assets and Debt Administration**

*Capital Assets, Net of Accumulated Depreciation*

At the end of November 30, 2021, the County had the following capital assets (net of accumulated depreciation):

| | Governmental Activities | Component Unit Activities |
|---|---|---|
| Land | $ 27,500 | $ 10,000 |
| Buildings | 6,670,046 | 0 |
| Infrastructure | 1,255,908 | 0 |
| Machinery and Equipment | 1,218,699 | 1,101,756 |
| Vehicles | 890,346 | 243,765 |
| Accumulated Depreciation | (7,869,813) | (935,175) |
| Total | $ 2,192,686 | $ 420,346 |

The Governmental Activities had capital outlays of $129,282 during the year. The Health Department Fund made building improvements totaling $53,529 and sidewalk improvements of $3,467. The Health Department Fund also purchased a generator for $3,230, computers for $2,610, a 2021 Chevrolet Malibu for $37,184, and a 2021 Chevrolet Traverse for $29,262. No assets were sold during the year. Depreciation expense was $361,446 and broken down by functions as follows: General Government $24,365, Public Safety $187,132, Judiciary $5,004, Public Health $41,113, Public Welfare $3,642, and Transportation $100,190.

The Component Unit had capital outlays of $142,031 during the year. A plow truck was purchased for $56,173 and a road truck was purchased for $85,858. No assets were sold during the year. Total depreciation expense was $143,343.

## Capital Assets and Debt Administration - Concluded

*Debt Administration*

At year-end, the Health Department Fund had an outstanding loan of $43,190 with Murphy Wall State Bank for their current building. The loan is refinanced every year. The Mental Health Fund had an outstanding loan of $187,363 with Fifth Third Bank for three commercial properties. The loan is scheduled to be paid off by fiscal year end November 30, 2024. The County did not issue any tax warrants during the year. The County paid $7,838 in principal and $2,011 in interest during the year.

The component unit has outstanding debt with Southern Illinois Coal Belt Champion Community for $0 as of November 30, 2021. The component unit paid $29,634 in principal and $2,240 in interest during the year.

## Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. GASB Statement 84, Fiduciary Activities, was implemented during the year. This changed the classification and reporting of all of the County's fiduciary funds. Please see pages 11 and 12 for a more detailed financial analysis.

## Budgetary Highlights

The adopted General Fund appropriations budget for fiscal year 2021 was $4,163,723.

The adopted component unit appropriations for fiscal year 2021 was $1,479,189.

The County annually prepares a budget appropriation, which includes all fund types. The budget initiation process follows applicable rule and regulations.

The County does not employ encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

## Economic Factors and Next Year's Budgets and Rates

During the year ended November 30, 2021, the County received a large amount of financial assistance in the form of federal, state, and local grants to help offset the cost of the Coronavirus pandemic. The County, and its component units, received $3,013,926 in operating grants from federal, state, and local agencies. This is a $215,029, or 8%, increase over the prior year financial assistance. This resulted in a single audit under the requirements of Uniform Guidance.

## Requests for Information

This financial report is designated to provide a general overview of the Perry County's finances for all those with an interest in the County's finances. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Perry County, P.O. Box 158, Pinckneyville, Illinois 62274.

**Management's Discussion and Analysis - Continued**
**FINANCIAL ANALYSIS OF THE GOVERNMENTAL ACTIVITIES**
November 30, 2021 and November 30, 2020 Comparison

| | Governmental Activities | | |
|---|---|---|---|
| | 2021 | 2020 | % Change |
| **ASSETS** | | | |
| Current Assets | $ 18,310,357 | $ 11,419,242 | 60.35% |
| Non-Current Assets: | | | |
| Capital Assets, Net of Depreciation | 2,192,686 | 2,424,850 | -9.57% |
| **TOTAL ASSETS** | 20,503,043 | 13,844,092 | 48.10% |
| **Deferred Outflows of Resources** | - | - | 0.00% |
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts Payable & Accrued Liabilities | 383,232 | 599,362 | -36.06% |
| Current Portion of Long-Term Liabilities | 69,846 | 77,684 | -10.09% |
| Long-Term Liabilities | 877,089 | 931,907 | -5.88% |
| **TOTAL LIABILITIES** | 1,330,167 | 1,608,953 | -17.33% |
| **Deferred Inflows of Resources** | - | - | 0.00% |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 1,962,133 | 2,186,459 | -10.26% |
| Restricted | 14,792,850 | 9,271,611 | 59.55% |
| Unrestricted | 2,417,893 | 777,069 | 211.16% |
| **TOTAL NET POSITION** | $ 19,172,876 | $ 12,235,139 | 56.70% |
| **REVENUE** | | | |
| Program Revenue: | | | |
| Charges for Services | $ 2,078,680 | $ 1,382,521 | 50.35% |
| Operating Grants | 3,648,757 | 2,142,533 | 70.30% |
| Capital Grants | - | - | 0.00% |
| General Revenue: | | | |
| Taxes | 4,427,349 | 3,993,151 | 10.87% |
| Intergovernmental | 3,460,569 | 2,832,432 | 22.18% |
| Interest | 16,373 | 18,262 | -10.34% |
| Miscellaneous | 1,666,471 | 1,534,828 | 8.58% |
| **TOTAL REVENUE** | 15,298,199 | 11,903,727 | 28.52% |
| **EXPENSES** | | | |
| General Government | 3,814,691 | 3,544,418 | 7.63% |
| Public Safety | 1,943,457 | 2,225,066 | -12.66% |
| Judiciary and Court Related | 818,159 | 590,021 | 38.67% |
| Public Health | 1,396,263 | 1,394,020 | 0.16% |
| Public Welfare | 14,569 | 19,048 | -23.51% |
| Transportation | 906,445 | 1,025,681 | -11.63% |
| Pension Expense | 598,765 | 560,098 | 6.90% |
| Interest on Long-Term Debt | 2,011 | 41,707 | -95.18% |
| **TOTAL EXPENSES** | 9,494,360 | 9,400,059 | 1.00% |
| Excess (Deficiency) Before Transfers | 5,803,839 | 2,503,668 | 131.81% |
| Transfers, Net | 1,133,898 | (18,109) | 6361.52% |
| Net Change in Net Position | 6,937,737 | 2,485,559 | 179.12% |
| **Net Position - Beginning of Year** | 12,235,139 | 9,749,580 | 25.49% |
| **Net Position - End of Year** | $ 19,172,876 | $ 12,235,139 | 56.70% |

**Management's Discussion and Analysis - Concluded**
**FINANCIAL ANALYSIS OF THE COMPONENT UNIT**
November 30, 2021 and November 30, 2020 Comparison

| | Component Unit | | |
|---|---|---|---|
| | 2021 | 2020 | % Change |
| **ASSETS** | | | |
| Current Assets | $ 4,099,819 | $ 2,948,187 | 39.06% |
| Non-Current Assets: | | | |
| Capital Assets, Net of Depreciation | 420,346 | 421,658 | -0.31% |
| **TOTAL ASSETS** | 4,520,165 | 3,369,845 | 34.14% |
| **Deferred Outflows of Resources** | - | - | 0.00% |
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts Payable & Accrued Liabilities | 11,076 | 32,039 | -65.43% |
| Current Portion of Long-Term Liabilities | - | 14,456 | -100.00% |
| Long-Term Liabilities | - | 15,178 | -100.00% |
| **TOTAL LIABILITIES** | 11,076 | 61,673 | -82.04% |
| **Deferred Inflows of Resources** | - | - | 0.00% |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 420,346 | 392,024 | 7.22% |
| Restricted | 4,088,743 | 2,916,148 | 40.21% |
| Unrestricted | - | - | 0.00% |
| **TOTAL NET POSITION** | $ 4,509,089 | $ 3,308,172 | 36.30% |
| **REVENUE** | | | |
| Program Revenue: | | | |
| Operating Grants | $ 975,941 | $ 656,364 | 48.69% |
| General Revenue: | | | |
| Taxes | 661,576 | 592,635 | 11.63% |
| Intergovernmental | 1,357,376 | 1,133,651 | 19.73% |
| Interest | 4,285 | 3,934 | 8.92% |
| Miscellaneous | 9,050 | 57,148 | -84.16% |
| **TOTAL REVENUE** | 3,008,228 | 2,443,732 | 23.10% |
| **EXPENSES** | | | |
| Transportation | 1,813,012 | 1,841,237 | -1.53% |
| Interest on Long-Term Debt | 2,240 | - | N/A |
| **TOTAL EXPENSES** | 1,815,252 | 1,841,237 | -1.41% |
| Transfers, Net | 7,941 | - | N/A |
| Net Change in Net Position | 1,200,917 | 602,495 | 99.32% |
| **Net Position - Beginning of Year** | 3,308,172 | 2,705,677 | 22.27% |
| **Net Position - End of Year** | $ 4,509,089 | $ 3,308,172 | 36.30% |

# BASIC FINANCIAL STATEMENTS

**PERRY COUNTY, ILLINOIS**
Statement of Net Position
November 30, 2021

| | Primary Government | | |
|---|---|---|---|
| | Governmental Activities | Total | Component Unit |
| **ASSETS** | | | |
| **Current Assets** | | | |
| Cash and Cash Equivalents | $ 266,189 | $ 266,189 | $ - |
| Restricted Cash | 13,629,800 | 13,629,800 | 3,615,301 |
| Restricted Investments, at Cost | 2,867,137 | 2,867,137 | - |
| Accrued Interest | 146 | 146 | - |
| Property Taxes Receivable, Net | 762,226 | 762,226 | 148,986 |
| Due From State of Illinois | 654,081 | 654,081 | 334,104 |
| Revolving Loans Receivable | 130,778 | 130,778 | - |
| Due From Other Funds | - | - | 1,428 |
| **Total Current Assets** | 18,310,357 | 18,310,357 | 4,099,819 |
| **Non-Current Assets** | | | |
| Capital Assets: | | | |
| Non-Depreciable | 27,500 | 27,500 | 10,000 |
| Depreciable (Net) | 2,165,186 | 2,165,186 | 410,346 |
| **Total Non-Current Assets** | 2,192,686 | 2,192,686 | 420,346 |
| **TOTAL ASSETS** | 20,503,043 | 20,503,043 | 4,520,165 |
| **Deferred Outflows of Resources** | | | |
| None | - | - | - |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Accounts Payable | 202,710 | 202,710 | 11,076 |
| Due To Other Funds | 1,428 | 1,428 | - |
| Current Portion of Long-Term Liabilities: | | | |
| Accrued Absences | 179,094 | 179,094 | - |
| Loans Payable | 69,846 | 69,846 | - |
| **Total Current Liabilities** | 453,078 | 453,078 | 11,076 |
| **Non-Current Liabilities** | | | |
| Accrued Absences | 716,382 | 716,382 | - |
| Loans Payable | 160,707 | 160,707 | - |
| **Total Non-Current Liabilities** | 877,089 | 877,089 | - |
| **TOTAL LIABILITIES** | 1,330,167 | 1,330,167 | 11,076 |
| **Deferred Inflows of Resources** | | | |
| None | - | - | - |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 1,962,133 | 1,962,133 | 420,346 |
| Restricted for: | | | |
| Purpose of Fund | 14,792,850 | 14,792,850 | 4,088,743 |
| Unrestricted | 2,417,893 | 2,417,893 | - |
| **TOTAL NET POSITION** | $ 19,172,876 | $ 19,172,876 | $ 4,509,089 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**
Statement of Activities
November 30, 2021

| Function/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expenses) Revenues and Changes in Net Position: Governmental Activities | Net (Expenses) Revenues and Changes in Net Position: Component Unit |
|---|---|---|---|---|---|---|
| **Primary Government** | | | | | | |
| **Governmental Activities** | | | | | | |
| General Government | $ 3,814,691 | $ 577,493 | $ 2,090,839 | $ - | $ (1,146,359) | $ - |
| Public Safety | 1,943,457 | 268,158 | 46,208 | - | (1,629,091) | - |
| Judiciary and Court Related | 818,159 | 447,234 | - | - | (370,925) | - |
| Public Health | 1,396,263 | 781,520 | 1,079,084 | - | 464,341 | - |
| Public Welfare | 14,569 | - | - | - | (14,569) | - |
| Transportation | 906,445 | 4,275 | 432,626 | - | (469,544) | - |
| Pension Expense | 598,765 | - | - | - | (598,765) | - |
| Interest on Long-Term Debt | 2,011 | - | - | - | (2,011) | - |
| **Total Governmental Activities** | 9,494,360 | 2,078,680 | 3,648,757 | - | (3,766,923) | - |
| **Total Primary Government** | $ 9,494,360 | $2,078,680 | $ 3,648,757 | $ - | $ (3,766,923) | $ - |
| **Perry County Unit Road District Component Unit** | $ 1,815,252 | $ - | $ 975,941 | $ - | $ - | $ (839,311) |
| General Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | | | | | $ 3,362,248 | $ 661,576 |
| Sales Tax | | | | | 761,718 | - |
| Utilities Tax | | | | | 303,383 | - |
| Intergovernmental: | | | | | | |
| Income Taxes | | | | | 1,490,293 | - |
| Replacement Tax | | | | | 678,919 | 448,658 |
| Retailers' Occupation Tax | | | | | 549,064 | - |
| Allotments | | | | | 421,579 | 908,718 |
| Reimbursements | | | | | 320,714 | - |
| Interest | | | | | 16,373 | 4,285 |
| Miscellaneous | | | | | 1,666,471 | 9,050 |
| Transfers | | | | | 1,133,898 | 7,941 |
| Total General Revenues, Special Item, and Transfers | | | | | 10,704,660 | 2,040,228 |
| Change in Net Position | | | | | 6,937,737 | 1,200,917 |
| Net Position - Beginning of Year | | | | | 12,235,139 | 3,308,172 |
| Net Position - End of Year | | | | | $ 19,172,876 | $ 4,509,089 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Balance Sheet

GOVERNMENTAL FUNDS

November 30, 2021

| | Major Funds | | | | | Non-Major Funds | |
|---|---|---|---|---|---|---|---|
| | General Fund | Mental Health Fund | Motor Fuel Tax Fund | Health Department Fund | American Rescue Plan Fund | Other Governmental Funds | Total Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 266,189 | $ - | $ - | $ - | $ - | $ - | $ 266,189 |
| Restricted Cash | - | 187,441 | 2,009,082 | 597,116 | 2,009,033 | 8,827,128 | 13,629,800 |
| Restricted Investments, at Cost | 1,680,279 | - | - | - | - | 1,186,858 | 2,867,137 |
| Accrued Interest | - | - | - | - | - | 146 | 146 |
| Property Taxes Receivable, Net | 149,885 | 52,665 | - | 36,396 | - | 523,280 | 762,226 |
| Due From State of Illinois | 401,504 | - | 36,998 | 116,499 | - | 99,080 | 654,081 |
| Revolving Loans Receivable | - | - | - | - | - | 130,778 | 130,778 |
| **TOTAL ASSETS** | 2,497,857 | 240,106 | 2,046,080 | 750,011 | 2,009,033 | 10,767,270 | 18,310,357 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 2,497,857 | $ 240,106 | $ 2,046,080 | $ 750,011 | $ 2,009,033 | $ 10,767,270 | $ 18,310,357 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ 61,947 | $ 61,822 | $ - | $ 21,533 | $ - | $ 57,408 | $ 202,710 |
| Due To Other Funds | - | - | - | - | - | 1,428 | 1,428 |
| Accrued Absences | 111,755 | - | - | 22,433 | - | 44,906 | 179,094 |
| **TOTAL LIABILITIES** | 173,702 | 61,822 | - | 43,966 | - | 103,742 | 383,232 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | 130,778 | 130,778 |
| Restricted | - | - | 2,046,080 | 706,045 | 2,009,033 | - | 4,761,158 |
| Committed | - | 178,284 | - | - | - | 7,578,064 | 7,756,348 |
| Assigned | - | - | - | - | - | 2,954,686 | 2,954,686 |
| Unassigned | 2,324,155 | - | - | - | - | - | 2,324,155 |
| **TOTAL FUND BALANCES** | 2,324,155 | 178,284 | 2,046,080 | 706,045 | 2,009,033 | 10,663,528 | 17,927,125 |
| **TOTAL LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES** | $ 2,497,857 | $ 240,106 | $ 2,046,080 | $ 750,011 | $ 2,009,033 | $ 10,767,270 | $ 18,310,357 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Reconciliation of Fund Balances of Governmental Funds
to the Governmental Activities in the Statement of Net Position
November 30, 2021

| | | |
|---|---|---|
| Fund Balances of Governmental Funds | $ | 17,927,125 |
| Amounts reported for governmental activities in the statement of net position differ because: | | |
| Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds. | | 2,192,686 |
| Other long-term assets are not available to pay for the current period expenditures, and, therefore, are deferred in the funds. | | (716,382) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore, are not reported in the funds. | | (230,553) |
| Net Position of Governmental Activities | $ | 19,172,876 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balances

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | Major Funds | | | | | Non-Major Funds | |
|---|---|---|---|---|---|---|---|
| | General Fund | Mental Health Fund | Motor Fuel Tax Fund | Health Department Fund | American Rescue Plan Fund | Other Governmental Funds | Total Governmental Funds |
| **REVENUES** | | | | | | | |
| Taxes | $ 1,435,575 | $ 232,234 | $ - | $ 160,493 | $ - | $ 2,599,047 | $ 4,427,349 |
| Intergovernmental | 3,031,858 | - | 909,155 | 1,042,055 | 2,031,344 | 94,914 | 7,109,326 |
| Licenses and Permits | 7,337 | - | - | - | - | 180,190 | 187,527 |
| Charges for Services | 793,098 | - | - | 365,935 | - | 732,120 | 1,891,153 |
| Interest | 637 | 28 | 322 | 450 | 189 | 14,747 | 16,373 |
| Other | 19,623 | - | - | - | - | 1,646,848 | 1,666,471 |
| **TOTAL REVENUES** | 5,288,128 | 232,262 | 909,477 | 1,568,933 | 2,031,533 | 5,267,866 | 15,298,199 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | 1,644,504 | - | - | - | 22,500 | 2,727,961 | 4,394,965 |
| Public Safety | 1,514,909 | - | - | - | - | 348,428 | 1,863,337 |
| Judiciary and Court Related | 575,186 | - | - | - | - | 213,526 | 788,712 |
| Public Health | - | 1,555 | - | 1,206,516 | - | 122,574 | 1,330,645 |
| Public Welfare | - | - | - | - | - | 10,927 | 10,927 |
| Transportation | - | - | 136,820 | - | - | 662,326 | 799,146 |
| *Capital Outlay* | - | - | - | 129,282 | - | - | 129,282 |
| *Debt Service* | - | - | - | 7,838 | - | - | 7,838 |
| **TOTAL EXPENDITURES** | 3,734,599 | 1,555 | 136,820 | 1,343,636 | 22,500 | 4,085,742 | 9,324,852 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 1,553,529 | 230,707 | 772,657 | 225,297 | 2,009,033 | 1,182,124 | 5,973,347 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | - | - | - | 76,774 | - | 2,173,936 | 2,250,710 |
| Operating Transfers Out | (830,066) | - | (227,117) | - | - | (59,629) | (1,116,812) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | (830,066) | - | (227,117) | 76,774 | - | 2,114,307 | 1,133,898 |
| Net Change in Fund Balances | 723,463 | 230,707 | 545,540 | 302,071 | 2,009,033 | 3,296,431 | 7,107,245 |
| Fund Balances - Beginning of Year | 1,600,692 | (52,423) | 1,500,540 | 403,974 | - | 7,367,097 | 10,819,880 |
| Fund Balances - End of Year | $ 2,324,155 | $ 178,284 | $ 2,046,080 | $ 706,045 | $ 2,009,033 | $ 10,663,528 | $ 17,927,125 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

| | | |
|---|---|---|
| Amounts reported for governmental activities in the statement of activities differ because: | | |
| Net Change in Fund Balances - Total Governmental Funds | $ | 7,107,245 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the current period. | | (232,164) |
| The net effect of various miscellaneous transactions involving capital assets to increase net position. | | - |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | - |
| Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceed repayments. | | 7,838 |
| 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. | | 54,818 |
| Net Change in Net Position of Governmental Activities | $ | 6,937,737 |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Statement of Fiduciary Net Position

November 30, 2021

| | Pension Trust Fund | Custodial Funds | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Restricted Cash | $ - | $ 5,001,295 | $ 5,001,295 |
| Investments, Fair Value | 40,205,092 | 87,566 | 40,292,658 |
| Accrued Interest | - | - | - |
| Property Tax Receivable, Net | - | 124,386 | 124,386 |
| **TOTAL ASSETS** | 40,205,092 | 5,213,247 | 45,418,339 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Pension Contributions | 1,480,897 | - | 1,480,897 |
| **LIABILITIES** | | | |
| Accounts Payable | - | 254,449 | 254,449 |
| Pension Liability | 35,890,516 | - | 35,890,516 |
| Due to Other Governments | - | 4,871,608 | 4,871,608 |
| **TOTAL LIABILITIES** | 35,890,516 | 5,126,057 | 41,016,573 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Pension Contributions | 6,055,957 | - | 6,055,957 |
| **NET POSITION - Restricted For:** | | | |
| Pension | (260,484) | - | (260,484) |
| Other Governments | - | 87,190 | 87,190 |
| **TOTAL NET POSITION** | $ (260,484) | $ 87,190 | $ (173,294) |

The accompanying notes to the basic financial statements are an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Statement of Changes in Fiduciary Net Position

November 30, 2021

| | Pension Trust Fund | Custodial Funds | Total |
|---|---|---|---|
| **ADDITIONS** | | | |
| Contributions: | | | |
| Members | $ 242,581 | $ - | $ 242,581 |
| Employers | 603,106 | - | 603,106 |
| Total Contributions | 845,687 | - | 845,687 |
| Investment Earnings: | | | |
| Net increase in fair value of investments | 316,334 | - | 316,334 |
| Interest, dividends, and other | 4,088,171 | 238 | 4,088,409 |
| Total Investment Earnings | 4,404,505 | 238 | 4,404,743 |
| Investment Costs | (2,431,936) | - | (2,431,936) |
| Net Investment Earnings | 1,972,569 | 238 | 1,972,807 |
| Property taxes collected for other governments | - | 24,280,315 | 24,280,315 |
| Administrative fees collected | - | 3,307,351 | 3,307,351 |
| Transfers from other systems | - | 71,115 | 71,115 |
| **TOTAL ADDITIONS** | 2,818,256 | 27,659,019 | 30,477,275 |
| **DEDUCTIONS** | | | |
| Administrative Costs | 362,496 | 3,750,625 | 4,113,121 |
| Property taxes paid to other governments | - | 21,098,455 | 21,098,455 |
| Transfers to other systems | - | 1,212,954 | 1,212,954 |
| Other | 200,316 | - | 200,316 |
| **TOTAL DEDUCTIONS** | 562,812 | 26,062,034 | 26,624,846 |
| Net increase (decrease) in Fiduciary Net Position | 2,255,444 | 1,596,985 | 3,852,429 |
| Net Position - Beginning | (2,515,928) | (1,509,795) | (4,025,723) |
| Net Position - Ending | $ (260,484) | $ 87,190 | $ (173,294) |

The accompanying notes to the basic financial statements are an integral part of this statement.

# NOTES TO BASIC FINANCIAL STATEMENTS

## NOTE A - Summary of Significant Accounting Policies

The following significant accounting policies have been consistently applied to the County and the reported component unit in the preparation of the accompanying financial statements.

