

Marion County, Illinois

Salem, Illinois

Financial Report

Year Ended November 30, 2021



Marion County, Illinois

Year Ended November 30, 2021

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Year Ended November 30, 2021

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Independent Auditor's Report

To the County Board
Marion County, Illinois
Salem, Illinois

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Marion County, Illinois, as of November 30, 2021, the respective changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The other information, as listed in the of contents, is the responsibility of management, and is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Emphasis of Matter

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

April 26, 2024
Sterling, Illinois

Basic Financial Statements

Marion County, Illinois
Statement of Net Position - Modified Cash Basis

<i>November 30, 2021</i>	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 21,153,990
Receivables	4,903
Total current assets	21,158,893
Capital assets:	
Capital assets not being depreciated	335,493
Capital assets, net of depreciation	9,319,123
Total capital assets	9,654,616
Total assets	30,813,509
Liabilities	
Current liabilities	
Accounts payable	936
Bonds payable, current	95,000
Debt certificates payable, current	37,119
Total current liabilities	133,055
Noncurrent liabilities	
Debt certificates payable, noncurrent	491,986
Total noncurrent liabilities	491,986
Total liabilities	625,041
Net position	
Net investment in capital assets	9,030,511
Restricted for:	
General control and administration	4,307,761
Public safety	2,179,809
Judiciary and legal	806,322
Public works and transportation	6,957,060
Health and welfare	1,068,902
Employee benefits	729,044
Debt service	896,753
Unrestricted	4,212,306
Total net position	\$ 30,188,468

Marion County, Illinois

Statement of Activities - Modified Cash Basis

<i>Year Ended November 30, 2021</i>	Expenses	Program Revenues			Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs					
Governmental activities:					
General control and administration	\$ 4,481,888	\$ 909,803	\$ 3,719,643	\$ -	\$ 147,558
Public safety	6,150,219	1,046,781	554,257	74,322	(4,474,859)
Judiciary and legal	2,575,153	1,716,602	267,128	-	(591,423)
Public works and transportation	2,436,707	29,868	1,556,185	-	(850,654)
Health and welfare	1,850,263	521,874	816,338	-	(512,051)
Interest	23,356	4	-	-	(23,352)
Total governmental activities	17,517,586	4,224,932	6,913,551	74,322	(6,304,781)
Total primary government	17,517,586	4,224,932	6,913,551	74,322	(6,304,781)
General revenues:					
Taxes:					
Property taxes					4,882,167
Replacement taxes					848,990
Sales taxes					1,875,774
Income taxes					1,885,245
Other taxes					731,248
Unrestricted investment earnings					81,375
Miscellaneous					1,089,303
Total general revenues					11,394,102
Change in net position					5,089,321
Net position, beginning of year, as restated					25,099,147
Net position, ending					\$ 30,188,468

Marion County, Illinois

Balance Sheet - Modified Cash Basis - Governmental Funds

<i>November 30, 2021</i>	General Fund	County MFT	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 4,376,597	\$ 4,646,564	\$ 3,364,493	8,766,336	\$ 21,153,990
Receivables	-	-	-	4,903	4,903
Due from other funds	343,729	-	-	331,752	675,481
Total assets	\$ 4,720,326	\$ 4,646,564	\$ 3,364,493	\$ 9,102,991	\$ 21,834,374
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	936	\$ 936
Due to other funds	284,830	-	-	390,651	675,481
Total liabilities	284,830	-	-	391,587	676,417
Fund balances					
Restricted for:	-	-	-	-	-
General control and administration	-	-	3,364,493	943,268	4,307,761
Public safety	-	-	-	2,179,809	2,179,809
Judiciary and legal	-	-	-	806,322	806,322
Public works and transportation	-	4,646,564	-	2,310,496	6,957,060
Health and welfare	-	-	-	1,068,902	1,068,902
Employee benefits	-	-	-	729,044	729,044
Debt service	-	-	-	896,753	896,753
Unassigned	4,435,496	-	-	(223,190)	4,212,306
Total fund balances	4,435,496	4,646,564	3,364,493	8,711,404	21,157,957
Total liabilities and fund balances	\$ 4,720,326	\$ 4,646,564	\$ 3,364,493	\$ 9,102,991	\$ 21,834,374

Marion County, Illinois

Reconciliation of the Balance Sheet - Modified Cash Basis - Governmental Funds to the Statement of Net Position - Modified Cash Basis November 30, 2021

Total fund balances - governmental funds	\$ 21,157,957
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,654,616
Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.	
Bonds payable	(95,000)
Debt certificates payable	(529,105)
Total net position - governmental activities	\$ 30,188,468

Marion County, Illinois

Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Governmental Funds

Year Ended November 30, 2021	General Fund	County MFT	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 2,114,382	\$ -	\$ -	\$ 2,767,785	\$ 4,882,167
Intergovernmental revenues	4,928,465	1,556,185	3,613,318	2,459,326	12,557,294
Charges for services	2,982,788	-	-	1,565,882	4,548,670
Interest	8,760	31,539	175	41,034	81,508
Miscellaneous	470,333	-	-	66,935	537,268
Total revenues	10,504,728	1,587,724	3,613,493	6,900,962	22,606,907
Expenditures					
Current:					
General control and administration	2,103,199	-	249,000	1,725,173	4,077,372
Public safety	4,546,647	-	-	1,384,912	5,931,559
Judiciary and legal	2,266,541	-	-	286,304	2,552,845
Public works and transportation	73,102	512,989	-	1,787,045	2,373,136
Health and welfare	25,410	-	-	1,562,718	1,588,128
Debt service					
Principal payments	-	-	-	126,010	126,010
Interest payments	-	-	-	23,356	23,356
Capital outlay	166,173	-	-	652,162	818,335
Total expenditures	9,181,072	512,989	249,000	7,547,680	17,490,741
Excess (deficiency) of revenues over expenditures	1,323,656	1,074,735	3,364,493	(646,718)	5,116,166
Other financing sources (uses)					
Transfers in	-	-	-	955,761	955,761
Transfers out	(427,323)	(67,800)	-	(460,638)	(955,761)
Total other financing sources (uses)	(427,323)	(67,800)	-	495,123	-
Net change in fund balance	896,333	1,006,935	3,364,493	(151,595)	5,116,166
Fund balances, beginning of year, as restated	3,539,163	3,639,629	-	8,862,999	16,041,791
Fund balances, end of year	\$ 4,435,496	\$ 4,646,564	\$ 3,364,493	\$ 8,711,404	\$ 21,157,957

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

Net change in fund balance - governmental funds	\$5,116,166
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Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:

Capital asset purchases	818,335
Depreciation expense	(971,190)

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

Issuance of long-term debt	-
Bond and debt certificates repayment	126,010

Change in net position of governmental activities	\$5,089,321
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Marion County, Illinois
Statement of Fiduciary Net Position - Modified Cash Basis

<i>November 30, 2021</i>	Custodial Funds
Assets	
Cash and cash equivalents	\$ 8,023,440
Total assets	8,023,440
Liabilities	
Accounts payable	261,502
Total liabilities	261,502
Net Position	
Restricted	\$ 7,761,938

Marion County, Illinois

Statement of Changes in Fiduciary Net Position - Modified Cash Basis

<i>Year Ended November 30, 2021</i>	Custodial Funds
Additions	
Amount received as fiscal agent	\$ 1,498,305
Fines for other governments	2,030,438
Property tax collections for other governments	43,951,785
Intergovernmental revenues	2,307,121
Total additions	49,787,649
Deductions	
Fines distributed to other governments	2,452,905
Property tax collections to other governments	43,550,427
Payments made on behalf of others	606,861
Intergovernmental expenditures	2,793,626
Total deductions	49,403,819
Change in net position	383,830
Net position, beginning of year as restated	7,378,108
Net position, end of year	\$ 7,761,938

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Introduction

The financial statements of Marion County, Illinois (the "County") have been prepared using the modified cash basis of accounting for all of the County's activities. This modified cash basis differs from accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

The Financial Reporting Entity

This report includes all of the funds of Marion County, Illinois. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organizations are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is intitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

Basis of Presentation

Government-Wide Financial Statements

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

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

County MFT Fund – This fund primarily supports capital projects with funding derived from the State's distribution of the County's share of motor fuel tax collected by the State.

American Rescue Plan Grant Fund – This fund is used to accumulate federal funding for the County's share of COVID-19 dollars.

Fiduciary

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

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the modified cash basis of accounting. Revenues and expenses are recorded when the related cash transaction takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations.

The County's basic financial statements include both the government-wide and fund financial statements. The County's general and special revenue funds are classified as governmental activities. The County does not have any enterprise or internal service funds to report.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary fund assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government.

The government-wide financial statements (i.e., the statement of net position-modified cash basis and the statement of activities-modified cash basis) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities.

The statement of activities-modified cash basis demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts 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) operating and capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

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

If the County utilized accounting principles generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with the modified cash basis of accounting.

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

Cash and Investments

The County considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The County considers deposits with financial institutions, including nonnegotiable certificates of deposit, to be nonparticipating contracts reported at cost.

