



Annual Comprehensive Financial Report

COUNTY OF MCHENRY, ILLINOIS

NOVEMBER 30, 2021

County of McHenry, Illinois

Annual Comprehensive Financial

Report For the Year Ended

November 30, 2021

Prepared by:
McHenry County Finance Department
Chief Financial Officer, Kevin Bueso
Assistant Finance Director - Accounting, Karin Dietz

INTRODUCTORY

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County of McHenry, Illinois

OFFICERS AND OFFICIALS

November 30, 2021

COUNTY BOARD CHAIR

Michael Buehler

COUNTY BOARD MEMBERS

Michael R. Aavang
Carlos J. Acosta
Pamela J. Althoff
Kay R Bates
John K Collins
Stephen Doherty
Joseph Gottemoller
Tanya T Jindrich
John P. Jung, Jr.
James A. Kearns
Theresa Meshes
Robert Nowak

Lori R Parrish
Vacant
Carolyn D Schofield
Jeffrey Schwartz
Michael J. Skala
Larry W. Smith
Jeffrey T. Thorsen
Michael Vijuk
Tracie Von Bergen
Kelly A Wegener
Thomas W. Wilbeck
Paula E. Yensen

ELECTED OFFICIALS

Shannon L. Teresi
Katherine M. Keefe
Michael Rein
Joseph J. Tirio
Joseph J. Tirio
Bill Prim
Patrick D. Kenneally
Diana Hartmann
Glenda L. Miller

Auditor
Clerk of the Circuit Court
Coroner
County Clerk
Recorder
Sheriff
State's Attorney
Regional Superintendent of Schools
Treasurer

ADMINISTRATIVE

Peter Austin
Scott Hartman
Kevin Bueso

County Administrator
Deputy County Administrator
Chief Financial Officer



**Letter
of
Transmittal**

**OFFICE OF
COUNTY ADMINISTRATION**
McHENRY COUNTY, ILLINOIS
2200 NORTH SEMINARY AVENUE
WOODSTOCK, ILLINOIS 60098



July 28, 2022

To: Michael Buehler, McHenry County Board Chair
Honorable Members of the McHenry County Board
Citizens of McHenry County, Illinois

Re: Fiscal Year 2021 Annual Comprehensive Financial Report (ACFR)

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended November 30, 2021, as prepared by the McHenry County Administration - Finance Division. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This ACFR is provided to fulfill that requirement for the fiscal year 2021. The financial statements included in the ACFR conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County is responsible for the accuracy and fairness of the financial statements and information presented in this report. We believe that the data presented conforms to that responsibility and enables readers of the report to gain an understanding of McHenry County's operations. The financial statements included in the ACFR were audited by the independent certified public accounting firm of Baker Tilly US, LLP and received an unmodified opinion. See the Independent Auditors' Report on page I in the financial section.

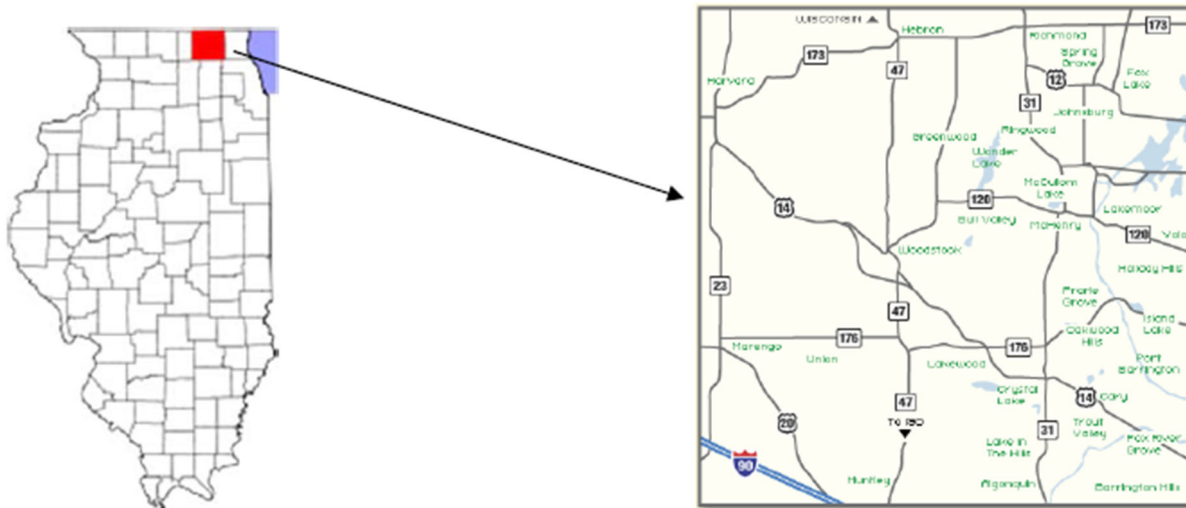
The Management of the County has the responsibility to establish and maintain accounting policies and procedures and other internal controls for the preparation of complete and accurate County financial statements in accordance with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designated to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. This ACFR is intended to be used as a source of financial information and data for the citizens of the County, board members and other elected officials, investors, creditors, and other readers. The County Administration – Finance Division can be contacted with any questions concerning the ACFR, which can also be viewed (along with prior year ACFRs) via the Finance Department webpage at www.mchenrycountyil.gov.

The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel services, contractual, commodities, capital, etc.) by department. Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency appropriation require approval by the County Board.

The ACFR also reports the activities of one component unit, the McHenry County Conservation District. For a detailed description of the relationship this organization has with the County that require them to be reported as a component unit, see Note 1 of the Notes to Financial Statements on page 19 of the financial section.

In accordance with GAAP, this ACFR includes Management’s Discussion and Analysis (MD&A), which provides a narrative introduction and an overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The remainder of this transmittal letter will provide an overview of the County’s economic conditions and demographic information, financial planning and policies, along with major initiatives and accomplishments achieved during fiscal year 2021.

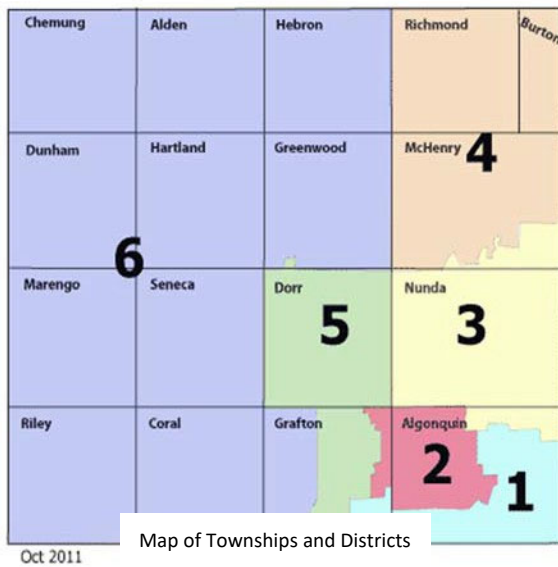
Profile and History of McHenry County, Illinois



McHenry County is located in the northeastern part of Illinois, and is adjacent to Walworth and Kenosha Counties in Wisconsin and the following counties in Illinois – Lake, Cook, Kane, DeKalb, and Boone. The County covers a total area of 611 square miles consisting of 603 square miles of land and 8 square miles of water. The 2021 estimated population by the U.S. Census Bureau is 310,229 and is discussed in more detail later in this letter. Over 30 communities cover the county with residential growth covering the eastern half and rolling countryside to the west. The County is approximately 50 miles northwest of Chicago and has access to I-90 in the southwest corner of the County. Several state highway routes transect the County (U.S. Highways 12, 14 and 20 and Illinois Routes 23, 31, 47, 62, 120, 173, and 176), making it accessible to areas in northern Illinois or southern Wisconsin. McHenry County government is based primarily out of Woodstock and County offices and the judicial facilities are located along Illinois Route 47. The Mental Health office and a joint Animal Control/Health facility are located in Crystal Lake. There are also several state agencies with local offices in Woodstock.

The early beginning of the County resulted from people who moved out from the Chicago area in search of land and farm sites. They petitioned the Illinois legislature in 1836 to form a new local county. The new area was named in honor after Colonel William McHenry, who commanded a regiment during the Black Hawk War. McHenry County was established on January 16, 1836 and was incorporated on June 1, 1837 by three residents, who were duly elected as the first Board of County Commissioners. A Sheriff, Coroner, Recorder, and Surveyor were also elected at that meeting. Another meeting was held on June 5, 1837 in which a Clerk, Secretary, and Treasurer were appointed. It was also ordered by the Court that Judges of Election be appointed in order to hold an election on June 10, 1837 for Justices of the Peace and Constables. These elections were held in the homes of the residents.

Originally, McHenry County stretched to Lake Michigan on the east until 1839, when voters were granted the right to split the area and to form a new county called Lake County. The original county seat was located in the village of McHenry. However, a more central location was desired and Centerville was named the county seat in 1844. Centerville was renamed to Woodstock in 1845 and remains to this day as the county seat. In December 1849, voters established a township system of government, in part to provide a better system for road taxation, due to the poor road systems in place. The introduction of railroads brought changes to the County as it enabled farmers the ability to ship their products to Chicago’s markets and provided transportation for commuting to city jobs. All of the changes made throughout the early years resulted in migration of residents who sought the rural lifestyle for raising their families while still having access to the city for their jobs. The result of this transformation was the growth and establishment of the towns, cities, and villages that exist today.



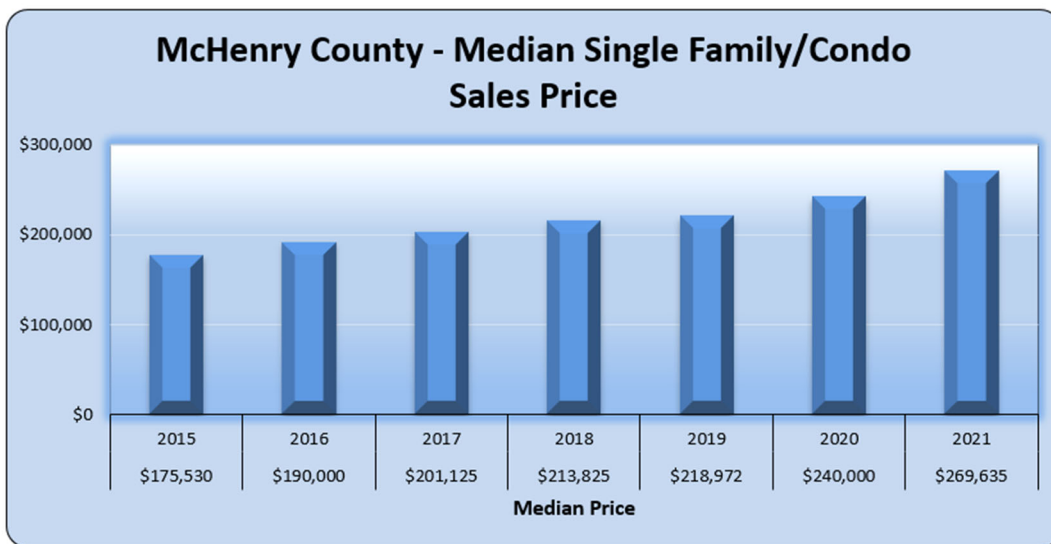
Besides the 17 townships that McHenry County is organized under, the County is divided into 6 County Board districts with 4 representatives elected from each district. In the March 2014 Primary Election, voters approved a referendum making the County Board Chairman popularly elected to four-year terms starting in November 2016. There are also 9 other officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State’s Attorney, and Treasurer. A County Administrator is the chief administrative officer and prepares and recommends the annual budget, implements policies and procedures, manages daily operations, and oversees department directors.

The County provides a range of services for its citizens including law enforcement, construction and maintenance of roads and bridges, property assessment and tax collection, official records, elections, document recording, comprehensive planning and growth management, social service programs, judicial functions, health services, animal control services, emergency disaster and response planning, storm water management, environmental protection, groundwater protection, and the administrative functions to support all of these services.

Economic Condition of McHenry County, Illinois

Local Economy

The progress of McHenry County’s economic recovery from the recession that began in late 2007 and lasted until mid-2009 has been slow, but positive signs of increases in housing, employment, retail sales, and personal income in 2019 emerged. However, the impacts of the COVID-19 pandemic which began in the FY2020 fiscal year, have dramatically impacted all revenue streams in the FY21 budget, resulting in significant operational efforts to decrease expenses as well. The real estate market continues to show positive movements, particularly in the summer months. Gains in home sales and a strong demand for housing was noted by local real estate experts. Sales of single family homes and condos are highlighted in the following chart obtained from reports by the Illinois Association of Realtors. A review of this residential home sales data near the end of the recession is continuing to reflect an increase in the median price in 2021 as follows:



Source: Illinois Association of Realtors

A monthly Sales Tax Analysis Report is prepared to track the revenues forwarded from the State of Illinois for the 1% and 0.25% sales tax rates. This year the sales tax revenue increased \$0.2 million from the previous year, with \$12.6 million in sales tax receipts for FY2021, McHenry County has continued to see recovery in the local economy from the low point in sales tax revenue in FY2010 when only \$7.9 million was received locally.

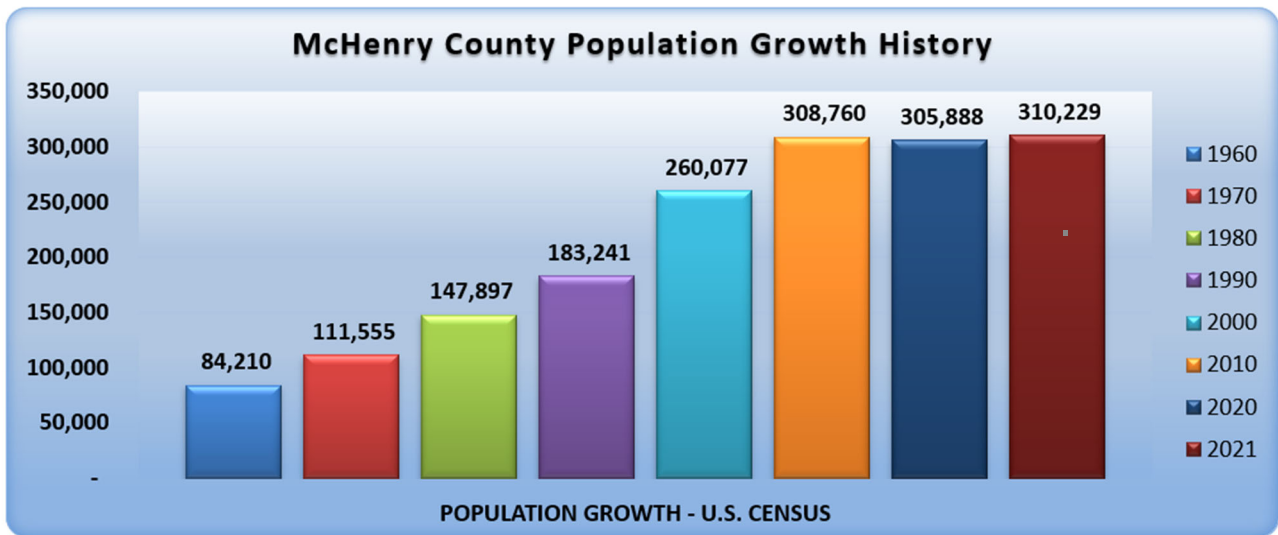
The median household income, as published by the U.S. Census Bureau, for McHenry County was \$90,014 for 2021, as compared to the State of Illinois’ median household income of \$68,428. In comparison, the County’s median household income was \$86,799 for 2020, with the State of Illinois at \$65,866. The County continues to have a low percentage of persons below the poverty level with the U.S. Census Bureau reporting 6.3% for families as of 2021, as compared to 11.0% for the State.

Advance McHenry County Program - American Rescue Plan

Signed into law on March 11, 2021, the American Rescue Plan Act provided \$350 billion in emergency funding for state and local governments to mitigate the impact of rising costs and falling revenues during the COVID-19 pandemic. McHenry County has been allocated \$59,781,491 of recovery funds to be released by the U.S. Treasury in two separate payments, one half received in June of 2021 and the other half in June of 2022. Once the first payment was received by the County, a separate fund was created to track both the revenues and expenditures of this federal funding in a more transparent manner. The U.S. Treasury provided specific guidance on how the relief funds can be used. The County developed a program called Advance McHenry County to invest ARP Funds; under the Advance McHenry County program, the County will distribute half of the funds towards County projects and the remaining half to be invested in the Community through a grants program. The County has contracted with the Bronner Group to evaluate all applications for grants following a County Board approved evaluation criteria, which meets US Treasury Guidelines and Final Rules regarding the spending of such funds. Each grant is evaluated and presented to the County Board for grant award and approval.

Population Change

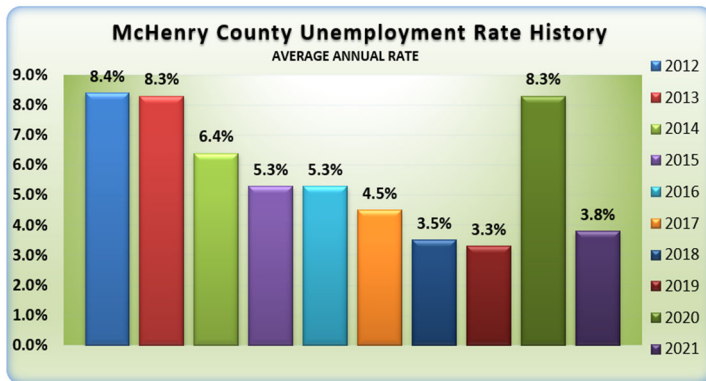
The U.S. Census Bureau’s 2021 annual estimate of the County’s population was 310,229, which continues to place McHenry County as the sixth largest county in Illinois out of 102 total counties and shows a net change of 4,341 residents from the 2020 estimate of 305,888. The entire State of Illinois’ population decreased by 113,776 residents, or 0.9%, since the 2020 census estimate. Statewide, forty eight (48) of the counties experienced a population decrease of 54,669 residents, with fifty four (54) counties gaining 195,356 residents over the 2020 census estimate. The following chart depicts the County’s population growth in 10-year intervals starting with 1950 and includes the data for the current calendar year 2021:



The County’s population growth was significant in the 1990’s with an overall increase of 41.9% from 1990 to 2000, slowing down to 18.7% from 2000 to 2010, when the most recent decennial census was completed.

Unemployment

The County's average unemployment rate was as follows for the past five years: 3.8% (2021), 8.3% (2020), 3.3% (2019), 3.5% (2018), and 4.5% (2017). For the State of Illinois, the average annual unemployment rates have been 5.0% (2021), 9.5% (2020), 4.0% (2019), 4.2% (2018), and 5.0% (2017). The U.S. unemployment rate for 2021 was 4.3%. In 2021, the total County annual average labor force was 162,038, consisting of 155,895 employed and 6,143 unemployed. The comparable statistics for 2020 relate to a slightly lower total labor force of 154,403 with 146,123 employed and a higher number, 8,280 of unemployed individuals. The information presented in this section is contained within reports issued by the Illinois Department of Employment Security. The chart below represents that average unemployment rate over the past ten years:



SOURCE: Illinois Department of Employment Security – LAUS Report

The McHenry County Workforce Investment Board and Workforce Network produced a report titled '2021 McHenry County Labor Report', which is available on their website at the following address: <https://www.mchenrycountyil.gov/county-government/departments-j-z/workforce-investment-board/mchenry-county-labor-reports>. The report offers a snapshot of the current workforce and highlights key areas in the County such as demographic information; the varied industries and their earnings and sales; characteristics of occupations; average wage comparisons; and the Workforce Program's participant training, employment, and expenditure figures. This data is designed to assist businesses with their decision-making and for local leaders, businesses, and educators to have the information necessary to develop strategic plans. The Workforce Board and Network will meet these needs by developing strategies and plans to attract workers to McHenry County businesses and industries.