1. Principles Determining Scope of Reporting Entity
   The financial statements of the County consist only of the funds and account groups of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

2. Component Unit
   In evaluating the County's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity was made by applying criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County are such that exclusion would be misleading or incomplete. The following is Perry County's discretely presented component unit:

   *Perry County Unit Road District* - The component unit column in the combined financial statements includes the financial data of Perry County Unit Road District. All Perry County Road Districts were consolidated into the Unit Road District on April 5, 2005. The members of the Perry County board also serve as members of the Perry County Unit Road District. The Perry County board approves the Unit Road District's budget.

3. 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 non-fiduciary activities of the primary government.

   The statement of activities demonstrates the degree to which the direct expenses of a given function of segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges, provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Major individual governmental funds are reported as separate columns in the fund financial statements.

## NOTE A - Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the County receives cash.

*Fund Accounting*

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County uses both governmental funds and fiduciary funds.

*Governmental Funds*

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. Governmental fund assets plus deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance.

The County reports the following major governmental funds:

General Fund - The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Illinois and the bylaws of the County.

Mental Health Fund - This fund is used for the operations of the county's mental health system.

**NOTE A - Summary of Significant Accounting Policies - Continued**

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

Motor Fuel Tax Fund - This fund collects the county's motor fuel tax allotments from the state of Illinois and uses the funds to maintain the county's roads.

Health Department Fund - This fund provides services and receives state and federal funding to provide healthcare to the county residents.

American Rescue Plan Fund - This fund maintains all receipts and expenditures of the federal grant Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan.

*Fiduciary Funds*
Fiduciary funds are used to account for resources held by the County as either a trustee (a party that administers property for a beneficiary) or a custodian (one who acts on behalf of another). Perry County reports two types of fiduciary funds:

Pension Trust Fund - The Pension Trust Fund accounts for the employee pension fund held in a trust administered through the Illinois Municipal Retirement Fund board.

Custodial Funds - Custodial Funds are generally used to account for assets that the County holds temporarily for other parties. The County is mainly responsible for receiving the assets, and for distributing them to the parties entitled to them.

*Revenues –Exchange and Non-Exchange Transactions*
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of the fiscal year-end.

Non-exchange transactions in which the County receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

**NOTE A - Summary of Significant Accounting Policies - Continued**

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Concluded

*Expenses/Expenditures*
On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. In the government-wide financial statements, expenses are classified by function for government activities. In the fund financial statements, governmental expenditures are classified by the following character categories: Current (further classified by function), Capital Outlay, and Debt Service.

5. Interfund Activity
As a general rule, interfund activity has been eliminated from the government-wide financial statements including transfers between funds within the governmental funds.

6. Capital Assets
Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County maintains the capitalization threshold of $2,500. The County does possess infrastructure. However, infrastructure assets are only reported on a prospective approach beginning with the implementation of GASB 34. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | |
|---|---|
| Buildings | 40 years |
| Improvements | 10 - 20 years |
| Machinery and Equipment | 5 years |
| New Infrastructure | 40 years |

7. Unbilled Services Receivable
The County has no unbilled services receivable.

## NOTE A - Summary of Significant Accounting Policies - Continued

8. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund income statement includes reconciliation between net change in governmental fund balances and net change in net position of governmental activities as reported in the government-wide statement of net position. The difference of ($169,508) is summarized as follows:

| | |
|---|---|
| Current Year Purchases | $ 129,282 |
| Depreciation Expense | (361,446) |
| Loan Repayments | 7,838 |
| Accrued Absences | 54,818 |
| Total | $ (169,508) |

The governmental fund balance sheet includes reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide balance sheet. The difference of $1,245,751 is summarized as follows:

| | |
|---|---|
| Capital Assets | $ 2,192,686 |
| Loans | (230,553) |
| Accrued Absences | (716,382) |
| Total | $ 1,245,751 |

9. Net Position

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components - net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

*Net Investment in Capital Assets* - This component of net position consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes, or other borrowings, that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt of deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt of deferred inflows of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

**NOTE A - Summary of Significant Accounting Policies - Continued**

9. Net Position - Concluded

*Restricted* - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources directly related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

*Unrestricted* - This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

10. Fund Balances

In the fund financial statements, governmental funds report up to five components of fund balance from most restrictive in nature to least restrictive:

*Nonspendable* - includes fund balance amounts that cannot be spent either because it is not in a spendable form or because of legal or contractual constraints.

*Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors and grantors, or amounts constrained due to constitutional provisions or enabling legislation.

*Committed* - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (governing board). The same formal action must be taken to remove or change the limitations placed on the funds.

The County Board authorizes and approves the property tax levies annually providing a "committed" balance for property tax revenues. In addition, the County Board must approve any action to modify or rescind a fund balance commitment.

*Assigned* - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

The County Board will determine if a fund should be assigned based on the intended uses of resources that the fund receives.

*Unassigned* - includes positive fund balance with the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

## NOTE A - Summary of Significant Accounting Policies - Concluded

10. Fund Balances - Concluded

The County Board used the default spending policy, spending resources in the following manner when available: restricted, committed, assigned, and unassigned. The default policy is meant to prioritize the flow of resources from most restrictive to least restrictive for normal business activities.

As required by GASB 54, Fund Balance Reporting and Governmental Fund Type Definition, the County is to formally set a Stabilization Policy to ensure sound financial management and fiscal accountability. The County is to formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. However, these emergency situations should not be routine and should be sufficiently detailed to outline the types of nonrecurring circumstances that merit the use of funds.

As of fiscal year ended November 30, 2021, the County Board has not formally adopted a Stabilization Policy.

11. Compensated Absences

Vacation pay and sick leave are accrued and carried over to the following years when it is not fully exhausted in the year it is earned. Sick pay is accrued at the end of the year with a maximum accrual of 260 days. Vacation pay is vested based on years of service.

12. Cash and Investments

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Illinois Revised Statutes authorize the County to invest in securities guaranteed by full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State's Treasurer investment pool (authorized by ILCS 30, 235-2), and other permitted investments under paragraph 202, chapter 85 of the statutes as amended by Public Act 86-426. Investments may only be made in banks, which are insured by the Federal Deposit Insurance Corporation.

Investments are stated at cost, which approximates market value and consists of the Illinois Funds (fair value equals value of pool shares) and certificates of deposit with an original maturity date of more than three months. Oversight of the Illinois Funds is performed by the State of Illinois Treasurer's Office.

## NOTE B - Cash and Investments

All funds in the County are allowed to invest excess funds. Each investment is accounted for in the balance sheet of the individual investing fund. Various restrictions on investments are imposed by statutes. These restrictions are summarized below.

The County is authorized to invest money in U.S. Government securities, savings accounts, and certificates of deposits at banks or savings and loans, or short-term discount obligations of the Federal National Mortgage Association.

The carrying amount of the County's deposits with financial institutions was $22,512,275 excluding $310 in petty cash, and the bank balance was $22,886,870. The bank balance is categorized as follows:

| | Category | | | | |
|---|---|---|---|---|---|
| Governmental Activities | 1 | 2 | 3 | Bank Balance | Carrying Amount |
| Major Funds | | | | | |
| General | $ 7,132 | $ 269,022 | $ 0 | $ 276,154 | $ 265,979 |
| Mental Health | 17,462 | 169,979 | 0 | 187,441 | 187,441 |
| Motor Fuel Tax | 51,907 | 1,957,999 | 0 | 2,009,906 | 2,009,082 |
| Health Department | 15,594 | 588,235 | 0 | 603,829 | 597,116 |
| American Rescue Plan | 52,466 | 1,979,068 | 0 | 2,031,534 | 2,009,033 |
| Non-Major Funds | | | | | |
| General Assistance | 3,076 | 116,024 | 0 | 119,100 | 119,100 |
| County Road | 9,349 | 352,646 | 0 | 361,995 | 347,778 |
| Gravel Tax | 21,537 | 812,395 | 0 | 833,932 | 867,423 |
| Federal Aid Matching | 12,320 | 464,753 | 0 | 477,073 | 477,073 |
| Tuberculosis | 4,430 | 167,129 | 0 | 171,559 | 171,559 |
| Joint Bridge | 6,266 | 236,346 | 0 | 242,612 | 239,328 |
| Township Bridge | 1,739 | 44,167 | 0 | 45,906 | 45,906 |
| Animal Control | 272 | 10,261 | 0 | 10,533 | 10,288 |
| Youth Court | 1,737 | 65,524 | 0 | 67,261 | 67,261 |
| Circuit Clerk Administration | 963 | 36,324 | 0 | 37,287 | 37,036 |
| ESDA | 975 | 36,763 | 0 | 37,738 | 37,738 |
| Recorder's Document Storage | 1,991 | 50,580 | 0 | 52,571 | 51,905 |
| Drug Enforcement | 30 | 750 | 0 | 780 | 647 |
| Court Automation | 11,521 | 292,616 | 0 | 304,137 | 302,895 |
| Landfill Management | 7,913 | 200,969 | 0 | 208,882 | 208,882 |
| Probation Services | 8,586 | 218,072 | 0 | 226,658 | 226,658 |
| Marriage | 45 | 1,147 | 0 | 1,192 | 1,192 |
| Assessor GIS | 9,566 | 93,112 | 0 | 102,678 | 102,678 |
| Circuit Clerk Document Storage | 9,313 | 236,537 | 0 | 245,850 | 245,045 |
| Child Support | 3,765 | 95,608 | 0 | 99,373 | 99,373 |
| E911 | 18,053 | 175,724 | 0 | 193,777 | 178,726 |
| Law Library | 59 | 1,488 | 0 | 1,547 | 1,547 |
| Court Fee | 16,352 | 415,298 | 0 | 431,650 | 418,392 |
| Drug Task Force | 1,956 | 49,665 | 0 | 51,621 | 51,621 |
| Auction Distribution | 1,432 | 36,376 | 0 | 37,808 | 37,808 |
| Tax Automation | 1,969 | 50,029 | 0 | 51,998 | 51,998 |
| Social Security | 21,446 | 544,686 | 0 | 566,132 | 571,553 |

## NOTE B - Cash and Investments - Continued

| | Category | | | | |
|---|---|---|---|---|---|
| Governmental Activities | 1 | 2 | 3 | Bank Balance | Carrying Amount |
| Tort Liability | 120,373 | 1,171,692 | 0 | 1,292,065 | 1,273,262 |
| IMRF | 63,177 | 614,961 | 0 | 678,138 | 622,448 |
| Coroner Grant | 1,331 | 50,192 | 0 | 51,523 | 51,523 |
| HAVA Handicap | 1,685 | 42,794 | 0 | 44,479 | 10,987 |
| Majestic Mine Rd | 37 | 938 | 0 | 975 | 975 |
| Building Fund | 8,748 | 329,987 | 0 | 338,735 | 338,735 |
| CDBG Grant | 646 | 24,354 | 0 | 25,000 | 25,000 |
| Court Security | 3,200 | 81,267 | 0 | 84,467 | 84,467 |
| Forfeiture | 91 | 2,329 | 0 | 2,420 | 2,420 |
| Child Advocacy | 19 | 486 | 0 | 505 | 505 |
| State's Atty Document Storage | 65 | 1,659 | 0 | 1,724 | 800 |
| Healthcare Plan | 34,894 | 1,316,242 | 0 | 1,351,136 | 1,331,455 |
| Sheriff's Fees | 113,405 | 0 | 0 | 113,405 | 113,141 |
| Total | 668,893 | 13,406,193 | 0 | 14,075,086 | 13,895,779 |
| Custodial Funds | | | | | |
| Bail Bond | 292 | 0 | 0 | 292 | 292 |
| Circuit Clerk Trust | 244,204 | 72,742 | 0 | 316,946 | 196,226 |
| Co Clerk Redemption | 77,436 | 0 | 0 | 77,436 | 46,963 |
| Collectors Account | 475,341 | 4,117,328 | 0 | 4,592,669 | 4,661,988 |
| Mobile Home Tax | 73 | 1,843 | 0 | 1,916 | 1,916 |
| Co Treasurer Trust | 106 | 2,706 | 0 | 2,812 | 2,812 |
| Prisoner Commissary | 57,118 | 0 | 0 | 57,118 | 55,938 |
| Tax Auction | 677 | 25,524 | 0 | 26,201 | 22,991 |
| Missing Heirs | 311 | 11,758 | 0 | 12,069 | 12,069 |
| Total | 855,558 | 4,231,901 | 0 | 5,087,459 | 5,001,195 |
| Component Units | | | | | |
| Unit Road District | 90,019 | 0 | 1,076,668 | 1,166,687 | 1,166,287 |
| Unit Road Bridge | 22,026 | 0 | 263,441 | 285,467 | 285,467 |
| Unit Road Surplus | 33,877 | 0 | 405,180 | 439,057 | 439,057 |
| Unit Road Specialty | 12,505 | 471,712 | 0 | 484,217 | 461,462 |
| Unit Road MFT | 104,078 | 0 | 1,244,819 | 1,348,897 | 1,263,028 |
| Total | 262,505 | 471,712 | 2,990,108 | 3,724,325 | 3,615,301 |
| **GRAND TOTAL** | **$ 1,786,956** | **$ 18,109,806** | **$ 2,990,108** | **$ 22,886,870** | **$ 22,512,275** |

Investments made by the County, including repurchase agreements, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories: Category 1 - Insured or registered, or securities held by the County or its agent in the County's name; Category 2 - Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name; and Category 3 - Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the County's name.

| | | |
|---|---|---|
| Investment Pools | $ | 2,683,954 |
| Certificates of Deposit | | 270,749 |
| Total | $ | 2,954,703 |

## NOTE B - Cash and Investments - Concluded

| | Category | | | | |
|---|---|---|---|---|---|
| Governmental Activities | 1 | 2 | 3 | Carrying Amount | Market Value |
| Major Funds | | | | | |
| General Fund | $ 1,680,279 | $ 0 | $ 0 | $ 1,680,279 | $ 1,680,279 |
| Non-Major Funds | | | | | |
| ESDA | 6,939 | 176,244 | 0 | 183,183 | 183,183 |
| Revolving Loan | 81,363 | 0 | 0 | 81,363 | 81,363 |
| E911 Surcharge | 818,506 | 0 | 0 | 818,506 | 818,506 |
| Tax Sale Indemnity | 103,786 | 0 | 0 | 103,786 | 103,806 |
| Custodial Funds | | | | | |
| Circuit Clerk Trust | 85,840 | 1,726 | 0 | 87,566 | 87,566 |
| **TOTALS** | **$ 2,776,713** | **$ 177,970** | **$ 0** | **$ 2,954,683** | **$ 2,954,703** |

Interest Rate Risk - In accordance with its investment policy, the County's investments limit its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market funds or similar investment pools. Because all of the County's investments have a maturity date of less than one year, interest rate risk is not significant.

Credit Risk - Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County's investment policy limits its exposure to credit risk by limiting investments to the safest type of securities with qualified local financial institutions.

Concentration of Credit Risk - The County holds only Illinois Fund deposits and certificates of deposit with local financial institutions with balances under the FDIC insured limit so concentration of credit risk does not apply.

Custodial Credit Risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit 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 its investment or collateral securities that are in the possession of another party. The County's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions: The State of Illinois statute requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal to at least 100% of the total amount deposited by the public agencies. The County is undercollateralized at one local bank by $2,990,108.

## NOTE C - Municipal Retirement Fund

IMRF Plan Description

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

Benefits Provided

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

All three 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 lessor of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

**NOTE C - Municipal Retirement Fund - Continued**

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

| | Regular | ECO | SLEP |
|---|---|---|---|
| Retirees and Beneficiaries currently receiving benefits | 112 | 10 | 9 |
| Inactive Plan Members entitle to but not yet receiving benefits | 147 | 2 | 14 |
| Active Plan Members | 67 | 3 | 6 |
| Total | 326 | 15 | 29 |

Contributions

As set by statute, the Perry County's Regular Plan Members are required to contribute 4.5% of their annual covered salary, while the Perry County's Elected Official and Sheriff's Law Enforcement Personnel Plan Members are required to contribute 7.5% of their annual covered salary. The Regular Plan Members contributed $198,923. The Elected Official Plan Members contributed $12,513. The Sheriff's Law Enforcement Personnel Plan Members contributed $31,145. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Regular Plan employer's annual contribution rate for calendar year 2021 was 12.75%, the ECO Plan employer's annual contribution rate for calendar year 2021 was 96.99%, and the SLEP Plan employer's annual contribution rate for calendar year 2021 was 19.03%. For the calendar year ended December 31, 2021, Regular Plan employer contributed $406,364 to the plan, the ECO Plan employer contributed $125,886 to the plan, and the SLEP Plan employer contributed $70,856 to the plan. Perry County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contributions rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Perry County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The amount is included as the Pension Liability on the Statement of Fiduciary Net Position.

**NOTE C - Municipal Retirement Fund - Continued**

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability for all plan members on December 31, 2021:

| | |
|---|---|
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | Market Value of Assets |
| Inflation Rate: | 2.25% |
| Salary Increases: | 2.85% to 13.75% |
| Investment Rate of Return: | 7.25% |
| Projected Retirement Age: | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019. |
| Mortality: | For non-disabled retirees, the Pub-2010, Amount Weighted, below-median income, General, Retiree, Marl (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.<br><br>For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.<br><br>For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |
| Other Information: | There were no benefit changes during the year. |

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2021 Illinois Municipal Retirement Fund annual actuarial report.

**NOTE C - Municipal Retirement Fund - Continued**

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (to the extent in which the fiduciary net position is projected to be sufficient to pay benefits), and

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

**Regular Plan Members**

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A)-(B) |
|---|---|---|---|
| **Balances at December 31, 2020** | $ 23,965,368 | $ 24,756,002 | $ (790,634) |
| **Changes for the year:** | | | |
| Service Cost | 280,263 | 0 | 280,263 |
| Interest on the Total Pension Liability | 1,704,829 | 0 | 1,704,829 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 850,202 | 0 | 850,202 |
| Changes of Assumptions | 0 | 0 | 0 |
| Contributions – Employer | 0 | 406,364 | (406,364) |
| Contributions – Employees | 0 | 137,417 | (137,417) |
| Net Investment Income | 0 | 4,188,006 | (4,188,006) |
| Benefit Payments, including Refunds of Employee Contributions | (1,181,238) | (1,181,238) | 0 |
| Other (Net Transfer) | 0 | (35,634) | 35,634 |
| Net Changes | 1,654,056 | 3,514,915 | (1,860,859) |
| **Balances at December 31, 2021** | $ 25,619,424 | $ 28,270,917 | $ (2,651,493) |

## NOTE C - Municipal Retirement Fund - Continued

Changes in the Net Pension Liability - Concluded

**ECO Plan Members**

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A)-(B) |
|---|---|---|---|
| **Balances at December 31, 2020** | $ 4,884,210 | $ 4,614,485 | $ 269,725 |
| **Changes for the year:** | | | |
| Service Cost | 20,859 | 0 | 20,859 |
| Interest on the Total Pension Liability | 342,772 | 0 | 342,772 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | (158,581) | 0 | (158,581) |
| Changes of Assumptions | 0 | 0 | 0 |
| Contributions – Employer | 0 | 125,886 | (125,886) |
| Contributions – Employees | 0 | 9,734 | (9,734) |
| Net Investment Income | 0 | 808,476 | (808,476) |
| Benefit Payments, including Refunds of Employee Contributions | (333,493) | (333,493) | 0 |
| Other (Net Transfer) | 0 | (158,287) | 158,287 |
| Net Changes | (128,443) | 452,316 | (580,759) |
| **Balances at December 31, 2021** | $ 4,755,767 | $ 5,066,801 | $ (311,034) |

**SLEP Plan Members**

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A)-(B) |
|---|---|---|---|
| **Balances at December 31, 2020** | $ 5,384,071 | $ 5,958,495 | $ (574,424) |
| **Changes for the year:** | | | |
| Service Cost | 61,374 | 0 | 61,374 |
| Interest on the Total Pension Liability | 384,335 | 0 | 384,335 |
| Difference Between Expected and Actual Experience of the Total Pension Liability | (87,279) | 0 | (87,279) |
| Changes of Assumptions | 0 | 0 | 0 |
| Contributions – Employer | 0 | 70,856 | (70,856) |
| Contributions – Employees | 0 | 27,926 | (27,926) |
| Net Investment Income | 0 | 1,043,668 | (1,043,668) |
| Benefit Payments, including Refunds of Employee Contributions | (227,176) | (227,176) | 0 |
| Other (Net Transfer) | 0 | (6,395) | 6,395 |
| Net Changes | 131,254 | 908,879 | (777,625) |
| **Balances at December 31, 2021** | $ 5,515,325 | $ 6,867,374 | $ (1,352,049) |

**NOTE C - Municipal Retirement Fund - Continued**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower of 1% higher:

**Regular Plan Members**

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---|---|---|---|
| Net Pension Liability | $ 374,092 | $ (2,651,493) | $ (5,050,188) |

**ECO Plan Members**

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---|---|---|---|
| Net Pension Liability | $ 209,330 | $ (311,034) | $ (723,152) |

**SLEP Plan Members**

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---|---|---|---|
| Net Pension Liability | $ (750,667) | $ (1,352,049) | $ (1,854,389) |

**NOTE C - Municipal Retirement Fund - Continued**

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

For the calendar year ended December 31, 2021, Perry County recognized pension expense of $603,106. As of December 31, 2021, Perry County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Regular Plan Members**

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods: | | |
| Differences between expected and actual experience | $ 502,517 | $ 117,548 |
| Changes of assumptions | 0 | 54,556 |
| Net difference between projected and actual earnings on pension plan investments | 513,938 | 3,761,380 |
| Total Deferred Amounts to be recognized in pension expense in future periods | 1,016,455 | 3,933,484 |
| Pension Contributions made subsequent to the Measurement Date | 44,282 | 0 |
| Total Deferred Amounts Related to Pensions | $ 1,060,737 | $ 3,933,484 |

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

| Year Ending December 31, | Net Deferred Outflows Of Resources | Net Deferred Inflows of Resources |
|---|---|---|
| 2022 | $ 0 | $ 503,588 |
| 2023 | 0 | 1,086,675 |
| 2024 | 0 | 798,965 |
| 2025 | 0 | 483,519 |
| 2026 | 0 | 0 |
| Thereafter | 0 | 0 |
| Total | $ 0 | $ 2,872,747 |

**NOTE C - Municipal Retirement Fund - Continued**

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

**ECO Plan Members**

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods: | | |
| Differences between expected and actual experience | $ 0 | $ 11,706 |
| Changes of assumptions | 0 | 0 |
| Net difference between projected and actual earnings on pension plan investments | 113,855 | 774,765 |
| Total Deferred Amounts to be recognized in pension expense in future periods | 113,855 | 786,471 |
| Pension Contributions made subsequent to the Measurement Date | 11,856 | 0 |
| Total Deferred Amounts Related to Pensions | $ 125,711 | $ 786,471 |

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

| Year Ending December 31, | Net Deferred Outflows Of Resources | Net Deferred Inflows of Resources |
|---|---|---|
| 2022 | $ 0 | $ 143,423 |
| 2023 | 0 | 257,428 |
| 2024 | 0 | 162,540 |
| 2025 | 0 | 97,369 |
| 2026 | 0 | 0 |
| Thereafter | 0 | 0 |
| Total | $ 0 | $ 660,760 |

## NOTE C - Municipal Retirement Fund - Concluded

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

**SLEP Plan Members**

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Deferred Amounts to be Recognized in Pension Expense in Future Periods: | | |
| Differences between expected and actual experience | $ 97,946 | $ 365,404 |
| Changes of assumptions | 47,709 | 17,726 |
| Net difference between projected and actual earnings on pension plan investments | 140,656 | 952,872 |
| Total Deferred Amounts to be recognized in pension expense in future periods | 286,311 | 1,336,002 |
| Pension Contributions made subsequent to the Measurement Date | 8,138 | 0 |
| Total Deferred Amounts Related to Pensions | $ 294,449 | $ 1,336,002 |

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

| Year Ending December 31, | Net Deferred Outflows Of Resources | Net Deferred Inflows of Resources |
|---|---|---|
| 2022 | $ 0 | $ 261,586 |
| 2023 | 0 | 435,990 |
| 2024 | 0 | 220,666 |
| 2025 | 0 | 123,311 |
| 2026 | 0 | 0 |
| Thereafter | 0 | 0 |
| Total | $ 0 | $ 1,041,553 |

## NOTE D - Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The County paid $232,669, the total required contribution for the current fiscal year.