Restricted Assets

Certain resources, based on debt covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and cash equivalents) that can be used only for the specified purposes indicated in the bond ordinances.

Interfund Receivables/Payable

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Interfund Transactions

Interfund service transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the government-wide financial statements. The County defines capital assets as assets with an initial cost of more than \$1,000 and an estimated life of one year or more.

Additions or improvements that significantly extend the useful life of an assets, or that significantly increase the capacity of an asset are capitalized. Expenditures for equipment, vehicles, real property acquisitions, improvements, and infrastructure are recorded as capital outlay. Donated assets are recorded at their acquisition value at the date of donation. Maintenance and repairs of a routine nature are charged to expenses/expenditures as incurred and are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Years
Building and improvements	40 years
Equipment and vehicles	5-20 years
Infrastructure - road improvements	10 years

Capital assets not being depreciated include land and construction in progress.

Property Taxes

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund. The County must file its tax levy by the last Tuesday of December each year. The 2019 levy was approved November 30, 2019. The 2020 levy was approved on November 10, 2020.

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

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property Taxes (Continued)

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2020 became due and payable in two installments, generally in July 2021 and September 2021. Taxes levied in 2019 became due and payable in two installments, generally in July 2020 and September 2020. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year. Due to timing of property tax collections, the County recognizes property tax revenue from the 2020 and 2019 in for the year ended November 30, 2021

Compensated Absences

Vacation -The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for vacation benefits includes salary-related benefits, where applicable. At November 30, 2021, the total amount of unused vacation time for services performed amount \$254,924.

Sick Leave - The County's policy permits employees to accumulate earned but unused sick benefits, which are eligible for payment upon separation from government service. The liability for sick benefits includes salary-related benefits, where applicable. At November 30, 2021, the total amount of unused sick time for services performed amount to \$497,511 .

Compensated Time - The County's policy permits employees to accumulate earned but unused compensated time benefits, which are eligible for payment upon separation from government service. The liability for compensated absences includes salary-related benefits, where applicable. At November 30, 2021, the total amount of unused comp time for services performed amount to \$15,300.

These amounts are not reported as liabilities in the financial statements because the County reports on the modified cash basis of accounting.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bonds payable are reported net of applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Pensions

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

Fund Balances

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

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

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

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board – the County's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance: This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Marion County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

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

Net Position

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

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

Recently Adopted Accounting Pronouncement

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

GASB Statement No. 84, Fiduciary Activities: As of September 1, 2020, the County implemented GASB Statement No. 84. This Statement establishes new criteria for identifying fiduciary activities that are reported in the fiduciary funds. This Statement also revised the definition and terminology used for activities that were previously classified as agency funds. The County has reclassified several funds as special revenue funds using the GASB Statement No. 84 definitions. Note 13 Prior Period Restatement outlines this restatement.

Marion County, Illinois

Notes to Financial Statements

Note 2: Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

The following individual functional areas incurred expenditures in excess of appropriations:

Fund	Amount
General	337,880
IMRF	474,748
Federal Aid Matching	137,642
Joint Bridge	453,034
Vital Records	9,985
American Rescue Plan	249,000
Rapid Relief Court Grant	54,125
Law Library	7,467
Tort	422,324
Circuit Clerk Document Storage	23,720
Extension Education	703
Assessments GIS	156,091
Coroner's Fees	17,459
Drug Court	15,886
Adult Drug Court	60,699
Sex Offender Registration	35
County Clerk Automation Fund	9,654
Maintenance & Child Support	1,619
Circuit Clerk Op Add On	8,276
Sheriff General	10
Debt Certificates 2017	53,415

Deficit Fund Equity

As of November 30, 2021, the Tort Fund and Coroner Death Certificate Surcharge Fund had deficit fund balances of \$220,824 and \$2,366, respectively.

Note 3: Cash Deposits with Financial Institutions

Deposits

Custodial credit risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of November 30, 2021, the County's bank balance was \$29,998,276 and the entire balance was insured and collateralized with securities in the County's name.

Marion County, Illinois

Notes to Financial Statements

Note 4: Capital Assets

Governmental activities capital asset balances and activity for the year ended November 30, 2021, were as follows:

Governmental Activities	Balance 12/1/2020	Additions	Deletions	Balance 11/30/2021
Capital assets, not being depreciated:				
Land	\$ 335,493	\$ -	\$ -	\$ 335,493
Total capital assets, not being depreciated	335,493	-	-	335,493
Capital assets, being depreciated:				
Buildings and improvements	11,253,284	-	-	11,253,284
Equipment and vehicles	8,944,850	818,335	-	9,763,185
Infrastructure	8,230,906	-	-	8,230,906
Total capital assets, being depreciated	28,429,040	818,335	-	29,247,375
Accumulated depreciation:				
Buildings and improvements	(5,174,830)	(396,163)	-	(5,570,993)
Equipment and vehicles	(7,423,181)	(349,645)	-	(7,772,826)
Infrastructure	(6,359,051)	(225,382)	-	(6,584,433)
Total accumulated depreciation	(18,957,062)	(971,190)	-	(19,928,252)
Total capital assets, being depreciated, net	9,471,978	(152,855)	-	9,319,123
Governmental activities capital assets, net	\$ 9,807,471	\$ (152,855)	\$ -	\$ 9,654,616

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

Governmental Activities	Depreciation
General control and administration	\$ 404,516
Public safety	218,660
Judiciary and court related	22,308
Public welfare	229,884
Health and welfare	32,251
Public works and transportation	63,571
Total	\$ 971,190

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans

Illinois Municipal Retirement Fund (IMRF)

Due to the County preparing its financial statements on the modified cash basis of accounting, pension liabilities and deferred inflows and outflows referred to throughout the note disclosure are not recognized in the actual financial statements.

Plan Description and Benefits

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

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

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

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

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

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Regular Personnel (Non-SLEP)

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

Retirees and beneficiaries currently receiving benefits	117
Inactive plan member entitled to but not yet receiving benefits	109
Active employees	96
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Total	322

Contributions - As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 6.05%. For the fiscal year ended November 30, 2021, the County contributed \$232,976 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Price inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Regular Personnel (Non-SLEP) (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

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

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Regular Personnel (Non-SLEP) (Continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2020	\$ 21,089,828	\$ 22,905,885	\$ (1,816,057)
Changes for the year:			
Service cost	367,420	-	367,420
Interest on the total pension liability	1,503,979	-	1,503,979
Differences between expected and actual experience of the total pension liability	661,520	-	661,520
Changes in assumptions	(283,036)	-	(283,036)
Contributions - employer	-	247,572	(247,572)
Contributions - employees	-	186,866	(186,866)
Net investment income	-	3,280,781	(3,280,781)
Benefit payments, including refunds of employee contributions	(1,058,005)	(1,058,005)	-
Other (net transfer)	-	22,821	(22,821)
Net changes	1,191,878	2,680,035	(1,488,157)
Balances at December 31, 2020	\$ 22,281,706	\$ 25,585,920	\$ (3,304,214)

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ (673,337)	\$ (3,304,214)	\$ (5,378,094)

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Regular Personnel (Non-SLEP) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For year ended November 30, 2021, the County recognized pension expense (income) of \$232,976. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 426,530	\$ 133,872
Changes in assumptions	37,002	182,494
Net difference between projected and actual earnings on pension plan investments	-	2,018,955
Total deferred amounts to be recognized in pension expense in future periods	463,532	2,335,321
Pension contributions subsequent to the measurement date	232,976	-
Total deferred amounts related to pensions	\$ 696,508	\$ 2,335,321

The County reported \$232,976 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement period ending November 30, 2022.

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

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (610,217)
2023	(132,135)
2024	(801,060)
2025	(328,377)
Total	\$ (1,871,789)

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP):

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

Retirees and beneficiaries currently receiving benefits	27
Inactive plan member entitled to but not yet receiving benefits	10
Active employees	32
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Total	69

Contributions - As set by statute, the County's Sheriff's Law Enforcement Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 15.31%. For the fiscal year ended November 30, 2021, the employer contributed \$269,763 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Price inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

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

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2020	\$ 11,280,389	\$ 11,141,779	\$ 138,610
Changes for the year:			
Service cost	304,258	-	304,258
Interest on the total pension liability	809,059	-	809,059
Differences between expected and actual experience of the total pension liability	(90,315)	-	(90,315)
Changes in assumptions	(139,985)	-	(139,985)
Contributions - employer	-	250,313	(250,313)
Contributions - employees	-	122,623	(122,623)
Net investment income	-	1,615,187	(1,615,187)
Benefit payments, including refunds of employee contributions	(546,162)	(546,162)	-
Other changes	-	79,330	(79,330)
Net changes	336,855	1,521,291	(1,184,436)
Balances at December 31, 2020	\$ 11,617,244	\$ 12,663,070	\$ (1,045,826)

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 500,054	\$ (1,045,826)	\$ (2,304,062)

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For the year ended November 30, 2021, the County recognized pension expense (income) of \$269,763. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ -	\$ 445,754
Changes in assumptions	166,563	169,635
Net difference between projected and actual earnings on pension plan investments	-	952,122
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Total deferred amounts to be recognized in pension expense in future periods	166,563	1,567,511
Pension contributions subsequent to the measurement date	269,763	-
<hr/>		
Total deferred amounts related to pensions	\$ 436,326	\$ 1,567,511

The County reported \$269,763 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022.