Long-term Financial Planning and Relevant Financial Policies

Since 2001, the County Board has instituted the usage of a five-year financial model to assist with the prudent financial management and decision making that has resulted in the strong financial health of the County. In 2020 and also for development of the 2021 Budget, the County Board's Finance and Audit Committee concentrated on a detailed analysis of revenues and projections, plus asked elected officials and department directors to review their expenditures for savings. These processes continue to demonstrate the fiscal discipline that the County maintains to achieve its financial position.

The County's formal budget policy requires that the general fund maintain an unrestricted (total of committed, assigned, and unassigned) fund balance equal to five months of budgeted operating expenditures. As of November 30, 2021, the County had an unrestricted general fund balance of \$52,919,926 as compared to \$84,704,180 in operating expenditures (FY 2022 budgeted), or a reserve of 7.50 months.

Budgetary Controls

McHenry County has operated on a “no growth” or maintenance budget for the past several years including 2021 budget, which means that each department starts out with the same appropriated budget from the prior year. Supplemental requests from departments are received and reviewed during the budget process by County Administration, the Committee of the Whole, and the Finance and Audit Committee. These supplemental requests are ranked by priority based upon overall department needs and the importance. The purpose of the supplemental request in meeting the strategic and financial goals of the County is also considered and the final decision to fund the request is based upon the amount of supplemental funds available. The County’s Financial Model (discussed in the paragraph above) is also used to determine the supplemental funds that are available.

Cash Management

McHenry County’s Investment Policy, updated in 2015, contains cash management and investment guidelines for the County Treasurer, who is responsible for the stewardship of all County funds, and the County Auditor, who is responsible for the accounting of said funds. The specific objectives of the policy include: 1) the safety and preservation of the principal, 2) sufficient liquidity to meet the County’s operating requirements, 3) maximization of interest income consistent with safety and liquidity, 4) diversification of account holdings in financial institutions with respect to the policy objectives of safety, liquidity, and income, 5) diversification of the types of depository and investments accounts with respect to the objectives of the policy, and 6) compliance with all applicable laws and regulations by which the Treasurer is bound.

Capital Plan

A five-year capital plan is prepared for building improvements and building construction projects, technology, vehicles, and equipment. These capital plans are made a part of the Financial Model in order to determine their impact on the fund balance.

Strategic Planning

A multi-year plan for 2022-2025 was established from a contract with the Northern Illinois University (NIU) Center for Governmental Studies and adopted by the County Board on October 19, 2021. During this strategic planning process, the McHenry County Board identified five key strategic issues: 1) Leadership and Governance; 2) Organization Advancement; 3) Environmental Sustainability; 4) Economic and Workforce Development; and 5) Quality Infrastructure. Each strategic issue has a set of goals, objectives, and action items that will provide guidance for the County department staff responsible for implementation of the plan, as well as a suggested timeline for completion. The Strategic Plan has a “report card” which is intended to provide regular updates on the implementation of the Plan through the accomplishment of various tasks and actions. The updates are available on the County website to promote transparency and accountability.

Major Initiatives

General and Administrative

- The County Finance department earned the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program for the 23rd time. Another report, the Popular Annual Financial Report (PAFR), received a 13th consecutive GFOA Award for Outstanding Achievement for the FY2020 report.

- County Administration has received, for a eighth year, the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for its budget for FY2021. In order to receive the budget award, the County had to satisfy nationally recognized guidelines for effective budget presentation.

Transportation

- The Division of Transportation started Phase I engineering for Johnsborg, Bunker Hill (x2), and Paulson.
- The Phase 1 engineering on the Bull Valley Road Bike Path project is still ongoing due to railroad coordination.
- The Kishwaukee Valley Culvert Construction was completed.
- The Randall Road construction project was completed.

Community Development

- The Planning & Development department completed implementation of DevNet permitting and compliance system including on-line permitting and field inspection automation, furthering the County Board strategic plan goals for facilitating paperless technology and on-line services.
- The Planning & Development department completed Fox Valley Corridor Plan Phase 3 addressing topics such as natural resource protection, water quality access, parks and recreation and sensitive economic development for the segment of the river from Burtons Bridge to the Johnsborg area.
- The Planning & Development department explored and implemented alternative court procedures for addressing code violations caused by hoarding behavior in conjunction with Court Administration, State's Attorney Office, Environmental Health, and Animal Control.

Public Safety

- The McHenry County Coroner established interoperability between the Coroner's Office and law enforcement agencies through the use of computer aided dispatching and coordination with ETSB.
- The Sheriff's department enhanced social media presence through updating the website, hiring a full time media employee, provide a more competitive recruitment platform and increase the positive and increase transparency.

The Sheriff's department worked with local jurisdictions and our legislators to secure funding for a multi-regional training facility.

Judiciary and Court Related

Circuit Clerk of Courts eliminated 2021 case file folders for Criminal Felony and Misdemeanor case types, to reduce file folder expenses and staff time spent filing, which also reduces the Court's use of paper and further meets the McHenry County Strategic Plan.

- Circuit Clerk of Courts worked with the State's Attorney and McHenry County arresting agencies to begin testing and implementation of an electronic arrest warrant process, working towards meeting McHenry County Strategic Plan: Organizational Advancement & Services, Goal 4, Objective A, improving service and efficiency through the use of paperless technology.

Public Health and Welfare

- Veterinary Health increased collaboration with internal departments and external organizations to gain compliance with ordinance violations under Owner's Duties and provide the necessary resources to aid in the process.
- Environmental Health expanded online permitting options to include submittal of all types of Environmental Health permit applications in addition to the online payment options.
- Nursing Division submitted cohort data and received the Centers for Disease Control and Prevention recognition for the Diabetic Prevention Program (Organizational Advancement and Services, Goal 2, Obj. A).
- Administration Health lead an overall website redesign making it easier for the public to navigate, conduct business and find useful information regarding public health issues.
- Workforce Network partnered with workforce development entities and networks, such as MCC and Workforce Network, to identify skill gaps, develop training opportunities to ensure that existing and identified growing industries needs are addressed.
- Workforce Network expanded online training opportunities for MCWN customers looking to improve employability skills or changing careers.

Debt Management

The County's Debt Issuance policy provides for guidelines and procedures to be used in the issuance and management of McHenry County's debt instruments, as well as an understanding of the tasks, duties, and responsibilities of the participants. Included in the policy are how requests are handled, the development of the Five Year Capital Improvement Plan annually, the selection of consultants, counsel and underwriters, and arbitrage.

In fiscal year 2021, excluding operating leases, there were no new debt issuances for governmental activities. There were no debt issuances for business-type activities during fiscal year 2021. Further information on the County's outstanding debt can be found in the MD&A section and the Notes to Financial Statements.

Credit Rating

As of 2021, McHenry County continues to hold the Aaa rating by Moody's Investor Service. This is the highest rating available and puts the County in the top tier of local governments in terms of financial strength in both Illinois and nationally. Historically, the first bond rating by Moody's was in 2002 with an Aa3, followed by an upgrade to Aa2 in 2003. In September 2006, the rating was adjusted to Aa2+, again upgraded to an Aa1 in June 2007 and in April 2010 was given the highest rating of Aaa. This attained rating will allow the County to continue to issue debt at the lowest possible interest rate.

Legislative Programs

- The County Board adopted a property tax levy that continues with the County's mission of providing services at the lowest possible tax levy.
- The County Board approved Advance McHenry County to invest the County's American Rescue Plan Act's allocation in a comprehensive approach
- The County Board transitioned to a Capital Plan with the implementation of Questica and adding a Capital Fund.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to McHenry County for its ACFR for the fiscal year ended November 30, 2020. This was the 23rd consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. The GFOA award is valid for a period of one year. I believe that our Fiscal Year 2021 ACFR continues to meet the Certificate of Achievement Program's requirements and it is being submitted to the GFOA to determine its eligibility for another certificate award.

The preparation of this report would not have been possible without the professionalism and dedicated work of the Finance Department. I also wish to thank Assistant Finance Director-Accounting, Karin Dietz and the Finance Department team for their diligent and efficient work in assisting on year-end financial reports and related accounting procedures to ensure accuracy, as well as assisting in the accounting process during the fiscal year. I extend my appreciation to all of the elected officials and department directors, who along with their staff, cooperate in the gathering of information contained within this report. The valuable support and external audit work from our independent auditors, Baker Tilly US, LLP, is also to be noted.

Finally, County Administration has had the honor of carrying on McHenry County's long standing tradition of preparing an award winning Annual Comprehensive Financial Report (ACFR). While the preparation of this report has not been without challenges, County Administration relishes the opportunity to provide accurate, clear and transparent financial reports for McHenry County residents.

Respectfully submitted,



Kevin A. Bueso
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**McHenry County
Illinois**

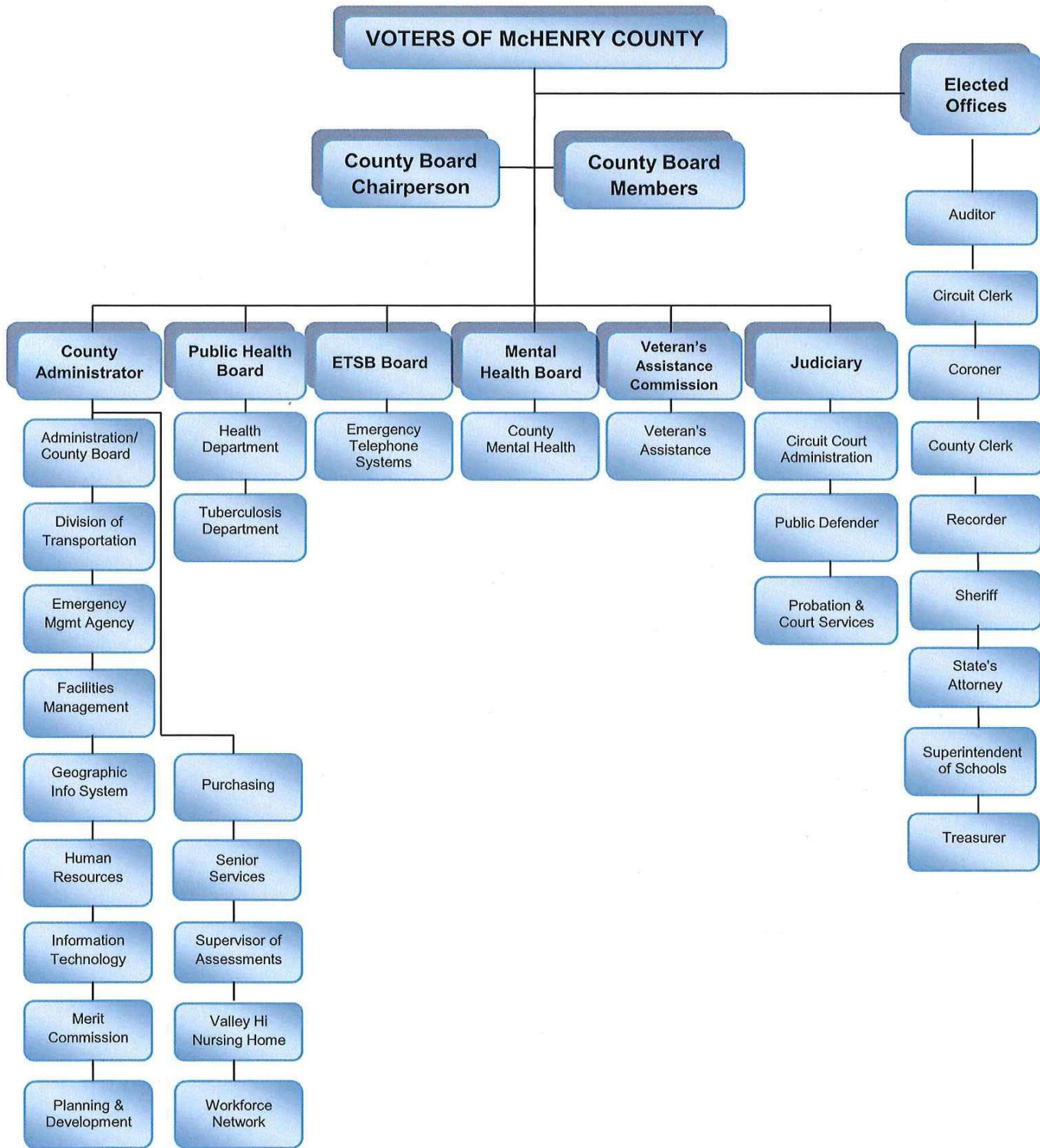
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2020

Christopher P. Morill

Executive Director/CEO

County of McHenry Organizational Chart By County Office



FINANCIAL

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Honorable Chair and Members of the County Board of
McHenry County

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Conservation District the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Conservation District, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Conservation District were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 over financial reporting relevant to the County of McHenry'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 County of McHenry's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County of McHenry, as of November 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the County of McHenry adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective December 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of McHenry's basic financial statements. The Introductory Section and Statistical Section are 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022 on our consideration of the County of McHenry's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County of McHenry'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 of McHenry's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
July 28, 2022



**Management's
Discussion and
Analysis**

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

This section of the County of McHenry, Illinois' (the "County") Annual Comprehensive Financial Report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended November 30, 2021. Please read it in conjunction with the Transmittal Letter, located at the front of this report, and the basic financial statements, including the accompanying notes to financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Total assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources by \$513.8 million, as of November 30, 2021. Of this amount, \$369.4 million represents net investment in capital assets, \$98.9 million represents net position restricted for specific activities, and \$45.5 million represents unrestricted net position. \$462.0 million represents net position for governmental activities and \$51.8 million represents net position for business-type activities.
- Net position increased by \$24.1 million for governmental activities and decreased by \$(0.6) million for business-type activities, for the fiscal year ended November 30, 2021.
- The County's governmental funds reported combined ending fund balances of \$142.3 million, as of November 30, 2021, compared to \$137.6 million at November 30, 2020, which represents an increase of \$4.7 million or 3.4%.
- The General Fund reported ending fund balance of \$55.6 million, as of November 30, 2021, compared to \$51.5 million as of November 30, 2020, which represents an increase of \$4.1 million or 7.9%.
- Governmental activities long-term obligations (excluding compensated absences, debt certificate issuance premiums, claims and judgments, net pension liability, and other post-employment benefit obligation) totaled \$3.8 million, as of November 30, 2021, compared to \$3.0 million as of November 30, 2020, which represents a net increase of 0.8 million or 26.0%. During the year, there were no new debt certificates issued and one capital lease was issued. Business-type activities long-term obligations (excluding compensated absences, net pension liability, and other post-employment benefit obligation) were zero as of November 30, 2021, unchanged from zero as of November 30, 2020. There were no issuances for business-type activities during fiscal year 2021.
- The County's debt limit for November 30, 2021 is \$264.1 million. \$3.8 million is applicable to the limit. The County is \$260.3 million below its authorized debt limit as of November 30, 2021.

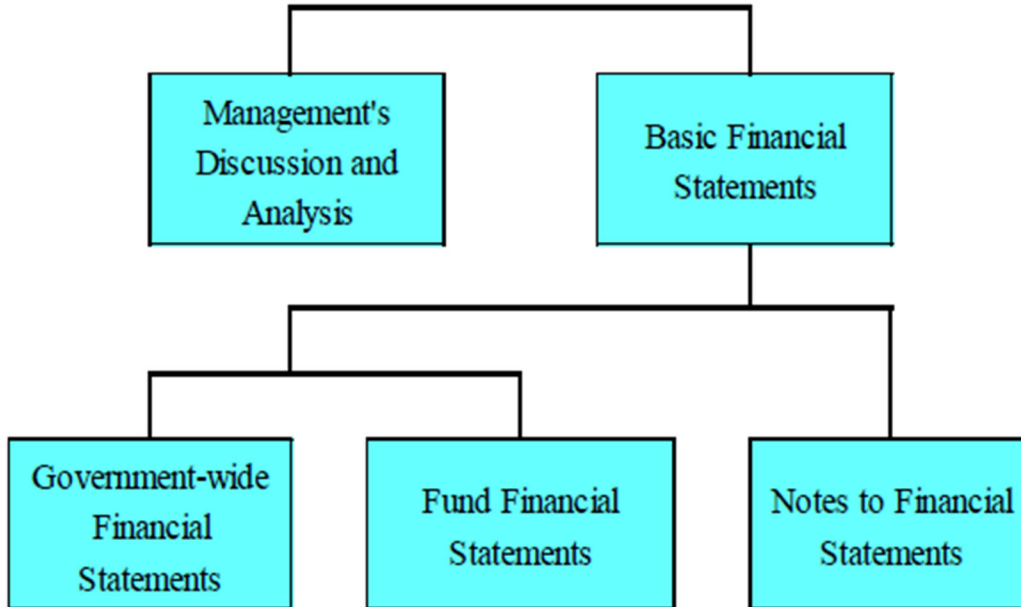
OVERVIEW OF THE FINANCIAL STATEMENTS

This section of MD&A is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements (see diagram below). The basic financial statements present two different views of the County through the use of government-wide financial statements and fund financial statements.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

In addition to the basic financial statements, this report contains other supplementary information that will enhance the reader's understanding of the financial position of the County.

Required Components of the Annual Comprehensive Financial Report



Basic Financial Statements (BFS)

The **BFS** include two kinds of statements and notes that present different perspectives of the County's financial activities.

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's overall financial position, in a manner similar to a private-sector business.

The next statements are the **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government and provide more detail than the government-wide financial statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the proprietary fund statements; and 3) the fiduciary fund statements.

The next section of the basic financial statements is the **Notes to Financial Statements**. The notes to financial statements include a summary of the County's significant accounting policies, as well as additional details on various items contained in the financial statements.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

After the notes are the following sections: **Required supplementary information** contains the budgetary comparison schedules for the general fund and major special revenue funds, as well as additional information about the County's pension plans and other post-employment benefits. **Supplementary information** is provided to show details about the County's individual non-major governmental funds, which are aggregated in a single column on the basic financial statements, and to show details about individual proprietary funds and fiduciary funds. Budgetary information required by State Statutes also can be found in this part of the annual comprehensive financial report. The **Statistical Section** presents detailed information as a context for understanding what the information in the financial statements, notes to financial statements, and required supplementary information indicate about the County's overall financial health.