## NOTE E - Long-Term Debt

1. Health Department Loan

On March 15, 1991, Perry County Health Department purchased a building from Perry County Counseling Center, Inc., (an unrelated nonprofit organization), for $90,000. A loan for $80,000 was acquired from the First National Bank in Pinckneyville to help finance the purchase. The building serves as collateral for this loan. The loan was financed March 23, 2005 for total of $143,276 at the Murphy Wall State Bank. Every year, the loan is refinanced for a 12-month period. Monthly payments are made from the health department fund. The remaining balance is then refinanced under the current interest rate. The interest rate is 4.25% for the year ended November 30, 2021. Interest of $2,011 was paid during the year. Following is the summary of the loan principal maturity and interest requirements:

| | |
|---|---|
| Beginning Balance | $ 51,028 |
| Increases | 0 |
| Decreases | (7,838) |
| Ending Balance | $ 43,190 |

| Year Ending November 30, | Principal | Interest | Total |
|---|---|---|---|
| 2022 | $ 43,190 | $ 1,678 | $ 44,868 |
| Total | $ 43,190 | $ 1,678 | $ 44,868 |

2. Mental Health Loan

On February 2, 1994, Perry County Mental Health purchased three properties in Du Quoin that are leased to Five Star Industries, Inc. (a non-profit organization). A loan for $950,000 was acquired from Fifth Third Bank to finance the purchase. The properties serve as collateral for this loan. The annual payment requirement is $61,822, which includes interest at 3.50%, and is paid by the mental health fund. No interest was paid during the year. This loan has a maturity date of February 9, 2024.

| | |
|---|---|
| Beginning Balance | $ 187,363 |
| Increases | 0 |
| Decreases | 0 |
| Ending Balance | $ 187,363 |

**NOTE E - Long-Term Debt - Concluded**

2. Mental Health Loan - Concluded

Following is the summary of note principal maturities and interest requirements:

| Year Ending November 30, | Principal | Interest | Total |
|---|---|---|---|
| 2022 | $ 26,656 | $ 35,166 | $ 61,822 |
| 2023 | 31,659 | 30,163 | 61,822 |
| 2024 | 37,601 | 24,221 | 61,822 |
| 2025 | 91,447 | 25,945 | 117,392 |
| Total | $ 187,363 | $ 115,495 | $ 302,858 |

3. Unit Road District Loan

On December 1, 2016, Perry County Unit Road District purchased a Massey Ferguson tractor for $69,000. A loan for $69,000 was acquired from Southern Illinois Coal Belt Champion Community to help finance the purchase. The tractor serves as collateral for this loan. The annual payments are $15,937, starting March 1, 2017 and ending March 1, 2021 and are paid by the Unit Road District. The interest rate is 5.00% for the year ended November 30, 2021. Interest of $2,240 was paid during the year. This loan was paid off during the year.

| | |
|---|---|
| Beginning Balance | $ 29,634 |
| Increases | 0 |
| Decreases | (29,634) |
| Ending Balance | $ 0 |

Following is the summary of note principal maturities and interest requirements for all debt:

| Year Ending November 30, | Health Dept Loan | Mental Health Loan | Unit Road Loan | Total |
|---|---|---|---|---|
| 2022 | $ 44,868 | $ 61,822 | $ 0 | $ 106,690 |
| 2023 | 0 | 61,822 | 0 | 61,822 |
| 2024 | 0 | 61,822 | 0 | 61,822 |
| 2025 | 0 | 117,392 | 0 | 117,392 |
| Total Payments | 44,868 | 302,858 | 0 | 347,726 |
| Less Interest | (1,678) | (115,495) | (0) | (117,173) |
| Total Outstanding | $ 43,190 | $ 187,363 | $ 0 | $ 230,553 |

**NOTE F - Legal Debt Margin**

| | | |
|---|---|---|
| 2020 Equalized Assessed Valuation | | $ 241,006,916 |
| Statutory Debt Limit (8.625% of EAV) | | $ 20,786,847 |
| Total Debt: | | |
| Notes Payable | 230,553 | |
| Less: Revenue Bonds Exempt from Debt Limitation Computation | 0 | |
| Total Applicable Long-Term Debt | | (230,553) |
| Legal Debt Margin | | $ 20,556,294 |

**NOTE G - Assessed Valuation and Taxes Levied**

Property tax is levied each year on all taxable real property located in the County. Taxes recorded in these financial statements are from the 2020 and prior tax levies.

**Assessed Valuation**
**TAX LEVY YEARS 2020, 2019, 2018**

| | 2020 | 2019 | 2018 |
|---|---|---|---|
| **ASSESSED VALUATION** | $ 241,006,916 | $ 226,751,294 | $ 215,329,095 |
| County Corporate | 0.2668 | 0.2625 | 0.2694 |
| Unemployment | 0.0050 | 0.0045 | 0.0000 |
| IMRF | 0.1695 | 0.1720 | 0.2740 |
| County Road | 0.0990 | 0.0975 | 0.1000 |
| Joint Bridge | 0.0496 | 0.0488 | 0.0500 |
| Federal Aid Matching | 0.0496 | 0.0488 | 0.0500 |
| Gravel Tax | 0.0496 | 0.0488 | 0.0500 |
| Tort Liability | 0.4407 | 0.4675 | 0.3600 |
| Social Security | 0.0717 | 0.0725 | 0.1672 |
| General Assistance | 0.0150 | 0.0155 | 0.0330 |
| Tuberculosis | 0.0042 | 0.0045 | 0.0047 |
| Mental Health | 0.0955 | 0.0984 | 0.1036 |
| Health | 0.0660 | 0.0680 | 0.0716 |
| Unit Road | 0.3010 | 0.3044 | 0.3146 |
| Total | 1.6832 | 1.7137 | 1.8481 |

**Tax Extensions**
**TAX LEVY YEARS 2020, 2019, 2018**

| | 2020 | 2019 | 2018 |
|---|---|---|---|
| **TAX EXTENSIONS** | | | |
| County Corporate | $ 643,007 | $ 595,222 | $ 580,097 |
| Unemployment | 12,050 | 10,204 | - |
| IMRF | 408,507 | 390,012 | 590,002 |
| County Road | 238,597 | 221,082 | 215,329 |
| Joint Bridge | 119,539 | 110,655 | 107,665 |
| Federal Aid Matching | 119,539 | 110,655 | 107,665 |
| Gravel Tax | 119,539 | 110,655 | 107,665 |
| Tort Liability | 1,062,118 | 1,060,062 | 775,185 |
| Social Security | 172,802 | 165,075 | 360,030 |
| General Assistance | 36,151 | 35,146 | 71,059 |
| Tuberculosis | 10,122 | 10,204 | 10,120 |
| Mental Health | 230,162 | 223,123 | 223,081 |
| Health | 159,065 | 154,191 | 154,176 |
| Unit Road | 726,765 | 691,503 | 677,425 |
| Total | $ 4,057,963 | $ 3,887,789 | $ 3,979,499 |

**NOTE G - Assessed Valuation and Taxes Levied - Concluded**

**Tax Collections**
**TAX LEVY YEARS 2020, 2019, 2018**

| | 2020 | 2019 | 2018 |
|---|---|---|---|
| **TAX COLLECTIONS** | | | |
| County Corporate | $ 621,249 | $ 594,982 | $ 578,302 |
| Unemployment | 11,642 | 10,200 | - |
| IMRF | 394,685 | 389,854 | 588,176 |
| County Road | 230,524 | 220,994 | 214,663 |
| Joint Bridge | 115,496 | 110,609 | 107,333 |
| Federal Aid Matching | 115,496 | 110,609 | 107,333 |
| Gravel Tax | 115,496 | 110,609 | 107,333 |
| Liability Insurance | 1,026,182 | 1,059,634 | 772,785 |
| Social Security | 166,957 | 165,007 | 358,915 |
| General Assistance | 34,927 | 35,132 | 70,837 |
| Tuberculosis | 9,772 | 10,192 | 10,079 |
| Mental Health | 222,188 | 222,803 | 222,143 |
| Health | 153,551 | 153,975 | 153,528 |
| Unit Road | 633,760 | 620,439 | 607,551 |
| Total | $ 3,851,925 | $ 3,815,039 | $ 3,898,978 |

**TAX LEVY YEAR 2020**

| | |
|---|---|
| Tax Lien Date | January 1, 2020 |
| Tax Levy Date | December 31, 2020 |
| Due Dates | October 15, 2021<br>November 24, 2021 |
| Collection Dates | October 2021 through January 2021 |
| Distribution Dates | October 26, 2021<br>December 13, 2021<br>Tax sale date not available at this time |

**NOTE H - Capital Assets**

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

**Changes in Capital Assets**
**Year Ended November 30, 2021**

| | Assets | | | | Accumulated Depreciation | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Fund | Balance 12/1/2020 | Additions | Deletions | Balance 11/30/2021 | Balance 12/1/2020 | Current Provisions | Deductions | Balance 11/30/2021 | Net Book Value |
| **Governmental Activities** | | | | | | | | | |
| Depreciable Capital Assets: | | | | | | | | | |
| Buildings | $ 6,616,517 | $ 53,529 | $ - | $ 6,670,046 | $ 5,090,902 | $ 167,220 | $ - | $ 5,258,122 | $ 1,411,924 |
| Infrastructure | 1,252,441 | 3,467 | - | 1,255,908 | 847,581 | 61,097 | - | 908,678 | 347,230 |
| Machinery and Equipment | 1,212,859 | 5,840 | - | 1,218,699 | 841,358 | 81,165 | - | 922,523 | 296,176 |
| Vehicles | 823,900 | 66,446 | - | 890,346 | 728,526 | 51,964 | - | 780,490 | 109,856 |
| Non-Depreciable Capital Assets: | | | | | | | | | |
| Land | 27,500 | - | - | 27,500 | - | - | - | - | 27,500 |
| **Total Governmental Activities** | 9,933,217 | 129,282 | - | 10,062,499 | 7,508,367 | 361,446 | - | 7,869,813 | 2,192,686 |
| **Total Reporting Entity** | $ 9,933,217 | $ 129,282 | $ - | $ 10,062,499 | $ 7,508,367 | $ 361,446 | $ - | $ 7,869,813 | $ 2,192,686 |
| **Component Unit** | | | | | | | | | |
| Depreciable Capital Assets: | | | | | | | | | |
| Machinery and Equipment | $ 959,725 | $ 142,031 | $ - | $ 1,101,756 | $ 556,155 | $ 89,154 | $ - | $ 645,309 | $ 456,447 |
| Vehicles | 243,765 | - | - | 243,765 | 235,677 | 54,189 | - | 289,866 | (46,101) |
| Non-Depreciable Capital Assets: | | | | | | | | | |
| Land | 10,000 | - | - | 10,000 | - | - | - | - | 10,000 |
| **Total Component Unit** | $ 1,213,490 | $ 142,031 | $ - | $ 1,355,521 | $ 791,832 | $ 143,343 | $ - | $ 935,175 | $ 420,346 |

| | Depreciation Expense | |
|---|---|---|
| Governmental Function | Governmental Activities | Component Unit |
| General Government | $ 24,365 | $ - |
| Public Safety | 187,132 | - |
| Judiciary and Court Related | 5,004 | - |
| Public Health | 41,113 | - |
| Public Welfare | 3,642 | - |
| Transportation | 100,190 | 143,343 |
| Total Depreciation Expense | $ 361,446 | $ 143,343 |

**NOTE I - Components of Fund Balance**

The following presents the various components of fund balance within the governmental funds:

| Fund Balances: | General Fund | Mental Health Fund | Motor Fuel Tax Fund | Health Department Fund | American Rescue Plan Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| Nonspendable | | | | | | | |
| Note Receivable | $ - | $ - | $ - | $ - | $ - | $ 130,778 | $ 130,778 |
| Total Nonspendable | - | - | - | - | - | 130,778 | 130,778 |
| Restricted | | | | | | | |
| General Government | - | - | - | - | 2,009,033 | - | 2,009,033 |
| Public Health | - | - | - | 706,045 | - | - | 706,045 |
| Transportation | - | - | 2,046,080 | - | - | - | 2,046,080 |
| Total Restricted | - | - | 2,046,080 | 706,045 | 2,009,033 | - | 4,761,158 |
| Committed | | | | | | | |
| General Government | - | - | - | - | - | 4,174,757 | 4,174,757 |
| Public Safety | - | - | - | - | - | 1,084,581 | 1,084,581 |
| Public Health | - | 178,284 | - | - | - | 173,875 | 352,159 |
| Public Welfare | - | - | - | - | - | 127,372 | 127,372 |
| Transportation | - | - | - | - | - | 2,017,479 | 2,017,479 |
| Total Committed | - | 178,284 | - | - | - | 7,578,064 | 7,756,348 |
| Assigned | | | | | | | |
| General Government | - | - | - | - | - | 778,271 | 778,271 |
| Public Safety | - | - | - | - | - | 394,888 | 394,888 |
| Judiciary and Court Related | - | - | - | - | - | 1,485,848 | 1,485,848 |
| Public Health | - | - | - | - | - | 248,798 | 248,798 |
| Transportation | - | - | - | - | - | 46,881 | 46,881 |
| Total Assigned | - | - | - | - | - | 2,954,686 | 2,954,686 |
| Unassigned | | | | | | | |
| General Government | 2,324,155 | - | - | - | - | - | 2,324,155 |
| Total Unassigned | 2,324,155 | - | - | - | - | - | 2,324,155 |
| Total Governmental Fund Balances | $ 2,324,155 | $ 178,284 | $ 2,046,080 | $ 706,045 | $ 2,009,033 | $ 10,663,528 | $ 17,927,125 |

## NOTE J - Restricted Net Position

All special revenue funds are deemed to be restricted for the purpose of the fund. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

## NOTE K - Interfund Receivables and Payables

As of November 30, 2021, the governmental special revenue fund, Joint Bridge, owes the component unit fund, Road District Bridge, $1,428 for an incorrect deposit of Property Taxes. Management has been informed and will make the correction.

Transactions between funds are representative of lending/borrowing arrangements and are required to be reimbursed by the respective fund. All interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements.

## NOTE L - Risk Management

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers compensation. During the year ended November 30, 2021, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

## NOTE M - Rental Agreements

Landfill Management is paying $1,200 a year for office rent.

## NOTE N - Economic Dependence

Perry County, Illinois is fiscally dependent on funding from Federal and State of Illinois sources. Due to the State of Illinois' financial constraints, state payment delays or eliminations are possible for the fiscal year ending November 30, 2022. Changes in the amounts received, or timing of the amounts received, from the State of Illinois, could result in cash flow problems for Perry County, Illinois, and may require budget amendments and cuts of services.

## NOTE O - Fund Equity

On November 30, 2021, none of the funds had a deficit in the fund balance or net position.

## NOTE P - Interfund Operating Transfers

Individual fund operating transfers for the fiscal year ended November 30, 2021, were as follows:

| Fund | Transfer In | Transfer Out |
|---|---|---|
| Governmental Funds | | |
| General Fund | $ | $ 830,066 |
| Motor Fuel Tax | | 227,117 |
| Health Department | 76,774 | |
| County Road | 235,001 | |
| Joint Bridge | | 38,557 |
| Township Bridge | 38,557 | |
| Youth Court | 66,641 | |
| Circuit Clerk Administration | 37,347 | |
| ESDA | 45,122 | |
| Recorder's Document Storage | 35,959 | |
| Court Automation | 285,629 | |
| Probation Services | 201,404 | |
| Marriage | 1,192 | |
| Circuit Clerk Document Storage | 258,711 | |
| Child Support | 109,750 | |
| Law Library | 702 | |
| Court Fee | 350,140 | |
| Drug Task Force | | 2,500 |
| Tax Sale Indemnity | 59,914 | |
| Building | 357,251 | 18,572 |
| Court Security | 55,438 | |
| Forfeiture | 1,591 | |
| State's Atty Document Storage | 909 | |
| Sheriff's Fees | 32,678 | |
| Total Governmental Funds | 2,250,710 | 1,116,812 |
| Interfund Transfer Adjustment | (1,116,812) | (1,116,812) |
| Net Governmental Fund Transfers | 1,133,898 | 0 |
| | | |
| Fiduciary Funds | | |
| Bail Bond | | 150 |
| Circuit Clerk Trust | | 1,081,325 |
| Collector's | 70,965 | 59,914 |
| Mobile Home Privilege Tax | | 70,965 |
| Prisoner Commissary | 150 | 600 |
| Total Custodial Funds | 71,115 | 1,212,954 |
| Interfund Transfer Adjustment | (71,115) | (71,115) |
| Net Fiduciary Fund Transfers | 0 | 1,141,839 |

## NOTE P - Interfund Operating Transfers - Concluded

| | | |
|---|---|---|
| Component Unit | | |
| Unit Road District | 211,219 | |
| Unit Road District Motor Fuel Tax | | 203,278 |
| Total Component Unit | 211,219 | 203,278 |
| Interfund Transfer Adjustment | (203,278) | (203,278) |
| Net Component Unit Transfers | 7,941 | 0 |
| Net Total Transfers | $ 1,141,839 | $ 1,141,839 |

All transfers were for reimbursement of fees. All transfers were approved by management.

## NOTE Q - Encumbrances

The County does not use encumbrance accounting, in which purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation. Therefore, no amounts for encumbrances are reported in the basic financial statements.

## NOTE R - Accrued Absences

A liability is recorded for compensated absences attributable to services already rendered and not contingent on a specific event outside the control of the County and its employees, as employees earn the right to the benefits. The liability is typically liquidated with resources of the same funding source that has paid the applicable employee's regular salaries and fringe benefits.

Summary of Accrued Compensation Absences:

| | Beginning Balance | Net Increases | Net Decreases | Ending Balance |
|---|---|---|---|---|
| Current | $ 192,801 | $ 50,632 | $ 64,339 | $ 179,094 |
| Long-Term | 771,200 | 202,527 | 257,345 | 716,382 |
| Total | $ 964,001 | $ 253,159 | $ 321,684 | $ 895,476 |

## NOTE S - Revolving Loans Receivable

Below is a summary of Perry County's Revolving Loan Program receivables as of November 30, 2021. The total of $130,778 is shown as a receivable in the Revolving Loan Fund.

| Borrower | Original Loan Amount | Date | Due Date | 11/30/21 Balance |
|---|---|---|---|---|
| Barr Trucking | $ 170,000 | 12/2016 | 05/2032 | $ 130,778 |

## NOTE T - Commitments & Contingencies

The County has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The board of commissioners believes any adjustments that may arise from those audits will be insignificant to county operations.

## NOTE U - Subsequent Events

The County has evaluated subsequent events through May 2, 2022, the date which the financial statements were available to be issued.

# REQUIRED SUPPLEMENTARY INFORMATION

**PERRY COUNTY, ILLINOIS**
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
**REGULAR PLAN MEMBERS**

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

| **Calendar Year Ending December 31,** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** | **2014** |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | | | | | | | | | | |
| Service Cost | $ - | $ - | $ 280,263 | $ 319,267 | $ 372,667 | $ 360,330 | $ 363,052 | $ 413,028 | $ 392,231 | $ 406,191 |
| Interest on the Total Pension Liability | - | - | 1,704,829 | 1,699,278 | 1,629,260 | 1,560,755 | 1,503,739 | 1,516,180 | 1,390,900 | 1,270,543 |
| Benefit Changes | - | - | - | - | - | - | - | - | - | - |
| Difference Between Expected and Actual Experience | - | - | 850,202 | (536,986) | 30,700 | (1,739) | 422,378 | (1,274,859) | 583,138 | 33,782 |
| Assumption Changes | - | - | - | (249,228) | - | 687,709 | (659,294) | (81,038) | 56,337 | 542,461 |
| Benefit Payments and Refunds | - | - | (1,181,238) | (1,091,294) | (989,038) | (912,416) | (824,189) | (766,611) | (645,747) | (587,184) |
| **Net Change in Total Pension Liability** | - | - | 1,654,056 | 141,037 | 1,043,589 | 1,694,639 | 805,686 | (193,300) | 1,776,859 | 1,665,793 |
| **Total Pension Liability-Beginning** | - | - | 23,965,368 | 23,824,331 | 22,780,742 | 21,086,103 | 20,280,417 | 20,473,717 | 18,696,858 | 17,031,065 |
| **Total Pension Liability-Ending (a)** | $ - | $ - | $ 25,619,424 | $ 23,965,368 | $ 23,824,331 | $ 22,780,742 | $ 21,086,103 | $ 20,280,417 | $ 20,473,717 | $ 18,696,858 |
| **Plan Fiduciary Net Position** | | | | | | | | | | |
| Employer Contributions | $ - | $ - | $ 406,364 | $ 365,787 | $ 340,271 | $ 428,873 | $ 477,635 | $ 521,070 | $ 510,607 | $ 465,038 |
| Employee Contributions | - | - | 137,417 | 195,528 | 159,621 | 166,258 | 162,099 | 151,698 | 190,329 | 171,243 |
| Pension Plan Net Investment Income | - | - | 4,188,006 | 3,164,702 | 3,569,908 | (1,060,157) | 3,044,658 | 1,110,427 | 83,762 | 955,573 |
| Benefit Payments and Refunds | - | - | (1,181,238) | (1,091,294) | (989,038) | (912,416) | (824,189) | (766,611) | (645,747) | (587,184) |
| Other | - | - | (35,634) | (79,645) | 27,186 | 369,443 | (304,748) | 141,999 | (476,788) | 79,524 |
| **Net Change in Plan Fiduciary Net Position** | - | - | 3,514,915 | 2,555,078 | 3,107,948 | (1,007,999) | 2,555,455 | 1,158,583 | (337,837) | 1,084,194 |
| **Plan Fiduciary Net Position-Beginning** | - | - | 24,756,002 | 22,200,924 | 19,092,976 | 20,100,975 | 17,545,520 | 16,386,937 | 16,724,774 | 15,640,580 |
| **Plan Fiduciary Net Position-Ending (b)** | $ - | $ - | $ 28,270,917 | $ 24,756,002 | $ 22,200,924 | $ 19,092,976 | $ 20,100,975 | $ 17,545,520 | $ 16,386,937 | $ 16,724,774 |
| **Net Pension Liability/(Asset) - Ending (a-b)** | $ - | $ - | $ (2,651,493) | $ (790,634) | $ 1,623,407 | $ 3,687,766 | $ 985,128 | $ 2,734,897 | $ 4,086,780 | $ 1,972,084 |
| **Plan Fiduciary Net Position as a Percentage of Total Pension Liability** | 0.00% | 0.00% | 110.35% | 103.30% | 93.19% | 83.81% | 95.33% | 86.51% | 80.04% | 89.45% |
| **Covered Valuation Payroll** | $ - | $ - | $ 2,988,574 | $ 3,126,384 | $ 3,402,701 | $ 3,682,237 | $ 3,643,653 | $ 3,472,662 | $ 3,884,096 | $ 3,574,223 |
| **Net Pension Liability as a Percentage of Covered Valuation Payroll** | 0.00% | 0.00% | -88.72% | -25.29% | 47.71% | 100.15% | 27.04% | 78.76% | 105.22% | 55.18% |