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

	Net Deferred Outflows (Inflows) of Resources
Year Ending November 30	
2022	\$ (440,232)
2023	(191,118)
2024	(459,306)
2025	(239,941)
2026	(51,449)
Thereafter	(18,902)
<hr/>	
Total	\$ (1,400,948)

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Elected County Officials (ECO)

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

Retirees and beneficiaries currently receiving benefits	10
Inactive plan member entitled to but not yet receiving benefits	-
Active employees	-
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Total	10

Contributions - As set by statute, the County's Regular Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2020 was 14.62%. For the fiscal year ended November 30, 2021, the employer contributed \$146,652 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Price inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Elected County Officials (ECO) (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

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

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Elected County Officials (ECO) (Continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A) - (B)
Balances at January 1, 2020	\$ 4,073,704	\$ 2,615,893	\$ 1,457,811
Interest on the total pension liability	282,442	-	282,442
Differences between expected and actual experience of the total pension liability	58,263	-	58,263
Changes in assumptions	(15,567)	-	(15,567)
Contributions - employer	-	146,756	(146,756)
Net investment income	-	414,454	(414,454)
Benefit payments, including refunds of employee contributions	(355,899)	(355,899)	-
Other (net transfer)	-	37,228	(37,228)
Net changes	(30,761)	242,539	(273,300)
Balances at December 31, 2020	\$ 4,042,943	\$ 2,858,432	\$ 1,184,511

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability	\$ 1,547,619	\$ 1,184,511	\$ 871,660

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

Elected County Officials (ECO) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For the year ended November 30, 2021, the County recognized pension expense (income) of \$146,652. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Net difference between projected and actual earnings on pension plan investments	-	324,824
Total deferred amounts to be recognized in pension expense in future periods	-	324,824
Pension contributions subsequent to the measurement date	146,652	-
Total deferred amounts related to pensions	\$ 146,652	\$ 324,824

The County reported \$146,652 as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022.

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

		Net Deferred Outflows (Inflows) of Resources
Year Ending November 30		
2022	\$	(107,697)
2023		(40,947)
2024		(129,974)
2025		(46,206)
Total	\$	(324,824)

Marion County, Illinois

Notes to Financial Statements

Note 5: Retirement Plans (Continued)

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

	IMRF-Regular	IMRF-SLEP	IMRF-ECO	All Pension Plans
Net pension liability/(asset)	\$ (3,304,214)	\$ (1,045,826)	\$ 1,184,511	\$ (3,165,529)
Deferred outflows of resources	696,508	436,326	146,652	1,279,486
Deferred inflows of resources	2,335,321	1,567,511	324,824	4,227,656
Pension expense/(income)	232,976	269,763	146,652	649,391

Note 6: Other Postemployment Benefits

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the County are required to pay 100% of the current premium. However, the County has an insignificant number of former employees who have chosen to stay in the County's current health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2021.

Note 7: Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. During the year ended November 30, 2021, there were no significant reductions in coverage. So, there have been no settlements which have exceeded insurance coverage in the past three years.

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

Note 8: Construction and Other Signification Commitments

Construction commitments. The County did not have any construction commitments as of November 30, 2021.

Other significant commitments. The County did not have any other significant commitments as of November 30, 2021.

Marion County, Illinois

Notes to Financial Statements

Note 9: Long-Term Debt

Bonds Payable – On August 30, 2007, Marion County issued Alternative Revenue Source Refunding Bonds, Series 2007, in the amount of \$5,640,000 for the advance refunding of the General Obligation Bonds, Series 1999 and 2001, for the construction of a new county jail. The bonds are being financed by sales tax revenue. The bonds mature on February 1, 2022, and pay interest at 4.25% over the life of the bond issue, with principal due annually on February 1 and interest payable on February 1 and August 1.

Debt Certificate – On June 15, 2018, the County issued \$600,000 of General Obligation Debt Certificates (limited tax) for the specific purpose of funding facilities for the County. The \$600,000 of General Obligation Debt Certificates (limited tax) must be paid for by general funds or special or other legally available funds therefore.

Long-term debt consisted of the following at November 30, 2021:

Bonds/Debt Certificates Payable	Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/2021
2007 Alternate Revenue Bond	8/30/2007	5,640,000	4.25	2/1/2022	95,000
2018 Debt Certificate	6/15/2018	600,000	3.08	6/15/2023	529,105

Debt service requirements to maturity are as follows:

Governmental activities

	Principal	Interest
2022	\$ 132,119	\$ 18,315
2023	491,986	15,153
Totals	\$ 624,105	\$ 33,468

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

Long-term debt	Balance 12/1/2020	Additions	Reductions	Balance 11/30/2021	Amounts due Within One Year
Bonds payable	\$ 185,000	\$ -	\$ (90,000)	\$ 95,000	\$ 95,000
Debt certificates	565,115	-	(36,010)	529,105	37,119
Totals	\$ 750,115	\$ -	\$ (126,010)	\$ 624,105	\$ 132,119

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$481,693,001. As of November 30, 2021, the County had \$27,602,348 remaining legal debt margin.

Marion County, Illinois

Notes to Financial Statements

Note 10: Bond Ordinances and Pledged Revenues

General Obligation Debt Certificates, Series 2018:

On June 15, 2018, the County issued \$600,000 of General Obligation Debt Certificates (limited tax) for the specific purpose of funding facilities for the County. The \$600,000 of General Obligation Debt Certificates (limited tax) must be paid for by general funds or special or other legally available funds therefore.

The City has pledged future general funds or special or other legally available funds, to repay the \$600,000 in general obligation debt certificates issued in June 2018. The debt certificates are payable through 2023. Total principal and interest remaining on these bonds is \$560,555 payable through 2023. For the current year, principal and interest paid was \$53,416.

The ordinance authorizing the bond issue imposes certain conditions on the County, as follows:

All revenue received from the operation of the system is to be deposited in a separate fund which shall be used only to create and maintain the following accounts:

Proceeds Account – all grants, fees, and other amounts as and when received and advanced in connection with the Certificates to be applied to the acquisition, construction and installation of the project.

Debt Service Account - monthly amount equal to one-sixth of the next interest payment and one twelfth of the next principal payment. The restricted cash amount related to these payments for November 30, 2021 is \$24,482.

Note 11: Interfund Receivables and Payables

Individual fund Interfund receivable and payable balances. Balances at November 30, 2021, were as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor governmental funds	General Fund	284,830
Nonmajor governmental funds	Nonmajor governmental funds	46,922
General Fund	Nonmajor governmental funds	343,729

Interfund receivable and payable balances related to revenues for tax and intergovernmental revenues to be paid to the correct fund and to cover negative cash.

Marion County, Illinois

Notes to Financial Statements

Note 12: Interfund Transfers

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

Transfer From	Transfers In	Transfers Out
Major funds:		
General fund	\$ -	\$ 427,323
County Motor Fuel	-	67,800
Nonmajor funds	955,761	460,638
Total all funds	\$ 955,761	\$ 955,761

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

- a. \$448,691 was transferred from the Public Safety Fund (nonmajor governmental fund) to the Debt Service Fund (nonmajor governmental fund) for debt payments.
- b. \$250,000 was transferred from the General Fund to the Tort Fund (nonmajor governmental fund) to offset the costs of insurance.
- c. \$63,378 was transferred from the General Fund to the Animal Control Fund (nonmajor governmental fund) to reimburse costs.
- d. \$52,945 was transferred from the General Fund to the Debt Certificates 2017 Fund (nonmajor governmental fund) for debt payments.

Note 13: Prior Year Restatement

As a result of the implementation of GASB Statement No. 84 and restatements relating to debt balances and capital assets and reclassification of funds, the governmental activities beginning net position was restated as follows:

<i>Year Ended November 30, 2021</i>	Governmental Activities	Governmental Funds	General Fund	Custodial Funds
Balance at December 1, 2020 as previously reported	\$ 26,654,153	\$ 16,965,676	\$ 4,675,467	\$ 7,683,008
Capital asset balance	(66,006)	-	-	-
Bonds payable balance	(565,115)	-	-	-
William Jennings Bryant Fund	(439)	(439)	-	-
County MFT	264,949	264,949	-	-
Circuit Clerk Fund	-	-	-	(269,663)
Payroll Clearing Fund	2,500	2,500	2,500	(2,500)
General Fund	(986,308)	(986,308)	(986,308)	-
Tax Redemption	(152,496)	(152,496)	(152,496)	152,496
Sheriff Custodial Fund	-	-	-	(43,598)
County Clerk Agency	-	-	-	(103,038)
Circuit Clerk Court Funds Agency	-	-	-	(38,597)
County Clerk Recording	(52,091)	(52,091)	-	-
Balance at December 1, 2020 as restated	\$ 25,099,147	\$ 16,041,791	\$ 3,539,163	\$ 7,378,108

Marion County, Illinois

Notes to Financial Statements

Note 14: Subsequent Events

The County has evaluated subsequent events through April 26, 2024, which is the date the financial statements were available to be issued.