Government-wide Financial Statements (GWFS)

The GWFS are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The GWFS contains the *statement of net position* and the *statement of activities*, described below:

The *Statement of Net Position* presents information using the accrual basis of accounting, on all of the County's assets, liabilities, and deferred inflows/outflows of resources (including capital assets and short-term and long-term liabilities), with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents a comparison between direct expenses and program revenues for each of the County's functions/programs (hereafter referred to as activities). Direct expenses are those that are specifically associated with an activity and are clearly identified with that activity. Program revenues are from charges for services paid by recipients or operating/capital grants and contributions. The comparison of direct expenses with program revenues identifies the extent to which each activity is self-financing or draws from the general revenues of the County. General revenues include property taxes, sales taxes, state income taxes, tax transfer stamps, other taxes, and investment income. The governmental activities of the County include general and administrative, community development, transportation, public safety, judiciary and court related, and public health and welfare. The business-type activities of the County include the Valley Hi Nursing Home (public health and welfare) and the Emergency Telephone 911 operation (public safety). The government-wide financial statements also include a component unit, which is a legally separate organization for which the County is financially accountable – the McHenry County Conservation District (a discretely presented component unit). Financial information for the discretely presented component unit is reported separately from the primary government.

The GWFS can be found on pages 1 - 3 of this report.

Fund Financial Statements (FFS)

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

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

Governmental FFS are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds are reported using the modified accrual basis of accounting, which has a measurement focus of current financial resources. As a result, the governmental fund financial statements give a detailed short-term view to assist the reader in determining if there are more or less financial resources available to finance the County's programs. The difference between assets, liabilities, and deferred inflows/outflows of resources in governmental funds is reported as fund balance, which is presented in categories that describe the nature and extent of constraints on the use of resources that the County is bound to observe. The relationship between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for funds that are considered to be major funds. Governmental funds considered to be major for fiscal year 2020 are the General Fund, the County Mental Health Fund, the Illinois Municipal Retirement Fund, the American Rescue Fund, and the RTA Sales Tax Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the supplementary information section.

The governmental FFS can be found on pages 4 - 9 of this report.

Proprietary FFS the County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the Valley Hi nursing home and for the Emergency Telephone 911 system operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses one internal service fund to account for employee and retiree healthcare benefits. Services are allocated to governmental activities and business-type activities on the government-wide financial statements based upon the actual level of services provided to these activities.

Proprietary FFS provide more detailed information than the business-type activities on the government-wide financial statements. The proprietary fund financial statements provide separate information for enterprise funds that are considered to be major funds. The Enterprise fund considered to be major for fiscal year 2021 is the Valley Hi Fund. Data for the other enterprise fund, the 911 Fund, is considered to be non-major. Conversely, when multiple internal service funds are used, they are combined into a single, aggregated presentation in the proprietary fund financial statements.

The proprietary FFS can be found on pages 10 – 14 of this report.

Fiduciary FFS Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary FFS can be found on pages 15 - 16 of this report.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

Notes to Financial Statements

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the GWFS and FFS.

The notes to the financial statements can be found on pages 17-66 of this report.

Other information

The County adopts an annual appropriation budget for its general, special revenue, debt service and permanent funds. Budgets are adopted on a basis consistent with generally accepted accounting principles and the budgetary comparison schedules are presented using the same format, language, and classifications as the legal budget document.

The budgetary comparison schedules present four columns: 1) the original budget as adopted by the County Board; 2) the final budget as amended by the County Board; 3) the actual resources, charges to appropriations, and ending balances; and 4) the variance between the final budget and the actual resources and charges.

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI), which consists of budgetary comparison schedules for the general fund and major special revenue funds, as well as additional information about the County's pension plans and other post-employment benefits. Following the RSI is the supplementary information section, which includes the combining statements, individual fund schedules, and budgetary comparison schedules for non-major governmental funds, as well as various statements and schedules for proprietary funds and fiduciary funds.

The RSI and supplementary information section can be found on pages 67-160 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of whether the financial position of the County is improving or deteriorating. Total assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources by \$513.8 million, as of November 30, 2021, as compared to net position of \$490.3 million as of November 30, 2020; an increase of \$23.5 million or 4.8%. Of this amount, \$369.4 million represents net investment in capital assets. The County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. \$98.9 million represents restricted net position, which are resources that are subject to external restrictions on how they may be used. Finally, \$45.5 million represents unrestricted net position. \$462.0 million represents net position for governmental activities and \$51.8 million represents net position for business-type activities.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

The following table reflects the condensed Statement of Net Position as of November 30, 2021:

Statement of Net Position
November 30, 2021

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Assets						
Current assets	\$ 280,683,382	\$ 233,689,372	\$ 43,945,493	\$ 45,535,894	\$ 324,628,875	\$ 279,225,266
Noncurrent assets	8,307,600	-	889,575	-	9,197,175	-
Capital assets	362,904,863	357,847,953	10,327,125	10,313,104	373,231,988	368,161,057
Investment in joint venture	720,999	701,087	94,876	97,649	815,875	798,736
Total assets	<u>652,616,844</u>	<u>592,238,412</u>	<u>55,257,069</u>	<u>55,946,647</u>	<u>707,873,913</u>	<u>648,185,059</u>
Deferred Outflows of Resources						
Pension-related items	13,392,007	14,675,322	875,149	920,101	14,267,156	15,595,423
OPEB-related items	2,507,962	2,791,187	82,606	113,145	2,590,568	2,904,332
Total deferred outflow of resources	<u>15,899,969</u>	<u>17,466,509</u>	<u>957,755</u>	<u>1,033,246</u>	<u>16,857,724</u>	<u>18,499,755</u>
Liabilities						
Current liabilities	55,916,832	17,225,442	942,451	889,768	56,859,283	18,115,210
Noncurrent liabilities	38,464,426	60,952,651	813,220	2,043,555	39,277,646	62,996,206
Total liabilities	<u>94,381,258</u>	<u>78,178,093</u>	<u>1,755,671</u>	<u>2,933,323</u>	<u>96,136,929</u>	<u>81,111,416</u>
Deferred Inflows of Resources						
Pension-related items	34,472,335	18,366,062	2,352,839	1,385,154	36,825,174	19,751,216
OPEB-related items	7,603,040	5,108,469	250,424	207,079	7,853,464	5,315,548
Property taxes levied for future period	70,081,406	70,151,600	10,000	10,071	70,091,406	70,161,671
Total deferred inflows of resources	<u>112,156,781</u>	<u>93,626,131</u>	<u>2,613,263</u>	<u>1,602,304</u>	<u>114,770,044</u>	<u>95,228,435</u>
Net Position						
Net investment in capital assets	359,065,569	354,660,834	10,327,125	10,313,104	369,392,694	364,973,938
Restricted	98,023,187	87,844,252	889,575	-	98,912,762	87,844,252
Unrestricted	4,890,018	(4,604,389)	40,629,190	42,131,162	45,519,208	37,526,773
Total net position	<u>\$ 461,978,774</u>	<u>\$ 437,900,697</u>	<u>\$ 51,845,890</u>	<u>\$ 52,444,266</u>	<u>\$ 513,824,664</u>	<u>\$ 490,344,963</u>

For more detailed information on the County's net position, please refer to the Statement of Net Position, found on pages 1 - 2.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

The following table reflects the results of operations for governmental and business-type activities for the fiscal year ended November 30, 2021:

**Changes in Net Position
For the Fiscal Year Ended November 30, 2021**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for services	\$ 31,089,401	\$ 27,327,809	\$ 12,790,357	\$ 15,008,605	\$ 43,879,758	\$ 42,336,414
Operating grants and contributions	35,410,374	21,829,801	381,725	1,557,065	35,792,099	23,386,866
Capital grants and contributions	-	-	-	-	-	-
General Revenues						
Property taxes	70,105,248	68,632,669	10,097	9,953	70,115,345	68,642,622
Sales taxes	26,027,388	20,010,236	-	-	26,027,388	20,010,236
State income taxes	8,625,759	7,110,860	-	-	8,625,759	7,110,860
Tax transfer stamps	1,395,626	2,957,196	-	-	1,395,626	2,957,196
Other taxes	5,036,573	3,929,174	-	-	5,036,573	3,929,174
Investment income	(348,082)	1,389,701	151,537	694,032	(196,545)	2,083,733
Grants	47,436	2,972,406	-	-	47,436	2,972,406
Miscellaneous	1,171,390	598,576	51,278	-	1,222,668	598,576
Total Revenues	178,561,113	156,758,428	13,384,994	17,269,655	191,946,107	174,028,083
Expenses						
General and administrative	38,325,374	41,778,564	-	-	38,325,374	41,778,564
Community development	11,254,080	4,432,885	-	-	11,254,080	4,432,885
Transportation	30,278,360	27,993,813	-	-	30,278,360	27,993,813
Public safety	39,264,857	42,002,352	3,389,325	3,945,906	42,654,182	45,948,258
Judiciary and court related	12,795,682	14,960,722	-	-	12,795,682	14,960,722
Public health and welfare	22,474,329	22,488,765	10,594,045	11,886,146	33,068,374	34,374,911
Interest and fiscal charges	90,354	109,217	-	-	90,354	109,217
Total expenses	154,483,036	153,766,318	13,983,370	15,832,052	168,466,406	169,598,370
Changes in net position	24,078,077	2,992,110	(598,376)	1,437,603	23,479,701	4,429,713
Net position - beginning of year	437,900,697	434,908,587	52,444,266	51,006,663	490,344,963	485,915,250
Net position - end of year	\$ 461,978,774	\$ 437,900,697	\$ 51,845,890	\$ 52,444,266	\$ 513,824,664	\$ 490,344,963

For more detailed information on the operations of governmental and business-type activities, please refer to the Statement of Activities, found on page 3.

County of McHenry, Illinois
 Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

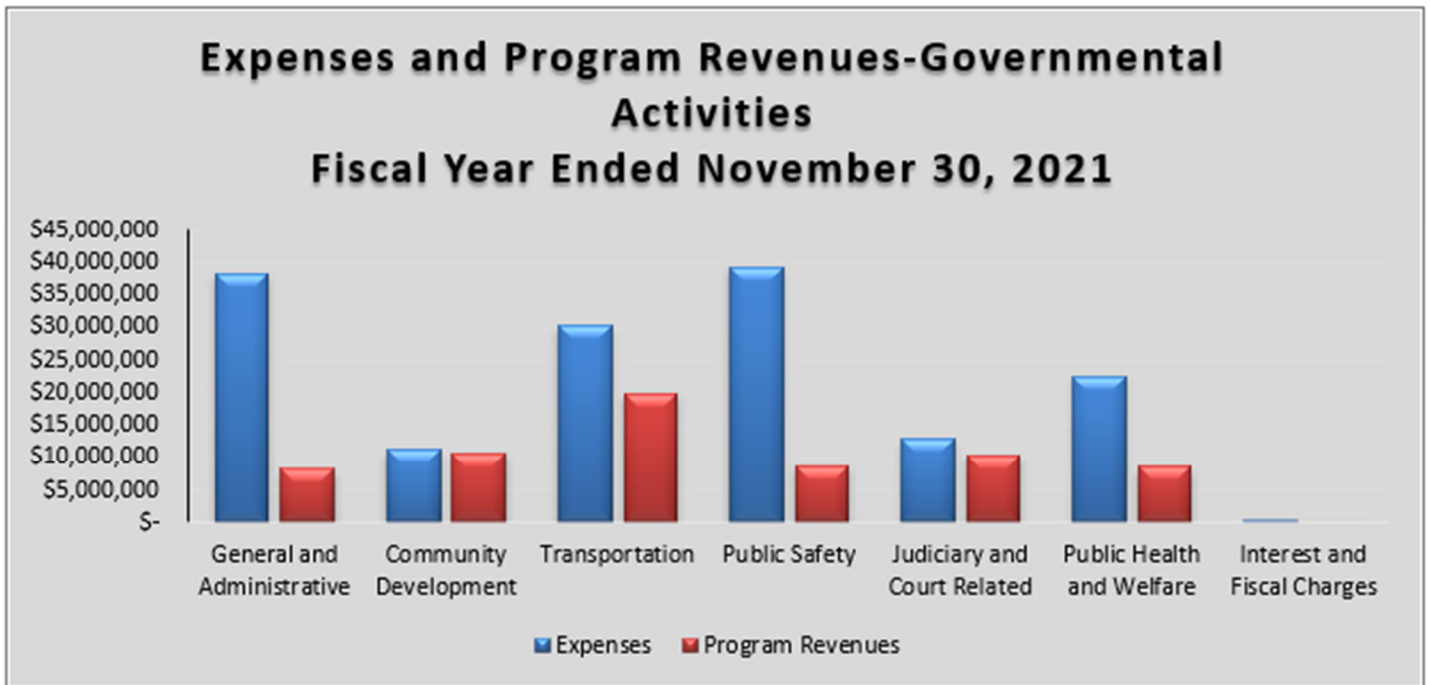
Governmental Activities

Net position for governmental activities increased by \$24.1 million during fiscal year 2021. In total, revenues increased \$21.8 million or 13.9%, from \$156.8 million for fiscal year 2020 to \$178.6 million for fiscal year 2021. Noteworthy changes related to revenues were as follows: 1) Grant income increased by \$13.6 million or 62% and 2) Investment income decreased \$1.7 million or 125% - mostly related to unrealized capital losses. In 2021, Congress passed the American Rescue Plan Act, which allocated certain funding to States and units of local governments. McHenry County was allocated \$59.7 million out of the Fiscal Recovery Fund as well as \$16 million out of the Emergency Rental Assistance program. The increase in grant revenues is directly related to the ARP Act.

The reason for the noteworthy changes are as follows:

- Charges for services increased by \$3.8 million or 14%; mainly due to higher activity than during the prior year.
- Grants revenues increased by \$13.6 million or 62% due to the federal relief approved through Congress in January 2021.

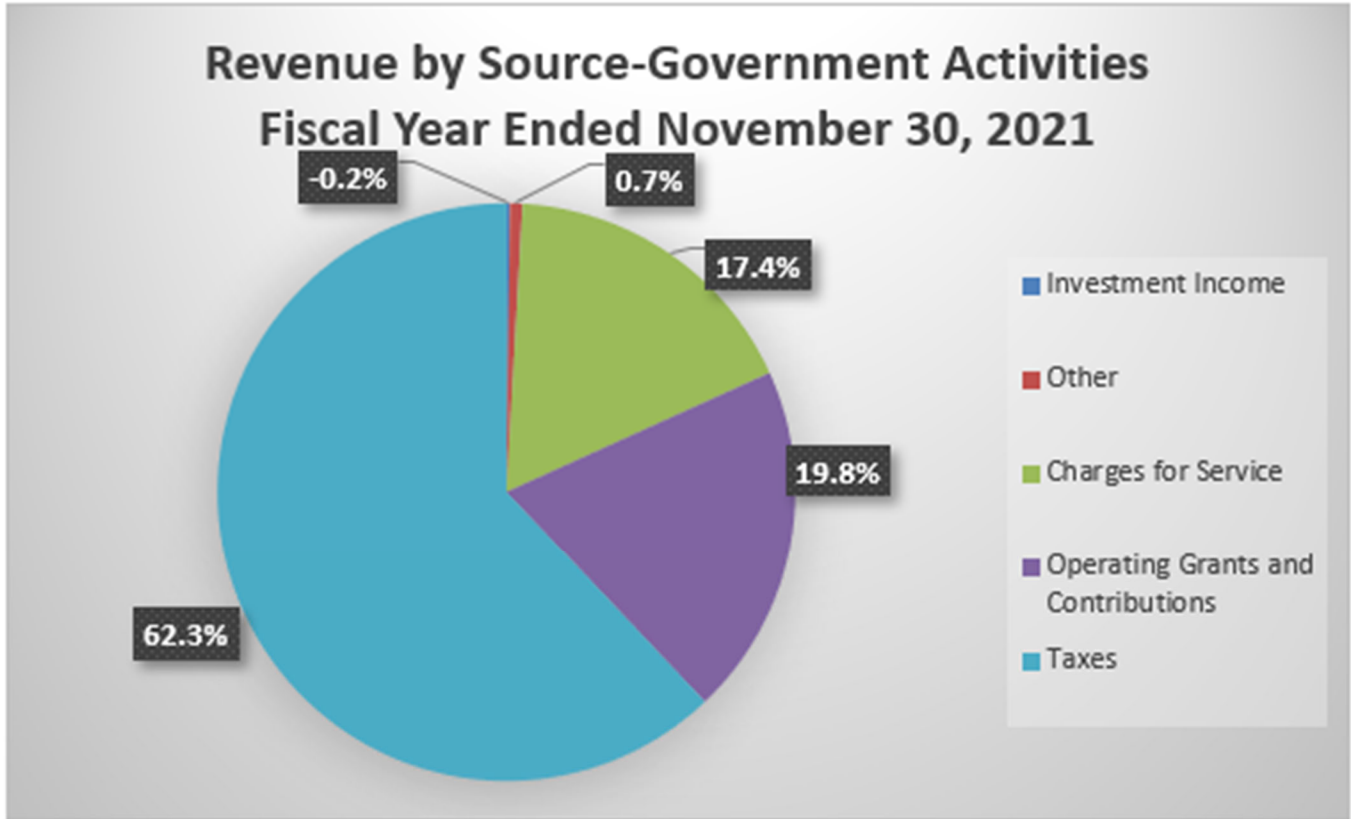
The following chart depicts the expenses and related program revenues by function for the County's governmental activities for the fiscal year ended November 30, 2021:



See analysis of governmental activities expenses on page XIII.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

The following chart reflects revenues by source for governmental activities for the fiscal year ended November 30, 2021:



Revenues from governmental activities totaled \$178.6 million for the fiscal year ended November 30, 2021. Taxes (\$111.2 million, or 62.3%) represent the largest revenue source. Property taxes and sales taxes represent the two largest sources of tax revenues. Property taxes totaled \$70.1 million or 63.0% of taxes and sales taxes totaled \$26.0 million or 23.4% of taxes, for a combined total of \$96.1 million or 86.4% of taxes. Other tax revenues include state income taxes, tax transfer stamps, local use, replacement personal property, and cannabis taxes.