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

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
**ECO PLAN MEMBERS**

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

| **Calendar Year Ending December 31,** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** | **2004** |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | | | | | | | | | | |
| Service Cost | $ - | $ - | $ 20,859 | $ 21,603 | $ 23,909 | $ 21,157 | $ 26,299 | $ 53,537 | $ 53,541 | $ 82,804 |
| Interest on the Total Pension Liability | - | - | 342,772 | 342,426 | 338,426 | 336,130 | 327,695 | 299,337 | 296,184 | 278,062 |
| Benefit Changes | - | - | - | - | - | - | - | - | - | - |
| Difference Between Expected and Actual Experience | - | - | (158,581) | 15,689 | 42,350 | 57,797 | 164,503 | 325,721 | (88,705) | 48,528 |
| Assumption Changes | - | - | - | (33,075) | - | 115,860 | (57,404) | (4,732) | - | 17,007 |
| Benefit Payments and Refunds | - | - | (333,493) | (349,504) | (347,210) | (345,011) | (347,099) | (227,816) | (210,027) | (119,722) |
| **Net Change in Total Pension Liability** | - | - | (128,443) | (2,861) | 57,475 | 185,933 | 113,994 | 446,047 | 50,993 | 306,679 |
| **Total Pension Liability-Beginning** | - | - | 4,884,210 | 4,887,071 | 4,829,596 | 4,643,663 | 4,529,669 | 4,083,622 | 4,032,629 | 3,725,950 |
| **Total Pension Liability-Ending (a)** | $ - | $ - | $ 4,755,767 | $ 4,884,210 | $ 4,887,071 | $ 4,829,596 | $ 4,643,663 | $ 4,529,669 | $ 4,083,622 | $ 4,032,629 |
| **Plan Fiduciary Net Position** | | | | | | | | | | |
| Employer Contributions | $ - | $ - | $ 125,886 | $ 116,037 | $ 105,232 | $ 116,037 | $ 40,437 | $ 109,287 | $ 99,973 | $ 127,231 |
| Employee Contributions | - | - | 9,734 | 10,200 | 8,925 | 8,925 | 8,366 | 44,466 | 17,541 | 26,455 |
| Pension Plan Net Investment Income | - | - | 808,476 | 621,801 | 730,427 | (273,295) | 690,541 | 217,570 | 17,682 | 204,807 |
| Benefit Payments and Refunds | - | - | (333,493) | (349,504) | (347,210) | (345,011) | (347,099) | (227,816) | (210,027) | (119,722) |
| Other | - | - | (158,287) | 44,895 | 52,602 | 116,117 | (64,284) | (49,710) | 68,658 | 3,446 |
| **Net Change in Plan Fiduciary Net Position** | - | - | 452,316 | 443,429 | 549,976 | (377,227) | 327,961 | 93,797 | (6,173) | 242,217 |
| **Plan Fiduciary Net Position-Beginning** | - | - | 4,614,485 | 4,171,056 | 3,621,080 | 3,998,307 | 3,670,346 | 3,576,549 | 3,582,722 | 3,340,505 |
| **Plan Fiduciary Net Position-Ending (b)** | $ - | $ - | $ 5,066,801 | $ 4,614,485 | $ 4,171,056 | $ 3,621,080 | $ 3,998,307 | $ 3,670,346 | $ 3,576,549 | $ 3,582,722 |
| **Net Pension Liability/(Asset) - Ending (a-b)** | $ - | $ - | $ (311,034) | $ 269,725 | $ 716,015 | $ 1,208,516 | $ 645,356 | $ 859,323 | $ 507,073 | $ 449,907 |
| **Plan Fiduciary Net Position as a Percentage of Total Pension Liability** | 0.00% | 0.00% | 106.54% | 94.48% | 85.35% | 74.98% | 86.10% | 81.03% | 87.58% | 88.84% |
| **Covered Valuation Payroll** | $ - | $ - | $ 129,792 | $ 119,000 | $ 119,000 | $ 119,000 | $ 111,548 | $ 227,395 | $ 233,880 | $ 234,250 |
| **Net Pension Liability as a Percentage of Covered Valuation Payroll** | 0.00% | 0.00% | -239.64% | 226.66% | 601.69% | 1015.56% | 578.55% | 377.90% | 216.81% | 192.06% |

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

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
November 30, 2021
**SLEP PLAN MEMBERS**

Last 10 Calendar Years
(Schedule to be built prospectively from 2014)

| **Calendar Year Ending December 31,** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** | **2014** |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | | | | | | | | | | |
| Service Cost | $ - | $ - | $ 61,374 | $ 74,266 | $ 145,618 | $ 114,853 | $ 113,487 | $ 118,128 | $ 102,098 | $ 111,843 |
| Interest on the Total Pension Liability | - | - | 384,335 | 394,880 | 429,683 | 381,750 | 367,403 | 351,550 | 358,274 | 320,163 |
| Benefit Changes | - | - | - | - | - | - | - | - | - | - |
| Difference Between Expected and Actual Experience | - | - | (87,279) | (355,438) | (786,939) | 384,238 | (1,226) | (76,208) | (376,756) | 187,487 |
| Assumption Changes | - | - | - | (13,486) | - | 187,165 | (58,945) | (13,441) | 12,996 | 80,907 |
| Benefit Payments and Refunds | - | - | (227,176) | (251,283) | (214,172) | (279,265) | (180,974) | (176,756) | (186,734) | (188,017) |
| **Net Change in Total Pension Liability** | - | - | 131,254 | (151,061) | (425,810) | 788,741 | 239,745 | 203,273 | (90,122) | 512,383 |
| **Total Pension Liability-Beginning** | - | - | 5,384,071 | 5,535,132 | 5,960,942 | 5,172,201 | 4,932,456 | 4,729,183 | 4,819,305 | 4,306,922 |
| **Total Pension Liability-Ending (a)** | $ - | $ - | $ 5,515,325 | $ 5,384,071 | $ 5,535,132 | $ 5,960,942 | $ 5,172,201 | $ 4,932,456 | $ 4,729,183 | $ 4,819,305 |
| **Plan Fiduciary Net Position** | | | | | | | | | | |
| Employer Contributions | $ - | $ - | $ 70,856 | $ 83,547 | $ 100,206 | $ 126,782 | $ 127,622 | $ 108,360 | $ 119,126 | $ 110,715 |
| Employee Contributions | - | - | 27,926 | 32,155 | 45,301 | 54,491 | 55,672 | 46,653 | 49,694 | 45,285 |
| Pension Plan Net Investment Income | - | - | 1,043,668 | 782,702 | 873,411 | (341,632) | 767,240 | 264,636 | 22,387 | 241,708 |
| Benefit Payments and Refunds | - | - | (227,176) | (251,283) | (214,172) | (279,265) | (180,974) | (176,756) | (186,734) | (188,017) |
| Other | - | - | (6,395) | (39,823) | 31,068 | 168,279 | (105,900) | 139,255 | (749,940) | 298,254 |
| **Net Change in Plan Fiduciary Net Position** | - | - | 908,879 | 607,298 | 835,814 | (271,345) | 663,660 | 382,148 | (745,467) | 507,945 |
| **Plan Fiduciary Net Position-Beginning** | - | - | 5,958,495 | 5,351,197 | 4,515,383 | 4,786,728 | 4,123,068 | 3,740,920 | 4,486,387 | 3,978,442 |
| **Plan Fiduciary Net Position-Ending (b)** | $ - | $ - | $ 6,867,374 | $ 5,958,495 | $ 5,351,197 | $ 4,515,383 | $ 4,786,728 | $ 4,123,068 | $ 3,740,920 | $ 4,486,387 |
| **Net Pension Liability/(Asset) - Ending (a-b)** | $ - | $ - | $ (1,352,049) | $ (574,424) | $ 183,935 | $ 1,445,559 | $ 385,473 | $ 809,388 | $ 988,263 | $ 332,918 |
| **Plan Fiduciary Net Position as a Percentage of Total Pension Liability** | 0.00% | 0.00% | 124.51% | 110.67% | 96.68% | 75.75% | 92.55% | 83.59% | 79.10% | 93.09% |
| **Covered Valuation Payroll** | $ - | $ - | $ 372,339 | $ 376,338 | $ 604,015 | $ 726,542 | $ 661,845 | $ 629,711 | $ 614,774 | $ 539,114 |
| **Net Pension Liability as a Percentage of Covered Valuation Payroll** | 0.00% | 0.00% | -363.12% | -152.64% | 30.45% | 198.96% | 58.24% | 128.53% | 160.75% | 61.75% |

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

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**

IMRF - Multiyear Schedule of Contributions

November 30, 2021

**REGULAR PLAN MEMBERS**

Last 10 Calendar Years

| Calendar Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|---|---|---|---|---|---|
| 2014 | $ 449,637 | $ 465,038 | $ (15,401) | $ 3,574,223 | 13.01% |
| 2015 | 485,512 | 510,607 | (25,095) | 3,884,096 | 13.15% |
| 2016 | 428,874 | 521,070 | (92,196) | 3,472,662 | 15.00% |
| 2017 | 478,047 | 477,635 | 412 | 3,643,653 | 13.11% |
| 2018 | 420,880 | 428,873 | (7,993) | 3,682,237 | 11.65% |
| 2019 | 340,270 | 340,271 | (1) | 3,402,701 | 10.00% |
| 2020 | 365,357 | 365,388 | (31) | 3,126,384 | 11.69% |
| 2021 | 381,043 | 406,364 | (25,321) | 2,988,574 | 13.60% |
| 2022 | - | - | - | - | 0.00% |
| 2023 | - | - | - | - | 0.00% |

**ECO PLAN MEMBERS**

Last 10 Calendar Years

| Calendar Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|---|---|---|---|---|---|
| 2014 | $ 96,675 | $ 127,231 | $ (30,556) | $ 234,250 | 54.31% |
| 2015 | 86,606 | 99,973 | (13,367) | 233,880 | 42.75% |
| 2016 | 107,467 | 109,287 | (1,820) | 227,395 | 48.06% |
| 2017 | 40,369 | 40,437 | (68) | 111,548 | 36.25% |
| 2018 | 116,037 | 116,037 | - | 119,000 | 97.51% |
| 2019 | 105,232 | 105,232 | - | 119,000 | 88.43% |
| 2020 | 116,037 | 116,037 | - | 119,000 | 97.51% |
| 2021 | 125,885 | 125,886 | (1) | 129,792 | 96.99% |
| 2022 | - | - | - | - | 0.00% |
| 2023 | - | - | - | - | 0.00% |

**SLEP PLAN MEMBERS**

Last 10 Calendar Years

| Calendar Year Ending December 31, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|---|---|---|---|---|---|
| 2014 | $ 99,359 | $ 110,715 | $ (11,356) | $ 539,114 | 20.54% |
| 2015 | 111,643 | 119,126 | (7,483) | 614,774 | 19.38% |
| 2016 | 109,822 | 108,360 | 1,462 | 629,711 | 17.21% |
| 2017 | 124,824 | 127,622 | (2,798) | 661,845 | 19.28% |
| 2018 | 126,782 | 126,782 | - | 726,542 | 17.45% |
| 2019 | 100,206 | 100,206 | - | 604,015 | 16.59% |
| 2020 | 76,844 | 84,332 | (7,488) | 346,143 | 24.36% |
| 2021 | 70,856 | 70,856 | - | 372,339 | 19.03% |
| 2022 | - | - | - | - | 0.00% |
| 2023 | - | - | - | - | 0.00% |

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

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 605,000 | $ 605,000 | $ 648,078 | $ 43,078 |
| Public Safety Tax | 650,000 | 650,000 | 732,841 | 82,841 |
| Cable Franchise Tax | 5,500 | 5,500 | 13,636 | 8,136 |
| Intergovernmental | | | | |
| Income Tax | 970,000 | 970,000 | 1,497,383 | 527,383 |
| Personal Property Replacement Tax | 350,000 | 350,000 | 656,436 | 306,436 |
| Sales Tax | 345,000 | 345,000 | 523,887 | 178,887 |
| Operating Grants: | | | | |
| Crime Victims Grant | 20,000 | 20,000 | 13,750 | (6,250) |
| Election Grant | - | - | 34,495 | 34,495 |
| Reimbursements: | | | | |
| Assessor Salary | 25,000 | 25,000 | 21,938 | (3,062) |
| Assistant State's Attorney Salary | - | - | 3,250 | 3,250 |
| Election Judges | - | - | 8,325 | 8,325 |
| Public Defender Salary | 70,000 | 70,000 | 83,992 | 13,992 |
| Range Use | 10,000 | 10,000 | 7,500 | (2,500) |
| State's Attorney Salary | 88,000 | 88,000 | 122,760 | 34,760 |
| License and Permits | | | | |
| Building Permits | 3,000 | 3,000 | 4,869 | 1,869 |
| Zoning Fees | 1,500 | 1,500 | 2,468 | 968 |
| Charges for Services | | | | |
| General Government: | | | | |
| County Clerk Fees | 153,000 | 153,000 | 208,798 | 55,798 |
| Tax Penalties | 69,237 | 69,237 | 86,072 | 16,835 |
| Judiciary and Court Related: | | | | |
| Circuit Clerk Fees | 247,000 | 247,000 | 117,831 | (129,169) |
| Public Safety: | | | | |
| Sheriff Fees | 11,000 | 11,000 | 16,212 | 5,212 |
| Telecommunications Fees | 35,000 | 35,000 | 69,400 | 34,400 |
| Public Health: | | | | |
| Landfill Fees | 225,000 | 225,000 | 294,785 | 69,785 |
| Interest | 400 | 400 | 637 | 237 |
| Other | | | | |
| Rent | 16,000 | 16,000 | 4,700 | (11,300) |
| Fringe Benefit Reimbursements | 265,000 | 265,000 | 13,869 | (251,131) |
| Other Receipts | 8,750 | 8,750 | 1,054 | (7,696) |
| **TOTAL REVENUES** | 4,173,387 | 4,173,387 | 5,188,966 | 1,015,579 |
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **County Commissioners** | | | | |
| *Current:* | | | | |
| Wages | 51,000 | 51,000 | 34,000 | 17,000 |
| Dues | 775 | 775 | 1,075 | (300) |
| **Total County Commissioners** | 51,775 | 51,775 | 35,075 | 16,700 |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND - CONTINUED
November 30, 2021

| GENERAL GOVERNMENT - Continued | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **County Clerk** | | | | |
| *Current:* | | | | |
| Wages | 90,118 | 90,118 | 82,571 | 7,547 |
| Office Supplies | - | - | 585 | (585) |
| Postage | 2,500 | 2,500 | 547 | 1,953 |
| Books/Records | - | - | 224 | (224) |
| Telephone | 1,200 | 1,200 | 1,774 | (574) |
| **Total County Clerk** | 93,818 | 93,818 | 85,701 | 8,117 |
| **Recorder** | | | | |
| *Current:* | | | | |
| Office Supplies | 300 | 300 | 2,161 | (1,861) |
| Other | - | - | 50 | (50) |
| Online Record Usage | 750 | 750 | - | 750 |
| **Total Recorder** | 1,050 | 1,050 | 2,211 | (1,161) |
| **County Treasurer and Collector** | | | | |
| *Current:* | | | | |
| Wages | 113,270 | 113,270 | 90,842 | 22,428 |
| Office Supplies | 500 | 500 | 384 | 116 |
| Postage | 9,500 | 9,500 | 11,395 | (1,895) |
| Telephone | 1,500 | 1,500 | 827 | 673 |
| **Total County Treasurer and Collector** | 124,770 | 124,770 | 103,448 | 21,322 |
| **County Assessor** | | | | |
| *Current:* | | | | |
| Wages | 161,436 | 161,436 | 140,763 | 20,673 |
| Office Supplies | 4,000 | 4,000 | 2,266 | 1,734 |
| Postage | 2,760 | 2,760 | 2,053 | 707 |
| Education Training | 1,000 | 1,000 | 1,000 | - |
| Publication of Notices | 4,000 | 4,000 | 3,434 | 566 |
| Auto Expense | 2,500 | 2,500 | 26,103 | (23,603) |
| Equipment Repair | 500 | 500 | 145 | 355 |
| Telephone | 1,840 | 1,840 | 525 | 1,315 |
| Other | 1,500 | 1,500 | 1,418 | 82 |
| Board of Review | 11,040 | 11,040 | 6,521 | 4,519 |
| **Total County Assessor** | 190,576 | 190,576 | 184,228 | 6,348 |
| **Planning and Development** | | | | |
| *Current:* | | | | |
| Wages | 6,000 | 6,000 | 6,000 | - |
| Office Supplies/Postage | 100 | 100 | 29 | 71 |
| Postage | 200 | 200 | - | 200 |
| Publication of Notices | 500 | 500 | 135 | 365 |
| Contractual Services | 1,200 | 1,200 | 1,200 | - |
| **Total Planning and Development** | 8,000 | 8,000 | 7,364 | 636 |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

| GENERAL GOVERNMENT - Concluded | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **Court House and Government Building** | | | | |
| *Current:* | | | | |
| Wages | 32,469 | 32,469 | 32,470 | (1) |
| General Supplies | 2,400 | 2,400 | 2,437 | (37) |
| Heat | 6,000 | 6,000 | 4,907 | 1,093 |
| Electricity | 14,600 | 14,600 | 15,478 | (878) |
| Other | 3,100 | 3,100 | 2,101 | 999 |
| Building Repair | 4,100 | 4,100 | 11,437 | (7,337) |
| Telephone | 23,800 | 23,800 | 22,423 | 1,377 |
| Water | 400 | 400 | 241 | 159 |
| **Total Court House and Government Building** | 86,869 | 86,869 | 91,494 | (4,625) |
| | | | | |
| **Election** | | | | |
| *Current:* | | | | |
| Wages | 31,231 | 31,231 | 31,518 | (287) |
| Election Judges Reimbursements | 30,000 | 30,000 | 10,358 | 19,642 |
| Office Supplies | 9,500 | 9,500 | 2,869 | 6,631 |
| Postage | 4,000 | 4,000 | 1,000 | 3,000 |
| Publication of Notices | 7,000 | 7,000 | 2,528 | 4,472 |
| Purchase Equipment | 5,000 | 5,000 | 2,792 | 2,208 |
| Other | 5,000 | 5,000 | 1,628 | 3,372 |
| Polling Place Rental | 1,900 | 1,900 | 975 | 925 |
| Regional Terminal Lease | 12,000 | 12,000 | 12,056 | (56) |
| Software & Service | 40,000 | 40,000 | 20,025 | 19,975 |
| **Total Election** | 145,631 | 145,631 | 85,749 | 59,882 |
| | | | | |
| **General County** | | | | |
| *Current:* | | | | |
| Regional Superintendent of Schools | 45,000 | 45,000 | 8,257 | 36,743 |
| Office Supplies | 1,500 | 1,500 | 523 | 977 |
| Other Expense | - | - | 932 | (932) |
| Greater Egypt | 11,950 | 11,950 | - | 11,950 |
| Unemployment | 10,000 | 10,000 | 10,217 | (217) |
| Xerox Machine | 9,000 | 9,000 | 6,859 | 2,141 |
| Auditing | 39,000 | 39,000 | 47,850 | (8,850) |
| Contingency | 125,000 | 125,000 | 20,294 | 104,706 |
| Hospitalization Claims | 845,000 | 845,000 | 845,000 | - |
| Computer Supplies | 38,400 | 38,400 | 797 | 37,603 |
| Software Payment | 90,000 | 90,000 | 103,845 | (13,845) |
| Insurance Liability | 8,500 | 8,500 | 6,675 | 1,825 |
| Interest | 3,500 | 3,500 | - | 3,500 |
| **Total General County** | 1,226,850 | 1,226,850 | 1,051,249 | 175,601 |
| | | | | |
| **TOTAL GENERAL GOVERNMENT** | 1,929,339 | 1,929,339 | 1,646,519 | 282,820 |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

| PUBLIC SAFETY | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **County Sheriff** | | | | |
| *Current:* | | | | |
| Wages | 467,343 | 467,343 | 436,357 | 30,986 |
| Other | - | - | 4,890 | (4,890) |
| Postage | 1,500 | 1,500 | 1,456 | 44 |
| Telephone | 11,000 | 11,000 | 13,414 | (2,414) |
| Range Utilities | 1,800 | 1,800 | 1,905 | (105) |
| Education - Training | 2,000 | 2,000 | 855 | 1,145 |
| Auto Expense | 27,500 | 27,500 | 39,615 | (12,115) |
| Maintenance Utilities Building | 1,000 | 1,000 | 407 | 593 |
| **Total County Sheriff** | 512,143 | 512,143 | 498,899 | 13,244 |
| **County Coroner** | | | | |
| *Current:* | | | | |
| Wages | 30,500 | 30,500 | 30,500 | - |
| Labor | 2,500 | 2,500 | 900 | 1,600 |
| Office Supplies | 300 | 300 | - | 300 |
| Postage | 300 | 300 | 64 | 236 |
| Auto Expense | 1,500 | 1,500 | - | 1,500 |
| Purchase Equipment | - | - | 971 | (971) |
| Telephone | 1,700 | 1,700 | 995 | 705 |
| Dues | 500 | 500 | 300 | 200 |
| Autopsy Medical Expense | 21,000 | 21,000 | 25,729 | (4,729) |
| **Total County Coroner** | 58,300 | 58,300 | 59,459 | (1,159) |
| **County Jail** | | | | |
| *Current:* | | | | |
| Wages | 560,899 | 560,899 | 582,118 | (21,219) |
| General Supplies | 12,000 | 12,000 | 13,400 | (1,400) |
| Telephone | 2,000 | 2,000 | 1,086 | 914 |
| Education and Training | 1,500 | 1,500 | - | 1,500 |
| Prisoners' Meals | 122,000 | 122,000 | 74,546 | 47,454 |
| Juvenile Housing and Transport | 10,000 | 10,000 | 5,160 | 4,840 |
| Inmate Medical Expense | 1,000 | 1,000 | - | 1,000 |
| Clothing Allowance | 2,000 | 2,000 | 1,300 | 700 |
| Heat | 39,000 | 39,000 | 26,796 | 12,204 |
| Electricity | 31,000 | 31,000 | 27,104 | 3,896 |
| Building Repairs | 5,000 | 5,000 | 8,201 | (3,201) |
| **Total County Jail** | 786,399 | 786,399 | 739,711 | 46,688 |
| **Radio Communication Center** | | | | |
| *Current:* | | | | |
| Wages | 220,350 | 220,350 | 234,499 | (14,149) |
| Telephone | 1,000 | 1,000 | 1,236 | (236) |
| Education and Training | 500 | 500 | - | 500 |
| Radio Maintenance | 3,025 | 3,025 | 3,084 | (59) |
| Leads | 7,500 | 7,500 | 7,388 | 112 |
| Clothing Allowance | 200 | 200 | - | 200 |
| **Total Radio Communication Center** | 232,575 | 232,575 | 246,207 | (13,632) |
| **TOTAL PUBLIC SAFETY** | 1,589,417 | 1,589,417 | 1,544,276 | 45,141 |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2021