Note 15: Impact of Pending Accounting Principles

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

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

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

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

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

Marion County, Illinois

Notes to Financial Statements

Note 15: Impact of Pending Accounting Principles (Continued)

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

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

Other Information

Marion County, Illinois

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

Illinois Municipal Retirement Fund

Last Ten Calendar Years

(schedule to be built prospectively from 2014)

IMRF Regular Plan	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 367,420	\$ 358,801	\$ 342,886	\$ 356,224	\$ 386,107	\$ 389,883	\$ 411,614			
Interest on total pension liability	1,503,979	1,472,659	1,438,646	1,444,526	1,349,401	1,295,775	1,205,188			
Changes of benefit changes										
Differences between expected and actual experience of the total pension liability	661,520	(371,437)	(275,843)	(345,646)	425,116	(180,356)	(209,056)			
Changes of assumption	(285,036)		567,639	(612,042)			550,463			
Benefit payments, including refunds of employee contributions	(1,058,005)	(1,006,666)	(894,727)	(934,866)	(819,831)	(756,964)	(722,068)			
Net change in total pension liability	1,191,878	453,357	1,178,601	(91,804)	1,340,793	748,938	1,236,141			
Total pension liability, beginning	21,089,828	20,636,471	19,457,870	19,549,674	18,208,881	17,460,543	16,224,402			
Total pension liability, ending (a)	\$ 22,281,706	\$ 21,089,828	\$ 20,636,471	\$ 19,457,870	\$ 19,549,674	\$ 18,208,881	\$ 17,460,543			
Plan fiduciary net position:										
Contributions - employer	\$ 247,572	\$ 180,372	\$ 276,946	\$ 304,370	\$ 326,002	\$ 339,013	\$ 344,868			
Contributions - employees	186,866	172,426	166,168	157,650	165,569	183,115	162,925			
Net investment income	3,280,781	3,778,649	(1,208,304)	3,414,477	1,178,098	87,679	1,024,035			
Benefit payments, including refunds of employee contributions	(1,058,005)	(1,006,666)	(894,727)	(934,866)	(819,831)	(756,964)	(722,068)			
Other (net transfers)	22,821	(132,238)	337,824	(795,128)	1,097,968	(365,011)	(51,060)			
Net change in plan fiduciary net position	2,680,035	2,992,543	(1,322,093)	2,146,503	1,947,806	(512,168)	758,700			
Plan net position, beginning	22,905,885	19,913,342	21,235,435	19,088,932	17,141,126	17,653,294	16,894,594			
Plan net position, ending (b)	\$ 25,585,920	\$ 22,905,885	\$ 19,913,342	\$ 21,235,435	\$ 19,088,932	\$ 17,141,126	\$ 17,653,294			
Net pension liability (asset) - Ending (a) - (b)	(3,304,214)	(1,816,057)	723,129	(1,777,565)	460,742	1,067,755	(192,751)			
Plan fiduciary net position as a percentage of the total pension liability	114.83 %	108.61 %	96.50 %	109.14 %	97.64 %	94.14 %	101.10 %			
Covered valuation payroll	\$ 4,092,098	\$ 3,773,691	\$ 3,692,614	\$ 3,587,772	\$ 3,610,220	\$ 3,598,299	\$ 3,464,319			
Net pension liability as a percentage of covered valuation payroll	(80.75)%	(48.12)%	19.58 %	(49.55)%	12.76 %	29.67 %	(5.56)%			

See Independent Auditor's Report on Other Information

Marion County, Illinois

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

Illinois Municipal Retirement Fund

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

IMRF SLEP Plan	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 304,258	\$ 289,149	\$ 279,562	\$ 277,021	\$ 280,581	\$ 298,402	\$ 285,601			
Interest on total pension liability	809,059	790,933	772,679	743,845	709,027	720,119	671,890			
Changes of benefit changes										
Differences between expected and actual experience of the total pension liability	(90,315)	(278,158)	(217,083)	(8,893)	(86,344)	(726,881)	(55,487)			
Changes of assumption	(139,985)		329,862	(129,016)	(12,611)		198,092			
Benefit payments, including refunds of employee contributions	(546,162)	(572,767)	(546,789)	(446,769)	(427,737)	(433,883)	(467,367)			
Net change in total pension liability	336,855	229,157	612,231	436,188	462,916	(142,243)	632,729			
Total pension liability, beginning	11,280,389	11,051,232	10,439,001	10,002,813	9,539,897	9,682,140	9,049,411			
Total pension liability, ending (a)	\$ 11,617,244	\$ 11,280,389	\$ 11,051,232	\$ 10,439,001	\$ 10,002,813	\$ 9,539,897	\$ 9,682,140			
Plan fiduciary net position:										
Contributions - employer	\$ 250,313	\$ 226,462	\$ 242,716	\$ 260,890	\$ 288,901	\$ 291,617	\$ 315,690			
Contributions - employees	122,623	127,817	120,247	117,761	116,933	111,907	122,678			
Net investment income	1,615,187	1,830,660	(655,803)	1,638,804	573,428	41,517	482,025			
Benefit payments, including refunds of employee contributions	(546,162)	(572,767)	(546,789)	(446,769)	(427,737)	(433,883)	(467,367)			
Other (net transfers)	79,330	(160,328)	30,535	(134,049)	250,649	(69,561)	(50,954)			
Net change in plan fiduciary net position	1,521,291	1,451,844	(809,094)	1,436,637	802,174	(58,403)	402,072			
Plan net position, beginning	11,141,779	9,689,935	10,499,029	9,062,392	8,260,218	8,318,621	7,916,549			
Plan net position, ending (b)	\$ 12,663,070	\$ 11,141,779	\$ 9,689,935	\$ 10,499,029	\$ 9,062,392	\$ 8,260,218	\$ 8,318,621			
Net pension liability (asset) - Ending (a) - (b)	(1,045,826)	138,610	1,361,297	(60,028)	940,421	1,279,679	1,363,519			
Plan fiduciary net position as a percentage of the total pension liability	109.00 %	98.77 %	87.68 %	100.58 %	90.60 %	86.59 %	85.92 %			
Covered valuation payroll	\$ 1,634,969	\$ 1,704,231	\$ 1,602,308	\$ 1,570,138	\$ 1,559,104	\$ 1,488,160	\$ 1,567,487			
Net pension liability as a percentage of covered valuation payroll	(63.97)%	8.13 %	84.96 %	(3.82)%	60.32 %	85.99 %	86.99 %			

See Independent Auditor's Report on Other Information

Marion County, Illinois

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

Illinois Municipal Retirement Fund

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

IMRF ECO Plan	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 282,442	\$ 310,161	\$ 18,658	\$ 24,093	\$ 24,691	\$ 23,327	\$ 24,284			
Interest on total pension liability			300,624	303,625	303,224	300,902	296,163			
Changes of benefit changes										
Differences between expected and actual experience of the total pension liability	58,263	(322,068)	222,828	(44,655)	(51,235)	18,692	(67,065)			
Changes of assumption	(15,567)		94,623	8,706	(118,789)	(24,653)	192,768			
Benefit payments, including refunds of employee contributions	(355,899)	(384,935)	(330,354)	(327,768)	(325,366)	(318,373)	(302,527)			
Net change in total pension liability	(30,761)	(396,842)	306,379	(35,999)	(167,475)	(105)	143,623			
Total pension liability, beginning	4,073,704	4,470,546	4,164,167	4,200,166	4,367,641	4,367,746	4,224,123			
Total pension liability, ending (a)	\$ 4,042,943	\$ 4,073,704	\$ 4,470,546	\$ 4,164,167	\$ 4,200,166	\$ 4,367,641	\$ 4,367,746			
Plan fiduciary net position:										
Contributions - employer	\$ 146,756	\$ -	\$ 163,059	\$ 185,653	\$ 224,497	\$ 235,408	\$ 184,518			
Contributions - employees			5,240	5,404	5,360	5,872	5,206			
Net investment income	414,454	591,841	(223,023)	526,587	178,680	11,856	138,372			
Benefit payments, including refunds of employee contributions	(355,899)	(384,935)	(330,354)	(327,768)	(325,366)	(318,373)	(302,527)			
Other (net transfers)	37,228	(339,312)	181,459	(154,829)	45,291	243,828	59,447			
Net change in plan fiduciary net position	242,539	(132,406)	(203,619)	235,047	128,462	178,591	85,016			
Plan net position, beginning	2,615,893	2,748,299	2,951,918	2,716,871	2,588,409	2,409,818	2,324,802			
Plan net position, ending (b)	\$ 2,858,432	\$ 2,615,893	\$ 2,748,299	\$ 2,951,918	\$ 2,716,871	\$ 2,588,409	\$ 2,409,818			
Net pension liability (asset) - Ending (a) - (b)	1,184,511	1,457,811	1,722,247	1,212,249	1,483,295	1,779,232	1,957,928			
Plan fiduciary net position as a percentage of the total pension liability	70.70 %	64.21 %	61.48 %	70.89 %	64.68 %	59.26 %	55.17 %			
Covered valuation payroll	\$ -	\$ -	\$ 69,868	\$ 71,490	\$ 70,490	\$ 73,419	\$ 68,490			
Net pension liability as a percentage of covered valuation payroll	DIV/0 %	DIV/0 %	2,465.00 %	1,695.69 %	2,104.26 %	2,423.39 %	2,858.71 %			