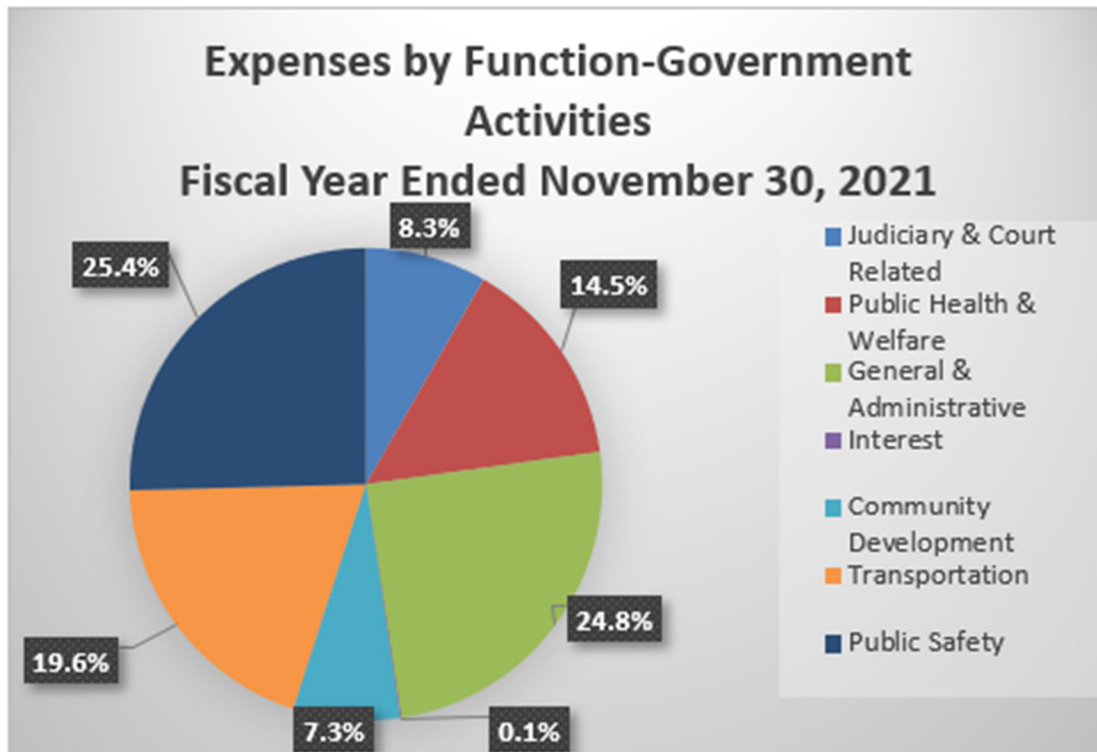
Charges for services (\$31.1 million, or 17.4%) represents the second largest revenue source. Charges for services are derived mainly from recording fees, penalties on delinquent taxes, court security fees, jail space rental, Circuit Clerk fees, sale of animal control tags, geographic information system fees, and various fees collected for automation and document storage within the Recorder's Office and the Clerk of the Circuit Court Office.

Operating grants and contributions (\$35.4 million, or 19.8%) represents the third largest revenue source. Operating grants and contributions consist of grants obtained by the following departments: Health Department, Workforce Network, Planning and Development, Facilities Management, and the Sheriff's Office. In addition, the Motor Fuel Tax Fund and County Option Motor Fuel Tax Fund receive fees imposed on gasoline purchases to be used for highway maintenance and improvements.

Investment Income ((\$0.3) million, or -0.2%) represents the fourth largest revenue source. Investments now include mortgage backed securities which had losses in fiscal year 2021.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

The following chart reflects expenses by function for governmental activities for the fiscal year ended November 30, 2021:



Expenses for governmental activities totaled \$154.5 million for the fiscal year ended November 30, 2021. The largest component of governmental activities expenses is public safety, which totaled \$39.3 million, or 25.4% of total governmental activities expenses. Expenses in this category include the operations of the Sheriff, Coroner, and Emergency Management offices. The Sheriff's Office represents the largest component of public safety and activities performed include patrol, detectives, narcotics, County jail, and County garage.

The second largest component of governmental activities expenses is General & Administrative, which totaled \$38.3 million, or 24.8% of total governmental activities expenses. Expenses in this category include the following activities: County Board and administration, finance, accounting, treasury, purchasing, human resources, information technology, facility operations, elections, vital records, document recording and retrieval, assessments of real estate, and monitoring and administration of schools throughout the County.

The third largest component of governmental activities expenses is transportation, which totaled \$30.3 million, or 19.6% of total governmental activities expenses. All transportation expenses represent the operations of the Division of Transportation. Expenses decreased due to a shift in capital projects.

The fourth largest component of governmental activities expenses is public health and welfare, which totaled \$22.5 million, or 14.5% of total governmental activities expenses. The Health Department and the Mental Health Department represent the largest components of the public health and welfare activity. Also included in this activity are the operations of Workforce Network, Veteran's Assistance, and Senior Services.

The fifth largest component of governmental activities expenses is public judiciary which totaled \$12.8 million, or 8.3% of total governmental activities expenses. Expenses for this activity include the Clerk of the Circuit Court, Court Administration, Court Services, Public Defender, and the State's Attorney.

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Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

The sixth largest component of governmental activities expenses is community development, which totaled \$11.3 million, or 7.3% of total governmental activities expenses. All community development expenses represent the operations of the Planning and Development Department.

The smallest component of governmental activities expenses is interest, which totaled \$0.9 million, or 0.1% of total governmental activities expenses. Interest represents payments on long-term obligations, including debt certificates and capital leases. See page XVIII for further discussion of long-term obligations.

Business-type Activities

For the fiscal year ended November 30, 2021, net position for business-type activities decreased by \$0.5 million, from \$52.4 million at November 30, 2020 to \$51.9 million at November 30, 2021. Total revenues for business-type activities decreased from \$17.3 million for fiscal year 2020 to \$13.4 million for fiscal year 2021; a decrease of \$3.9 million or 22%. The main factor impacting this decrease was the COVID-19 pandemic and the impact on Valley Hi Nursing Home. 911 Fund service revenue decreased from \$5.2 million in 2020 to \$4.6 million in 2021: a decrease of \$0.5 million or 10% due to a sunset of a temporary increase in surcharges from \$0.87 to \$1.50, which started January 1, 2018, with a sunset of December 31, 2020 (50 ILCS 750/20) for 911 phone calls.

Total expenses for business-type activities decreased from \$15.8 million for fiscal year 2020 to \$13.9 million for fiscal year 2021, a decrease of \$1.8 million or 12.0%. The decrease in level of expenses from fiscal year 2020 to fiscal year 2021 reflects significant decreases in Public Health and Welfare expenses from \$11.9 million in 2020 to \$10.5 million in 2021. This represents a decrease of \$1.2 million from 2020 to 2021, a decrease of 11%.

For more detailed information, please refer to the Statement of Activities on page 3.

MAJOR FUNDS FINANCIAL ANALYSIS

Governmental Funds

The General Fund is the primary operating fund of the County. The fund experienced an increase in total fund balance of \$4 million for fiscal year 2021. The County has maintained the level of unrestricted fund balance in the General Fund in close alignment with the target reserve of five months, as defined in the County's budget policy. The level of unrestricted fund balance in the General Fund increased from 6.5 months at November 30, 2020 to 7.5 months at November 30, 2021.

Total revenues increased \$5.0 million or 6%, from \$88.6 million for fiscal year 2020 to \$93.6 million for fiscal year 2021. The revenue category that experienced the largest increase is charges for service, which increased \$1.7 million or 11%, from \$17.3 million for fiscal year 2020 to \$19 million for fiscal year 2021. Due to economy reopening and recovering from the impact of the COVID-19 pandemic, the County experienced slight increases in specific charges for services such as court fees, building permits, and other Health-related fees.

County of McHenry, Illinois
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Total General Fund expenditures increased \$1.7 million or 2%, from \$87.2 million for fiscal year 2020 to \$88.9 million for fiscal year 2021. The expenditure category with the largest decrease was General Administrative, which decreased from \$29.8 million for fiscal year 2020 to \$27.4 million for fiscal year 2021; a decrease of \$2.4 million or 8%. This decrease was attributable to the finalization of costs for existing capital projects and no new capital purchases.

The County Mental Health Fund accounts for expenditures for administering approved mental health programs. The fund experienced a 0.3 million increase in fund balance for fiscal year 2021. Total revenues increased \$0.016 million or 0.15%, from \$10.62 million for fiscal year 2020 to \$10.63 million for fiscal year 2021. The increase in revenues is due to an increase in the amount of the property taxes collected, an increase of \$0.2 million or 2%. Total expenditures decreased \$0.4 million or 4%, from \$10.6 million for fiscal year 2020 to \$10.2 million for fiscal year 2021.

The Illinois Municipal Retirement Fund (IMRF Fund) accounts for expenditures for municipal retirement expenses for most of the County's employees. The fund experienced a decrease in fund balance of \$0.5 million for fiscal year 2021. Total revenues decreased \$0.8 million or 11%, from \$7.3 million for fiscal year 2020 to \$6.5 million for fiscal year 2021. The fund had a decrease in revenues due to the County's IMRF property tax levy, which resulted in collections of \$7.3 million versus \$6.3 million in fiscal year 2021. Total expenditures increased \$0.006 million or 0.1%, from \$7.018 million for fiscal year 2020 to \$7.025 million for fiscal year 2021. The IMRF Fund has a surplus fund balance of \$4.4 million as of November 30, 2021. An advance from the General Fund is temporarily financing the fund surplus that has continued from fiscal year 2015. The amount of the advance outstanding as of November 30, 2021 is \$1.0 million. The advance is non-interest bearing. The remaining \$1,000,000 will remain as outstanding during FY2022 for repayment in subsequent years.

The Regional Transportation Authority Sales Tax Fund (RTA Sales Tax Fund) accounts for the collection of a sales tax, which is restricted for use on transportation programs. The fund experienced a \$7.2 million increase in fund balance for fiscal year 2021. Total revenues increased \$4.01 million or 38%, from \$10.6 million for fiscal year 2020 to \$14.7 million for fiscal year 2021. The increase in revenues is due to local restrictions being lifted and increasing economic activity in the area. Total expenditures decreased \$1.7 million or 19%, from \$9.2 million for fiscal year 2020 to \$7.5 million for fiscal year 2021. This decrease in expenditures is related to how capital projects are budgeted and planned. The RTA Fund has an outstanding interfund loan to the County Highway Fund in the amount of \$2.5 million. The County Highway Fund is funded directly via Property Taxes and the County Board has approved a plan to pay these funds back in subsequent years.

The American Rescue Fund (ARP Fund) accounts for revenues allocated to the County under the American Rescue Plan Act of 2021 (\$59.8 million disbursed in two tranches) and for the Grant Program Expenses (under the Advance McHenry County Award Program). This fund was created in FY2021 and the County did not start the larger part of the grant program during FY2021. The fund experienced total revenues of \$0.0336 million and total expenditures of \$0.0336 million. The fund ended with a fund balance of \$50 dollars, as a result of investment income. Most of the first tranche amount (\$29.56 million) received during FY2021 was accounted for as Unearned Revenue.

Proprietary Funds

The Valley Hi Fund accounts for the activities of the Valley Hi nursing home. The fund experienced a decrease in net position of \$1.9 million for fiscal year 2021. However, when considering only the operating revenues and expenses of the fund, the fund experienced an operating loss of \$2.5 million for fiscal year 2021, compared to an operating loss of \$2.1 million for fiscal year 2020. This was a direct result of the loss of patient days due to the restrictive impacts of COVID-19

GENERAL FUND BUDGETARY VARIANCES

Revenue Budget: The revenue budget for the General Fund was increased by \$1.9 million or 2.1% during fiscal year 2021, through budget amendments approved by the County Board, from the original budget of \$89.9 million to the final budget of \$91.9 million. The category with the largest increase was grants, contributions, and intergovernmental, which had an original budget of \$2.8 million and a final budget of \$4.8 million; an increase of \$2 million or 71.0%.

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Appropriation Budget: The appropriation budget for expenditures for the General Fund was increased by \$8.5 million or 10% during fiscal year 2021, through emergency appropriations approved by the County Board, from the original budget of \$85.1 million to the final budget of \$93.7 million. The most significant increase to the appropriation budget was for the health department which increased \$4.0 million from the original budget.

Budget to Actual – Revenue: Actual revenues for the General Fund totaled \$93.6 million, while the final budget totaled \$91.8 million, which is a variance of \$1.8 million. One significant revenue source that had an actual revenue decrease of budgeted revenues was investment income.

Budgeted revenues for charges for services were \$20.6 million, compared to actual revenues of \$19 million, which is a variance of \$1.6 million. The largest individual variance within this category is jail space rental. Budgeted revenues for jail space rental was \$9.2 million, compared to actual revenues of \$4.3 million, which is a variance of \$4.9 million. Actual revenue for jail space rented has decreased from \$6.9 million in fiscal year 2020. This revenue item was directly impacted by the COVID-19 pandemic as movement of federal and state detainees was stopped to prevent the spread of the virus. Additionally, the State of Illinois passed a Statute that prohibits Local Governments, such as McHenry County, from entering into such detention agreements with the Federal Government. This revenue source will be discontinued in FY2022.

Budget to Actual – Expenditures: Actual expenditures for the General Fund totaled \$88.9 million, while the final budget totaled \$93.7 million, which is a variance of \$4.7 million. The activity that had the largest variance was general & administrative, which had expenditures of \$27.4 million, compared to a final budget of \$31.2 million, which is a variance of \$3.8 million. The activity that had the second largest variance was for public health, which had expenditures of \$8.2 million compared to a final budget of \$9.3 million; a variance of \$1.2 million.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

Capital Assets – As of November 30, 2021, capital assets, net of accumulated depreciation/amortization, totaled \$362.9 million for governmental activities and \$10.3 million for business-type activities, for a total of \$373.2 million for the County.

Capital Assets
(net of accumulated depreciation/amortization)
November 30, 2021

	Government Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 83,421,638	\$ 82,274,271	\$ 6,000	\$ 6,000	\$ 83,427,638	\$ 82,280,271
Construction in Progress	25,272,336	25,200,170	-	477,770	25,272,336	25,677,940
Infrastructure	174,546,391	172,197,701	-	-	174,546,391	172,197,701
Buildings and Improvements	56,564,108	56,041,713	8,878,547	8,896,767	65,442,655	64,938,480
Land Improvements	2,163,435	2,261,498	149,505	164,469	2,312,940	2,425,967
Furniture and Fixtures	366,475	402,468	17,246	37,420	383,721	439,888
Machinery and Equipmnet	13,808,650	7,945,347	58,686	131,309	13,867,336	8,076,656
Computer Software	3,906,326	8,455,734	1,178,528	546,012	5,084,854	9,001,746
Transportation Equipment	2,855,504	3,069,051	38,613	53,357	2,894,117	3,122,408
Total capital assets	\$ 362,904,863	\$ 357,847,953	\$ 10,327,125	\$ 10,313,104	\$ 373,231,988	\$ 368,161,057

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
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Capital assets, net of accumulated depreciation/amortization, for governmental activities increased from \$357.8 million at November 30, 2020 to \$362.9 million at November 30, 2021; a net increase of \$5.1 million, or 1.4%. Capital asset additions totaled \$24.5 million and depreciation/amortization expense was \$14.0 million. Significant additions include \$11.0 million for construction in progress related to Division of Transportation road projects.

Capital assets, net of accumulated depreciation/amortization, for business-type activities increased from \$10.3 million at November 30, 2020 to \$10.3 million at November 30, 2021; a net increase of \$14,000. Capital asset additions totaled \$1.0 million and depreciation/amortization expense was \$0.5 million. A significant capital asset addition includes \$1.0 million in 911 software system.

For more detailed information on the County's capital assets, see Note 5 in the Notes to Financial Statements on pages 32 - 33.

Long-term Obligations – As of November 30, 2021, Long-term obligations (excluding compensated absences, debt certificate issuance premiums, claims and judgments, net pension liability, and other post-employment benefit obligation) totaled \$3.8 million for governmental activities and zero for business-type activities, for a total of \$3.8 million.

Long-term Obligations
November 30, 2021

	Government Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Capital Leases	\$ 2,129,036	\$ 348,147	-	-	\$ 2,129,036	\$ 348,147
Debt Certificates	1,700,000	2,690,000	-	-	1,700,000	2,690,000
Total Long-term Obligations	\$ 3,829,036	\$ 3,038,147	-	-	\$ 3,829,036	\$ 3,038,147

Current year issuances for governmental activities were as follows: There were no new debt certificate issuances completed in fiscal year 2021.

There were no issuances for business-type activities during fiscal year 2021 as well.

Per state statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of the taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County courthouse, jail, or other necessary County buildings and for the accommodation thereof. (50 ILCS 405 - Local Government Debt Limitation Act). As of November 30, 2021, the County's debt limit was \$264.1 million, while actual outstanding debt subject to the limit was \$3.8 million, leaving the County \$260.3 million under the debt limit.

The County's most recent bond rating by Moody's Investors Service was graded Aaa. This highest level rating reduces the cost of raising capital for County projects, resulting in substantial savings for taxpayers.

For more detailed information on the County's long-term obligations, see Note 6 in the Notes to Financial Statements on pages 34 – 37.

County of McHenry, Illinois
Management's Discussion and Analysis (MD&A) (Unaudited)
For the Year Ended November 30, 2021

ECONOMIC FACTORS

The major fund financial analysis and the government-wide financial analysis presented earlier in MD&A provide valuable insights into whether the County's near-term and overall financial position has improved or deteriorated. However, overall economic conditions and other circumstances will also impact the County's future financial position. Considering major economic factors can provide context for interpreting current financial information, as well as provide a basis for assessing the likelihood that the County's current financial position will improve or deteriorate in the future.

One key economic factor that influences the County's long-term financial outlook is population growth. The County's population increased from 183,241 in 1990, to 260,077 in 2000, and to 308,760 in 2010. Since 2010 however, the County's population growth rate has been minimal. Population decreased to 305,888 in 2021. Another important economic indicator is the local unemployment rate. The County's unemployment rate was 5.3% in 2021, which represents a significant improvement from the low point during the great recession, which officially lasted from December 2007 through June 2009. The County's unemployment rate was 4.5% in 2017, 5.3% in 2016 and in 2015, 6.4% in 2014, 8.3% in 2013, 8.4% in 2012, 9.4% in 2011, and 9.6% in 2009 and 2010.

For more detailed statistical information, see the Statistical Section on pages 161 - 183.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County of McHenry, Illinois, County Administration Office, 2200 North Seminary Avenue, Woodstock, Illinois, 60098. This report can also be found on the County website at: www.mchenrycountyil.gov.