| JUDICIARY AND COURT RELATED | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **Circuit Clerk** | | | | |
| *Current:* | | | | |
| Wages | 117,725 | 117,725 | 124,987 | (7,262) |
| Office Supplies | 500 | 500 | 101 | 399 |
| Postage | 4,500 | 4,500 | 3,000 | 1,500 |
| Books/Records | 750 | 750 | - | 750 |
| Telephone | 3,150 | 3,150 | 788 | 2,362 |
| **Total Circuit Clerk** | 126,625 | 126,625 | 128,876 | (2,251) |
| | | | | |
| **State's Attorney** | | | | |
| *Current:* | | | | |
| Wages | 275,646 | 275,646 | 195,751 | 79,895 |
| Witness Fees | 200 | 200 | - | 200 |
| Office Supplies | 1,300 | 1,300 | 977 | 323 |
| Postage | 500 | 500 | 389 | 111 |
| Books/Records | 1,000 | 1,000 | - | 1,000 |
| Publication of Notices | 500 | 500 | 412 | 88 |
| Travel | 200 | 200 | - | 200 |
| Service Contract | 500 | 500 | 417 | 83 |
| Purchase of Equipment | 300 | 300 | 262 | 38 |
| Telephone | 1,500 | 1,500 | 1,500 | - |
| Appeal Service | 8,000 | 8,000 | 8,000 | - |
| Transcript Service | 300 | 300 | 87 | 213 |
| **Total State's Attorney** | 289,946 | 289,946 | 207,795 | 82,151 |
| | | | | |
| **Public Defender** | | | | |
| *Current:* | | | | |
| Contracted Defender | 126,000 | 126,000 | 126,000 | - |
| **Total Public Defender** | 126,000 | 126,000 | 126,000 | - |
| | | | | |
| **Court Expenses** | | | | |
| *Current:* | | | | |
| County Share Probation | 77,288 | 77,288 | 81,904 | (4,616) |
| Fees Jurors | 6,500 | 6,500 | 793 | 5,707 |
| PC Share Judges | 808 | 808 | 730 | 78 |
| Telephone | 2,500 | 2,500 | 2,348 | 152 |
| Counsel Indigent Defendant | 10,000 | 10,000 | 9,552 | 448 |
| Judges Office | 1,800 | 1,800 | 1,651 | 149 |
| Defendant Evaluation | 3,500 | 3,500 | 3,300 | 200 |
| **Total Court Expenses** | 102,396 | 102,396 | 100,278 | 2,118 |
| | | | | |
| **TOTAL JUDICIARY AND COURT RELATED** | 644,967 | 644,967 | 562,949 | 82,018 |
| | | | | |
| **TOTAL EXPENDITURES** | 4,163,723 | 4,163,723 | 3,753,744 | 409,979 |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Excess (Deficiency) of Revenues Over Expenditures | 9,664 | 9,664 | 1,435,222 | 1,425,558 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfers In | - | - | - | - |
| Operating Transfers Out | - | - | (395,961) | (395,961) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | (395,961) | (395,961) |
| Net Change in Fund Balance | $ 9,664 | $ 9,664 | 1,039,261 | $ 1,029,597 |
| Fund Balance - Beginning of Year | | | 1,600,692 | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 12,143 | |
| Due From State of Illinois | | | (347,086) | |
| Accounts Payable | | | (4,290) | |
| Accrued Absences | | | 23,435 | |
| **Total GAAP Adjustments** | | | (315,798) | |
| Fund Balance - End of Year | | | $ 2,324,155 | |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MENTAL HEALTH FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 295,958 | $ 295,958 | $ 230,332 | $ (65,626) |
| Interest | 15 | 15 | 28 | 13 |
| **TOTAL REVENUES** | 295,973 | 295,973 | 230,360 | (65,613) |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| Share of Services | 1,500 | 1,500 | 1,500 | - |
| Office Supplies | 100 | 100 | - | 100 |
| Postage | 100 | 100 | 55 | 45 |
| Other | 600 | 600 | - | 600 |
| Legal Service | 800 | 800 | - | 800 |
| Building Maintenance | 4,500 | 4,500 | - | 4,500 |
| Contractual Services | 288,358 | 288,358 | 225,000 | 63,358 |
| **TOTAL EXPENDITURES** | 295,958 | 295,958 | 226,555 | 69,403 |
| Excess (Deficiency) of Revenues Over Expenditures | 15 | 15 | 3,805 | 3,790 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| Net Change in Fund Balance | $ 15 | $ 15 | 3,805 | $ 3,790 |
| Fund Balance - Beginning of Year | | | (52,423) | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 1,902 | |
| Accounts Payable | | | 225,000 | |
| **Total GAAP Adjustments** | | | 226,902 | |
| Fund Balance - End of Year | | | $ 178,284 | |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MOTOR FUEL TAX FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | | | | |
| Salary Reimbursement | $ 55,220 | $ 55,220 | $ 54,950 | $ (270) |
| Motor Fuel Tax Allotments | 585,899 | 585,899 | 421,707 | (164,192) |
| State Operating Grants | - | - | 432,626 | 432,626 |
| Interest | - | - | 322 | 322 |
| **TOTAL REVENUES** | 641,119 | 641,119 | 909,605 | 268,486 |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Wages | 110,440 | 110,440 | 109,842 | 598 |
| Other | 1,000 | 1,000 | 257 | 743 |
| Fringe Benefits | 43,431 | 43,431 | - | 43,431 |
| Contractual Services | - | - | 30,177 | (30,177) |
| **TOTAL EXPENDITURES** | 154,871 | 154,871 | 140,276 | 14,595 |
| Excess (Deficiency) of Revenues Over Expenditures | 486,248 | 486,248 | 769,329 | 283,081 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | (513,874) | (513,874) | (227,117) | 286,757 |
| **TOTAL OTHER FINANCING SOURCS (USES)** | (513,874) | (513,874) | (227,117) | 286,757 |
| Net Change in Fund Balance | $ (27,626) | $ (27,626) | 542,212 | $ 569,838 |
| Fund Balance - Beginning of Year | | | 1,500,540 | |
| **GAAP Adjustments:** | | | | |
| Due From State of Illinois | | | (128) | |
| Accounts Payable | | | 3,456 | |
| **Total GAAP Adjustments** | | | 3,328 | |
| Fund Balance - End of Year | | | $ 2,046,080 | |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

HEALTH DEPARTMENT FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 154,000 | $ 154,000 | $ 159,178 | $ 5,178 |
| Intergovernmental | | | | |
| Federal Grants | - | - | 835,115 | 835,115 |
| State Grants | - | - | 75,059 | 75,059 |
| Local Grants | - | - | 59,023 | 59,023 |
| Charges for Services | 809,642 | 809,642 | 365,935 | (443,707) |
| Interest | 300 | 300 | 450 | 150 |
| **TOTAL REVENUES** | 963,942 | 963,942 | 1,494,760 | 530,818 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Health** | | | | |
| *Current:* | | | | |
| Wages | 533,072 | 533,072 | 617,987 | (84,915) |
| Medical Supplies-Home Health | 2,000 | 2,000 | 732 | 1,268 |
| Medical Supplies-Clinic | 27,000 | 27,000 | 63,373 | (36,373) |
| Consultation | 38,000 | 38,000 | 8,311 | 29,689 |
| Office Supplies | 8,000 | 8,000 | 27,144 | (19,144) |
| Postage | 1,200 | 1,200 | 985 | 215 |
| Publication of Notices | 400 | 400 | 4,422 | (4,022) |
| Auto Mileage | 150 | 150 | - | 150 |
| Equipment Repair | 750 | 750 | 495 | 255 |
| Purchase of Equipment | 1,000 | 1,000 | 129,282 | (128,282) |
| Equipment Rental | 850 | 850 | 149 | 701 |
| Telephone | 2,000 | 2,000 | 15,657 | (13,657) |
| Dues | 3,000 | 3,000 | 4,927 | (1,927) |
| Other | 7,500 | 7,500 | 150 | 7,350 |
| Workshops | 4,000 | 4,000 | 1,909 | 2,091 |
| Mortgage | 9,840 | 9,840 | 9,849 | (9) |
| Auto Maintenance | 3,100 | 3,100 | 485 | 2,615 |
| Utilities | 4,500 | 4,500 | 3,734 | 766 |
| Building Repairs | 7,000 | 7,000 | 3,120 | 3,880 |
| Photocopy Machine | 3,000 | 3,000 | 3,186 | (186) |
| Medical Fees | 5,000 | 5,000 | 1,754 | 3,246 |
| Claims Cost | 110,000 | 110,000 | 105,527 | 4,473 |
| Contractual Service | 52,000 | 52,000 | 110,704 | (58,704) |
| Data Processing | 14,000 | 14,000 | 35,623 | (21,623) |
| Printing | 600 | 600 | 493 | 107 |
| Insurance Compensation | 8,500 | 8,500 | 7,778 | 722 |
| Insurance Liability | 10,700 | 10,700 | 14,731 | (4,031) |
| Social Security | 40,780 | 40,780 | 62,892 | (22,112) |
| Fringe Benefits | 65,700 | 65,700 | 105,225 | (39,525) |
| **TOTAL EXPENDITURES** | 963,642 | 963,642 | 1,340,624 | (376,982) |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HEALTH DEPARTMENT FUND-CONCLUDED
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Excess (Deficiency) of Revenues Over Expenditures | 300 | 300 | 154,136 | 153,836 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 76,774 | 76,774 |
| Operating Transfer Out | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 76,774 | 76,774 |
| Net Change in Fund Balance | $ 300 | $ 300 | 230,910 | $ 230,610 |
| Fund Balance - Beginning of Year | | | 403,974 | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 1,315 | |
| Due From State of Illinois | | | 72,858 | |
| Accounts Payable | | | 3,166 | |
| Accrued Absences | | | (6,178) | |
| **Total GAAP Adjustments** | | | 71,161 | |
| Fund Balance - End of Year | | | $ 706,045 | |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
AMERICAN RESCUE PLAN FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | | | | |
| Federal Operating Grant | $ - | $ - | $ 2,031,344 | $ 2,031,344 |
| Interest | - | - | 189 | 189 |
| **TOTAL REVENUES** | - | - | 2,031,533 | 2,031,533 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Wages | - | - | 22,500 | (22,500) |
| **TOTAL EXPENDITURES** | - | - | 22,500 | (22,500) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 2,009,033 | 2,009,033 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ - | $ - | 2,009,033 | $ 2,009,033 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 2,009,033 | |

See accompanying notes to required supplementary information.

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COMPONENT UNIT - PERRY COUNTY UNIT ROAD DISTRICT FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 642,964 | $ 642,964 | $ 653,110 | $ 10,146 |
| Intergovernmental | | | | |
| Personal Property Replacement Taxes | 211,000 | 211,000 | 433,800 | 222,800 |
| Motor Fuel Tax Allotments | 663,467 | 663,467 | 901,346 | 237,879 |
| State Operating Grants | 408,000 | 408,000 | 748,168 | 340,168 |
| Interest | 2,000 | 2,000 | 4,285 | 2,285 |
| Other | 1,000 | 1,000 | 9,050 | 8,050 |
| **TOTAL REVENUES** | 1,928,431 | 1,928,431 | 2,749,759 | 821,328 |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Wages | 448,245 | 448,245 | 369,535 | 78,710 |
| General Supplies | 1,000 | 1,000 | 318 | 682 |
| Office Supplies | 200 | 200 | 130 | 70 |
| Postage | 250 | 250 | - | 250 |
| Publication of Notices | 700 | 700 | - | 700 |
| Equipment Repair | 50,000 | 50,000 | 50,791 | (791) |
| Purchase of Equipment | 157,000 | 157,000 | 180,424 | (23,424) |
| Equipment Rental | 31,900 | 31,900 | 26,955 | 4,945 |
| Other | 4,000 | 4,000 | 32,796 | (28,796) |
| Gasoline, Oil, and Grease | 105,000 | 105,000 | 74,125 | 30,875 |
| Highway Maintenance | 477,856 | 477,856 | 256,929 | 220,927 |
| Contractual Services | 500 | 500 | 670,823 | (670,323) |
| Audit | 7,000 | 7,000 | - | 7,000 |
| Fringe Benefits | 195,538 | 195,538 | 199,471 | (3,933) |
| Interest | - | - | 2,240 | (2,240) |
| **TOTAL EXPENDITURES** | 1,479,189 | 1,479,189 | 1,864,537 | (385,348) |
| Excess (Deficiency) of Revenues Over Expenditures | 449,242 | 449,242 | 885,222 | 435,980 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | 204,217 | 204,217 | 211,219 | 7,002 |
| Operating Transfer Out | (98,303) | (98,303) | (203,278) | (104,975) |
| **TOTAL OTHER FINANCING SOURCS (USES)** | 105,914 | 105,914 | 7,941 | (97,973) |
| Net Change in Fund Balance | $ 555,156 | $ 555,156 | 893,163 | $ 338,007 |
| Fund Balance - Beginning of Year | | | 2,916,148 | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable - Net | | | 8,466 | |
| Due From State of Illinois | | | 250,003 | |
| Accounts Payable | | | 20,963 | |
| **Total GAAP Adjustments** | | | 279,432 | |
| Fund Balance - End of Year | | | $ 4,088,743 | |

See accompanying notes to required supplementary information.

# NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**PERRY COUNTY, ILLINOIS**
Notes to Required Supplementary Information
November 30, 2021

**NOTE A - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate**

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

**Methods and Assumptions Used to Determine 2021 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<br>Taxing bodies (regular, SLEP, and ECO groups): 22-year closed period<br>Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.<br>SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years; and one employer was financed over 28 years.) |
| Asset Valuation Method: | 5-year smoothed market; 20% corridor |
| Wage Growth: | 3.25% |
| Price Inflation: | 2.50% |
| Salary Increases: | 3.35% to 14.25% including inflation |
| Investment Rate of Return: | 7.25% |
| Retirement Age: | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. |
| 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 disable retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |
| Other Information: | |
| Notes | There were no benefit changes during the year. |

*Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

**NOTE B - Budgets and Budgetary Accounting**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

a. In accordance with state statute, prior to November 1, all offices submit to the County Board, a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.

b. The budget is then open for public inspection for 30 days in the office of the County Clerk.

c. Prior to November 30, the budget is legally enacted through passage of an ordinance.

d. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Fiduciary Funds, and Component Units.

e. The budget amounts shown in the financial statements are the final authorized amounts for the year. The budget is prepared on the cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles. The budget comparison schedules and statements are prepared on the cash basis of accounting with reconciliations to GAAP figures. This provides a more accurate comparison.

f. Appropriations lapse at the end of each fiscal year.

The County Board may authorize supplemental appropriations during the year.

The County Board passed the budget in December 7, 2020.

**NOTE C - Stewardship, Compliance, and Accountability**

The following funds' expenditures exceeded the budget amount for such expenditures by these amounts:

| | | | |
|---|---|---|---|
| Health Department Fund | $ 376,982 | Court Fee Fund | $ 118,011 |
| Federal Aid Matching Fund | $ 358 | Social Security Fund | $ 287,084 |
| Joint Bridge Fund | $ 14,449 | Tax Sale Indemnity Fund | $ 1,501 |
| ESDA Fund | $ 9,572 | IMRF Fund | $ 18,765 |
| Component Unit | $ 385,348 | | |

The county does not pass a budget for the following funds:

| | | |
|---|---|---|
| American Rescue Plan Fund | Coroner Grant Fund | HAVA Handicap Fund |
| Majestic Mine Road Fund | Building Fund | CDBG Grant Fund |
| Court Security Fund | Forfeiture Fund | Child Advocacy Fund |
| State's Atty Document Storage Fund | Healthcare Plan Fund | Sheriff's Fees Fund |

# OTHER SUPPLEMENTARY INFORMATION

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | General Assistance Fund | County Road Fund | Gravel Tax Fund | Federal Aid Matching Fund | Tuberculosis Fund | Joint Bridge Fund | Township Bridge Fund |
| **ASSETS** | | | | | | | |
| Restricted Cash | $ 119,100 | $ 347,778 | $ 867,423 | $ 477,073 | $ 171,559 | $ 239,328 | $ 45,906 |
| Restricted Investments, at Cost | - | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - | - | - |
| Property Taxes Receivable, Net | 8,272 | 54,594 | 27,353 | 27,353 | 2,316 | 27,353 | - |
| Due From State of Illinois | - | - | - | - | - | - | - |
| Revolving Loans Receivable | - | - | - | - | - | - | - |
| **TOTAL ASSETS** | 127,372 | 402,372 | 894,776 | 504,426 | 173,875 | 266,681 | 45,906 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 127,372 | $ 402,372 | $ 894,776 | $ 504,426 | $ 173,875 | $ 266,681 | $ 45,906 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ - | $ 16,898 | $ - | $ - | $ - | $ - | $ - |
| Due To Other Funds | - | - | - | - | - | 1,428 | - |
| Accrued Absences | - | 32,450 | - | - | - | - | - |
| **TOTAL LIABILITIES** | - | 49,348 | - | - | - | 1,428 | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - |
| Committed | 127,372 | 353,024 | 894,776 | 504,426 | 173,875 | 265,253 | - |
| Assigned | - | - | - | - | - | - | 45,906 |
| Unassigned | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 127,372 | 353,024 | 894,776 | 504,426 | 173,875 | 265,253 | 45,906 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 127,372 | $ 402,372 | $ 894,776 | $ 504,426 | $ 173,875 | $ 266,681 | $ 45,906 |

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Animal Control Fund | Youth Court Fund | Circuit Clerk Administration Fund | ESDA Fund | Recorder's Document Storage Fund | Drug Enforcement Fund | Court Automation Fund |
| **ASSETS** | | | | | | | |
| Restricted Cash | $ 10,288 | $ 67,261 | $ 37,036 | $ 37,738 | $ 51,905 | $ 647 | $ 302,895 |
| Restricted Investments, at Cost | - | - | - | 183,183 | - | - | - |
| Accrued Interest | - | - | - | 146 | - | - | - |
| Property Taxes Receivable, Net | - | - | - | - | - | - | - |
| Due From State of Illinois | - | - | - | 3,082 | - | - | - |
| Revolving Loans Receivable | - | - | - | - | - | - | - |
| **TOTAL ASSETS** | 10,288 | 67,261 | 37,036 | 224,149 | 51,905 | 647 | 302,895 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 10,288 | $ 67,261 | $ 37,036 | $ 224,149 | $ 51,905 | $ 647 | $ 302,895 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ 1,623 | $ - | $ - | $ 3,257 | $ 73 | $ 78 | $ 83 |
| Due To Other Funds | - | - | - | - | - | - | - |
| Accrued Absences | - | - | - | - | - | - | - |
| **TOTAL LIABILITIES** | 1,623 | - | - | 3,257 | 73 | 78 | 83 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - | - |
| Assigned | 8,665 | 67,261 | 37,036 | 220,892 | 51,832 | 569 | 302,812 |
| Unassigned | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 8,665 | 67,261 | 37,036 | 220,892 | 51,832 | 569 | 302,812 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 10,288 | $ 67,261 | $ 37,036 | $ 224,149 | $ 51,905 | $ 647 | $ 302,895 |

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Revolving Loan Fund | Landfill Management Fund | Probation Services Fund | Marriage Fund | Assessor GIS Fund | Circuit Clerk Document Storage Fund | Child Support Fund |
| **ASSETS** | | | | | | | |
| Restricted Cash | $ - | $ 208,882 | $ 226,658 | $ 1,192 | $ 102,678 | $ 245,045 | $ 99,373 |
| Restricted Investments, at Cost | 81,363 | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - | - | - |
| Property Taxes Receivable, Net | - | - | - | - | - | - | - |
| Due From State of Illinois | - | - | - | - | - | - | - |
| Revolving Loans Receivable | 130,778 | - | - | - | - | - | - |
| **TOTAL ASSETS** | 212,141 | 208,882 | 226,658 | 1,192 | 102,678 | 245,045 | 99,373 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 212,141 | $ 208,882 | $ 226,658 | $ 1,192 | $ 102,678 | $ 245,045 | $ 99,373 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ - | $ 3,895 | $ - | $ - | $ 757 | $ 858 | $ - |
| Due To Other Funds | - | - | - | - | - | - | - |
| Accrued Absences | - | 7,042 | - | - | - | - | - |
| **TOTAL LIABILITIES** | - | 10,937 | - | - | 757 | 858 | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | 130,778 | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - | - |
| Assigned | 81,363 | 197,945 | 226,658 | 1,192 | 101,921 | 244,187 | 99,373 |
| Unassigned | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 212,141 | 197,945 | 226,658 | 1,192 | 101,921 | 244,187 | 99,373 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 212,141 | $ 208,882 | $ 226,658 | $ 1,192 | $ 102,678 | $ 245,045 | $ 99,373 |

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | E911 Fund | Law Library Fund | Court Fee Fund | Drug Task Force Fund | Auction Distribution Fund | Tax Automation Fund | Social Security Fund |
| **ASSETS** | | | | | | | |
| Restricted Cash | $ 178,726 | $ 1,547 | $ 418,392 | $ 51,621 | $ 37,808 | $ 51,998 | $ 571,553 |
| Restricted Investments, at Cost | 818,506 | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - | - | - |
| Property Taxes Receivable, Net | - | - | - | - | - | - | 39,540 |
| Due From State of Illinois | 95,998 | - | - | - | - | - | - |
| Revolving Loans Receivable | - | - | - | - | - | - | - |
| **TOTAL ASSETS** | 1,093,230 | 1,547 | 418,392 | 51,621 | 37,808 | 51,998 | 611,093 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 1,093,230 | $ 1,547 | $ 418,392 | $ 51,621 | $ 37,808 | $ 51,998 | $ 611,093 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ 3,235 | $ - | $ 802 | $ - | $ - | $ 179 | $ - |
| Due To Other Funds | - | - | - | - | - | - | - |
| Accrued Absences | 5,414 | - | - | - | - | - | - |
| **TOTAL LIABILITIES** | 8,649 | - | 802 | - | - | 179 | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - |
| Committed | 1,084,581 | - | - | - | - | - | 611,093 |
| Assigned | - | 1,547 | 417,590 | 51,621 | 37,808 | 51,819 | - |
| Unassigned | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 1,084,581 | 1,547 | 417,590 | 51,621 | 37,808 | 51,819 | 611,093 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 1,093,230 | $ 1,547 | $ 418,392 | $ 51,621 | $ 37,808 | $ 51,998 | $ 611,093 |