See Independent Auditor's Report on Other Information

Marion County, Illinois
Multiyear Schedule of IMRF Contributions
Illinois Municipal Retirement Fund
 Last Ten Fiscal Years

Regular Plan

Fiscal Year Ending November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ 234,505	\$ 232,976	\$ 1,529	\$ 4,600,037	5.06 %
2020	235,584	232,997	2,587	3,953,715	5.89 %
2019	-	-	-	-	DIV/0 %
2018	-	-	-	-	DIV/0 %
2017	-	-	-	-	DIV/0 %

* Estimated based on 4.99% 2021 calendar year contribution rate, 6.05% 2020 calendar year contribution rate, and covered valuation payroll of \$4,600,037.

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

SLEP Plan

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ 269,763	\$ 269,763	\$ -	\$ 1,922,808	14.03 %
2020	247,642	247,642	-	1,639,189	15.11 %
2019	-	-	-	-	DIV/0 %
2018	-	-	-	-	DIV/0 %
2017	-	-	-	-	DIV/0 %

* Estimated based on 13.94% 2021 calendar year contribution rate, 15.31% 2020 calendar year contribution rate, and covered valuation payroll of \$1,922,808.

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

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

ECO Plan

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2021	\$ -	\$ 146,652	\$ (146,652)	\$ -	DIV/0 %
2020	-	134,526	(134,526)	-	DIV/0 %
2019	-	-	-	-	DIV/0 %
2018	-	-	-	-	DIV/0 %
2017	-	-	-	-	DIV/0 %

* Estimated based on 15.08% 2021 calendar year contribution rate, 14.62% 2020 calendar year contribution rate, and covered valuation payroll of \$-.

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

Marion County, Illinois

Notes to Other Information

Note 1: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate for IMRF*

Valuation date:

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

Methods and assumptions used to determine 2020 contribution rates:

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

Other Information:

Notes: There were no benefit changes during the year.

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

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis - General Fund

<i>November 30, 2021</i>	General	Payroll/Payables Account	Chapter 13 Bankruptcy Trustee	Fed Deposit - Federal Aid Match
Assets				
Cash and cash equivalents	\$ 3,578,210	\$ 4,972	\$ 9,843	\$ 8,897
Due from other funds	343,729	-	-	-
Total assets	\$ 3,921,939	\$ 4,972	\$ 9,843	\$ 8,897
Liabilities and Fund Balances				
Liabilities				
Due to other funds	\$ 284,830	-	-	-
Total liabilities	284,830	-	-	-
Fund balances				
Unassigned	3,637,109	4,972	9,843	8,897
Total fund balances	3,637,109	4,972	9,843	8,897
Total liabilities and fund balances	\$ 3,921,939	\$ 4,972	\$ 9,843	\$ 8,897

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis - General Fund

<i>November 30, 2021</i>	Cures Act Grant	States Atty Drug Forfeiture	E-Citation Fund	Public Defenders Automation	Arrest Agency Fund (Sheriff)
Assets					
Cash and cash equivalents	\$ 567,171	\$ 11,826	\$ 1,700	\$ 3,134	\$ 12,413
Due from other funds	-	-	-	-	-
Total assets	\$ 567,171	\$ 11,826	\$ 1,700	\$ 3,134	\$ 12,413
Liabilities and Fund Balances					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
Fund balances					
Unassigned	567,171	11,826	1,700	3,134	12,413
Total fund balances	567,171	11,826	1,700	3,134	12,413
Total liabilities and fund balances	\$ 567,171	\$ 11,826	\$ 1,700	\$ 3,134	\$ 12,413

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis - General Fund

<i>November 30, 2021</i>	Sheriffs Tech Grants	Sheriff's Boiler Grant	Juvenile Court Grant	Coroner's Inquest	Violent Crime Victim Adv Grant
Assets					
Cash and cash equivalents	\$ 73,573	\$ 12	\$ 32,034	\$ 1,099	\$ 3,253
Due from other funds	-	-	-	-	-
Total assets	\$ 73,573	\$ 12	\$ 32,034	\$ 1,099	\$ 3,253
Liabilities and Fund Balances					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
Fund balances					
Unassigned	73,573	12	32,034	1,099	3,253
Total fund balances	73,573	12	32,034	1,099	3,253
Total liabilities and fund balances	\$ 73,573	\$ 12	\$ 32,034	\$ 1,099	\$ 3,253

Marion County, Illinois
Combining Balance Sheet - Modified Cash Basis - General Fund

<i>November 30, 2021</i>	County Clerk Investment Fund	Total
Assets		
Cash and cash equivalents	\$ 68,460	\$ 4,376,597
Due from other funds	-	343,729
Total assets	\$ 68,460	\$ 4,720,326
Liabilities and Fund Balances		
Liabilities		
Due to other funds	\$ -	\$ 284,830
Total liabilities	-	284,830
Fund balances		
Unassigned	68,460	4,435,496
Total fund balances	68,460	4,435,496
Total liabilities and fund balances	\$ 68,460	\$ 4,720,326

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - General Funds

<i>Year Ended November 30, 2021</i>	General	Payroll/Payables Account	Chapter 13 Bankruptcy Trustee	Fed Deposit - Federal Aid Match
Revenues				
Property taxes	\$ 2,114,382	\$ -	\$ -	-
Intergovernmental revenues	4,848,143	-	-	-
Charges for services	2,878,678	-	5,796	15,822
Interest	8,580	-	-	-
Miscellaneous	467,861	2,472	-	-
Total revenues	10,317,644	2,472	5,796	15,822
Expenditures				
Current:				
General control and administration	2,068,987	-	-	8,125
Public safety	4,503,584	-	-	-
Judiciary and legal	2,199,244	-	-	-
Public works and transportation	73,102	-	-	-
Health and welfare	25,410	-	-	-
Capital outlay	166,173	-	-	-
Total expenditures	9,036,500	-	-	8,125
Excess (deficiency) of revenues over expenditures	1,281,144	2,472	5,796	7,697
Other financing sources (uses)				
Transfers out	(427,323)	-	-	-
Total other financing sources (uses)	(427,323)	-	-	-
Net change in fund balance	853,821	2,472	5,796	7,697
Fund balances, beginning of year as restated	2,783,288	2,500	4,047	1,200
Fund balances, end of year	\$ 3,637,109	\$ 4,972	\$ 9,843	\$ 8,897

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - General Funds

<i>Year Ended November 30, 2021</i>	Cures Act Grant	States Atty Drug Forfeiture	E-Citation Fund	Public Defenders Automation
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	1,051	1,712
Interest	-	22	-	-
Miscellaneous	-	-	-	-
Total revenues	-	22	1,051	1,712
Expenditures				
Current:				
General control and administration	26,087	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	26,087	-	-	-
Excess (deficiency) of revenues over expenditures	(26,087)	22	1,051	1,712
Other financing sources (uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(26,087)	22	1,051	1,712
Fund balances, beginning of year as restated	593,258	11,804	649	1,422
Fund balances, end of year	\$ 567,171	\$ 11,826	\$ 1,700	\$ 3,134

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - General Funds

<i>Year Ended November 30, 2021</i>	Arrest Agency Fund (Sheriff)	Sheriffs Tech Grants	Sheriff's Boiler Grant	Juvenile Court Grant
Revenues				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	80,322	-	-
Charges for services	4,495	-	-	75,234
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	4,495	80,322	-	75,234
Expenditures				
Current:				
General control and administration	-	-	-	-
Public safety	-	43,063	-	-
Judiciary and legal	-	-	-	64,800
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	43,063	-	64,800
Excess (deficiency) of revenues over expenditures	4,495	37,259	-	10,434
Other financing sources (uses)				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	4,495	37,259	-	10,434
Fund balances, beginning of year as restated	7,918	36,314	12	21,600
Fund balances, end of year	\$ 12,413	\$ 73,573	\$ 12	\$ 32,034