BASIC FINANCIAL STATEMENTS

County of McHenry, Illinois
STATEMENT OF NET POSITION
November 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business- Type Activities	Totals 2021	
ASSETS				
Current				
Cash and investments	\$ 183,957,844	\$ 42,593,584	\$ 226,551,428	\$ 9,760,138
Receivables				
Property taxes	70,081,406	10,000	70,091,406	20,384,540
Accounts	-	2,754,043	2,754,043	-
Other	490,722	29,199	519,921	138,891
Due from other governments	19,304,176	-	19,304,176	400,000
Internal balances	1,471,012	(1,471,012)	-	-
Prepaid expenses	1,501,422	29,679	1,531,101	33,296
Inventory	702,672	-	702,672	-
Deposit with IPBC	3,174,128	-	3,174,128	-
Total current assets	280,683,382	43,945,493	324,628,875	30,716,865
Noncurrent				
Restricted				
Net pension asset	8,307,600	889,575	9,197,175	-
Capital assets				
Land	83,421,638	6,000	83,427,638	206,015,443
Construction in progress	25,272,336	-	25,272,336	398,760
Capital assets, net of depreciation/amortization	254,210,889	10,321,125	264,532,014	30,733,779
Net capital assets	362,904,863	10,327,125	373,231,988	237,147,982
Other noncurrent assets				
Investment in joint venture	720,999	94,876	815,875	-
Total noncurrent assets	371,933,462	11,311,576	383,245,038	237,147,982
Total Assets	652,616,844	55,257,069	707,873,913	267,864,847
DEFERRED OUTFLOWS OF RESOURCES				
Pension-related items	13,392,007	875,149	14,267,156	1,130,506
OPEB-related items	2,507,962	82,606	2,590,568	105,096
Deferred charge on refunding	-	-	-	3,833,643
Total Deferred Outflows of Resources	15,899,969	957,755	16,857,724	5,069,245

County of McHenry, Illinois
STATEMENT OF NET POSITION
November 30, 2021

	Primary Government		Totals 2021	Component Unit
	Governmental Activities	Business- Type Activities		
LIABILITIES				
Current				
Accounts payable	\$ 12,128,595	\$ 539,850	\$ 12,668,445	\$ 196,077
Accrued expenses	2,062,007	273,740	2,335,747	1,037,437
Unearned revenue	35,403,477	-	35,403,477	59,886
Other liabilities	928,333	44,456	972,789	-
Current portion of long-term obligations	5,394,420	84,405	5,478,825	9,609,617
Total current liabilities	<u>55,916,832</u>	<u>942,451</u>	<u>56,859,283</u>	<u>10,903,017</u>
Noncurrent				
Noncurrent portion of long-term obligations	9,036,236	168,810	9,205,046	70,460,138
Net pension liability	9,863,462	-	9,863,462	1,740,727
Total OPEB liability	19,564,728	644,410	20,209,138	238,502
Total noncurrent liabilities	<u>38,464,426</u>	<u>813,220</u>	<u>39,277,646</u>	<u>72,439,367</u>
Total Liabilities	<u>94,381,258</u>	<u>1,755,671</u>	<u>96,136,929</u>	<u>83,342,384</u>
DEFERRED INFLOWS OF RESOURCES				
Pension-related items	34,472,335	2,352,839	36,825,174	1,874,327
OPEB-related items	7,603,040	250,424	7,853,464	64,866
Property taxes levied for future period	70,081,406	10,000	70,091,406	20,384,540
Total Deferred Inflows of Resources	<u>112,156,781</u>	<u>2,613,263</u>	<u>114,770,044</u>	<u>22,323,733</u>
NET POSITION				
Net investment in capital assets	359,065,569	10,327,125	369,392,694	161,879,429
Restricted	98,023,187	889,575	98,912,762	842,220
Unrestricted	4,890,018	40,629,190	45,519,208	4,546,326
Total Net Position	<u>\$ 461,978,774</u>	<u>\$ 51,845,890</u>	<u>\$ 513,824,664</u>	<u>\$ 167,267,975</u>

See accompanying notes to financial statements.

County of McHenry, Illinois
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2021

Functions	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	2021	
Primary Government								
Governmental Activities								
General and administrative	\$ 38,325,374	\$ 7,662,406	\$ 550,351	\$ -	\$ (30,112,617)	\$ -	\$ (30,112,617)	\$ -
Community development	11,254,080	876,559	9,794,017	-	(583,504)	-	(583,504)	-
Transportation	30,278,360	1,671,036	18,231,834	-	(10,375,490)	-	(10,375,490)	-
Public safety	39,264,857	8,666,754	50,001	-	(30,548,102)	-	(30,548,102)	-
Judiciary and court related	12,795,682	10,160,936	219,865	-	(2,414,881)	-	(2,414,881)	-
Public health and welfare	22,474,329	2,051,710	6,564,306	-	(13,858,313)	-	(13,858,313)	-
Interest and fiscal charges	90,354	-	-	-	(90,354)	-	(90,354)	-
Total Governmental Activities	154,483,036	31,089,401	35,410,374	-	(87,983,261)	-	(87,983,261)	-
Business-Type Activities								
Public health and welfare	10,594,045	8,146,024	381,725	-	-	(2,066,296)	(2,066,296)	-
Public safety	3,389,325	4,644,333	-	-	-	1,255,008	1,255,008	-
Total Business-type Activities	13,983,370	12,790,357	381,725	-	-	(811,288)	(811,288)	-
Total Primary Government	\$ 168,466,406	\$ 43,879,758	\$ 35,792,099	\$ -	(87,983,261)	(811,288)	(88,794,549)	-
Component Unit:								
Conservation District	13,285,490	1,237,449	67,806	809,716	-	-	-	(11,170,519)
Total Component Unit	\$ 13,285,490	\$ 1,237,449	\$ 67,806	\$ 809,716	-	-	-	(11,170,519)
General Revenues:								
Taxes								
Property taxes					\$ 70,105,248	\$ 10,097	\$ 70,115,345	\$ 20,087,081
Sales taxes					26,027,388	-	26,027,388	-
Tax transfer stamps					1,395,626	-	1,395,626	-
Local use tax					2,577,911	-	5,036,573	199,402
Replacement personal property					1,226,497	-	-	-
Cannabis					593,312	-	-	-
Other taxes					638,853	-	-	-
Unrestricted intergovernmental revenues								
State income taxes					8,625,759	-	8,625,759	-
Grants					47,436	-	47,436	-
Investment income					(348,082)	151,537	(196,545)	174,455
Miscellaneous					1,171,390	51,278	1,222,668	252,553
Gain on sale of capital assets					-	-	-	(4,567)
Total General Revenues					112,061,338	212,912	112,274,250	20,708,924
Change in Net Position					24,078,077	(598,376)	23,479,701	9,538,405
Net Position - Beginning of Year (as restated)					437,900,697	52,444,266	490,344,963	157,729,570
Net Position - End of Year					\$ 461,978,774	\$ 51,845,890	\$ 513,824,664	\$ 167,267,975

See accompanying notes to financial statements.

See accompanying notes to financial statements

County of McHenry, Illinois
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2021

	General Fund	County Mental Health Fund	Illinois Municipal Retirement Fund	American Rescue Fund	RTA Sales Tax Fund
ASSETS					
Cash and investments	\$ 54,426,339	\$ 7,520,591	\$ 5,444,467	\$ 29,890,796	\$ 21,616,016
Property taxes receivable	38,662,923	10,450,000	4,500,000	-	-
Other receivables	195,998	266,759	-	-	-
Due from other governments	8,128,818	-	-	-	4,421,970
Due from other funds	373,559	-	2,129	-	2,500,000
Prepaid	63,419	1,506	-	-	-
Inventory	72,202	-	-	-	-
Advance to other funds	1,000,000	-	-	-	-
Total Assets	<u>\$ 102,923,258</u>	<u>\$ 18,238,856</u>	<u>\$ 9,946,596</u>	<u>\$ 29,890,796</u>	<u>\$ 28,537,986</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)					
Liabilities					
Accounts payable	\$ 1,394,824	\$ 894,705	\$ 1,020	\$ -	\$ 1,906,722
Accrued payroll	1,516,368	14,302	72,551	-	-
Unearned revenue	508,959	-	-	29,554,277	-
Due to other funds	1,962,619	18,898	-	336,469	-
Advance from other funds	-	-	1,000,000	-	-
Other liabilities	928,333	-	-	-	-
Total Liabilities	<u>6,311,103</u>	<u>927,905</u>	<u>1,073,571</u>	<u>29,890,746</u>	<u>1,906,722</u>
Deferred Inflows of Resources					
Property taxes levied for future period	38,662,923	10,450,000	4,500,000	-	-
Unavailable revenue	2,349,305	-	-	-	1,030,918
Total Deferred Inflows of Resources	<u>41,012,228</u>	<u>10,450,000</u>	<u>4,500,000</u>	<u>-</u>	<u>1,030,918</u>
Fund Balances (Deficit)					
Nonspendable	1,135,621	1,506	-	-	-
Restricted	1,544,380	6,859,445	4,373,025	50	25,600,346
Committed	-	-	-	-	-
Assigned	6,473,764	-	-	-	-
Unassigned (deficit)	46,446,162	-	-	-	-
Total Fund Balances	<u>55,599,927</u>	<u>6,860,951</u>	<u>4,373,025</u>	<u>50</u>	<u>25,600,346</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 102,923,258</u>	<u>\$ 18,238,856</u>	<u>\$ 9,946,596</u>	<u>\$ 29,890,796</u>	<u>\$ 28,537,986</u>

See accompanying notes to financial statements

Total Nonmajor Governmental Funds	Totals
\$ 62,457,880	\$ 181,356,089
16,468,483	70,081,406
11,058	473,815
6,753,388	19,304,176
476,170	3,351,858
156,251	221,176
630,470	702,672
-	1,000,000
<u>\$ 86,953,700</u>	<u>\$ 276,491,192</u>

\$ 7,915,985	\$ 12,113,256
383,224	1,986,445
5,340,241	35,403,477
2,936,253	5,254,239
-	1,000,000
-	928,333
<u>16,575,703</u>	<u>56,685,750</u>

16,468,483	70,081,406
4,040,015	7,420,238
<u>20,508,498</u>	<u>77,501,644</u>

1,603,451	2,740,578
46,679,833	85,057,079
1,877,261	1,877,261
964,663	7,438,427
(1,255,709)	45,190,453
<u>49,869,499</u>	<u>142,303,798</u>

<u>\$ 86,953,700</u>	<u>\$ 276,491,192</u>
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County of McHenry, Illinois
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
November 30, 2021

Total Fund Balances - Governmental Funds	\$ 142,303,798
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the governmental funds.	362,904,863
The investment in joint venture is not a financial resource and, therefore, is not reported in the governmental funds.	720,999
Revenues in the Statement of Activities that do not provide current financial resources are reported as unavailable revenue in the governmental funds.	7,420,238
Premiums and discounts associated with the issuance of long-term debt represent other financing sources (uses) in governmental funds in the year that the debt is issued. In the Statement of Net Position, these costs are capitalized and amortized over the life of the debt. This is the amount of unamortized premiums and discounts included in governmental activities in the Statement of Net Position.	(10,258)
Internal service funds are used by management to charge insurance costs to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	9,126,585
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
Accrued interest	(71,691)
Compensated absences	(4,633,728)
Capital leases	(2,129,036)
Debt certificates	(1,700,000)
Claims and judgments - all other claims	(4,657,000)
Net pension liability	(1,555,862)
Total OPEB liability	(19,564,728)
In addition to the net pension liability and other post-employment benefits, associated deferred outflows and inflows of resources related to pensions other post-employment benefits are reported in the Statement of Net Position:	
Deferred outflows of resources - pension-related items	13,392,007
Deferred inflows of resources - pension-related items	(34,472,335)
Deferred outflows of resources - other post-employment benefit-related items	2,507,962
Deferred inflows of resources - other post-employment benefit-related items	(7,603,040)
<u>Total Net Position - Governmental Activities</u>	<u>\$ 461,978,774</u>

County of McHenry, Illinois
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended November 30, 2021

	General Fund	County Mental Health Fund	Illinois Municipal Retirement Fund	American Rescue Fund	RTA Sales Tax Fund
REVENUES					
Charges for services	\$ 19,098,993	\$ -	\$ -	\$ -	\$ 14,799
Licenses and permits	1,216,128	-	-	-	-
Fines and forfeitures	899,638	-	-	-	-
Grants, contributions, and intergovernmental	4,741,041	-	-	336,469	2,034,692
Property taxes	39,635,862	10,517,110	6,267,005	-	-
Sales taxes	13,385,174	-	-	-	12,642,214
State income taxes	8,625,759	-	-	-	-
Tax transfer stamps	1,395,626	-	-	-	-
Other taxes	4,814,159	-	222,414	-	-
Investment income	(493,299)	9,068	8,994	49	26,213
Miscellaneous	326,973	113,461	-	-	-
Total Revenues	93,646,054	10,639,639	6,498,413	336,518	14,717,918
EXPENDITURES					
Current					
General and administrative	27,421,061	-	740,464	336,468	-
Community development	1,761,411	-	148,582	-	-
Transportation	-	-	-	-	5,074,751
Public safety	36,236,058	-	4,792,539	-	-
Judiciary and court related	10,226,339	-	923,922	-	-
Public health and welfare	8,181,120	10,174,178	419,760	-	-
Capital outlay	4,416,688	38,949	-	-	2,442,165
Debt service					
Principal retirement	653,707	-	-	-	-
Interest and fiscal charges	94,886	5,735	-	-	-
Total Expenditures	88,991,270	10,218,862	7,025,267	336,468	7,516,916
Excess (deficiency) of revenues over expenditures	4,654,784	420,777	(526,854)	50	7,201,002
OTHER FINANCING SOURCES (USES)					
Transfers in	101,429	-	-	-	-
Transfers out	(3,120,800)	(88,943)	-	-	-
Capital leases issued	2,434,596	-	-	-	-
Total Other Financing Sources (Uses)	(584,775)	(88,943)	-	-	-
Net Change in Fund Balances	4,070,009	331,834	(526,854)	50	7,201,002
Fund Balance - Beginning of Year	51,529,918	6,529,117	4,899,879	-	18,399,344
Fund Balance - End of Year	\$ 55,599,927	\$ 6,860,951	\$ 4,373,025	\$ 50	\$ 25,600,346

See accompanying notes to financial statements

Total Nonmajor Governmental Funds		Totals	
\$	5,539,368	\$	24,653,160
	91,687		1,307,815
	64,943		964,581
	28,176,063		35,288,265
	13,685,271		70,105,248
	-		26,027,388
	-		8,625,759
	-		1,395,626
	-		5,036,573
	96,012		(352,963)
	730,956		1,171,390
	<u>48,384,300</u>		<u>174,222,842</u>
	6,290,272		34,788,265
	9,610,906		11,520,899
	16,940,342		22,015,093
	2,858,409		43,887,006
	2,503,716		13,653,977
	4,277,643		23,052,701
	14,342,193		21,239,995
	-		653,707
	1,084,554		1,185,175
	<u>57,908,035</u>		<u>171,996,818</u>
	<u>(9,523,735)</u>		<u>2,226,024</u>
	3,120,800		3,222,229
	(12,486)		(3,222,229)
	-		2,434,596
	<u>3,108,314</u>		<u>2,434,596</u>
	(6,415,421)		4,660,620
	<u>56,284,920</u>		<u>137,643,178</u>
\$	<u>49,869,499</u>	\$	<u>142,303,798</u>

See accompanying notes to financial statements

County of McHenry, Illinois
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2021

Net Change in Fund Balances - Governmental Funds	\$ 4,660,620
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlay is reported as an expenditure in the fund financial statements, but is capitalized in the government-wide financial statements.	21,239,995
Some items reported as capital outlay are not capitalized in the government-wide financial statements.	(2,146,574)
Loss on disposal of capital assets	(2,944)
Depreciation/amortization are reported in the government-wide financial statements.	(14,033,567)
Contributions to a joint venture are reported as an expenditure in the fund financial statements, but are capitalized in the government-wide financial statements.	19,912
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds (or were reported in the prior year), as follows:	
Charges for services	746,539
Operating grants and contributions	3,566,939
Internal service funds are used by management to charge insurance costs to individual funds.	38,419
Repayment of principal is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Position.	1,643,707
Debt issued is an other financing source in the governmental funds, but it is recorded as a liability in the Statement of Net Position.	(2,434,596)
Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are capitalized and amortized in the Statement of Activities.	138,712
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:	
Decrease in compensated absences	760,887
Decrease in accrued interest	(33,891)
Increase in claims and judgments - all other claims	(45,087)
Change in Net pension (asset) liability, related deferred outflows and deferred outflows and deferred inflows	10,712,997
Change in OPEB, related deferred outflows and deferred inflows	(753,991)
Change in Net Position - Governmental Activities	<u>\$ 24,078,077</u>

County of McHenry, Illinois
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2021

	Major Enterprise Fund <u>Valley Hi</u>	Nonmajor Enterprise Fund <u>911 Fund</u>	Totals	Internal Service Fund
ASSETS				
Current Assets				
Cash and investments	\$ 31,147,136	\$ 11,446,448	\$ 42,593,584	\$ 2,601,755
Property taxes receivable	10,000	-	10,000	-
Accounts receivable	1,207,042	1,513,829	2,720,871	-
Other receivables	62,371	-	62,371	16,907
Due from other funds	-	-	-	2,481,986
Prepaid expenses	29,679	-	29,679	1,280,246
Deposit with IPBC	-	-	-	3,174,128
Total Current Assets	<u>32,456,228</u>	<u>12,960,277</u>	<u>45,416,505</u>	<u>9,555,022</u>
Noncurrent Assets				
Restricted				
Net pension asset	834,293	55,282	889,575	-
Capital Assets				
Land	6,000	-	6,000	-
Buildings and improvements	14,921,831	-	14,921,831	-
Land improvements	372,715	-	372,715	-
Furniture and fixtures	385,089	17,940	403,029	-
Machinery and equipment	473,771	460,267	934,038	-
Transportation equipment	89,048	44,508	133,556	-
Computer software	88,253	2,257,301	2,345,554	-
Less: accumulated depreciation/ amortization	<u>(7,162,191)</u>	<u>(1,627,407)</u>	<u>(8,789,598)</u>	<u>-</u>
Net Capital Assets	<u>9,174,516</u>	<u>1,152,609</u>	<u>10,327,125</u>	<u>-</u>
Other Noncurrent Assets				
Investment in joint venture	-	94,876	94,876	-
Total Noncurrent Assets	<u>10,008,809</u>	<u>1,302,767</u>	<u>11,311,576</u>	<u>-</u>
Total Assets	<u>42,465,037</u>	<u>14,263,044</u>	<u>56,728,081</u>	<u>9,555,022</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension-related items	820,657	54,492	875,149	-
OPEB-related items	75,697	6,909	82,606	-
Total Deferred Outflows of Resources	<u>896,354</u>	<u>61,401</u>	<u>957,755</u>	<u>-</u>

See accompanying notes to financial statements

County of McHenry, Illinois
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
November 30, 2021

	Major Enterprise Fund <u>Valley Hi</u>	Nonmajor Enterprise Fund <u>911 Fund</u>	Totals	Internal Service Fund
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 363,972	\$ 175,878	\$ 539,850	\$ 15,339
Accrued payroll	262,866	10,874	273,740	3,871
Due to other funds	561,734	17,871	579,605	-
Other liabilities	44,456	-	44,456	1,300,634
Compensated absences	77,542	6,863	84,405	-
Total Current Liabilities	<u>1,310,570</u>	<u>211,486</u>	<u>1,522,056</u>	<u>1,319,844</u>
Noncurrent Liabilities				
Compensated absences	155,085	13,725	168,810	-
Total OPEB liability	<u>590,518</u>	<u>53,892</u>	<u>644,410</u>	<u>-</u>
Total Noncurrent Liabilities	<u>745,603</u>	<u>67,617</u>	<u>813,220</u>	<u>-</u>
Total Liabilities	<u>2,056,173</u>	<u>279,103</u>	<u>2,335,276</u>	<u>1,319,844</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for future period	10,000	-	10,000	-
Pension-related items	2,206,623	146,216	2,352,839	-
OPEB-related items	229,481	20,943	250,424	-
Total Deferred Inflows of Resources	<u>2,446,104</u>	<u>167,159</u>	<u>2,613,263</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	9,174,516	1,152,609	10,327,125	-
Restricted	834,293	55,282	889,575	-
Unrestricted	<u>28,850,305</u>	<u>12,670,292</u>	<u>41,520,597</u>	<u>8,235,178</u>
Total Net Position	<u>\$ 38,859,114</u>	<u>\$ 13,878,183</u>	52,737,297	<u>\$ 8,235,178</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(891,407)</u>	
Net Position of Business-Type Activities			<u>\$ 51,845,890</u>	

See accompanying notes to financial statements

County of McHenry, Illinois
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS
For the Year Ended November 30, 2021