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Tax Sale Indemnity Fund | Tort Liability Fund | IMRF Fund | Coroner Grant Fund | HAVA Handicap Fund | Majestic Mine Road Fund | Building Fund |
| **ASSETS** | | | | | | | |
| Restricted Cash | $ - | $ 1,273,262 | $ 622,448 | $ 51,523 | $ 10,987 | $ 975 | $ 338,735 |
| Restricted Investments, at Cost | 103,806 | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - | - | - |
| Property Taxes Receivable, Net | - | 243,027 | 93,472 | - | - | - | - |
| Due From State of Illinois | - | - | - | - | - | - | - |
| Revolving Loans Receivable | - | - | - | - | - | - | - |
| **TOTAL ASSETS** | 103,806 | 1,516,289 | 715,920 | 51,523 | 10,987 | 975 | 338,735 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 103,806 | $ 1,516,289 | $ 715,920 | $ 51,523 | $ 10,987 | $ 975 | $ 338,735 |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ - | $ - | $ - | $ 670 | $ - | $ - | $ - |
| Due To Other Funds | - | - | - | - | - | - | - |
| Accrued Absences | - | - | - | - | - | - | - |
| **TOTAL LIABILITIES** | - | - | - | 670 | - | - | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| None | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - | - |
| Committed | - | 1,516,289 | 715,920 | - | - | - | - |
| Assigned | 103,806 | - | - | 50,853 | 10,987 | 975 | 338,735 |
| Unassigned | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 103,806 | 1,516,289 | 715,920 | 50,853 | 10,987 | 975 | 338,735 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 103,806 | $ 1,516,289 | $ 715,920 | $ 51,523 | $ 10,987 | $ 975 | $ 338,735 |

**PERRY COUNTY, ILLINOIS**
Combining Balance Sheet
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | CDBG Grant Fund | Court Security Fund | Forfeiture Fund | Child Advocacy Fund | State's Atty Document Storage Fund | Healthcare Plan Fund | Sheriff's Fees Fund | Total Special Revenue Funds |
| **ASSETS** | | | | | | | | |
| Restricted Cash | $ 25,000 | $ 84,467 | $ 2,420 | $ 505 | $ 800 | $ 1,331,455 | $ 113,141 | $ 8,827,128 |
| Restricted Investments, at Cost | - | - | - | - | - | - | - | 1,186,858 |
| Accrued Interest | - | - | - | - | - | - | - | 146 |
| Property Taxes Receivable, Net | - | - | - | - | - | - | - | 523,280 |
| Due From State of Illinois | - | - | - | - | - | - | - | 99,080 |
| Revolving Loans Receivable | - | - | - | - | - | - | - | 130,778 |
| **TOTAL ASSETS** | 25,000 | 84,467 | 2,420 | 505 | 800 | 1,331,455 | 113,141 | 10,767,270 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | |
| None | - | - | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 25,000 | $ 84,467 | $ 2,420 | $ 505 | $ 800 | $ 1,331,455 | $ 113,141 | $ 10,767,270 |
| **LIABILITIES** | | | | | | | | |
| Accounts Payable | $ 25,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ 57,408 |
| Due To Other Funds | - | - | - | - | - | - | - | 1,428 |
| Accrued Absences | - | - | - | - | - | - | - | 44,906 |
| **TOTAL LIABILITIES** | 25,000 | - | - | - | - | - | - | 103,742 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | | |
| None | - | - | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | 130,778 |
| Restricted | - | - | - | - | - | - | - | - |
| Committed | - | - | - | - | - | 1,331,455 | - | 7,578,064 |
| Assigned | - | 84,467 | 2,420 | 505 | 800 | - | 113,141 | 2,954,686 |
| Unassigned | - | - | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | - | 84,467 | 2,420 | 505 | 800 | 1,331,455 | 113,141 | 10,663,528 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 25,000 | $ 84,467 | $ 2,420 | $ 505 | $ 800 | $ 1,331,455 | $ 113,141 | $ 10,767,270 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | General Assistance Fund | County Road Fund | Gravel Tax Fund | Federal Aid Matching Fund | Tuberculosis Fund | Joint Bridge Fund | Township Bridge Fund |
| **REVENUES** | | | | | | | |
| Taxes | $ 36,511 | $ 240,489 | $ 120,483 | $ 120,483 | $ 10,231 | $ 120,483 | $ - |
| Intergovernmental | 300 | - | - | - | - | - | - |
| Licenses and Permits | - | 4,275 | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - |
| Interest | 20 | 317 | 652 | 379 | 33 | 191 | 4 |
| Other | - | - | - | - | - | - | - |
| **TOTAL REVENUES** | 36,831 | 245,081 | 121,135 | 120,862 | 10,264 | 120,674 | 4 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - |
| Judiciary and Court Related | - | - | - | - | - | - | - |
| Public Health | - | - | - | - | 2,187 | - | - |
| Public Welfare | 10,927 | - | - | - | - | - | - |
| Transportation | - | 398,920 | 30,173 | 108,023 | - | 119,470 | 5,740 |
| *Capital Outlay* | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 10,927 | 398,920 | 30,173 | 108,023 | 2,187 | 119,470 | 5,740 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 25,904 | (153,839) | 90,962 | 12,839 | 8,077 | 1,204 | (5,736) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | - | 235,001 | - | - | - | - | 38,557 |
| Operating Transfers Out | - | - | - | - | - | (38,557) | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | 235,001 | - | - | - | (38,557) | 38,557 |
| **Net Change in Fund Balances** | 25,904 | 81,162 | 90,962 | 12,839 | 8,077 | (37,353) | 32,821 |
| Fund Balances - Beginning of Year | 101,468 | 271,862 | 803,814 | 491,587 | 165,798 | 302,606 | 13,085 |
| Fund Balances - End of Year | $ 127,372 | $ 353,024 | $ 894,776 | $ 504,426 | $ 173,875 | $ 265,253 | $ 45,906 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Animal Control Fund | Youth Court Fund | Circuit Clerk Administration Fund | ESDA Fund | Recorder's Document Storage Fund | Drug Enforcement Fund | Court Automation Fund |
| **REVENUES** | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Intergovernmental | - | - | - | 32,458 | - | - | - |
| Licenses and Permits | 55,115 | - | - | - | - | - | - |
| Charges for Services | 4,605 | 620 | 592 | - | 67,028 | 2,554 | 29,284 |
| Interest | 4 | - | - | 1,380 | 4 | 1 | 30 |
| Other | 425 | - | - | - | - | - | - |
| **TOTAL REVENUES** | 60,149 | 620 | 592 | 33,838 | 67,032 | 2,555 | 29,314 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | - | - | - | - | 51,159 | - | - |
| Public Safety | 75,326 | - | - | 51,658 | - | 2,217 | - |
| Judiciary and Court Related | - | - | 903 | - | - | - | 12,131 |
| Public Health | - | - | - | - | - | - | - |
| Public Welfare | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - |
| *Capital Outlay* | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 75,326 | - | 903 | 51,658 | 51,159 | 2,217 | 12,131 |
| **Excess (Deficiency) of Revenues Over Expenditures** | (15,177) | 620 | (311) | (17,820) | 15,873 | 338 | 17,183 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | - | 66,641 | 37,347 | 45,122 | 35,959 | - | 285,629 |
| Operating Transfers Out | - | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | 66,641 | 37,347 | 45,122 | 35,959 | - | 285,629 |
| **Net Change in Fund Balances** | (15,177) | 67,261 | 37,036 | 27,302 | 51,832 | 338 | 302,812 |
| Fund Balances - Beginning of Year | 23,842 | - | - | 193,590 | - | 231 | - |
| Fund Balances - End of Year | $ 8,665 | $ 67,261 | $ 37,036 | $ 220,892 | $ 51,832 | $ 569 | $ 302,812 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Revolving Loan Fund | Landfill Management Fund | Probation Services Fund | Marriage Fund | Assessor GIS Fund | Circuit Clerk Document Storage Fund | Child Support Fund |
| **REVENUES** | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Intergovernmental | - | 37,029 | - | - | - | - | - |
| Licenses and Permits | - | 111,878 | - | - | - | - | - |
| Charges for Services | - | - | 40,662 | - | 72,007 | 29,432 | 10,584 |
| Interest | 8,880 | 20 | 47 | - | 120 | 25 | 11 |
| Other | - | - | - | - | - | - | - |
| **TOTAL REVENUES** | 8,880 | 148,927 | 40,709 | - | 72,127 | 29,457 | 10,595 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | - | - | - | - | 48,182 | - | - |
| Public Safety | - | - | - | - | - | - | - |
| Judiciary and Court Related | - | - | 15,455 | - | - | 43,981 | 20,972 |
| Public Health | - | 114,008 | - | - | - | - | - |
| Public Welfare | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - |
| *Capital Outlay* | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | - | 114,008 | 15,455 | - | 48,182 | 43,981 | 20,972 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 8,880 | 34,919 | 25,254 | - | 23,945 | (14,524) | (10,377) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | - | - | 201,404 | 1,192 | - | 258,711 | 109,750 |
| Operating Transfers Out | - | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | 201,404 | 1,192 | - | 258,711 | 109,750 |
| **Net Change in Fund Balances** | 8,880 | 34,919 | 226,658 | 1,192 | 23,945 | 244,187 | 99,373 |
| Fund Balances - Beginning of Year | 203,261 | 163,026 | - | - | 77,976 | - | - |
| Fund Balances - End of Year | $ 212,141 | $ 197,945 | $ 226,658 | $ 1,192 | $ 101,921 | $ 244,187 | $ 99,373 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | E911 Fund | Law Library Fund | Court Fee Fund | Drug Task Force Fund | Auction Distribution Fund | Tax Automation Fund | Social Security Fund |
| **REVENUES** | | | | | | | |
| Taxes | $ 289,747 | $ - | $ - | $ - | $ - | $ - | $ 174,397 |
| Intergovernmental | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - |
| Charges for Services | 32,353 | 2,254 | 184,804 | 33,572 | 37,346 | 38,545 | - |
| Interest | 294 | 1 | 396 | 5 | - | 4 | 54 |
| Other | - | - | - | - | - | - | 99,718 |
| **TOTAL REVENUES** | 322,394 | 2,255 | 185,200 | 33,577 | 37,346 | 38,549 | 274,169 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | - | - | - | - | 1,435 | 11,834 | 287,084 |
| Public Safety | 165,225 | - | - | 30,000 | - | - | - |
| Judiciary and Court Related | - | 1,410 | 117,750 | - | - | - | - |
| Public Health | - | - | - | - | - | - | - |
| Public Welfare | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - |
| *Capital Outlay* | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 165,225 | 1,410 | 117,750 | 30,000 | 1,435 | 11,834 | 287,084 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 157,169 | 845 | 67,450 | 3,577 | 35,911 | 26,715 | (12,915) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | - | 702 | 350,140 | - | - | - | - |
| Operating Transfers Out | - | - | - | (2,500) | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | 702 | 350,140 | (2,500) | - | - | - |
| **Net Change in Fund Balances** | 157,169 | 1,547 | 417,590 | 1,077 | 35,911 | 26,715 | (12,915) |
| Fund Balances - Beginning of Year | 927,412 | - | - | 50,544 | 1,897 | 25,104 | 624,008 |
| Fund Balances - End of Year | $ 1,084,581 | $ 1,547 | $ 417,590 | $ 51,621 | $ 37,808 | $ 51,819 | $ 611,093 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|---|
| | Tax Sale Indemnity Fund | Tort Liability Fund | IMRF Fund | Coroner Grant Fund | HAVA Handicap Fund | Majestic Mine Road Fund | Building Fund |
| **REVENUES** | | | | | | | |
| Taxes | $ - | $ 1,073,960 | $ 412,263 | $ - | $ - | $ - | $ - |
| Intergovernmental | - | - | - | 127 | - | - | - |
| Licenses and Permits | - | - | - | 8,922 | - | - | - |
| Charges for Services | 60,360 | - | - | - | - | - | - |
| Interest | 33 | 1,551 | - | - | 2 | - | 56 |
| Other | - | 180,182 | 161,515 | - | - | - | - |
| **TOTAL REVENUES** | 60,393 | 1,255,693 | 573,778 | 9,049 | 2 | - | 56 |
| **EXPENDITURES** | | | | | | | |
| *Current:* | | | | | | | |
| General Government | 16,501 | 861,173 | 598,765 | - | 12,078 | - | - |
| Public Safety | - | - | - | - | - | - | - |
| Judiciary and Court Related | - | - | - | - | - | - | - |
| Public Health | - | - | - | 6,379 | - | - | - |
| Public Welfare | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - |
| *Capital Outlay* | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 16,501 | 861,173 | 598,765 | 6,379 | 12,078 | - | - |
| **Excess (Deficiency) of Revenues Over Expenditures** | 43,892 | 394,520 | (24,987) | 2,670 | (12,076) | - | 56 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Operating Transfers In | 59,914 | - | - | - | - | - | 357,251 |
| Operating Transfers Out | - | - | - | - | - | - | (18,572) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | 59,914 | - | - | - | - | - | 338,679 |
| **Net Change in Fund Balances** | 103,806 | 394,520 | (24,987) | 2,670 | (12,076) | - | 338,735 |
| Fund Balances - Beginning of Year | - | 1,121,769 | 740,907 | 48,183 | 23,063 | 975 | - |
| Fund Balances - End of Year | $ 103,806 | $ 1,516,289 | $ 715,920 | $ 50,853 | $ 10,987 | $ 975 | $ 338,735 |

**PERRY COUNTY, ILLINOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended November 30, 2021

| | SPECIAL REVENUE FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | CDBG Grant Fund | Court Security Fund | Forfeiture Fund | Child Advocacy Fund | State's Atty Document Storage Fund | Healthcare Plan Fund | Sheriff's Fees Fund | Total Special Revenue Funds |
| **REVENUES** | | | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,599,047 |
| Intergovernmental | 25,000 | - | - | - | - | - | - | 94,914 |
| Licenses and Permits | - | - | - | - | - | - | - | 180,190 |
| Charges for Services | - | 29,022 | 829 | 505 | 815 | - | 54,347 | 732,120 |
| Interest | - | 7 | - | - | - | 216 | 10 | 14,747 |
| Other | - | - | - | - | - | 1,197,850 | 7,158 | 1,646,848 |
| **TOTAL REVENUES** | 25,000 | 29,029 | 829 | 505 | 815 | 1,198,066 | 61,515 | 5,267,866 |
| **EXPENDITURES** | | | | | | | | |
| *Current:* | | | | | | | | |
| General Government | 25,000 | - | - | - | - | 814,750 | - | 2,727,961 |
| Public Safety | - | - | - | - | - | - | 24,002 | 348,428 |
| Judiciary and Court Related | - | - | - | - | 924 | - | - | 213,526 |
| Public Health | - | - | - | - | - | - | - | 122,574 |
| Public Welfare | - | - | - | - | - | - | - | 10,927 |
| Transportation | - | - | - | - | - | - | - | 662,326 |
| *Capital Outlay* | - | - | - | - | - | - | - | - |
| *Debt Service* | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 25,000 | - | - | - | 924 | 814,750 | 24,002 | 4,085,742 |
| **Excess (Deficiency) of Revenues Over Expenditures** | - | 29,029 | 829 | 505 | (109) | 383,316 | 37,513 | 1,182,124 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Operating Transfers In | - | 55,438 | 1,591 | - | 909 | - | 32,678 | 2,173,936 |
| Operating Transfers Out | - | - | - | - | - | - | - | (59,629) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | 55,438 | 1,591 | - | 909 | - | 32,678 | 2,114,307 |
| **Net Change in Fund Balances** | - | 84,467 | 2,420 | 505 | 800 | 383,316 | 70,191 | 3,296,431 |
| Fund Balances - Beginning of Year | - | - | - | - | - | 948,139 | 42,950 | 7,367,097 |
| Fund Balances - End of Year | $ - | $ 84,467 | $ 2,420 | $ 505 | $ 800 | $ 1,331,455 | $ 113,141 | $ 10,663,528 |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

GENERAL ASSISTANCE FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 71,000 | $ 71,000 | $ 36,235 | $ (34,765) |
| Intergovernmental | | | | |
| Social Security Recovery | - | - | 300 | 300 |
| Interest | 100 | 100 | 20 | (80) |
| **TOTAL REVENUES** | 71,100 | 71,100 | 36,555 | (34,545) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Welfare** | | | | |
| *Current:* | | | | |
| Wages | 10,452 | 10,452 | 10,727 | (275) |
| Office Supplies | 550 | 550 | 895 | (345) |
| Postage | 100 | 100 | - | 100 |
| Publication of Notices | 150 | 150 | - | 150 |
| Auto Expense | 300 | 300 | - | 300 |
| Equipment Repair | 300 | 300 | - | 300 |
| Purchase of Equipment | 1,200 | 1,200 | - | 1,200 |
| Telephone | 1,400 | 1,400 | - | 1,400 |
| Other | 1,300 | 1,300 | - | 1,300 |
| Unemployment | 49 | 49 | - | 49 |
| IMRF | 1,299 | 1,299 | - | 1,299 |
| Insurance Compensation | 310 | 310 | - | 310 |
| Insurance Liability | 386 | 386 | - | 386 |
| Social Security | 704 | 704 | - | 704 |
| Care County Recipients | 52,500 | 52,500 | 200 | 52,300 |
| **TOTAL EXPENDITURES** | 71,000 | 71,000 | 11,822 | 59,178 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 100 | 100 | 24,733 | 24,633 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 100 | $ 100 | 24,733 | $ 24,633 |
| | | | | |
| Fund Balance - Beginning of Year | | | 101,468 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 276 | |
| Accounts Payable | | | 895 | |
| **Total GAAP Adjustments** | | | 1,171 | |
| | | | | |
| Fund Balance - End of Year | | | $ 127,372 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

COUNTY ROAD FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 236,862 | $ 236,862 | $ 236,194 | $ (668) |
| License and Permits | - | - | 4,275 | 4,275 |
| Interest | - | - | 317 | 317 |
| Other | - | - | - | - |
| **TOTAL REVENUES** | 236,862 | 236,862 | 240,786 | 3,924 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Wages | 220,502 | 220,502 | 217,789 | 2,713 |
| General Supplies | 3,000 | 3,000 | 2,167 | 833 |
| Office Supplies | 800 | 800 | 1,790 | (990) |
| Postage | 250 | 250 | 165 | 85 |
| Books/Records | 100 | 100 | - | 100 |
| Publications | 700 | 700 | 24 | 676 |
| Equipment Repair | 50,000 | 50,000 | 48,214 | 1,786 |
| Purchase Equipment | 34,000 | 34,000 | - | 34,000 |
| Equipment Rental | 13,900 | 13,900 | 4,806 | 9,094 |
| Telephone | 1,000 | 1,000 | 595 | 405 |
| Heat | 4,000 | 4,000 | 1,228 | 2,772 |
| Electricity | 5,500 | 5,500 | 3,961 | 1,539 |
| Water | 1,000 | 1,000 | 2,730 | (1,730) |
| Other | 3,000 | 3,000 | 4,379 | (1,379) |
| Building Repair | 3,000 | 3,000 | 2,615 | 385 |
| Gas/Oil/Grease | 32,000 | 32,000 | 30,018 | 1,982 |
| County Highway Maintenance | - | - | - | - |
| Contractual Services | 500 | 500 | 2,908 | (2,408) |
| Fringe Benefits | 62,583 | 62,583 | 60,158 | 2,425 |
| **TOTAL EXPENDITURES** | 435,835 | 435,835 | 383,547 | 52,288 |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY ROAD FUND - CONCLUDED
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Excess (Deficiency) of Revenues Over Expenditures | (198,973) | (198,973) | (142,761) | 56,212 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | 338,104 | 338,104 | 235,001 | (103,103) |
| Operating Transfer Out | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCS (USES)** | 338,104 | 338,104 | 235,001 | (103,103) |
| Net Change in Fund Balance | $ 139,131 | $ 139,131 | 92,240 | $ (46,891) |
| Fund Balance - Beginning of Year | | | 271,862 | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 4,295 | |
| Accounts Payable | | | (13,596) | |
| Accrued Absences | | | (1,777) | |
| **Total GAAP Adjustments** | | | (11,078) | |
| Fund Balance - End of Year | | | $ 353,024 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

GRAVEL TAX FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 118,431 | $ 118,431 | $ 118,305 | $ (126) |
| Interest | - | - | 652 | 652 |
| **TOTAL REVENUES** | 118,431 | 118,431 | 118,957 | 526 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Highway Improvements | 53,832 | 53,832 | 2,462 | 51,370 |
| Highway Maintenance | 53,833 | 53,833 | 27,711 | 26,122 |
| **TOTAL EXPENDITURES** | 107,665 | 107,665 | 30,173 | 77,492 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 10,766 | 10,766 | 88,784 | 78,018 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 10,766 | $ 10,766 | 88,784 | $ 78,018 |
| | | | | |
| Fund Balance - Beginning of Year | | | 803,814 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 2,178 | |
| **Total GAAP Adjustments** | | | 2,178 | |
| | | | | |
| Fund Balance - End of Year | | | $ 894,776 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
FEDERAL AID MATCHING FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | $ 118,431 | $ 118,431 | $ 118,305 | $ (126) |
| Interest | - | - | 379 | 379 |
| **TOTAL REVENUES** | 118,431 | 118,431 | 118,684 | 253 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Reconstruct Highways | 107,665 | 107,665 | 108,023 | (358) |
| **TOTAL EXPENDITURES** | 107,665 | 107,665 | 108,023 | (358) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 10,766 | 10,766 | 10,661 | (105) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 10,766 | $ 10,766 | 10,661 | $ (105) |
| | | | | |
| Fund Balance - Beginning of Year | | | 491,587 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 2,178 | |
| **Total GAAP Adjustments** | | | 2,178 | |
| | | | | |
| Fund Balance - End of Year | | | $ 504,426 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

TUBERCULOSIS FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 10,000 | $ 10,000 | $ 10,237 | $ 237 |
| Interest | 200 | 200 | 33 | (167) |
| **TOTAL REVENUES** | 10,200 | 10,200 | 10,270 | 70 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Health** | | | | |
| *Current:* | | | | |
| Wages | 1,200 | 1,200 | 1,200 | - |
| Office Supplies | 200 | 200 | - | 200 |
| Postage | 100 | 100 | - | 100 |
| Auto Expense | 750 | 750 | - | 750 |
| Other | 100 | 100 | - | 100 |
| Hospital Care | 14,000 | 14,000 | 78 | 13,922 |
| Doctor/Medicine | 10,000 | 10,000 | 909 | 9,091 |
| Contractual Services | 14,000 | 14,000 | - | 14,000 |
| **TOTAL EXPENDITURES** | 40,350 | 40,350 | 2,187 | 38,163 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (30,150) | (30,150) | 8,083 | 38,233 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ (30,150) | $ (30,150) | 8,083 | $ 38,233 |
| | | | | |
| Fund Balance - Beginning of Year | | | 165,798 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | (6) | |
| **Total GAAP Adjustments** | | | (6) | |
| | | | | |
| Fund Balance - End of Year | | | $ 173,875 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
JOINT BRIDGE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | $ 118,431 | $ 118,431 | $ 118,305 | $ (126) |
| Interest | - | - | 191 | 191 |
| **TOTAL REVENUES** | 118,431 | 118,431 | 118,496 | 65 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Repairs to Bridges | 107,665 | 107,665 | 122,114 | (14,449) |
| **TOTAL EXPENDITURES** | 107,665 | 107,665 | 122,114 | (14,449) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 10,766 | 10,766 | (3,618) | (14,384) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | (38,557) | (38,557) |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | (38,557) | (38,557) |
| | | | | |
| Net Change in Fund Balance | $ 10,766 | $ 10,766 | (42,175) | $ (52,941) |
| | | | | |
| Fund Balance - Beginning of Year | | | 302,606 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 2,178 | |
| Accounts Payable | | | 2,644 | |
| **Total GAAP Adjustments** | | | 4,822 | |
| | | | | |
| Fund Balance - End of Year | | | $ 265,253 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