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - General Funds

<i>Year Ended November 30, 2021</i>	Coroner's Inquest	Violent Crime Victim Adv Grant	County Clerk Investment Fund	Total
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 2,114,382
Intergovernmental revenues	-	-	-	4,928,465
Charges for services	-	-	-	2,982,788
Interest	-	-	158	8,760
Miscellaneous	-	-	-	470,333
Total revenues	-	-	158	10,504,728
Expenditures				
Current:				
General control and administration	-	-	-	2,103,199
Public safety	-	-	-	4,546,647
Judiciary and legal	-	2,497	-	2,266,541
Public works and transportation	-	-	-	73,102
Health and welfare	-	-	-	25,410
Capital outlay	-	-	-	166,173
Total expenditures	-	2,497	-	9,181,072
Excess (deficiency) of revenues over expenditures	-	(2,497)	158	1,323,656
Other financing sources (uses)				
Transfers out	-	-	-	(427,323)
Total other financing sources (uses)	-	-	-	(427,323)
Net change in fund balance	-	(2,497)	158	896,333
Fund balances, beginning of year as restated	1,099	5,750	68,302	3,539,163
Fund balances, end of year	\$ 1,099	\$ 3,253	\$ 68,460	\$ 4,435,496

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds

<i>November 30, 2021</i>	IMRF	County Highway	Federal Aid Matching	Joint Bridge
Assets				
Cash and cash equivalents	\$ 729,044	\$ 313,900	\$ 1,276,469	\$ 717,193
Receivables	-	2,934	-	-
Due from other funds	-	-	-	-
Total assets	\$ 729,044	\$ 316,834	\$ 1,276,469	\$ 717,193
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Restricted for:	-	-	-	-
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	316,834	1,276,469	717,193
Health and welfare	-	-	-	-
Employee benefits	729,044	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	729,044	316,834	1,276,469	717,193
Total liabilities and fund balances	\$ 729,044	\$ 316,834	\$ 1,276,469	\$ 717,193

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Animal Control	Mental Health	Collector Automation - Treasurer	Probation
Assets				
Cash and cash equivalents	\$ 38,179	\$ 294,054	\$ 61,999	\$ 776,075
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 38,179	\$ 294,054	\$ 61,999	\$ 776,075
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 94	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	94	-
Fund balances				
Restricted for:	-	-	-	-
General control and administration	-	-	61,905	-
Public safety	38,179	294,054	-	776,075
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	38,179	294,054	61,905	776,075
Total liabilities and fund balances	\$ 38,179	\$ 294,054	\$ 61,999	\$ 776,075

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	County Clerk Recording	Vital Records	Circuit Clerk Automation	Rapid Relief Court Grant
Assets				
Cash and cash equivalents	\$ 59,270	\$ 2,098	\$ 146,411	\$ 5,300
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 59,270	\$ 2,098	\$ 146,411	\$ 5,300
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Restricted for:	-	-	-	-
General control and administration	59,270	2,098	-	5,300
Public safety	-	-	-	-
Judiciary and legal	-	-	146,411	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	59,270	2,098	146,411	5,300
Total liabilities and fund balances	\$ 59,270	\$ 2,098	\$ 146,411	\$ 5,300

Marion County, Illinois
Combining Balance Sheet - Modified Cash Basis Non-major Governmental
Funds (Continued)

<i>November 30, 2021</i>	Law Library	Tort	Sheriff's Drug Forf. Fund	County Drug Forf. Fund
Assets				
Cash and cash equivalents	\$ 6,068	\$ -	\$ 95,179	\$ 9,037
Receivables	1,824	-	-	-
Due from other funds	-	96,057	-	-
Total assets	\$ 7,892	\$ 96,057	\$ 95,179	\$ 9,037
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	316,881	-	-
Total liabilities	-	316,881	-	-
Fund balances				
Restricted for:	-	-	-	-
General control and administration	-	-	-	-
Public safety	-	-	95,179	9,037
Judiciary and legal	7,892	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	(220,824)	-	-
Total fund balances	7,892	(220,824)	95,179	9,037
Total liabilities and fund balances	\$ 7,892	\$ 96,057	\$ 95,179	\$ 9,037

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	County Health Department	Circuit Clerk Document Storage	Public Safety	Extension Education	
Assets					
Cash and cash equivalents	\$ 1,068,902	\$ 317,381	\$ 2,380	\$ -	-
Receivables	-	145	-	-	-
Due from other funds	-	-	235,695	-	-
Total assets	\$ 1,068,902	\$ 317,526	\$ 238,075	\$ -	-
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances					
Restricted for:	-	-	-	-	-
General control and administration	-	-	-	-	-
Public safety	-	-	238,075	-	-
Judiciary and legal	-	317,526	-	-	-
Public works and transportation	-	-	-	-	-
Health and welfare	1,068,902	-	-	-	-
Employee benefits	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	1,068,902	317,526	238,075	-	-
Total liabilities and fund balances	\$ 1,068,902	\$ 317,526	\$ 238,075	\$ -	-

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Assessments GIS	County Clerk GIS	Sheriff's Response Team	Coroner Death Cert. Surcharge
Assets				
Cash and cash equivalents	\$ 308,811	\$ 18,227	\$ 329	-
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 308,811	\$ 18,227	\$ 329	-
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 842	\$ -	\$ -	-
Due to other funds	-	-	-	2,366
Total liabilities	842	-	-	2,366
Fund balances				
Restricted for:				
General control and administration	307,969	18,227	-	-
Public safety	-	-	329	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	(2,366)
Total fund balances	307,969	18,227	329	(2,366)
Total liabilities and fund balances	\$ 308,811	\$ 18,227	\$ 329	-

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Coroner's Fees	FTA Warrant Fees	DUI Fund	State's Attorney Automation
Assets				
Cash and cash equivalents	\$ 5,183	\$ 48,344	\$ 12,278	\$ 16,758
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 5,183	\$ 48,344	\$ 12,278	\$ 16,758
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Restricted for:	-	-	-	-
General control and administration	5,183	-	-	-
Public safety	-	48,344	12,278	-
Judiciary and legal	-	-	-	16,758
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	5,183	48,344	12,278	16,758
Total liabilities and fund balances	\$ 5,183	\$ 48,344	\$ 12,278	\$ 16,758

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Drug Court	Adult Drug Court/Vet Trmt Gt	Sex Offender Registration	Recording Doc. Storage Fund
Assets				
Cash and cash equivalents	\$ 27,653	\$ 4,460	\$ 8,906	\$ 141,284
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 27,653	\$ 4,460	\$ 8,906	\$ 141,284
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Restricted for:				
General control and administration	-	-	8,906	141,284
Public safety	-	4,460	-	-
Judiciary and legal	27,653	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	27,653	4,460	8,906	141,284
Total liabilities and fund balances	\$ 27,653	\$ 4,460	\$ 8,906	\$ 141,284

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	County Clerk Automation Fund	Maintenance & Child Support Fund	Circuit Clerk Op Add On	Circuit Clerk Deduct Drug Court
Assets				
Cash and cash equivalents	\$ 103,951	\$ 197,030	\$ 80,672	\$ 12,380
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 103,951	\$ 197,030	\$ 80,672	\$ 12,380
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Restricted for:				
General control and administration	103,951	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	197,030	80,672	12,380
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Employee benefits	-	-	-	-
Debt service	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	103,951	197,030	80,672	12,380
Total liabilities and fund balances	\$ 103,951	\$ 197,030	\$ 80,672	\$ 12,380

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Sheriff General Fund	911 Fund	Debt Service Funds
Assets			
Cash and cash equivalents	\$ 19,149	\$ 644,650	\$ 968,157
Receivables	-	-	-
Due from other funds	-	-	-
Total assets	\$ 19,149	\$ 644,650	\$ 968,157
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	-
Due to other funds	-	-	71,404
Total liabilities	-	-	71,404
Fund balances			
Restricted for:	-	-	-
General control and administration	-	-	-
Public safety	19,149	644,650	-
Judiciary and legal	-	-	-
Public works and transportation	-	-	-
Health and welfare	-	-	-
Employee benefits	-	-	-
Debt service	-	-	896,753
Unassigned	-	-	-
Total fund balances	19,149	644,650	896,753
Total liabilities and fund balances	\$ 19,149	\$ 644,650	\$ 968,157

Marion County, Illinois

Combining Balance Sheet - Modified Cash Basis Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Capital Projects Fund	Total
Assets		
Cash and cash equivalents	\$ 229,175	\$ 8,766,336
Receivables	-	4,903
Due from other funds	-	331,752
Total assets	\$ 229,175	\$ 9,102,991
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 936
Due to other funds	-	390,651
Total liabilities	-	391,587
Fund balances		
Restricted for:		
General control and administration	229,175	943,268
Public safety	-	2,179,809
Judiciary and legal	-	806,322
Public works and transportation	-	2,310,496
Health and welfare	-	1,068,902
Employee benefits	-	729,044
Debt service	-	896,753
Unassigned	-	(223,190)
Total fund balances	229,175	\$ 8,711,404
Total liabilities and fund balances	\$ 229,175	\$ 9,102,991