	Major Enterprise Fund <u>Valley Hi</u>	Nonmajor Enterprise Fund <u>911 Fund</u>	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for services	\$ 8,141,087	\$ 4,644,333	\$ 12,785,420	\$ 15,231,665
Other	4,937	-	4,937	-
Total Operating Revenues	<u>8,146,024</u>	<u>4,644,333</u>	<u>12,790,357</u>	<u>15,231,665</u>
OPERATING EXPENSES				
Personnel services	7,113,343	452,076	7,565,419	152,577
Contractual services	2,447,483	2,230,013	4,677,496	15,041,962
Commodities	981,216	274,703	1,255,919	150
Depreciation	55,215	432,759	487,974	-
Total Operating Expenses	<u>10,597,257</u>	<u>3,389,551</u>	<u>13,986,808</u>	<u>15,194,689</u>
Operating Income (Loss)	<u>(2,451,233)</u>	<u>1,254,782</u>	<u>(1,196,451)</u>	<u>36,976</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	135,518	16,019	151,537	4,881
Intergovernmental grants	381,725	-	381,725	-
Property taxes	10,097	-	10,097	-
Excess tax rebates	51,278	-	51,278	-
Total Nonoperating Revenues (Expenses)	<u>578,618</u>	<u>16,019</u>	<u>594,637</u>	<u>4,881</u>
Change in Net Position	<u>(1,872,615)</u>	<u>1,270,801</u>	<u>(601,814)</u>	<u>41,857</u>
Net Position - Beginning of Year	<u>40,731,729</u>	<u>12,607,382</u>		<u>8,193,321</u>
Net Position - End of Year	<u>\$ 38,859,114</u>	<u>\$ 13,878,183</u>		<u>\$ 8,235,178</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>3,438</u>	
Change in Net Position of Business-Type Activities			<u>\$ (598,376)</u>	

See accompanying notes to financial statements

County of McHenry, Illinois
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2021

	Major Enterprise Fund <u>Valley Hi</u>	Nonmajor Enterprise Fund <u>911 Fund</u>	<u>Totals</u>	Internal Service Fund <u>Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers and users	\$ 9,340,389	\$ 5,327,211	\$ 14,667,600	\$ 13,938,345
Payments to employees	(8,011,946)	(504,169)	(8,516,115)	(151,800)
Payments to third party administrator	-	-	-	(14,551,083)
Payments to suppliers	(3,384,643)	(2,577,328)	(5,961,971)	(23,291)
Net Cash Flows From Operating Activities	<u>(2,056,200)</u>	<u>2,245,714</u>	<u>189,514</u>	<u>(787,829)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payments on deposit with IPBC	-	-	-	(908,689)
Property taxes	10,027	-	10,027	-
Interfund paymentst	175,070	8,918	183,988	-
Intergovernmental grants	381,725	-	381,725	-
Net Cash Flows From Noncapital Financing Activities	<u>566,822</u>	<u>8,918</u>	<u>575,740</u>	<u>(908,689)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital assets purchased	-	(501,995)	(501,995)	-
Capital contributions to joint venture	-	2,773	2,773	-
Net Cash Flows From Capital and Related Financing Activities	<u>-</u>	<u>(499,222)</u>	<u>(499,222)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Marketable securities sold	3,136,401	-	3,136,401	-
Cash receipts from investment income	154,919	16,019	170,938	4,881
Net Cash Flows From Investing Activities	<u>3,291,320</u>	<u>16,019</u>	<u>3,307,339</u>	<u>4,881</u>
Net Change in Cash and Equivalents	1,801,942	1,771,429	3,573,371	(1,691,637)
Cash and Equivalents - Beginning of Year	19,312,106	9,675,019	28,987,125	4,293,392
Cash and Equivalents - End of Year	<u>\$ 21,114,048</u>	<u>\$ 11,446,448</u>	<u>\$ 32,560,496</u>	<u>\$ 2,601,755</u>

See accompanying notes to financial statements

	Major Enterprise Fund <u>Valley Hi</u>	Nonmajor Enterprise Fund <u>911 Fund</u>	<u>Totals</u>	Internal Service Fund
CASH FLOWS FROM OPERATING				
ACTIVITIES				
Operating income (loss)	\$ (2,451,233)	\$ 1,254,782	\$ (1,196,451)	\$ 36,976
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Depreciation	55,215	432,759	487,974	-
Changes in assets, liabilities, and deferred inflows and outflows of resources				
Accounts receivable	1,196,915	682,878	1,879,793	(4,583)
Prepaid expenses	(1,096)	-	(1,096)	166,253
Deferred outflows of resources - pension-related items	43,687	1,265	44,952	-
Deferred inflows of resources - pension-related items	905,381	62,304	967,685	-
Accounts payable and other liabilities	42,602	(72,613)	(30,011)	(22,991)
Accrued payroll	84,529	1,987	86,516	777
Due to other funds	-	-	-	-
Due from other funds	-	-	-	(1,288,737)
Compensated absences	(8,846)	(2,623)	(11,469)	-
Claims and judgments	-	-	-	324,476
Net pension liability	(1,766,176)	(115,375)	(1,881,551)	-
Deferred outflows of resources - OPEB	29,558	981	30,539	-
Deferred inflows of resources - OPEB	36,843	6,502	43,345	-
Change in OPEB Liability	(223,579)	(7,133)	(230,712)	-
Net Cash Flows From Operating Activities	<u>\$ (2,056,200)</u>	<u>\$ 2,245,714</u>	<u>\$ 189,514</u>	<u>\$ (787,829)</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds				
Cash and investments	\$ 31,147,136	\$ 11,446,448	\$ 42,593,584	\$ 2,601,755
Less: Noncash Equivalents	<u>(10,033,088)</u>	<u>-</u>	<u>(10,033,088)</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 21,114,048</u>	<u>\$ 11,446,448</u>	<u>\$ 32,560,496</u>	<u>\$ 2,601,755</u>
NON-CASH CAPITAL, INVESTING, AND FINANCING ACTIVITIES:				
Unrealized gain on investments	<u>\$ 4,528</u>	<u>\$ -</u>	<u>\$ 4,528</u>	<u>\$ -</u>

See accompanying notes to financial statements

County of McHenry, Illinois
Statement of Fiduciary Net Position
Custodial Funds
November 30, 2021

ASSETS	
Cash and investments	\$ <u>11,623,223</u>
Total Assets	\$ <u><u>11,623,223</u></u>
LIABILITIES	
Accounts payable	\$ 75,940
Due to residents	319,203
Due to other governments	4,843,900
Other liabilities	<u>2,359,259</u>
Total Liabilities	\$ <u><u>7,598,302</u></u>
NET POSITION	
Restricted for clerk of courts	<u>4,024,921</u>
Total net position	\$ <u><u>4,024,921</u></u>

See accompanying notes to financial statements

County of McHenry, Illinois
Statement of Changes in Fiduciary Net Position
Custodial Funds
November 30, 2021

	Custodial Funds
Additions	
Federal Forfeiture collected	\$ 665,771
Taxes collected-escrow and interest	8,869,644
Fines and forfeitures collected	13,139,135
Motor fuel taxes collected	4,823,058
Resident funds collected	206,201
Delinquent taxes collected	7,633,379
Property taxes collected	989,077,694
Fees collected	3,951,368
Flexible spending collected	12,150,846
Total additions	\$ 1,040,517,096
Deductions	
Federal Forfeiture disbursed	\$ 665,771
Taxes disbursed-escrow and interest	8,869,644
Refund of bail bond deposits	3,613,219
Payments to other governmental units and agencies	4,030,549
Payments related to other liabilities	4,758,575
Motor fuel taxes disbursed	4,823,058
Resident funds disbursed	206,201
Delinquent taxes disbursed	7,633,379
Property taxes disbursed	989,077,694
Fee disbursed	3,951,368
Flexible spending disbursed	12,150,846
Total deductions	\$ 1,039,780,304
Change in Fiduciary Net Position	\$ 736,792
Net Position, Beginning (as restated)	\$ 3,288,129
Net Position, Ending	\$ 4,024,921

See accompanying notes to financial statements

County of McHenry, Illinois
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November 30, 2021

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County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 – Summary of Significant Accounting Policies

The accounting policies of the County of McHenry, Illinois (County) conform to accounting principles generally accepted in the United States of America, as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following is a summary of significant accounting policies:

A. Reporting Entity

The reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability exists when:

1. The primary government appoints a voting majority of the component unit's board, and either a) the primary government has the ability to impose its will on the component unit, or b) there exists a financial benefit or burden relationship between the primary government and the component unit; or
2. The component unit is fiscally dependent on the primary government and there exists a financial benefit or burden relationship between the primary government and the component unit.

Legally separate tax-exempt organizations may also be reported as a component unit of a primary government if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled 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.

In addition to the criteria described above, the primary government may also consider a legally separate organization to be a component unit if it would otherwise be misleading to exclude the component unit, based on the nature and significance of the component unit's relationship with the primary government.

Following is a description of the organization that the County considers to be a component unit, the rationale for including this organization as component unit, and the manner in which the component unit is presented in the accompanying financial statements.

Component Unit - McHenry County Conservation District - (Discretely Presented Component Unit)

The McHenry County Conservation District (District) is considered to be a component unit of the County because the County Board appoints a voting majority of the District's Board and because the County has the ability to impose its will on the District, since the District's annual budget and appropriation ordinance is not considered to be adopted until it is adopted by a resolution of the County Board. The District acquires and maintains land as open space for preservation, education, and recreation within the County. The District is reported as a discretely presented component unit within the accompanying financial statements. The District has a fiscal year that ends on March 31. The latest financial statements as reflected in this report are for the year ended March 31, 2021. Separately audited financial statements may be obtained from the McHenry County Conservation District, 18410 U.S. Highway 14, Woodstock, Illinois, 60098.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

A. Reporting Entity

Related Organizations

Certain organizations have a voting majority of their board members appointed by the County Board. However, the County is not financially accountable for these organizations because the County does not have the ability to impose its will and because there is no financial benefit or burden relationship. Accordingly, these organizations are not included as part of the financial reporting entity. Such organizations include the following:

Greenwood Drainage District	Crystal Lake Rural Fire Protection District
Hebron Drainage District	Fox River Grove Fire Protection District
McHenry County Housing Authority	Harvard Community Fire Protection District
Marengo Rescue Squad	McHenry Township Fire Protection District
Lake in the Hills Sanitary District	

B. Government-Wide and Fund Financial Statements

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented December 1, 2020.

Government-wide Financial Statements: The government-wide Statement of Net Position and Statement of Activities report the overall financial activity of the County. Eliminations have been made to minimize the double-counting of internal activities of the County. Exception to this general rule are charges for actual services between the County's funds and various other functions of government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. The financial activities of the County consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues, and business-type activities, which rely to a significant extent on fees and charges for services. Likewise, the primary government is reported separately from the discretely presented component unit.

The Statement of Activities demonstrates the degree to which the direct expenses of each County function (general and administrative, community development, transportation, public safety, judiciary and court related, and public health and welfare) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The County does not allocate indirect expenses to the functions in the statement of activities. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees) 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.

Fiduciary funds are excluded from the government-wide financial statements.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements: Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows/outflows of resources, net position/fund balance, revenues, and expenses/expenditures. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary (custodial) funds, even though the latter are excluded from the government-wide financial statements.

Funds are organized as major funds or non-major funds within the governmental and proprietary fund statements. An emphasis is placed on major funds within the governmental and proprietary fund statements. A fund is considered major if it is the primary operating fund of the County or if it meets the following criteria:

- a. Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County administers the following major governmental funds:

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds. Services which are administered by various departments and accounted for in the general fund include general and administrative, community development, public safety, judiciary and court related, and public health and welfare.

County Mental Health Fund – This fund accounts for expenditures for administering approved mental health programs. Funding is primarily from property taxes.

Illinois Municipal Retirement Fund – This fund accounts for expenditures for municipal retirement expenses for the County’s employees. Revenue is primarily from property taxes.

American Rescue Fund- This fund accounts for revenues and expenditures for the American Rescue Plan Act of 2021 Grant Program Funds.

RTA Sales Tax Fund-This fund accounts for the collection of sales tax, which is restricted for use on transportation program

The County administers the following major enterprise fund:

Valley Hi Fund – This fund accounts for the activities of the Valley Hi nursing home.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. The County administers the following internal service fund:

Health Insurance Fund – This fund accounts for employee and retiree health insurance premiums and claims.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fiduciary (custodial) funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. Significant activities reported in the custodial funds include assets held by the County as a custodian responsible for collecting property taxes and assets held by the Clerk of the Circuit Court as a custodian for the courts.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include various taxes, State shared revenues, and various State, Federal, and local grants. On an accrual basis, revenues from taxes are recognized when the County has a legal claim to the resources. Grants, entitlements, State shared revenues, and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. In general, the County considers revenues for this purpose to be available if they are collected within 60 days of the end of the current fiscal year. However, the County also judgmentally uses an extended period of time, mainly due to unusual delays in payments from the State of Illinois, to avoid artificially distorting normal revenue patterns.

Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services, and interest. All other revenue sources are considered to be measurable and available only when cash is received.

Expenditures are recorded when the related liability is incurred, except for unmatured interest on long-term debt, claims and judgments, compensated absences, pension expenditures, and other post-employment benefit costs, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the proprietary funds' principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Cash and Equivalents

For purposes of the statement of cash flows, the County considers, for proprietary funds, all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

E. Investments

Investments are reported at fair value. Fair value is based on methods and inputs as outlined in Note 3.

F. Inventory and Prepaid Items

Inventories are valued at cost, using the first-in, first-out method. Inventories are accounted for under the consumption method, whereby acquisitions are recorded in inventory accounts initially and charged as expenditures when used. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements using the consumption method.

G. Capital Assets

Capital assets, which include tangible assets (land, land improvements, roads, bridges, and related infrastructure, buildings and improvements, furniture and fixtures, machinery and equipment, and transportation equipment) and intangible assets (computer software), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$250,000 for infrastructure assets, \$1 for land, \$50,000 for buildings and improvements and computer software, and \$5,000 for other capital assets, and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Expenditures for asset acquisitions and improvements are presented as capital outlay expenditures in the governmental funds.

Assets which are acquired and held for the County's use are stated at historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

G. Capital Assets (Continued)

Depreciation/amortization of capital assets is recorded in the statement of activities with accumulated depreciation/amortization reflected in the statement of net position and is provided on the straight-line basis over the following estimated useful lives:

	Years
Roads, bridges, and related infrastructure	10 - 40
Buildings and improvements	10 - 40
Land improvements	15 - 40
Furniture and fixtures	5 - 20
Machinery and equipment	5 - 25
Computer software	5 - 10
Transportation equipment	4 - 10

Gains or losses from sales or retirements of capital assets are included in the Statement of Activities.

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate category called deferred outflows of resources, which represents a consumption of net assets that applies to a future period. Deferred outflows of resources are considered by GASB to be separate and distinct from assets. The County reports the following deferred outflows of resources: pension-related items and OPEB-related items (governmental activities, business-type activities, and proprietary funds).

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate category called deferred inflows of resources, which represents an acquisition of net assets that applies to a future period. Deferred inflows of resources are considered by GASB to be separate and distinct from liabilities. The County reports the following deferred inflows of resources: property taxes levied for future period (governmental activities, business-type activities, proprietary funds, and governmental funds), unavailable revenue (governmental funds), pension related items and OPEB related items (governmental activities, business-type activities, and proprietary funds).

I. Unearned Revenue

Unearned revenue arises when resources are received before the County has a legal claim to them, such as when grant monies are received before all eligibility requirements (other than time requirements) imposed by the provider have been met. Unearned revenues are reported as a liability. In subsequent periods, when the County has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized. In addition to grant funding, unearned revenue arises from various charges for services, intergovernmental payments, and developer contributions received before such payments have been earned.

J. Compensated Absences

County employees accumulate vacation, sick pay, and compensatory time off for subsequent use or for payment upon termination, death, or retirement. Employees are allowed to accrue up to 150% of their annual vacation accrual, and at no time shall their balance exceed the 150% maximum limit. Employees may not receive vacation pay in lieu of time off unless the department head requests that the employee waive vacation to avoid a hardship on the department. Accrued compensatory time off, earned for hours worked in excess of the employee's regular work schedule, may accumulate up to a maximum of 240 hours, with any excess paid out by the County. Accumulated sick leave is not paid out at termination of employment.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Compensated Absences (Continued)

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated vacation leave balances and unused compensatory time balances for County employees and is determined using current salary rates and includes salary-related payments.

A liability for compensated absences is reported in the individual governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is typically used to liquidate these liabilities. Vested or accumulated vacation leave and accumulated compensatory time of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

K. Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities and proprietary funds statement of net position. Premiums and discounts from long-term debt issuances are capitalized and amortized over the life of the issuance using the effective interest method. Issuance costs are reported as expenses in the year of issuance.

In the fund financial statements, governmental funds recognize issuance premiums and discounts, as well as 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 on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Debt service funds are used to account for and service the long-term obligations issued for governmental funds. Enterprise funds individually account for and service the applicable debt that benefit those funds. Long-term debt is recognized as a liability in a governmental fund when due, or when resources have been accumulated for payment early in the following year. For other long-term obligations, only that portion expected to be financed with available financial resources is reported as a liability of a governmental fund.

L. Defined Benefit Pension Plans

The County's pension plans are administered by the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's pension plans, and additions to/deductions from the fiduciary net position of the County's pension plans 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. The pension liability will be liquidated primarily by the General Fund and the Valley Hi enterprise fund.

M. Post-Employment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The OPEB liability will be liquidated primarily by the General Fund and the Valley Hi enterprise fund.

N. Capital Contributions

Capital contributions in the government-wide financial statements represent donations of land, highways, and other capital assets, primarily from developers. Capital contributions reported in the enterprise funds, if any, represent transfers of equipment from governmental funds and capital contributions from outside parties.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

O. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities and generally result in an increase to the budget for the subsequent year. See note 11 for a summary of encumbrances outstanding at year-end.

P. Accounting Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from these estimates.

Q. Interfund Transactions

The County has the following types of transactions between funds:

Loans and Advances – amounts provided with a requirement for repayment. In the fund financial statements, interfund loans are reported as due from other funds and due to other funds, when repayment is expected within one year. When repayment is not expected within one year, interfund loans are reported as advances to other funds and advances from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported as internal balances in the government-wide statement of net position.

Services provided and used – sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures or expenses in purchaser funds. Unpaid amounts are reported as due to/from other funds in the governmental fund balance sheets or proprietary fund statements of net position.

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers in/out are reported as nonoperating revenues and expenses. Transfers between governmental activities and business-type activities are presented as offsetting transfers, under general revenues and transfers, in the government-wide statement of activities.

R. Claims and Judgments

Claims and judgments are recorded as liabilities if it is probable that a loss has been incurred and the amount in question can be reasonably estimated. The liability and expenditure for claims and judgments is only reported in governmental fund types if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred and the above conditions are met. For addition information on claims and judgments, see note 10 - Risk Management.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

S. Net Position/Fund Balance

Government-Wide Financial Statements

In the government-wide financial statements, the difference between assets, liabilities, and deferred inflows/outflows of resources is reported as net position and is displayed in the following categories:

- a. **Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of related bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. **Restricted net position** – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted net position** – All other net position that does not meet the definition of net investment in capital assets or restricted.

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.