TOWNSHIP BRIDGE FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | | | | |
| State Operating Grant | $ 97,307 | $ 97,307 | $ - | $ (97,307) |
| Interest | - | - | 4 | 4 |
| **TOTAL REVENUES** | 97,307 | 97,307 | 4 | (97,303) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Transportation** | | | | |
| *Current:* | | | | |
| Construction | 208,000 | 208,000 | 5,740 | 202,260 |
| **TOTAL EXPENDITURES** | 208,000 | 208,000 | 5,740 | 202,260 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (110,693) | (110,693) | (5,736) | 104,957 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 38,557 | 38,557 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 38,557 | 38,557 |
| | | | | |
| Net Change in Fund Balance | $ (110,693) | $ (110,693) | 32,821 | $ 143,514 |
| | | | | |
| Fund Balance - Beginning of Year | | | 13,085 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 45,906 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ANIMAL CONTROL FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Licenses and Permits | $ 20,000 | $ 20,000 | $ 55,115 | $ 35,115 |
| Charges for Services | 13,100 | 13,100 | 4,605 | (8,495) |
| Interest | 25 | 25 | 4 | (21) |
| Other | 500 | 500 | 425 | (75) |
| **TOTAL REVENUES** | 33,625 | 33,625 | 60,149 | 26,524 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| Wages | 32,623 | 32,623 | 35,261 | (2,638) |
| General Supplies | 2,000 | 2,000 | 244 | 1,756 |
| Office Supplies | 800 | 800 | 486 | 314 |
| Postage | 250 | 250 | - | 250 |
| Purchase of Equipment | 800 | 800 | - | 800 |
| Telephone | 1,500 | 1,500 | 2,461 | (961) |
| Other | 1,000 | 1,000 | 1,695 | (695) |
| Education | - | - | 50 | (50) |
| Auto Operations | 3,500 | 3,500 | 165 | 3,335 |
| Utilities | 2,500 | 2,500 | 1,759 | 741 |
| Building Repairs | 1,000 | 1,000 | 454 | 546 |
| Bedding/Feed | 800 | 800 | 418 | 382 |
| Health Welfare | 1,000 | 1,000 | 1,920 | (920) |
| Rabies Tags | 1,200 | 1,200 | - | 1,200 |
| Insurance Liability | 7,311 | 7,311 | 7,236 | 75 |
| Fringe Benefits | 28,000 | 28,000 | 22,263 | 5,737 |
| **TOTAL EXPENDITURES** | 84,284 | 84,284 | 74,412 | 9,872 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (50,659) | (50,659) | (14,263) | 36,396 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | (6,000) | (6,000) | - | 6,000 |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | (6,000) | (6,000) | - | 6,000 |
| | | | | |
| Net Change in Fund Balance | $ (56,659) | $ (56,659) | (14,263) | $ 42,396 |
| | | | | |
| Fund Balance - Beginning of Year | | | 23,842 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | (914) | |
| **Total GAAP Adjustments** | | | (914) | |
| | | | | |
| Fund Balance - End of Year | | | $ 8,665 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

YOUTH COURT FUND

November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 5,500 | $ 5,500 | $ 620 | $ (4,880) |
| **TOTAL REVENUES** | 5,500 | 5,500 | 620 | (4,880) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| General Supplies | 2,500 | 2,500 | - | 2,500 |
| **TOTAL EXPENDITURES** | 2,500 | 2,500 | - | 2,500 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 3,000 | 3,000 | 620 | (2,380) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 66,641 | 66,641 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 66,641 | 66,641 |
| | | | | |
| Net Change in Fund Balance | $ 3,000 | $ 3,000 | 67,261 | $ 64,261 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 67,261 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

CIRCUIT CLERK ADMINISTRATION FUND

November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 3,200 | $ 3,200 | $ 592 | $ (2,608) |
| **TOTAL REVENUES** | 3,200 | 3,200 | 592 | (2,608) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Office Supplies | 25,000 | 25,000 | 903 | 24,097 |
| **TOTAL EXPENDITURES** | 25,000 | 25,000 | 903 | 24,097 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (21,800) | (21,800) | (311) | 21,489 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 37,347 | 37,347 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 37,347 | 37,347 |
| | | | | |
| Net Change in Fund Balance | $ (21,800) | $ (21,800) | 37,036 | $ 58,836 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 37,036 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ESDA FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | | | | |
| Federal Grant | $ 17,948 | $ 17,948 | $ 29,376 | $ 11,428 |
| Interest | - | - | 1,379 | 1,379 |
| **TOTAL REVENUES** | 17,948 | 17,948 | 30,755 | 12,807 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| Wages | 26,550 | 26,550 | 26,550 | - |
| Office Supplies | 1,650 | 1,650 | - | 1,650 |
| Postage | 50 | 50 | - | 50 |
| Travel | 1,800 | 1,800 | - | 1,800 |
| Equipment Repair | 225 | 225 | - | 225 |
| Software & Service | 520 | 520 | - | 520 |
| Purchase of Equipment | 4,500 | 4,500 | 1,367 | 3,133 |
| Telephone | 3,234 | 3,234 | 2,217 | 1,017 |
| Dues | 380 | 380 | - | 380 |
| Workshops and Conferences | 450 | 450 | - | 450 |
| Hazard Mitigation | - | - | 18,797 | (18,797) |
| Other | 225 | 225 | 225 | - |
| **TOTAL EXPENDITURES** | 39,584 | 39,584 | 49,156 | (9,572) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (21,636) | (21,636) | (18,401) | 3,235 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 45,122 | 45,122 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 45,122 | 45,122 |
| | | | | |
| Net Change in Fund Balance | $ (21,636) | $ (21,636) | 26,721 | $ 48,357 |
| | | | | |
| Fund Balance - Beginning of Year | | | 193,590 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accrued Interest Receivable | | | 1 | |
| Due From State of Illinois | | | 3,082 | |
| Accounts Payable | | | (2,502) | |
| **Total GAAP Adjustments** | | | 581 | |
| | | | | |
| Fund Balance - End of Year | | | $ 220,892 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
RECORDER'S DOCUMENT STORAGE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 16,600 | $ 16,600 | $ 67,028 | $ 50,428 |
| Interest | 20 | 20 | 4 | (16) |
| **TOTAL REVENUES** | 16,620 | 16,620 | 67,032 | 50,412 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Wages | 16,600 | 16,600 | 31,777 | (15,177) |
| Books and Records | 5,000 | 5,000 | 143 | 4,857 |
| Other | 7,500 | 7,500 | 246 | 7,254 |
| Online Recorder Usage | 11,500 | 11,500 | 2,193 | 9,307 |
| Education Training | 8,000 | 8,000 | 1,026 | 6,974 |
| Software | 21,000 | 21,000 | 15,914 | 5,086 |
| **TOTAL EXPENDITURES** | 69,600 | 69,600 | 51,299 | 18,301 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (52,980) | (52,980) | 15,733 | 68,713 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 35,959 | 35,959 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 35,959 | 35,959 |
| | | | | |
| Net Change in Fund Balance | $ (52,980) | $ (52,980) | 51,692 | $ 104,672 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 140 | |
| **Total GAAP Adjustments** | | | 140 | |
| | | | | |
| Fund Balance - End of Year | | | $ 51,832 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG ENFORCEMENT FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 15,000 | $ 15,000 | $ 2,554 | $ (12,446) |
| Interest | 20 | 20 | 1 | (19) |
| **TOTAL REVENUES** | 15,020 | 15,020 | 2,555 | (12,465) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| General Supplies | 7,000 | 7,000 | 2,322 | 4,678 |
| Purchase of Equipment | 1,000 | 1,000 | - | 1,000 |
| **TOTAL EXPENDITURES** | 8,000 | 8,000 | 2,322 | 5,678 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 7,020 | 7,020 | 233 | (6,787) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 7,020 | $ 7,020 | 233 | $ (6,787) |
| | | | | |
| Fund Balance - Beginning of Year | | | 231 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 105 | |
| **Total GAAP Adjustments** | | | 105 | |
| | | | | |
| Fund Balance - End of Year | | | $ 569 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT AUTOMATION FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 32,000 | $ 32,000 | $ 29,284 | $ (2,716) |
| Interest | 200 | 200 | 30 | (170) |
| **TOTAL REVENUES** | 32,200 | 32,200 | 29,314 | (2,886) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Wages | 60,000 | 60,000 | 4,811 | 55,189 |
| Office Supplies | 70,000 | 70,000 | 7,377 | 62,623 |
| **TOTAL EXPENDITURES** | 130,000 | 130,000 | 12,188 | 117,812 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (97,800) | (97,800) | 17,126 | 114,926 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 285,629 | 285,629 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 285,629 | 285,629 |
| | | | | |
| Net Change in Fund Balance | $ (97,800) | $ (97,800) | 302,755 | $ 400,555 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 57 | |
| **Total GAAP Adjustments** | | | 57 | |
| | | | | |
| Fund Balance - End of Year | | | $ 302,812 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
REVOLVING LOAN FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Interest | $ 25,028 | $ 25,028 | $ 18,847 | $ (6,181) |
| **TOTAL REVENUES** | 25,028 | 25,028 | 18,847 | (6,181) |
| **EXPENDITURES** | | | | |
| **Public Welfare** | | | | |
| *Current:* | | | | |
| Bad Debts | 15,375 | 15,375 | - | 15,375 |
| **TOTAL EXPENDITURES** | 15,375 | 15,375 | - | 15,375 |
| Excess (Deficiency) of Revenues Over Expenditures | 9,653 | 9,653 | 18,847 | 9,194 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| Net Change in Fund Balance | $ 9,653 | $ 9,653 | 18,847 | $ 9,194 |
| Fund Balance - Beginning of Year | | | 203,261 | |
| **GAAP Adjustments:** | | | | |
| Revolving Loans Receivable | | | (9,967) | |
| **Total GAAP Adjustments** | | | (9,967) | |
| Fund Balance - End of Year | | | $ 212,141 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

LANDFILL MANGEMENT FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | | | | |
| State Fees | $ 39,000 | $ 39,000 | $ 37,029 | $ (1,971) |
| License and Permits | 105,300 | 105,300 | 111,878 | 6,578 |
| Interest | 25 | 25 | 20 | (5) |
| **TOTAL REVENUES** | 144,325 | 144,325 | 148,927 | 4,602 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Health** | | | | |
| *Current:* | | | | |
| Wages | 58,500 | 58,500 | 58,500 | - |
| Labor | 3,000 | 3,000 | 540 | 2,460 |
| Office Supplies | 1,000 | 1,000 | 1,235 | (235) |
| Postage | 600 | 600 | 290 | 310 |
| Purchase Equipment | 1,000 | 1,000 | - | 1,000 |
| Equipment Rental | 1,700 | 1,700 | 1,369 | 331 |
| Clothing Allowance | 300 | 300 | - | 300 |
| Computer Supplies | 1,000 | 1,000 | 1,747 | (747) |
| Auto Expense | 1,000 | 1,000 | 155 | 845 |
| Travel | 1,000 | 1,000 | - | 1,000 |
| Dues | 150 | 150 | 100 | 50 |
| Other | 4,000 | 4,000 | - | 4,000 |
| Education | 500 | 500 | - | 500 |
| Office Rent | 1,200 | 1,200 | 1,200 | - |
| Trash Service | 3,100 | 3,100 | 3,000 | 100 |
| Recycling | 40,000 | 40,000 | 27,369 | 12,631 |
| Insurance Compensation | 1,500 | 1,500 | 612 | 888 |
| Insurance Liability | 4,000 | 4,000 | 1,955 | 2,045 |
| Social Security | 4,500 | 4,500 | 4,455 | 45 |
| Fringe Benefits | 9,900 | 9,900 | 10,948 | (1,048) |
| **TOTAL EXPENDITURES** | 137,950 | 137,950 | 113,475 | 24,475 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 6,375 | 6,375 | 35,452 | 29,077 |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

LANDFILL MANGEMENT FUND-CONCLUDED

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | (3,900) | (3,900) | - | 3,900 |
| **TOTAL OTHER FINANCING SOURCS (USES)** | (3,900) | (3,900) | - | 3,900 |
| Net Change in Fund Balance | $ 2,475 | $ 2,475 | 35,452 | $ 32,977 |
| Fund Balance - Beginning of Year | | | 163,026 | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | (83) | |
| Accrued Absences | | | (450) | |
| **Total GAAP Adjustments** | | | (533) | |
| Fund Balance - End of Year | | | $ 197,945 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PROBATION SERVICES FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 53,500 | $ 53,500 | $ 40,662 | $ (12,838) |
| Interest | 300 | 300 | 47 | (253) |
| **TOTAL REVENUES** | 53,800 | 53,800 | 40,709 | (13,091) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Probation Fees | 89,412 | 89,412 | 15,455 | 73,957 |
| **TOTAL EXPENDITURES** | 89,412 | 89,412 | 15,455 | 73,957 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (35,612) | (35,612) | 25,254 | 60,866 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 201,404 | 201,404 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 201,404 | 201,404 |
| | | | | |
| Net Change in Fund Balance | $ (35,612) | $ (35,612) | 226,658 | $ 262,270 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 226,658 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MARRIAGE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 400 | $ 400 | $ - | $ (400) |
| Interest | 20 | 20 | - | (20) |
| **TOTAL REVENUES** | 420 | 420 | - | (420) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Other | 100 | 100 | - | 100 |
| **TOTAL EXPENDITURES** | 100 | 100 | - | 100 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 320 | 320 | - | (320) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 1,192 | 1,192 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 1,192 | 1,192 |
| | | | | |
| Net Change in Fund Balance | $ 320 | $ 320 | 1,192 | $ 872 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 1,192 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ASSESSOR GIS FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 146,000 | $ 146,000 | $ 72,007 | $ (73,993) |
| Interest | - | - | 120 | 120 |
| **TOTAL REVENUES** | 146,000 | 146,000 | 72,127 | (73,873) |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Wages | 10,000 | 10,000 | 23,857 | (13,857) |
| GIS Payment | 25,000 | 25,000 | 38,554 | (13,554) |
| Other | 46,045 | 46,045 | 1,683 | 44,362 |
| **TOTAL EXPENDITURES** | 81,045 | 81,045 | 64,094 | 16,951 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 64,955 | 64,955 | 8,033 | (56,922) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 64,955 | $ 64,955 | 8,033 | $ (56,922) |
| | | | | |
| Fund Balance - Beginning of Year | | | 77,976 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 15,912 | |
| **Total GAAP Adjustments** | | | 15,912 | |
| | | | | |
| Fund Balance - End of Year | | | $ 101,921 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CIRCUIT CLERK DOCUMENT STORAGE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 40,000 | $ 40,000 | $ 29,432 | $ (10,568) |
| Interest | 200 | 200 | 25 | (175) |
| **TOTAL REVENUES** | 40,200 | 40,200 | 29,457 | (10,743) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Wages | 40,000 | 40,000 | 38,029 | 1,971 |
| Office Supplies | 60,000 | 60,000 | 6,970 | 53,030 |
| **TOTAL EXPENDITURES** | 100,000 | 100,000 | 44,999 | 55,001 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (59,800) | (59,800) | (15,542) | 44,258 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 258,711 | 258,711 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 258,711 | 258,711 |
| | | | | |
| Net Change in Fund Balance | $ (59,800) | $ (59,800) | 243,169 | $ 302,969 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 1,018 | |
| **Total GAAP Adjustments** | | | 1,018 | |
| | | | | |
| Fund Balance - End of Year | | | $ 244,187 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

CHILD SUPPORT FUND

November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 18,000 | $ 18,000 | $ 10,584 | $ (7,416) |
| Interest | 50 | 50 | 11 | (39) |
| **TOTAL REVENUES** | 18,050 | 18,050 | 10,595 | (7,455) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Wages | 30,000 | 30,000 | 20,945 | 9,055 |
| Office Supplies | 16,000 | 16,000 | 27 | 15,973 |
| **TOTAL EXPENDITURES** | 46,000 | 46,000 | 20,972 | 25,028 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (27,950) | (27,950) | (10,377) | 17,573 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 109,750 | 109,750 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 109,750 | 109,750 |
| | | | | |
| Net Change in Fund Balance | $ (27,950) | $ (27,950) | 99,373 | $ 127,323 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 99,373 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
E911 FUND
November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Telecommunications' Tax | $ 262,800 | $ 262,800 | $ 289,322 | $ 26,522 |
| Charges for Services | 28,800 | 28,800 | 32,353 | 3,553 |
| Interest | 10,800 | 10,800 | 294 | (10,506) |
| Other | 10,800 | 10,800 | - | (10,800) |
| **TOTAL REVENUES** | 313,200 | 313,200 | 321,969 | 8,769 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| Wages | 66,872 | 66,872 | 57,725 | 9,147 |
| Travel | 2,500 | 2,500 | 1,038 | 1,462 |
| Purchase of Equipment | 54,923 | 54,923 | 10,000 | 44,923 |
| Other | 66,955 | 66,955 | 28,924 | 38,031 |
| Education | 9,500 | 9,500 | 914 | 8,586 |
| Contractual Services | 69,400 | 69,400 | 38,465 | 30,935 |
| Insurance Compensation | 3,000 | 3,000 | 533 | 2,467 |
| Insurance Liability | 1,000 | 1,000 | 4,931 | (3,931) |
| Social Security | 6,000 | 6,000 | 5,209 | 791 |
| Health Insurance | 15,750 | 15,750 | 7,560 | 8,190 |
| Fringe Benefits | 6,500 | 6,500 | 7,542 | (1,042) |
| **TOTAL EXPENDITURES** | 302,400 | 302,400 | 162,841 | 139,559 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 10,800 | 10,800 | 159,128 | 148,328 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 10,800 | $ 10,800 | 159,128 | $ 148,328 |
| | | | | |
| Fund Balance - Beginning of Year | | | 927,412 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Due From State of Illinois | | | 425 | |
| Accounts Payable | | | (1,060) | |
| Accrued Absences | | | (1,324) | |
| **Total GAAP Adjustments** | | | (1,959) | |
| | | | | |
| Fund Balance - End of Year | | | $ 1,084,581 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LAW LIBRARY FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 3,500 | $ 3,500 | $ 2,254 | $ (1,246) |
| Interest | - | - | 1 | 1 |
| **TOTAL REVENUES** | 3,500 | 3,500 | 2,255 | (1,245) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Office Supplies | 3,500 | 3,500 | 1,410 | 2,090 |
| **TOTAL EXPENDITURES** | 3,500 | 3,500 | 1,410 | 2,090 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 845 | 845 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 702 | 702 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 702 | 702 |
| | | | | |
| Net Change in Fund Balance | $ - | $ - | 1,547 | $ 1,547 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 1,547 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT FEE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 10,000 | $ 10,000 | $ 184,804 | $ 174,804 |
| Interest | 200 | 200 | 396 | 196 |
| **TOTAL REVENUES** | 10,200 | 10,200 | 185,200 | 175,000 |
| | | | | |
| **EXPENDITURES** | | | | |
| **Judiciary and Court Related** | | | | |
| *Current:* | | | | |
| Wages | - | - | 25,821 | (25,821) |
| Other | - | - | 92,190 | (92,190) |
| **TOTAL EXPENDITURES** | - | - | 118,011 | (118,011) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 10,200 | 10,200 | 67,189 | 56,989 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 350,140 | 350,140 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 350,140 | 350,140 |
| | | | | |
| Net Change in Fund Balance | $ 10,200 | $ 10,200 | 417,329 | $ 407,129 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 261 | |
| **Total GAAP Adjustments** | | | 261 | |
| | | | | |
| Fund Balance - End of Year | | | $ 417,590 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG TASK FORCE FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 50,000 | $ 50,000 | $ 33,572 | $ (16,428) |
| Interest | - | - | 5 | 5 |
| **TOTAL REVENUES** | 50,000 | 50,000 | 33,577 | (16,423) |
| | | | | |
| **EXPENDITURES** | | | | |
| **Public Safety** | | | | |
| *Current:* | | | | |
| Wages | 10,000 | 10,000 | - | 10,000 |
| Investigative Funds | 40,000 | 40,000 | 30,000 | 10,000 |
| **TOTAL EXPENDITURES** | 50,000 | 50,000 | 30,000 | 20,000 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 3,577 | 3,577 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | (2,500) | (2,500) |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | (2,500) | (2,500) |
| | | | | |
| Net Change in Fund Balance | $ - | $ - | 1,077 | $ 1,077 |
| | | | | |
| Fund Balance - Beginning of Year | | | 50,544 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 51,621 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
AUCTION DISTRIBUTION FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 3,000 | $ 3,000 | $ 37,346 | $ 34,346 |
| **TOTAL REVENUES** | 3,000 | 3,000 | 37,346 | 34,346 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Postage | 2,000 | 2,000 | 1,435 | 565 |
| Publication of Notices | 14,000 | 14,000 | - | 14,000 |
| **TOTAL EXPENDITURES** | 16,000 | 16,000 | 1,435 | 14,565 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (13,000) | (13,000) | 35,911 | 48,911 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ (13,000) | $ (13,000) | 35,911 | $ 48,911 |
| | | | | |
| Fund Balance - Beginning of Year | | | 1,897 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 37,808 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX AUTOMATION FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 21,900 | $ 21,900 | $ 38,545 | $ 16,645 |
| Interest | 10 | 10 | 4 | (6) |
| **TOTAL REVENUES** | 21,910 | 21,910 | 38,549 | 16,639 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Office Supplies | 8,700 | 8,700 | 4,807 | 3,893 |
| Postage | 20,000 | 20,000 | 507 | 19,493 |
| Purchase of Equipment | 1,500 | 1,500 | 114 | 1,386 |
| Other | 3,500 | 3,500 | 1,740 | 1,760 |
| Training | 4,000 | 4,000 | 4,164 | (164) |
| Tax Sale | 2,500 | 2,500 | 1,325 | 1,175 |
| Contractual Services | 2,000 | 2,000 | - | 2,000 |
| **TOTAL EXPENDITURES** | 42,200 | 42,200 | 12,657 | 29,543 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (20,290) | (20,290) | 25,892 | 46,182 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ (20,290) | $ (20,290) | 25,892 | $ 46,182 |
| | | | | |
| Fund Balance - Beginning of Year | | | 25,104 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Accounts Payable | | | 823 | |
| **Total GAAP Adjustments** | | | 823 | |
| | | | | |
| Fund Balance - End of Year | | | $ 51,819 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

SOCIAL SECURITY FUND

November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | $ 363,500 | $ 363,500 | $ 172,414 | $ (191,086) |
| Interest | 40 | 40 | 54 | 14 |
| Other | | | | |
| Reimbursements | 60,000 | 60,000 | 99,718 | 39,718 |
| **TOTAL REVENUES** | 423,540 | 423,540 | 272,186 | (151,354) |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Social Security | - | - | 232,669 | (232,669) |
| Medicare | - | - | 54,415 | (54,415) |
| **TOTAL EXPENDITURES** | - | - | 287,084 | (287,084) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 423,540 | 423,540 | (14,898) | (438,438) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 423,540 | $ 423,540 | (14,898) | $ (438,438) |
| | | | | |
| Fund Balance - Beginning of Year | | | 624,008 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 1,983 | |
| **Total GAAP Adjustments** | | | 1,983 | |
| | | | | |
| Fund Balance - End of Year | | | $ 611,093 | |