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds

<i>Year Ended November 30, 2021</i>	IMRF	County Highway	Federal Aid Matching	Joint Bridge
Revenues				
Property taxes	\$ 815,021	\$ 407,512	\$ 201,280	\$ 201,280
Intergovernmental revenues	144,671	-	-	-
Charges for services	-	2,439	-	-
Interest	-	806	2,964	3,582
Miscellaneous	4,022	42,265	-	-
Total revenues	963,714	453,022	204,244	204,862
Expenditures				
Current:				
General control and administration	118,613	-	-	-
Public safety	394,819	-	-	-
Judiciary and legal	129,780	-	-	-
Public works and transportation	53,939	947,430	332,642	453,034
Health and welfare	101,914	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	799,065	947,430	332,642	453,034
Excess (deficiency) of revenues over expenditures	164,649	(494,408)	(128,398)	(248,172)
Other financing sources (uses)				
Transfers in	-	103,800	11,947	-
Transfers out	-	(11,947)	-	-
Total other financing sources (uses)	-	91,853	11,947	-
Net change in fund balance	164,649	(402,555)	(116,451)	(248,172)
Fund balance, beginning of year, as restated	564,395	719,389	1,392,920	965,365
Fund balance, end of year	\$ 729,044	\$ 316,834	\$ 1,276,469	\$ 717,193

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Animal Control	Mental Health	Collector Automation - Treasurer	Probation
Revenues				
Property taxes	\$ -	\$ 445,395	\$ -	-
Intergovernmental revenues	-	-	5,744	11,062
Charges for services	39,969	-	19,678	103,033
Interest	-	257	-	5,179
Miscellaneous	-	-	-	-
Total revenues	39,969	445,652	25,422	119,274
Expenditures				
Current:				
General control and administration	-	-	17,643	-
Public safety	74,665	418,953	-	37,145
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	74,665	418,953	17,643	37,145
Excess (deficiency) of revenues over expenditures	(34,696)	26,699	7,779	82,129
Other financing sources (uses)				
Transfers in	63,378	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	63,378	-	-	-
Net change in fund balance	28,682	26,699	7,779	82,129
Fund balance, beginning of year, as restated	9,497	267,355	54,126	693,946
Fund balance, end of year	\$ 38,179	\$ 294,054	\$ 61,905	\$ 776,075

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	County Clerk Recording	Vital Records	Circuit Clerk Automation	Rapid Relief Court Grant
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	30,123	6,411	67,523	59,425
Interest	67	-	349	-
Miscellaneous	-	1,844	-	-
Total revenues	30,190	8,255	67,872	59,425
Expenditures				
Current:				
General control and administration	34,385	23,035	-	54,125
Public safety	-	-	-	-
Judiciary and legal	-	-	42,731	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	34,385	23,035	42,731	54,125
Excess (deficiency) of revenues over expenditures	(4,195)	(14,780)	25,141	5,300
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(4,195)	(14,780)	25,141	5,300
Fund balance, beginning of year, as restated	63,465	16,878	121,270	-
Fund balance, end of year	\$ 59,270	\$ 2,098	\$ 146,411	\$ 5,300

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Law Library	Tort	Sheriff's Drug Forf. Fund	County Drug Forf. Fund
Revenues				
Property taxes	\$ -	\$ 352,241	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	17,355	-	-	-
Interest	-	-	-	-
Miscellaneous	-	10,613	-	-
Total revenues	17,355	362,854	-	-
Expenditures				
Current:				
General control and administration	-	877,324	-	-
Public safety	-	-	265	-
Judiciary and legal	26,167	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service	-	-	-	-
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	26,167	877,324	265	-
Excess (deficiency) of revenues over expenditures	(8,812)	(514,470)	(265)	-
Other financing sources (uses)				
Transfers in	-	250,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	250,000	-	-
Net change in fund balance	(8,812)	(264,470)	(265)	-
Fund balance, beginning of year, as restated	16,704	43,646	95,444	9,037
Fund balance, end of year	\$ 7,892	\$ (220,824)	\$ 95,179	\$ 9,037

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	County Health Department	Circuit Clerk Document Storage	Public Safety	Extension Education
Revenues				
Property taxes	\$ 197,353	\$ -	\$ -	\$ 147,703
Intergovernmental revenues	816,338	-	684,389	-
Charges for services	513,730	68,027	-	-
Interest	12,986	1,670	6	-
Miscellaneous	8,191	-	-	-
Total revenues	1,548,598	69,697	684,395	147,703
Expenditures				
Current:				
General control and administration	-	-	-	147,703
Public safety	-	-	-	-
Judiciary and legal	-	61,845	-	-
Public works and transportation	-	-	-	-
Health and welfare	1,460,804	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,460,804	61,845	-	147,703
Excess (deficiency) of revenues over expenditures	87,794	7,852	684,395	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(448,691)	-
Total other financing sources (uses)	-	-	(448,691)	-
Net change in fund balance	87,794	7,852	235,704	-
Fund balance, beginning of year, as restated	981,108	309,674	2,371	-
Fund balance, end of year	\$ 1,068,902	\$ 317,526	\$ 238,075	\$ -

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Assessments GIS	County Clerk GIS	Sheriff's Response Team	Coroner Death Cert. Surcharge
Revenues				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	4,781	-	-	-
Charges for services	372,794	6,099	-	-
Interest	1,852	-	-	3
Miscellaneous	-	-	-	-
Total revenues	379,427	6,099	-	3
Expenditures				
Current:				
General control and administration	381,091	21,570	-	36
Public safety	-	-	-	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	381,091	21,570	-	36
Excess (deficiency) of revenues over expenditures	(1,664)	(15,471)	-	(33)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(1,664)	(15,471)	-	(33)
Fund balance, beginning of year, as restated	309,633	33,698	329	(2,333)
Fund balance, end of year	\$ 307,969	\$ 18,227	\$ 329	\$ (2,366)

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Coroner's Fees	FTA Warrant Fees	DUI Fund	State's Attorney Automation
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	5,800	12,815	5,016	3,533
Interest	21	-	-	-
Miscellaneous	-	-	-	-
Total revenues	5,821	12,815	5,016	3,533
Expenditures				
Current:				
General control and administration	17,459	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	17,459	-	-	-
Excess (deficiency) of revenues over expenditures	(11,638)	12,815	5,016	3,533
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(11,638)	12,815	5,016	3,533
Fund balance, beginning of year, as restated	16,821	35,529	7,262	13,225
Fund balance, end of year	\$ 5,183	\$ 48,344	\$ 12,278	\$ 16,758

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Drug Court	Adult Drug Court/Vet Trmt Gt	Sex Offender Registration	Recording Doc. Storage Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	16,374	65,159	835	46,291
Interest	-	-	-	119
Miscellaneous	-	-	-	-
Total revenues	16,374	65,159	835	46,410
Expenditures				
Current:				
General control and administration	-	-	35	-
Public safety	-	60,699	-	-
Judiciary and legal	15,886	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	15,886	60,699	35	-
Excess (deficiency) of revenues over expenditures	488	4,460	800	46,410
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	488	4,460	800	46,410
Fund balance, beginning of year, as restated	27,165	-	8,106	94,874
Fund balance, end of year	\$ 27,653	\$ 4,460	\$ 8,906	\$ 141,284

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	County Clerk Automation Fund	Maintenance & Child Support Fund	Circuit Clerk Op Add On	Circuit Clerk Deduct Drug Court
Revenues				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	-	-	-
Charges for services	39,720	40,705	17,523	2,315
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	39,720	40,705	17,523	2,315
Expenditures				
Current:				
General control and administration	32,154	-	-	-
Public safety	-	-	-	-
Judiciary and legal	-	1,619	8,276	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	-	-
Interest payments	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	32,154	1,619	8,276	-
Excess (deficiency) of revenues over expenditures	7,566	39,086	9,247	2,315
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	7,566	39,086	9,247	2,315
Fund balance, beginning of year, as restated	96,385	157,944	71,425	10,065
Fund balance, end of year	\$ 103,951	\$ 197,030	\$ 80,672	\$ 12,380

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Sheriff General Fund	911 Fund	Debt Service Funds	Capital Projects Fund
Revenues				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	792,341	-	-
Charges for services	3,190	-	-	-
Interest	4	218	691	10,260
Miscellaneous	-	-	-	-
Total revenues	3,194	792,559	691	10,260
Expenditures				
Current:				
General control and administration	-	-	-	-
Public safety	10	398,356	-	-
Judiciary and legal	-	-	-	-
Public works and transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service				
Principal payments	-	-	126,010	-
Interest payments	-	-	23,356	-
Capital outlay	-	652,162	-	-
Total expenditures	10	1,050,518	149,366	-
Excess (deficiency) of revenues over expenditures	3,184	(257,959)	(148,675)	10,260
Other financing sources (uses)				
Transfers in	-	-	526,636	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	526,636	-
Net change in fund balance	3,184	(257,959)	377,961	10,260
Fund balance, beginning of year, as restated	15,965	902,609	518,792	218,915
Fund balance, end of year	\$ 19,149	\$ 644,650	\$ 896,753	\$ 229,175