Fund Financial Statements

For governmental funds, the difference between assets, liabilities, and deferred inflows/outflows of resources is reported as fund balance and is displayed in the following categories, which describe the nature and extent of constraints on the use of resources that the County is bound to observe:

- a. **Nonspendable** - Represents fund balance that cannot be spent because it is not in spendable form or legally required to be maintained intact.
- b. **Restricted** - Represents fund balance with constraints placed on its use, either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
- c. **Committed** - Represents fund balance with constraints placed on its use, imposed internally by formal action (ordinance) of the County's highest level of decision making authority, the County Board, separate from the authorization to raise the underlying revenue. Committed fund balance may be redeployed for other purposes, but requires additional formal action (ordinance) of the County Board. The formal action to commit fund balance must occur prior to the end of the reporting period.
- d. **Assigned** - Represents fund balance that is not considered to be restricted or committed, but is constrained by the County's intent to use resources for specific purposes. Also, remaining positive fund balance amounts, in governmental funds other than the general fund, that are not classified as nonspendable, restricted, or committed are reported as assigned. The County's policy is that fund balance may only be assigned by the County Board through the passage of a resolution.
- e. **Unassigned** - Represents fund balance in the general fund that does not meet the definition of nonspendable, restricted, committed, or assigned fund balance. The general fund is the only fund that should report a positive unassigned fund balance amount. Other governmental funds may report negative unassigned fund balance if expenditures incurred for a specific purpose exceed the resources that are restricted, committed, or assigned to that purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the County's policy to use restricted fund balance first, then unrestricted fund balance as necessary. Additionally, it is the County's policy to first use committed fund balance, then assigned fund balance, and finally unassigned fund balance when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The County has a minimum fund balance policy. The policy states that the County should maintain in the general fund, minimum unrestricted fund balance (the total of committed, assigned, and unassigned fund balance) equal to five months of budgeted operating expenditures. As of November 30, 2021, the general fund reserve was 7.50 months.

For proprietary funds, the difference between assets, liabilities, and deferred inflows/outflows of resources is reported as net position, and is displayed in the same format as in the government-wide financial statements.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 2 – Legal Compliance – Budgets

The County adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

In October, the County Administrator, Chief Financial Officer, and Finance Committee Chairman submit to the County Board a proposed operating budget for the fiscal year commencing on December 1. The operating budget includes proposed expenditures and the means of financing them.

The operating budget is then posted in the Office of the County Clerk for a period of 15 days for public inspection. Prior to November 30, the budget is adopted by passage of an ordinance by the County Board.

Budgetary control over expenditures is maintained on an object code basis (personnel services, contractual, commodities, etc.) by department. Transfers of budgeted amounts between funds or any amendments to the originally approved budget by means of an emergency appropriation require approval by the County Board. During the year, several emergency appropriations were approved. Expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at year-end.

Budgets for governmental fund types and internal service funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Enterprise funds are adopted on a modified basis, in that depreciation/amortization is not budgeted and capital outlay and debt principal retirements are budgeted. Budgets are adopted for the General Fund, as well as for Special Revenue, Debt Service, Permanent, Enterprise, and Internal Service Funds.

Note 3 – Deposits and Investments

Permitted Deposits and Investments - The County's formal investment policy, which is more restrictive than State Statutes, authorizes the County to make deposits/invest in commercial banks, obligations of the U.S. Treasury or other securities guaranteed by the full faith and credit of the United States of America, savings and loan institutions, state and local bonds, and the Illinois Funds Investment Pool.

The County's deposits and investments are categorized to show exposure to applicable risk categories as of November 30, 2021.

As of November 30, 2021, the County had the following investments

Investment Type	Fair Value	
	Primary Government	Fiduciary Funds
U.S. agencies - implicitly guaranteed	\$ 43,182,045	\$ -
State and local bonds	613,119	-
Certificates of deposit - negotiable	1,660,212	-
Illinois Funds	84,116	-
	\$ 45,539,492	\$ -

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer. Oversight is provided by the Auditor General of the State of Illinois. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. The fair value of the position in the Pool is the same as the value of the Pool shares.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 3 – Deposits and Investments (Continued)

The valuation methods for recurring fair value measurements are as follows:

- > Quoted market prices

Investment Type	November 30, 2021		
	Level 1	Level 2	Level 3
U.S. agencies - implicitly guaranteed	\$ -	\$ 43,182,045	\$ -
State and local bonds	-	613,119	-
Certificates of deposit - negotiable	-	1,660,212	-
	\$ -	\$ 45,455,376	\$ -

Interest rate risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's formal investment policy requires the Treasurer to determine the maturity of investments, so as to enable sufficient cash for all County operating purposes. Investments may be purchased with maturities to match cash flow needs, future projects, or liability requirements. As of November 30, 2021, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)		
		Less Than One Year	1-4 Years	More Than 4 years
U.S. agencies - implicitly guaranteed	\$ 43,182,045	\$ 305,956	\$ 6,733,524	\$ 36,142,565
State and local bonds	613,119	-	345,595	267,524
Certificates of deposit - negotiable	1,660,212	752,631	583,725	323,856
	\$ 45,455,376	\$ 1,058,587	\$ 7,662,844	\$ 36,733,945

Credit risk. As stated above, the County's formal investment policy is more restrictive than State Statutes. In addition, the policy requires the Treasurer to maintain current statements of condition for each financial institution holding County funds to review for any evidence of deterioration. If deterioration is noted, the policy permits the County to withdraw its funds and remove said institutions from the list of approved financial institutions. This policy ensures that the County's investments are only maintained with the most creditworthy issuers.

Investment Type	Standard & Poors	Moody's Investor Service
Illinois Funds	AAAm	Not available
U.S. agencies - implicitly guaranteed	Not available	Not available
U.S. agencies - explicitly guaranteed	Not available	Not available
State and local bonds	AAA, AA+, N.R.	Aa1, Aa2, N.R.
Certificates of deposit - negotiable	Not available	Not available

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 3 – Deposits and Investments (Continued)

Custodial credit risk. As of November 30, 2021, none of the County's investments were exposed to custodial credit risk. The County's formal investment policy does not permit any investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name.

As of November 30, 2021, the County (primary government) had deposits with a book balance of \$181,010,236 and a bank balance of \$183,469,615 and the fiduciary funds had deposits with a book balance of \$11,623,223 and a bank balance of \$11,623,223. As of November 30, 2021, none of the above deposits were exposed to custodial credit risk. The County's formal investment policy manages custodial credit risk for deposits by requiring that all funds in excess of FDIC insurance be secured by collateral held in the County's name.

A reconciliation of cash and investments as shown on the Statement of Net Position and the Statement of Fiduciary Assets and Liabilities is as follows:

Cash and investments

	Primary Government	Fiduciary Funds
Cash on hand	\$ 1,700	\$ -
Carrying amount of deposits	181,010,236	11,623,223
Carrying amount of investments	45,539,492	-
Total cash and investments, as reported in the financial statements	\$ 226,551,428	\$ 11,623,223

Note 4 – Property Taxes/Receivables

A. Property Taxes

The County's property tax is levied each calendar year on all taxable real property located in the County. Since the calendar year 2021 property tax is levied to finance the operations of fiscal year 2022, the calendar year 2021 property tax levy is recorded as a receivable and a deferred inflow of resources as of November 30, 2021. The calendar year 2020 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2021. The County must file its tax levy by the last Tuesday of December each year.

The township assessors are responsible for assessment of all taxable real property within the County, except for certain railroad and pollution control property which is assessed directly by the State. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Collector/Treasurer, who remits to the units their respective share of the collections. The calendar year 2020 property tax levy became due and payable in two installments in June 2021 and September 2021. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 4 - Property Taxes/Receivables (Continued)

B. Allowance for Uncollectible Amounts

Revenues of the County are reported net of uncollectible amounts. The allowance for uncollectible amounts related to revenues of the current period is summarized as follows:

Fund	Fund Type	Amount
Valley Hi Fund	Major Enterprise Fund	\$ 525,000
		\$ 525,000

C. Unearned/Unavailable Revenue

Unearned revenue is reported as a liability for resources that have been received, but not yet earned. Property taxes levied for the subsequent year cannot be used to liquidate liabilities of the current period and are reported as a deferred inflow of resources. Governmental funds report unavailable revenue as a deferred inflow of resources in connection with receivables that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the following items are reported in governmental funds and governmental activities:

	Governmental Funds	Governmental Activities
Liabilities		
Unearned revenue - resources with unmet eligibility requirements	\$ 35,403,477	\$ 35,403,477
Deferred Inflows of Resources		
Property taxes levied for future period	\$ 70,081,406	\$ 70,081,406
Unavailable revenue - grants receivables	3,332,949	-
Unavailable revenue - other receivables	4,087,289	-
Total unavailable revenue	7,420,238	-
Total deferred inflows of resources	\$ 77,501,644	\$ 70,081,406

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 5 - Capital Assets

A summary of changes in capital assets for governmental activities of the County (primary government) is follows:

Governmental Activities	Balance December 1	Additions	Deletions	Balance November 30
Capital Assets Not Being Depreciated				
Land	\$ 82,274,271	\$ 1,147,367	\$ -	\$ 83,421,638
Construction in progress	25,200,170	5,442,404	(5,370,238)	25,272,336
Total Capital Assets Not Being Depreciated	107,474,441	6,589,771	(5,370,238)	108,693,974
Other Capital Assets				
Roads, bridges, and related infrastructure	221,825,748	11,023,736	-	232,849,484
Buildings and improvements	114,484,649	2,107,271	-	116,591,920
Land improvements	2,460,604	-	-	2,460,604
Furniture and fixtures	3,512,954	-	-	3,512,954
Machinery and equipment	51,857,044	3,585,886	(317,456)	55,125,474
Computer software	15,917,550	543,478	-	16,461,028
Transportation equipment	8,476,001	613,518	(240,701)	8,848,817
Total Other Capital Assets	418,534,550	17,873,889	(558,157)	435,850,281
Less Accumulated Depreciation/Amortization for:				
Roads, bridges, and related infrastructure	(49,618,775)	(8,684,318)	-	(58,303,093)
Buildings and improvements	(58,442,936)	(1,584,876)	-	(60,027,812)
Land improvements	(199,106)	(98,063)	-	(297,169)
Furniture and fixtures	(3,110,485)	(35,994)	-	(3,146,479)
Machinery and equipment	(39,173,617)	(2,457,719)	314,512	(41,316,824)
Computer software	(12,199,895)	(354,807)	-	(12,554,702)
Transportation equipment	(5,416,224)	(817,790)	240,701	(5,993,313)
Total Accumulated Depreciation/Amortization	(168,161,038)	(14,033,567)	555,213	(181,639,392)
Other Capital Assets, Net	250,373,512	3,840,322	(2,944)	254,210,889
Governmental Activities Capital Assets, Net	\$ 357,847,953	\$ 10,430,093	\$ (5,373,182)	\$ 362,904,863

Depreciation/Amortization expense for governmental activities was charged to functions as follows:

General and administrative	\$ 4,825,004
Transportation	6,706,659
Public safety	1,412,936
Judiciary and court related	674,683
Public health and welfare	414,285
Total Depreciation/Amortization Expense - Governmental Activities	\$ 14,033,567

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 5 - Capital Assets (Continued)

A summary of changes in capital assets for business-type activities of the County (primary government) is as follows:

Business-Type Activities	Balance December 1	Additions	Deletions	Balance November 30
Capital Assets Not Being Depreciated				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Construction in progress	477,770	-	(477,770)	-
Total Capital Assets Not Being Depreciated	<u>483,770</u>	<u>-</u>	<u>(477,770)</u>	<u>6,000</u>
Other Capital Assets				
Buildings and improvements	14,921,831	-	-	14,921,831
Land improvements	372,715	-	-	372,715
Furniture and fixtures	403,029	-	-	403,029
Machinery and equipment	934,038	-	-	934,038
Computer software	1,365,789	979,765	-	2,345,554
Transportation equipment	133,556	-	-	133,556
Total Other Capital Assets	<u>18,130,958</u>	<u>979,765</u>	<u>-</u>	<u>19,110,723</u>
Less Accumulated Depreciation/Amortization for:				
Buildings and improvements	(6,025,064)	(18,220)	-	(6,043,284)
Land improvements	(208,246)	(14,964)	-	(223,210)
Furniture and fixtures	(381,889)	(3,894)	-	(385,783)
Machinery and equipment	(786,449)	(88,903)	-	(875,352)
Computer software	(819,777)	(347,249)	-	(1,167,026)
Transportation equipment	(80,199)	(14,744)	-	(94,943)
Total Accumulated Depreciation/Amortization	<u>(8,301,624)</u>	<u>(487,974)</u>	<u>-</u>	<u>(8,789,598)</u>
Other Capital Assets, Net	<u>9,829,334</u>	<u>491,791</u>	<u>-</u>	<u>10,321,125</u>
Business-Type Activities Capital Assets, Net	<u>\$ 10,313,104</u>	<u>\$ 491,791</u>	<u>\$ (477,770)</u>	<u>\$ 10,327,125</u>

Depreciation/Amortization expense for business-type activities was charged to functions as follows:

Public safety	\$ 432,759
Public health and welfare	55,215
Total Depreciation/Amortization Expense - Business-Type Activities	<u>\$ 487,974</u>

Depreciation/amortization expense may be different from business-type activity accumulated depreciation additions because of salvage, cost of removal, internal allocations, or costs associated with the disposal of assets.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 6 - Long-Term Obligations

The following is a summary of long-term obligation activity for the County (primary government) associated with governmental activities for the year:

	Balance December 1	Increases	Decreases	Balance November 30	Due Within One Year
Compensated absences	\$ 5,394,615	\$ 1,037,318	\$ 1,798,205	\$ 4,633,728	\$ 1,544,576
Capital leases	348,147	2,434,596	653,707	2,129,036	580,512
Debt certificates	2,690,000	-	990,000	1,700,000	1,700,000
Debt certificate issuance premiums	148,970	-	138,712	10,258	10,258
Claims and judgments - health claims	976,234	16,579,676	16,255,276	1,300,634	1,300,634
Claims and judgments - all other claims	4,611,913	1,564,632	1,519,545	4,657,000	258,440
	<u>\$ 14,169,879</u>	<u>\$ 21,616,222</u>	<u>\$ 21,355,445</u>	<u>\$ 14,430,656</u>	<u>\$ 5,394,420</u>

Compensated absences will be liquidated primarily by the general fund. Claims and judgments - health claims will be liquidated by the health insurance fund (internal service fund), while claims and judgments - all other claims will be liquidated by the insurance loss fund (nonmajor special revenue fund).

The following is a summary of long-term obligation activities for the County (primary government) associated with business-type activities for the year:

	Balance December 1	Increases	Decreases	Balance November 30	Due Within One Year
Compensated absences	\$ 264,685	\$ 76,758	\$ 88,228	\$ 253,215	\$ 84,405
	<u>\$ 264,685</u>	<u>\$ 76,758</u>	<u>\$ 88,228</u>	<u>\$ 253,215</u>	<u>\$ 84,405</u>

Compensated absences will be liquidated by the Valley Hi fund and the 911 fund.

See also Note 7 for liabilities associated with the County's pension plans and Note 8 for the liability associated with the County's other postemployment benefit liability.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 6 - Long-Term Obligations (Continued)

Long-term obligations outstanding (excluding compensated absences, debt certificate issuance premiums, and claims and judgments of the County (primary government) are as follows:

Description	Balance December 1	Issuances	Retirements	Balance November 30
Capital Leases - Governmental Activities				
Panasonic Toughbook Laptop \$118,908 capital lease, due in varying annual installments; interest at 2.37% through August 2021. Proceeds were used for the purchase of public safety equipment. The capital lease will be repaid by the General Fund.	\$ 24,332	\$ -	\$ 24,332	\$ -
Panasonic Toughbook Laptop \$181,182 capital lease, due in varying annual installments; interest at 3.10% through December 2021. Proceeds were used for the purchase of public safety equipment. The capital lease will be repaid by the General Fund.	73,284	-	36,095	37,189
Stan's (MFP19-23) \$394,311 capital lease, due in monthly installments of \$7,619; interest at 6.66% through November 2023. Proceeds were used for the purchase of printer, copier and scanner equipment. The capital lease will be repaid by the General Fund.	250,531	-	78,582	171,949
HP Computer lease \$2,434,596 capital lease, due in annual installments of \$514,698; interest at 2.85% through November 2025. The capital lease will be repaid by the General Fund.	-	2,434,596	514,698	1,919,898
Total Capital Leases - Governmental Activities	\$ 348,147	\$ 2,434,596	\$ 653,707	\$ 2,129,036

Capital leases have resulted in the acquisition of \$3,128,997 of capital assets (equipment), which have accumulated depreciation of \$332,785.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 6 - Long-Term Obligations (Continued)

Description	Balance December 1	Issuances	Retirements	Balance November 30
Debt Certificates - Governmental Activities				
McHenry County General Obligation \$4,245,000 McHenry County Debt Certificates Series 2012B, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates. Principal and interest payments will be reported in a Debt Service fund. Funding will be provided by transfers in from the General Fund.	\$ 755,000	\$ -	\$ 375,000	\$ 380,000
McHenry County General Obligation \$15,755,000 McHenry County Debt Certificates Series 2015, due in periodic installments of \$590,000 to \$6,410,000, beginning December 2015; Interest at 2.0% to 4.0% through December 2021. The proceeds were used to currently refund Series 2006A and Series 2007B debt certificates. Principal and interest payments will be reported in a Debt Service fund. Funding will be provided by transfers in from the General Fund and the County Highway Fund.	1,935,000	-	615,000	1,320,000
Total Debt Certificates - Governmental Activities	<u>\$ 2,690,000</u>	<u>\$ -</u>	<u>\$ 990,000</u>	<u>\$ 1,700,000</u>

Annual debt service requirements to maturity for the County (primary government) for capital leases and debt certificates are as follows:

Fiscal Year	Governmental Activities		
	Capital Leases - Minimum Future Lease Payments		
	Principal	Interest	Totals
2022	\$ 580,512	\$ 63,934	\$ 644,446
2023	561,574	44,556	606,130
2024	486,534	28,164	514,698
2025	500,416	14,281	514,697
	<u>\$ 2,129,036</u>	<u>\$ 150,935</u>	<u>\$ 2,279,971</u>

Fiscal Year	Governmental Activities	
	Debt Certificates	
	Principal	Interest
2022	\$ 1,700,000	\$ 31,150
	<u>\$ 1,700,000</u>	<u>\$ 31,150</u>

There are a number of limitations and restrictions contained in various bond indentures and loan agreements. The County believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 6 - Long-Term Obligations (Continued)

Conduit Debt

The County has participated in the issuance of Industrial Revenue Bonds and Recovery Zone Facility Bonds. These bonds were issued for various third parties for the purpose of constructing privately operated manufacturing and other related facilities within the County. These bonds are not direct or contingent liabilities of the County. Revenue from lease agreements and property purchased with the bond proceeds is pledged for the total payment of principal and interest on the bonds, and the bondholders can look only to these sources for repayment. As of November 30, 2021, the balance of conduit debt is zero.

Note 7 - Defined Benefit Pension Plans

A. Plan Description

The County provides a defined benefit pension for qualified full-time employees. The County's pension plans are managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. 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.