**PERRY COUNTY, ILLINOIS**
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX SALE INDEMNITY FUND
November 30, 2021

| **REVENUES** | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| Charges for Services | $ 10,000 | $ 10,000 | $ 60,360 | $ 50,360 |
| Interest | 80 | 80 | 33 | (47) |
| **TOTAL REVENUES** | 10,080 | 10,080 | 60,393 | 50,313 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Sale in Error | 15,000 | 15,000 | 16,501 | (1,501) |
| **TOTAL EXPENDITURES** | 15,000 | 15,000 | 16,501 | (1,501) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (4,920) | (4,920) | 43,892 | 48,812 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | 59,914 | 59,914 |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | 59,914 | 59,914 |
| | | | | |
| Net Change in Fund Balance | $ (4,920) | $ (4,920) | 103,806 | $ 108,726 |
| | | | | |
| Fund Balance - Beginning of Year | | | - | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| None | | | - | |
| **Total GAAP Adjustments** | | | - | |
| | | | | |
| Fund Balance - End of Year | | | $ 103,806 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

TORT LIABILITY FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 775,000 | $ 775,000 | $ 1,072,111 | $ 297,111 |
| Interest | 1,000 | 1,000 | 1,551 | 551 |
| Other | | | | |
| Reimbursements | 240,000 | 240,000 | 180,182 | (59,818) |
| **TOTAL REVENUES** | 1,016,000 | 1,016,000 | 1,253,844 | 237,844 |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| Wages | 132,540 | 132,540 | 132,540 | - |
| Deductible | 225,000 | 225,000 | 6,509 | 218,491 |
| Premiums | 1,310,000 | 1,310,000 | 691,144 | 618,856 |
| Administrative Fees | 20,000 | 20,000 | 30,980 | (10,980) |
| | | | | |
| **TOTAL EXPENDITURES** | 1,687,540 | 1,687,540 | 861,173 | 826,367 |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (671,540) | (671,540) | 392,671 | 1,064,211 |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ (671,540) | $ (671,540) | 392,671 | $ 1,064,211 |
| | | | | |
| Fund Balance - Beginning of Year | | | 1,121,769 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 1,849 | |
| **Total GAAP Adjustments** | | | 1,849 | |
| | | | | |
| Fund Balance - End of Year | | | $ 1,516,289 | |

**PERRY COUNTY, ILLINOIS**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Original Budget, Final Budget, and Actual

IMRF FUND

November 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive or (Negative) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | | | | |
| Property Taxes | $ 675,000 | $ 675,000 | $ 407,524 | $ (267,476) |
| Other | | | | |
| Reimbursements | 250,000 | 250,000 | 161,515 | (88,485) |
| **TOTAL REVENUES** | 925,000 | 925,000 | 569,039 | (355,961) |
| | | | | |
| **EXPENDITURES** | | | | |
| **General Government** | | | | |
| *Current:* | | | | |
| IMRF | 580,000 | 580,000 | 598,765 | (18,765) |
| | | | | |
| **TOTAL EXPENDITURES** | 580,000 | 580,000 | 598,765 | (18,765) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 345,000 | 345,000 | (29,726) | (374,726) |
| | | | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Operating Transfer In | - | - | - | - |
| Operating Transfer Out | - | - | - | - |
| | | | | |
| **TOTAL OTHER FINANCING SOURCS (USES)** | - | - | - | - |
| | | | | |
| Net Change in Fund Balance | $ 345,000 | $ 345,000 | (29,726) | $ (374,726) |
| | | | | |
| Fund Balance - Beginning of Year | | | 740,907 | |
| | | | | |
| **GAAP Adjustments:** | | | | |
| Property Taxes Receivable, Net | | | 4,739 | |
| **Total GAAP Adjustments** | | | 4,739 | |
| | | | | |
| Fund Balance - End of Year | | | $ 715,920 | |

**PERRY COUNTY, ILLINOIS**
Combining Statement of Fiduciary Net Position
CUSTODIAL FUNDS
November 30, 2021

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | Bail Bond Fund | Circuit Clerk Trust | County Clerk Redemption | Collector's Account | Mobile Home Privilege Tax |
| **ASSETS** | | | | | |
| Restricted Cash | $ 292 | $ 196,326 | $ 46,963 | $ 4,661,988 | $ 1,916 |
| Investments, Fair Value | - | 87,566 | - | - | - |
| Property Taxes Receivable, Net | - | - | - | 124,386 | - |
| **TOTAL ASSETS** | 292 | 283,892 | 46,963 | 4,786,374 | 1,916 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| None | - | - | - | - | - |
| **LIABILITIES** | | | | | |
| Accounts Payable | - | 254,004 | - | - | - |
| Due to Other Governments | - | 29,888 | 39,355 | 4,779,374 | - |
| **TOTAL LIABILITIES** | - | 283,892 | 39,355 | 4,779,374 | - |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| None | - | - | - | - | - |
| **NET POSITION - Reserved** | $ 292 | $ - | $ 7,608 | $ 7,000 | $ 1,916 |

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | County Treasurer Trust | Prisoner Commissary | Tax Auction Fund | Missing Heirs Fund | Total Agency Funds |
| **ASSETS** | | | | | |
| Restricted Cash | $ 2,812 | $ 55,938 | $ 22,991 | $ 12,069 | $ 5,001,295 |
| Investments, Fair Value | - | - | - | - | 87,566 |
| Property Taxes Receivable, Net | - | - | - | - | 124,386 |
| **TOTAL ASSETS** | 2,812 | 55,938 | 22,991 | 12,069 | 5,213,247 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| None | - | - | - | - | - |
| **LIABILITIES** | | | | | |
| Accounts Payable | - | 445 | - | - | 254,449 |
| Due to Other Governments | - | - | 22,991 | - | 4,871,608 |
| **TOTAL LIABILITIES** | - | 445 | 22,991 | - | 5,126,057 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| None | - | - | - | - | - |
| **NET POSITION** | $ 2,812 | $ 55,493 | $ - | $ 12,069 | $ 87,190 |

**PERRY COUNTY, ILLINOIS**
Combining Statement of Changes in Fiduciary Net Position
CUSTODIAL FUNDS
November 30, 2021

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | Bail Bond Fund | Circuit Clerk Trust | County Clerk Redemption | Collector's Account | Mobile Home Privilege Tax |
| **ADDITIONS** | | | | | |
| Interest, dividends, and other | $ - | $ - | $ 10 | $ 214 | $ 2 |
| Property taxes collected for other governments | - | - | - | 24,213,827 | 66,488 |
| Administrative fees collected | 150 | 3,052,625 | 6,005 | 141,397 | 5,109 |
| Transfer from other systems | - | - | - | 70,965 | - |
| **TOTAL ADDITIONS** | 150 | 3,052,625 | 6,015 | 24,426,403 | 71,599 |
| **DEDUCTIONS** | | | | | |
| Administrative Costs | - | 3,358,766 | 32,298 | 235,342 | - |
| Property taxes paid to other governments | - | - | - | 21,098,455 | - |
| Transfers to other systems | 150 | 1,081,325 | - | 59,914 | 70,965 |
| **TOTAL DEDUCTIONS** | 150 | 4,440,091 | 32,298 | 21,393,711 | 70,965 |
| Net increase (decrease) in Fiduciary Net Position | - | (1,387,466) | (26,283) | 3,032,692 | 634 |
| Net Position - Beginning | 292 | 1,387,466 | 33,891 | (3,025,692) | 1,282 |
| Net Position - Ending | $ 292 | $ - | $ 7,608 | $ 7,000 | $ 1,916 |

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | County Treasurer Trust | Prisoner Commissary | Tax Auction Fund | Missing Heirs Fund | Total Agency Funds |
| **ADDITIONS** | | | | | |
| Interest, dividends, and other | $ - | $ - | $ - | $ 12 | $ 238 |
| Property taxes collected for other governments | - | - | - | - | 24,280,315 |
| Administrative fees collected | - | 102,065 | - | - | 3,307,351 |
| Transfer from other systems | - | 150 | - | - | 71,115 |
| **TOTAL ADDITIONS** | - | 102,215 | - | 12 | 27,659,019 |
| **DEDUCTIONS** | | | | | |
| Administrative Costs | - | 124,219 | - | - | 3,750,625 |
| Property taxes paid to other governments | - | - | - | - | 21,098,455 |
| Transfers to other systems | - | 600 | - | - | 1,212,954 |
| **TOTAL DEDUCTIONS** | - | 124,819 | - | - | 26,062,034 |
| Net increase (decrease) in Fiduciary Net Position | - | (22,604) | - | 12 | 1,596,985 |
| Net Position - Beginning | 2,812 | 78,097 | - | 12,057 | (1,509,795) |
| Net Position - Ending | $ 2,812 | $ 55,493 | $ - | $ 12,069 | $ 87,190 |

**PERRY COUNTY, ILLNOIS**
Combining Balance Sheet
COMPONENT UNIT
November 30, 2021

| | Perry County Unit Road District Fund | Perry County Unit Road District Bridge Fund | Perry County Unit Road District Surplus Fund | Perry County Unit Road District Specialty Fund | Perry County Unit Road District MFT Fund | Total Component Unit |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Restricted Cash | $ 1,166,287 | $ 285,467 | $ 439,057 | $ 461,462 | $ 1,263,028 | $ 3,615,301 |
| Property Tax Receivable | 72,166 | 27,022 | - | 49,798 | - | 148,986 |
| Due From State of Illinois | 24,105 | - | - | - | 309,999 | 334,104 |
| Due From Other Funds | - | 1,428 | - | - | - | 1,428 |
| **TOTAL ASSETS** | 1,262,558 | 313,917 | 439,057 | 511,260 | 1,573,027 | 4,099,819 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| None | - | - | - | - | - | - |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | $ 1,262,558 | $ 313,917 | $ 439,057 | $ 511,260 | $ 1,573,027 | $ 4,099,819 |
| **LIABILITIES** | | | | | | |
| Accounts Payable | $ 5,527 | $ - | $ - | $ - | $ 5,549 | $ 11,076 |
| **TOTAL LIABILITIES** | 5,527 | - | - | - | 5,549 | 11,076 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| None | - | - | - | - | - | - |
| **FUND BALANCES** | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 1,257,031 | 313,917 | 439,057 | 511,260 | 1,567,478 | 4,088,743 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - |
| **TOTAL FUND BALANCES** | 1,257,031 | 313,917 | 439,057 | 511,260 | 1,567,478 | 4,088,743 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | $ 1,262,558 | $ 313,917 | $ 439,057 | $ 511,260 | $ 1,573,027 | $ 4,099,819 |

**PERRY COUNTY, ILLNOIS**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

COMPONENT UNIT

For the Year Ended November 30, 2021

| | Perry County Unit Road District Fund | Perry County Unit Road District Bridge Fund | Perry County Unit Road District Surplus Fund | Perry County Unit Road District Specialty Fund | Perry County Unit Road District MFT Fund | Total Component Unit |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes | $ 322,641 | $ 119,322 | $ - | $ 219,613 | $ - | $ 661,576 |
| Intergovernmental | 448,658 | - | - | - | 1,884,659 | 2,333,317 |
| Charges for Services | 2,675 | - | - | - | - | 2,675 |
| Interest | 2,201 | 100 | 1,001 | 372 | 611 | 4,285 |
| Other | - | - | 6,375 | - | - | 6,375 |
| **TOTAL REVENUES** | 776,175 | 119,422 | 7,376 | 219,985 | 1,885,270 | 3,008,228 |
| **EXPENDITURES** | | | | | | |
| *Current:* | | | | | | |
| Transportation | 550,404 | 500 | 34,917 | 199,471 | 886,617 | 1,671,909 |
| *Capital Outlay* | 142,031 | - | - | - | - | 142,031 |
| *Debt Service* | - | - | 29,634 | - | - | 29,634 |
| **TOTAL EXPENDITURES** | 692,435 | 500 | 64,551 | 199,471 | 886,617 | 1,843,574 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 83,740 | 118,922 | (57,175) | 20,514 | 998,653 | 1,164,654 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Operating Transfers In | 211,219 | - | - | - | - | 211,219 |
| Operating Transfers Out | - | - | - | - | (203,278) | (203,278) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | 211,219 | - | - | - | (203,278) | 7,941 |
| Net Change in Fund Balances | 294,959 | 118,922 | (57,175) | 20,514 | 795,375 | 1,172,595 |
| Fund Balance - Beginning of Year | 962,072 | 194,995 | 496,232 | 490,746 | 772,103 | 2,916,148 |
| Fund Balance - End of Year | $ 1,257,031 | $ 313,917 | $ 439,057 | $ 511,260 | $ 1,567,478 | $ 4,088,743 |

**PERRY COUNTY, ILLINOIS**

Schedule of Expenditures of Federal Awards

For the Year Ended November 30, 2021

| Federal Agency/Program Title | Federal CFDA No. | Award Number | Illinois Pass-Through Agency | Revenues 12/01/20 - 11/30/21 | Expenditures 12/01/20 - 11/30/21 |
|---|---|---|---|---|---|
| **Department of Agriculture** | | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 444-80-0668 | Department of Human Services | $ 77,940 | $ 67,375 |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 444-80-0670 | Department of Human Services | 17,308 | 14,702 |
| **Subtotal 10.557** | | | | 95,248 | 82,077 |
| WIC Farmers' Market Nutrition Program | 10.572 | 444-80-0671 | Department of Human Services | 1,000 | 1,000 |
| **Total Department of Agriculture** | | | | **96,248** | **83,077** |
| **Department of Housing and Urban Development** | | | | | |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | 420-75-2398 | Department of Human Services | 25,000 | 25,000 |
| **Total Department of Housing and Urban Development** | | | | **25,000** | **25,000** |
| **Department of Transportation** | | | | | |
| Highway Planning and Construction | 20.205 | 494-00-1439 | Department of Transportation | - | 19,136 |
| **Total Department of Transportation** | | | | **-** | **19,136** |
| **Department of the Treasury** | | | | | |
| **(M)** Coronavirus Relief Fund | 21.019 | 482-00-2426 | Department of Public Health | 436,257 | 436,257 |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | Direct | 2,031,344 | 22,500 |
| **Total Department of the Treasury** | | | | **2,467,601** | **458,757** |
| **Election Assistance Commission** | | | | | |
| 2018 HAVA Election Security Grants | 90.404 | N/A | State Board of Elections | 23,538 | 23,538 |
| **Total Election Assistance Commission** | | | | **23,538** | **23,538** |

The notes to the schedule of expenditures of federal awards is an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Schedule of Expenditures of Federal Awards

For the Year Ended November 30, 2021

| Federal Agency/Program Title | Federal CFDA No. | Award Number | Illinois Pass-Through Agency | Revenues 12/01/20 - 11/30/21 | Expenditures 12/01/20 - 11/30/21 |
|---|---|---|---|---|---|
| **Department of Health and Human Services** | | | | | |
| Public Health Emergency Preparedness | 93.069 | 482-00-0263 | Department of Public Health | 55,648 | 40,090 |
| **(M)** Immunization Cooperative Agreements | 93.268 | 482-00-2528 | Department of Public Health | 125,000 | 112,600 |
| Social Services Block Grant | 93.667 | 444-80-1674 | Department of Human Services | 42,164 | 29,470 |
| Social Services Block Grant | 93.667 | 444-80-1675 | Department of Human Services | 37,870 | 26,949 |
| Social Services Block Grant | 93.667 | 444-80-2535 | Department of Human Services | 27,337 | 27,337 |
| **Subtotal 93.667** | | | | 107,371 | 83,756 |
| Medical Assistance Program | 93.778 | 478-00-0251 | Department of Healthcare and Family Services | 3,514 | 3,514 |
| Maternal Child Health Services Block Grant to the States | 93.994 | 482-00-1598 | Department of Public Health | 77,548 | 59,771 |
| **Total Department of Health and Human Services** | | | | **369,081** | **299,731** |
| **Department of Homeland Security** | | | | | |
| Emergency Management Performance Grants | 97.042 | 588-40-0450 | Emergency Management Agency | 29,376 | 29,376 |
| BRIC: Building Resilient Infrastructure and Communities | 97.047 | 588-40-0451 | Emergency Management Agency | 3,082 | 3,082 |
| **Total Department of Homeland Security** | | | | **32,458** | **32,458** |
| **GRAND TOTAL** | | | | **$ 3,013,926** | **$ 941,697** |

**(M) Denotes Major Program**

The notes to the schedule of expenditures of federal awards is an integral part of this statement.

**PERRY COUNTY, ILLINOIS**

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended November 30, 2021

**NOTE A - Summary of Significant Accounting Policies**

1. Basis of Accounting

The schedule of expenditures of federal awards is presented on the full accrual basis of accounting.

2. Basis of Presentation

The accompanying schedule presents expenditures paid for each federal awards program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Federal programs in titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA), whenever possible. Perry County, Illinois, a non-federal entity, elected to use the 10% de minimus cost rate as covered in §200.414 Indirect (F&A) costs.

3. Contingencies

The County has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The board of commissioners believes any adjustments that may arise from those audits will be insignificant to county operations.

4. Subsequent Events

The County has evaluated subsequent events through May 2, 2022, the date which the financial statements were available to be issued.

**NOTE B - Subrecipients**

On the federal expenditures presented in the schedule, the Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii distributed $25,000 to a local business for the Downstate Small Business Stabilization Program.

**NOTE C - Non-Cash Assistance**

The County expended no non-cash assistance for the current year.

**PERRY COUNTY, ILLINOIS**
Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

**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 | X | No |
| Significant Deficiency(ies) Identified That Are Not Considered to be Material Weakness(es)? | X | Yes | _____ | No |
| Noncompliance Material to Financial Statements Noted? | _____ | Yes | X | No |

*Federal Awards:*

| | | | | |
|---|---|---|---|---|
| Type of Auditor's Report Issued on Compliance For the Major Program(s): | Unmodified | | | |
| Internal Control Over Major Program(s): | | | | |
| Material Weakness(es) Identified? | _____ | Yes | X | No |
| Significant Deficiency(ies) Identified That Are Not Considered to be Material Weakness(es)? | _____ | Yes | X | No |
| Any Audit Findings Disclosed That Are Required To be Reported in Accordance with Uniform Guidance? | _____ | Yes | X | No |

Identification of Major Program(s):

| | | |
|---|---|---|
| **U.S. Department of the Treasury:** | | |
| Coronavirus Relief Fund | CFDA # 21.019 | $ 436,257 |
| **U.S. Department of Health and Human Services:** | | |
| Immunization Cooperative Agreements | CFDA # 93.268 | 112,600 |
| Total Major Programs | | $ 548,857 |

| | | | | |
|---|---|---|---|---|
| Dollar Threshold Used to Distinguish Between Type A and Type B Programs: | $ 750,000 | | | |
| Auditee Qualified as Low-Risk Auditee? | _____ | Yes | X | No |

**Section II - Financial Statement Findings**

| | |
|---|---|
| **FINDING 1: 2021-01** | Accrued Leave Time is Maintained Manually (Significant Deficiency) |
| Criteria: | Accrued sick, vacation, personal, and other leave compensated leave time should be maintained in a centralized location with supervisor approval. |
| Condition: | All accrued time is manually maintained by each employee in each department. |
| Cause: | Because each department within the County has different accrued time policies, each employee was allowed to maintain their accrued time manually for simplicity. |
| Potential Effect: | Without supervision by a central department, this area is susceptible to abuse. Also, the accrued time owed to employees should be calculated to provide the County the liability they are accountable for. |
| Recommendation: | We recommend that accrued time be maintained centrally within the payroll department. |
| Management Response: | Management will discuss the issue with the Departments and make the recommended changes. |
| **FINDING 2: 2021-02** | Cash balance not reconciled to general ledger (Significant Deficiency) |
| Criteria: | All bank statement account balances should be reconciled to the general ledger balance each month. |
| Condition: | Certain bank accounts balances on the bank reconciliation did not match the balance of the bank account on the general ledger. |
| Cause: | The bank accounts are not being accurately reconciled nor are any discrepancies being investigated in certain bank accounts. |
| Potential Effect: | With the cash balances misstated on the general ledger module, the trial balances could be grossly misstated. |
| Recommendation: | We recommend the County strengthen their internal control procedures to ensure all bank accounts are being accurately reconciled and reviewed each month. |
| Management Response: | Management will discuss the issue with the department and make the recommended changes. |

**Section II - Financial Statement Findings - Concluded**

| | |
|---|---|
| **FINDING 3: 2021-03** | Departments do not obtain board approval of expenditures. (Significant Deficiency) |
| Criteria: | The Board of Commissioners should approve all expenditures paid by each department within the County. |
| Condition: | Some departments maintain several bank accounts within their office. Checks are written manually and done so without the approval of the board of commissioners. |
| Cause: | Promptness of payment and convenience. |
| Potential Effect: | Without supervision by a central department, this area is susceptible to abuse. Also, the unpaid bills for goods and services owed to vendors should be known by the Board of Commissioners. |
| Recommendation: | While the convenience of maintaining the bank accounts is understandable, the Board of Commissioners should approve the bills before payment for a proper internal control system. We recommend every department within the County present a list of bills to the board for approval at least monthly to ensure there are no discrepancies. |
| Management Response: | Management will discuss the issue with the departments and make the recommended changes. |

**PERRY COUNTY, ILLINOIS**
Schedule of Findings and Questioned Costs-Concluded
For the Year Ended November 30, 2021

**Section III - Federal Awards Findings**

None

**PERRY COUNTY, ILLINOIS**

Summary Schedule of Prior Audit Findings

November 30, 2021

**FINDING 1: 2020-01**

| | |
|---|---|
| Condition: | Accrued leave time maintained manually by employees. |
| Current Status: | No action taken. |

**FINDING 2: 2020-02**

| | |
|---|---|
| Condition: | Several bank accounts balances on the bank reconciliation did not match the balance of the bank account on the general ledger. |
| Current Status: | There is still one bank account that is not accurately being reconciled each month. |

**FINDING 3: 2020-03**

| | |
|---|---|
| Condition: | Some departments maintain several bank accounts within their office. Checks are written manually and done so without approval of the board of commissioners. |
| Current Status: | No action taken. |

# JODI KOESTER

## OFFICE OF COUNTY TREASURER & COLLECTOR
**P.O. Box 158**
**PINCKNEYVILLE, IL 62274**

**OFFICE: 618-357-5002** **FAX: 618-357-3194**


**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**
**Year Ending November 30, 2021**

**Corrective Action Plan**

Finding No. 1: 2021-01

Condition:
All accrued leave time is manually maintained by each employee in each department.

Plan:
The County will discuss maintaining accrued time centrally within the payroll department.

| | |
|---|---|
| Anticipated Date of Completion: | Unknown |
| Name of Contact Person: | Jodi Koester, Treasurer |
| Management Response: | The County is aware of this condition. They will review their maintenance of accrued time and discuss this issue with the Departments. |

# JODI KOESTER

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**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**
**Year Ending November 30, 2021**

**Corrective Action Plan**

Finding No. 2: 2021-02

Condition:
One bank account balance on the bank reconciliation did not match the balance of the bank account on the general ledger.

Plan:
Management will discuss the issue with the department and make the recommended changes.

| | |
|---|---|
| Anticipated Date of Completion: | Unknown |
| Name of Contact Person: | Jodi Koester, Treasurer |
| Management Response: | Management agrees with the finding. |

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**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**
**Year Ending November 30, 2021**

**Corrective Action Plan**

Finding No. 3: 2021-03

Condition:
Some departments maintain several bank accounts within their office. Checks are written manually and done so without the approval of the board of commissioners.

Plan:
Management will discuss the issue with the departments and make the recommended changes.

Anticipated Date of Completion: Unknown

Name of Contact Person: Jodi Koester, Treasurer

Management Response: Management agrees with the finding.