Marion County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Total
Revenues	
Property taxes	\$ 2,767,785
Intergovernmental revenues	2,459,326
Charges for services	1,565,882
Interest	41,034
Miscellaneous	66,935
Total revenues	6,900,962
Expenditures	
Current:	
General control and administration	1,725,173
Public safety	1,384,912
Judiciary and legal	286,304
Public works and transportation	1,787,045
Health and welfare	1,562,718
Debt service	
Principal payments	126,010
Interest payments	23,356
Capital outlay	652,162
Total expenditures	7,547,680
Excess (deficiency) of revenues over expenditures	(646,718)
Other financing sources (uses)	
Transfers in	955,761
Transfers out	(460,638)
Total other financing sources (uses)	495,123
Net change in fund balance	(151,595)
Fund balance, beginning of year, as restated	8,862,999
Fund balance, end of year	\$ 8,711,404

Marion County, Illinois

Combining Statement of Fiduciary Net Position - Modified Cash Basis

<i>November 30, 2021</i>	Township Bridge	Township MFT	County Collector	Treasurer's Trust Fund	HRA Consociate Group
Assets					
Cash and cash equivalents	\$ 1,038,322	\$ 3,210,386	\$ 2,493,898	30,330	502
Total assets	1,038,322	3,210,386	2,493,898	30,330	502
Liabilities					
Accounts payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Net Position					
Restricted	\$ 1,038,322	\$ 3,210,386	\$ 2,493,898	\$ 30,330	\$ 502

Marion County, Illinois

Combining Statement of Fiduciary Net Position - Modified Cash Basis

<i>November 30, 2021</i>	Child Advocacy Fund	Escrow/Deposit	Tax Redemption	Total
Assets				
Cash and cash equivalents	4,402	1,082,884	162,716	\$ 8,023,440
Total assets	4,402	1,082,884	162,716	8,023,440
Liabilities				
Accounts payable	-	261,502	-	261,502
Total liabilities	-	261,502	-	261,502
Net Position				
Restricted	\$ 4,402	\$ 821,382	\$ 162,716	\$ 7,761,938

Marion County, Illinois

Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis

<i>Year Ended November 30, 2021</i>	Township Bridge	Township MFT	County Collector	Treasurer's Trust Fund
Additions				
Amount received as fiscal agent	4,283	453,381	1,697	461,955
Fines for other governments	-	-	-	-
Property tax collections for other governments	-	-	41,808,659	-
Intergovernmental revenues	22,475	2,284,646	-	-
Total additions	26,758	2,738,027	41,810,356	461,955
Deductions				
Fines distributed to other governments	-	-	-	452,969
Property tax collections to other governments	-	-	41,417,521	-
Payments made on behalf of others	-	-	-	-
Intergovernmental expenditures	573,705	2,219,921	-	-
Total deductions	573,705	2,219,921	41,417,521	452,969
Change in net position	(546,947)	518,106	392,835	8,986
Net position, beginning of year, as restated	1,585,269	2,692,280	2,101,063	21,344
Net position, end of year	\$ 1,038,322	\$ 3,210,386	\$ 2,493,898	\$ 30,330

Marion County, Illinois

Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis

<i>Year Ended November 30, 2021</i>	HRA Consociate Group	Child Advocacy Fund	Escrow/Deposit	Tax Redemption
Additions				
Amount received as fiscal agent	-	9,792	567,197	-
Fines for other governments	-	-	2,030,438	-
Property tax collections for other governments	-	-	-	2,143,126
Intergovernmental revenues	-	-	-	-
Total additions	-	9,792	2,597,635	2,143,126
Deductions				
Fines distributed to other governments	-	6,579	1,993,357	-
Property tax collections to other governments	-	-	-	2,132,906
Payments made on behalf of others	-	-	606,861	-
Intergovernmental expenditures	-	-	-	-
Total deductions	-	6,579	2,600,218	2,132,906
Change in net position	-	3,213	(2,583)	10,220
Net position, beginning of year, as restated	502	1,189	823,965	152,496
Net position, end of year	\$ 502	\$ 4,402	\$ 821,382	\$ 162,716

Marion County, Illinois
Combining Statement of Changes in Fiduciary Net Position - Modified Cash
Basis

<i>Year Ended November 30, 2021</i>	Total
Additions	
Amount received as fiscal agent	1,498,305
Fines for other governments	2,030,438
Property tax collections for other governments	43,951,785
Intergovernmental revenues	2,307,121
Total additions	49,787,649
Deductions	
Fines distributed to other governments	2,452,905
Property tax collections to other governments	43,550,427
Payments made on behalf of others	606,861
Intergovernmental expenditures	2,793,626
Total deductions	49,403,819
Change in net position	383,830
Net position, beginning of year, as restated	7,378,108
Net position, end of year	\$ 7,761,938

Marion County, Illinois
 Schedule of Assessed Valuations, Tax Rates and Extensions
 Last Two Fiscal Years

	Tax Year 2020		Tax Year 2019	
Assessed valuations	\$	481,693,011	\$	455,042,886
Property tax rates and extensions	Rate	Amount	Rate	Amount
General	0.43774	2,107,937	0.42979	1,955,729
County Highway	0.08408	404,911	0.08901	405,034
Federal Aid Matching	0.04153	199,999	0.04396	200,037
Joint Road and Bridge	0.04153	199,999	0.04396	200,037
Illinois Municipal Retirement	0.16816	809,822	0.17801	810,022
Extension Education	0.03052	147,013	0.03143	143,020
Tort Immunity	0.07267	349,998	0.07692	350,019
Tuberculosis/Health Department	0.04072	196,097	0.04310	196,123
Mental Health	0.09199	443,013	0.09519	433,155
	1.00894	\$ 4,858,789	1.03137	\$ 4,693,176
Property tax collection				
General		\$ 2,023,702		\$ 1,943,584
County Highway		388,731		403,763
Federal Aid Matching		192,005		199,409
Joint Road and Bridge		192,005		199,409
Illinois Municipal Retirement		777,463		807,479
Extension Education		141,138		142,571
Tort Immunity		336,012		348,918
Tuberculosis/Health Department		188,260		195,507
Mental Health		425,311		431,796
		4,664,627		4,672,436
Percentage collected		96.00 %		99.56 %

Data Sources

Office of the County Clerk
 Office of the County Treasurer



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

To the County Board
Marion County, Illinois
Salem, Illinois

We have audited, 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, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Marion County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the Marion County, Illinois' basic financial statements, and have issued our report thereon dated April 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marion 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 Marion County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Marion 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 reasonable possibility that a material misstatement of Marion County, Illinois' financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marion 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*.

Marion County, Illinois' Response to Finding

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

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 Marion County, Illinois' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marion County, Illinois' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

Sterling, Illinois
April 26, 2024

Marion County, Illinois

Schedule of Findings and Responses

Section I - Audit Findings in Relation to Financial Statements

2021-001

Segregation of Duties

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

Condition: There is inadequate control over the functions of independent review of cash reconciliations and payroll processing.

Context: The County should have adequate staffing to properly segregate duties.

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

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

Auditor's Recommendation: It does not appear to be economically feasible to hire additional personnel to help segregate the accounting functions. However, the Board's close supervision and review of accounting information appears to be the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting.

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

Marion County, Illinois



MARION COUNTY BOARD

Marion County Sheriff's Office - Basement - P.O. Box 637 - Salem, Illinois 62881
(618)548-3400 or (618)548-3868/Fax (618)548-2226

Corrective Action Plan for Current Year Findings

Finding 2021-001 – Segregation of Duties

Corrective Action Plan

It must be recognized that given the fiscal constraints upon the County any additional expenditures needed to remove this deficiency are not likely.

Person(s) Responsible: Gary Purcell, Treasurer

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

Marion County, Illinois

Summary Schedule of Prior Audit Findings

Year Ended November 30, 2021

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

Finding 2020-001 As part of the audit, we reviewed the CURES Act monies received by the County. One of the guidelines was to have an authorized supervisor sign off on all the timesheets. The County failed to follow this guidance and of the items selected for testing, none had a signature or approval of an authorized supervisor. - **Implemented**

Finding 2020-002 Part of the overall review process should include a member of management reviewing the monthly financial statements to assure account balances appear reasonable. This review should include comparing to source documents and looking at numbers for reasonableness. While performing the audit, it was found that the bank reconciliations were not agreed to the general ledger. Monthly bank reconciliations are not performed, and do not agree to the general ledger. When there is no assurance that the reconciliation agrees to the general ledger entries may be miscoded in the general ledger and not detected in the normal course of business. Management is responsible to assure that all accounts on the balance sheet are reconciled on a monthly basis and that the reconciliations are agreed to the general ledger. These reconciliations should be reviewed by someone independent of the reconciliation process. The deficiency in design of internal control over financial reporting is considered a material weakness in internal control because it adversely affects the County's ability to report financial data reliably in accordance with generally accepted accounting principles such that there is a reasonable possibility that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. - **Partially Implemented**

Finding 2020-003 As part of the audit, management has requested us to prepare a draft of the Department's financial statements, including related notes to the financial statements. Management reviewed, approved, and accepted responsibility for the financial statements prior to their issuance; however, management did not perform a detailed review of the financial statements and related notes. - **Implemented**