B. Benefits Provided

The County's defined benefit pension plans provide retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries.

The County provides two separate defined benefit pension plans through IMRF. First, the Sheriff's Law Enforcement Personnel (SLEP) Plan is for individuals in the Sheriff's Office that meet certain criteria. All other qualified full-time employees participate in the Regular Plan.

Both the Regular and SLEP Plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits.

For the Regular Plan, Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees can retire at age 55 (at reduced benefits) or after age 60 (at full benefits) and 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 on January 1 every year after retirement by 3% of the original amount.

For the Regular Plan, Tier 2 employees are vested for pension benefits when they have at least ten years of qualifying service credit. Tier 2 employees can retire at age 62 (at reduced benefits) or after age 67 (at full benefits) and 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.

For the SLEP Plan, Tier 1 employees are vested for pension benefits when they have at least 20 years of qualifying service credit. Tier 1 employees can retire after age 50 (at full benefits) and are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of the final rate of earnings for each year of service credit, to a maximum of 80% 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 on January 1 every year after retirement by 3% of the original amount.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Defined Benefit Pension Plans (Continued)

B. Benefits Provided (Continued)

For the SLEP Plan, Tier 2 employees are vested for pension benefits when they have at least ten years of qualifying service credit. Tier 2 employees can retire at age 50 (at reduced benefits) or after age 55 (at full benefits) and are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of the final rate of earnings for each year of service credit, 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.

C. Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan
Inactive employees or beneficiaries currently receiving benefits	782	168
Inactive employees entitled to but not yet receiving benefits	849	34
Active employees	942	103
	2,573	305

D. Contributions

As set by statute, Regular and SLEP Plan members are required to contribute 4.5% and 7.5% of their annual covered salary, respectively. 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 required contribution rate for calendar year 2020 was 9.61% for the Regular Plan and 30.27% for the SLEP Plan. For the fiscal year ended November 30, 2021, the County contributed \$5,280,004 for the Regular Plan and \$3,202,694 for the SLEP Plan, for a total of \$8,482,698. 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.

E. Net Pension Liability/(Asset)

The County's net pension liability/(assets) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The December 31, 2020 actuarial valuation was completed using the entry age normal actuarial cost method. The asset valuation method used was market value of assets. Significant actuarial assumptions included (a) price inflation rate of 3.25%, (b) salary increases of 2.89% to 13.75%, including inflation, and (c) investment rate of 7.25%.

The projected retirement age was from the experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Defined Benefit Pension Plans (Continued)

E. Net Pension Liability/(Asset) (Continued)

Actuarial Assumptions (Continued)

For non-disabled retirees, Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Long-Term Expected Rate of Return

The long term expected rate of return on pension plan investments was determined using an asset allocation study in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18	6.00
Fixed income	28	1.30
Real estate	9	6.20
Alternative investments	7	2.85-6.95
Cash equivalents	1	1.70
	100 %	

Discount Rate

The discount rates used to measure the total pension liabilities for the Regular and SLEP plans were 7.25% and 7.25% respectively. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.25% was blended with the index rate of 2.75% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2020 to arrive at discount rates of 7.25% and 7.25%, respectively for the Regular and SLEP plans used to determine the total pension liabilities. The year ending December 31, 2120 is the last year in the 2020 to 2120 projection period for which projected benefit payments are fully funded for the Regular and SLEP plans.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Defined Benefit Pension Plans (Continued)

F. Changes in the Net Pension Liability/(Asset)

	Increase (Decrease)		
	(a) Total Pension Liability	(b) Plan Fiduciary Net Pension	(a) - (b) Net Pension Liability/(Asset)
Regular Plan			
Balances at December 31, 2019	\$ 262,676,991	\$ 252,872,119	\$ 9,804,872
Changes for the year:			
Service cost	5,404,453	-	5,404,453
Interest	18,814,595	-	18,814,595
Differences between expected and actual experience	2,628,632	-	2,628,632
Changes of assumptions	(3,170,787)	-	(3,170,787)
Contributions - County	-	5,282,845	(5,282,845)
Contributions - Employees	-	2,551,368	(2,551,368)
Net investment income	-	35,541,667	(35,541,667)
Benefit payments, including refunds of employee contributions	(11,735,124)	(11,735,124)	-
Other changes	-	(696,940)	696,940
Net changes	11,941,769	30,943,816	(19,002,047)
Balances at December 31, 2020	<u>\$ 274,618,760</u>	<u>\$ 283,815,935</u>	<u>\$ (9,197,175)</u>
SLEP Plan			
Balances at December 31, 2019	\$ 148,615,666	\$ 127,770,115	\$ 20,845,551
Changes for the year:			
Service cost	2,045,453	-	2,045,453
Interest	10,560,523	-	10,560,523
Differences between expected and actual experience	344,191	-	344,191
Changes of assumptions	(956,366)	-	(956,366)
Contributions - County	-	3,223,062	(3,223,062)
Contributions - Employees	-	798,578	(798,578)
Net investment income	-	18,987,883	(18,987,883)
Benefit payments, including refunds of employee contributions	(7,952,011)	(7,952,011)	-
Other changes	-	(33,633)	33,633
Net changes	4,041,790	15,023,879	(10,982,089)
Balances at December 31, 2020	<u>\$ 152,657,456</u>	<u>\$ 142,793,994</u>	<u>\$ 9,863,462</u>

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Defined Benefit Pension Plans (Continued)

F. Changes in the Net Pension Liability/(Asset) (Continued)

Reconciliation of Net Pension Liability (Asset) to the Financial Statements	Regular Plan	SLEP Plan
Governmental Activities	\$ (8,307,600)	\$ 9,863,462
Proprietary funds/business-type activities		
Valley Hi Fund	(834,293)	-
E911 Fund	(55,282)	-
	(889,575)	-
Total proprietary funds/business-type activities		
	(889,575)	-
Total	\$ (9,197,175)	\$ 9,863,462

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

The following table presents the net pension liability (asset) for the Regular and SLEP Plans, as calculated using the current discount rate, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease (6.25)%	Current Discount Rate (7.25%)	1% Increase (8.25)%
Regular Plan			
Net pension liability (asset)	\$ 25,442,483	\$ (9,197,175)	\$ (36,007,622)
SLEP Plan			
Net pension liability (asset)	\$ 29,710,755	\$ 9,863,462	\$ (6,437,298)

G. Pension Expense

For the fiscal year ended November 30, 2021, the County recognized pension expense of (\$3,061,675) for the Regular Plan and \$88,903, for the SLEP Plan, for a total of (\$2,972,672).

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Defined Benefit Pension Plans (Continued)

H. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

Regular Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,157,590	\$ 217,081
Changes of assumptions	2,042,992	3,072,380
Net difference between projected and actual investment earnings		21,036,153
Changes in proportion	-	-
Contributions subsequent to the measurement date	4,871,352	-
Total	\$ 9,071,934	\$ 24,325,614

SLEP Plan

Differences between expected and actual experience	\$ 1,194,800	\$ -
Changes of assumptions	1,042,900	844,453
Net difference between projected and actual investment earnings		11,655,107
Contributions subsequent to the measurement date	2,957,522	-
Total	\$ 5,195,222	\$ 12,499,560

Reconciliation of Deferred Outflows of Resources to the Financial Statements

	Regular Plan	SLEP Plan	Total
Governmental Activities	\$ 8,196,785	\$ 5,195,222	\$ 13,392,007
Proprietary funds/business-type activities			
Valley Hi Fund	820,657	-	820,657
E911 Fund	54,492	-	54,492
Total proprietary funds/business-type activities	875,149	-	875,149
Total	\$ 9,071,934	\$ 5,195,222	\$ 14,267,156

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 7 - Deferred Benefit Pension Plans (Continued)

H. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Reconciliation of Deferred Inflows of Resources to the Financial Statements	<u>Regular Plan</u>	<u>SLEP Plan</u>	<u>Total</u>
Governmental Activities	\$ 21,972,775	\$ 12,499,560	\$ 34,472,335
Proprietary funds/business-type activities			
Valley Hi Fund	2,206,623	-	2,206,623
E911 Fund	146,216	-	146,216
Total proprietary funds/business-type activities	<u>2,352,839</u>	<u>-</u>	<u>2,352,839</u>
Total	<u>\$ 24,325,614</u>	<u>\$ 12,499,560</u>	<u>\$ 36,825,174</u>

Amounts reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date (\$4,871,352 for the Regular Plan and \$2,957,522 for the SLEP Plan, for a total of \$7,828,874) will be recognized as a reduction of the net pension liability in the fiscal year ending November 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Regular Plan</u>	<u>SLEP Plan</u>	<u>Total</u>
2022	\$ (5,726,742)	\$ (2,339,915)	\$ (8,066,657)
2023	(2,439,729)	(1,142,644)	(3,582,373)
2024	(8,483,538)	(4,805,652)	(13,289,190)
2025	<u>(3,475,023)</u>	<u>(1,973,649)</u>	<u>(5,448,672)</u>
	<u>\$ (20,125,032)</u>	<u>\$ (10,261,860)</u>	<u>\$ (30,386,892)</u>

I. Payables to the Pension Plan

As of November 30, 2021, the County reported a payable for outstanding required contributions to IMRF for the month of November 2021.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 8 - Other Post-Employment Benefits (OPEB)

A. Plan Description

In addition to the pension benefits described above, the County also provides health and dental insurance benefits (OPEB) to eligible retirees and their spouses (plan members). The OPEB plan is a single-employer defined benefit OPEB plan and is administered by the County. The County is required by state statute to offer health and dental insurance benefits to eligible retirees and their spouses at the same premium-equivalent rate as active employees which creates an implicit subsidy of retiree health insurance. The County utilizes premium-equivalents, as it is self-insured for health and dental claims, see note 10, Risk Management. The County's OPEB plan does not issue a stand-alone financial report. There are no assets accumulated in a GASB compliant trust.

B. Benefits Provided

The County Board establishes the level of health and dental benefits offered, as well as the level of retiree contributions and employer contributions. The County Board may amend the level of health and dental benefits offered or the contribution rates, by modifying the County's personnel policy or by negotiating the terms of union contracts. Plan members who are non-Medicare eligible are required to contribute between 63-80% of insurance premium-equivalents, while plan members who are Medicare eligible are required to contribute 100% of the premium-equivalents. The County finances employer contributions on a pay-as-you-go basis, meaning the County only contributes an amount equal to the employer's share of current year premium-equivalents, which range between 20-37% of premium-equivalents for members who are non-Medicare eligible and 0% of premium-equivalents for plan members who are Medicare eligible.

C. Employees Covered by Benefit Terms

At November 30, 2021, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	97
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>797</u>
	<u><u>894</u></u>

D. Total OPEB Liability

The County's total OPEB liability of \$20,209,138 was measured as of November 30, 2020, and was determined by an actuarial valuation as of November 30, 2019.

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

Inflation	3.25%
Salary increases	Varies by age and service
Healthcare cost trend rates	7.00% Then 7% graded to 4.5% over 10 years
Discount rate	2.13%
Mortality rates	RP-2014 Blue Collar Healthy Mortality tables with 2 dimensional, fully generational improvements using Scale MP-2017 from 2015

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 8 - Other Post-Employment Benefits (OPEB) (Continued)

D. Total OPEB Liability (Continued)

The discount rate was based on Municipal Bond 20 year with an average rating of AA/Aa or higher.

Other assumptions are based on a county-determined analysis of past trends and future expectations.

E. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at November 30, 2020	\$ 22,463,655
Changes for the year:	
Service cost	1,093,982
Interest	648,502
Changes of benefit terms	-
Differences between expected and actual experience	(1,243,381)
Changes in assumptions or other inputs	(2,459,617)
Benefit payments	(294,003)
Other changes	-
Net changes	(2,254,517)
Balances at November 30, 2021	\$ 20,209,138

Changes of assumptions reflect a change in the discount rate from 2.77% in fiscal year 2020 to 2.13% in fiscal year 2021.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.13%) or 1-percentage-point higher (3.13%) than the current discount rate:

	1% Decrease (1.13)%	Discount Rate (2.13)%	1% Increase (3.13)%
Total OPEB Liability	\$ 24,457,484	\$ 20,209,138	\$ 20,624,231

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.6% decreasing to 5.6%) or 1-percentage-point higher (6.6% increasing to 7.6%) than the current healthcare cost trend rates:

	1% Decrease (6.6% Decreasing to 5.6%)	Healthcare Cost Trend Rates	1% Increase (6.6% Increasing to 7.6%)
Total OPEB Liability	\$ 19,963,302	\$ 20,209,138	\$ 25,401,933

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 8 - Other Post-Employment Benefits (OPEB) (Continued)

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

For the year ended November 30, 2021, the County recognized OPEB expense of \$914,602. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	\$ 2,273,129	\$ 4,410,532
Difference between expected and actual experience in the total OPEB liability	-	3,442,932
Employer contributions - subsequent to measurement date	317,439	-
 Total	\$ 2,590,568	\$ 7,853,464

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction in the total OPEB liability in the fiscal year ending November 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended November 30:

2022	\$ (827,880)
2023	(827,880)
2024	(827,880)
2025	(827,880)
2026	(827,880)
Thereafter	(1,440,935)

Note 9 – Contingent Liabilities

The County (primary government) is a defendant in various lawsuits, wherein substantial amounts are claimed. Although the outcome of these lawsuits is not presently determinable, the resolution of these matters could have a material adverse effect on the financial condition of the County.

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

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 10 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to cover itself for property and casualty loss. The County is self-insured for workers' compensation and general liability. The County participates in a public entity risk pool, the Intergovernmental Personnel Benefit Cooperative (IPBC), to provide coverage for employee healthcare. The County accounts for its risk financing in the Health Insurance Fund (internal service fund) and Insurance Loss Fund (nonmajor special revenue fund).

The Insurance Loss Fund provides coverage for up to a maximum of \$1,000,000 for law enforcement personnel and \$650,000 for all other personnel for each worker's compensation claim, \$250,000 for each general liability claim, and \$25,000 for each liability or property damage claim. The County purchases commercial insurance for claims in excess of coverage provided and for other risks of loss. All funds of the County are covered by the Insurance Loss Fund.

The County is a member of the IPBC (Intergovernmental Personnel Benefits Cooperative) which is a self-insured Cooperative for health and dental claims, which are accounted for in the Health Insurance Fund. The County has \$365,000 stop-loss coverage for HMO health claims, and \$500,000 for PPO health claims with an aggregate stop-loss of 125% of total expected annual claims. The County utilizes a third-party administrator to process the claims. The County reimburses the third-party administrator for the claims plus a processing fee. The Health Insurance Fund is supported by payments from employees and other County funds, those that account for personnel costs, based on estimated premium-equivalent amounts.

The claims and judgments liability of \$5,957,634 at November 30, 2021 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability for claims and judgments also includes an estimate of the claims incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

Settled claims have not exceeded the excess commercial coverage in any of the past three years.

Changes in claims and judgments liability in fiscal years 2021 and 2020 were as follows:

	Balance December 1	Incurred Claims and Changes in Estimates	Claim Payments	Balance November 30
2020-2021	\$ 5,588,147	\$ 18,144,308	\$ 17,774,821	\$ 5,957,634
2019-2020	\$ 5,258,931	\$ 18,260,177	\$ 17,930,961	\$ 5,588,147

Payments made by the County to IPBC based on previously established premium rates that exceed established experience result in reserves that would be paid back to the County upon termination of membership. This reserve amount was \$3,174,128 at November 30, 2021 and is being reported as a deposit with IPBC in the Health Insurance Internal Service Fund.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 11 – Contractual Commitments

As of year-end, the County had entered into various contracts for road and bridge construction and repairs, building projects, information technology projects, and other projects, as shown below. No future financing is required.

	Contract Amount	Remaining Balance
Road and bridge construction and repairs	\$ 37,886,153	\$ 22,889,789
Building projects	1,970,752	1,267,995
Information technology projects	70,802	65,675
Other projects	2,162,133	1,642,870
	\$ 42,089,840	\$ 25,866,329

As of year-end, encumbrances for contractual commitments is summarized as follows:

General Fund	\$ 1,225,221	\$ 765,007
Nonmajor Governmental Funds	38,963,452	23,572,831
Valley Hi Fund	1,317,413	1,059,779
911 Fund	583,754	468,712
	\$ 42,089,840	\$ 25,866,329

Note 12 – Component Unit (McHenry County Conservation District)

This report includes financial information for the McHenry County Conservation District (District), which is presented as a discretely presented component unit. See note 1-A for a description of the District and its relationship with the County.

In addition to the basic financial statements and the preceding notes that apply to the District, the following additional disclosures are considered necessary for a fair presentation.

Summary of Significant Accounting Policies

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

The District's government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

B. Compensated Absences

District employees earned vacation pay, up to a maximum of 30 working days, and a percentage (based on length of employment) of sick leave may be paid upon termination of employment.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Deposits and Investments

The District's investment policy authorizes the District to invest in obligations issued by the United States Government, investments constituting direct obligations of any bank, short-term commercial paper of U.S. corporations with assets exceeding \$500 million, short-term obligations issued by the Federal National Mortgage Association, shares or other securities issued by saving and loan associations, share accounts of credit unions chartered in the United States with its principal office located in Illinois, and securities issued by Illinois Funds.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Investment in Illinois Funds are valued at Illinois Funds' share price, which is the price for which the investment could be sold.

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy, in order of priority are; legality, safety (preservation of capital and protection of investment principal), liquidity, and yield. The Board of Trustee's policy requires collateralization at 105% of the aggregate balance of principal and accrued interest on deposits in financial institutions.

1. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral with the collateral held by an agent of the District in the District's name.

2. Investments

The following table presents the investments and maturities of the District's securities with interest rate risk as of March 31, 2021:

Investment Type	Fair Value	Investment Maturities in Years			
		Less Than 1	1-5	6-10	Greater Than 10
Negotiable Certificates of Deposit	\$ 5,574,495	\$ 2,106,285	\$ 2,810,261	\$ 657,949	\$ -

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed with a budgetary or economic cycle. The investment policy does not strictly limit the maximum maturity lengths of investments.

The District had the following recurring fair value measurements as of March 31, 2021: the negotiable certificates of deposit are valued using quoted matrix pricing models (Level 2 inputs).

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in Illinois Funds. Illinois Funds are rated AAA.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Deposits and Investments (Continued)

2. Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not directly address custodial credit risk for investments. Illinois Funds are not subject to custodial credit risk.

Concentration of credit risk is the risk that the District has a high percentage of its investments invested in one type of investment. The District's investment policy requires diversification of investments to avoid unreasonable risk. At March 31, 2021, the District held no investments that were greater than 5% of its overall portfolio.

Capital Assets

A summary of changes in capital assets of the District is as follows:

	Balance April 1	Additions	Deletions	Balance March 31
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 205,884,387	\$ 181,907	\$ (50,851)	\$ 206,015,443
Construction in progress	399,431	840,666	(841,337)	398,760
Total Capital Assets Not Being Depreciated	206,283,818	1,022,573	(892,188)	206,414,203
Other Capital Assets				
Land improvements and roads	40,367,850	376,776	-	40,744,626
Buildings and improvements	15,326,551	101,420	-	15,427,971
Furniture and equipment	2,806,411	93,505	(41,627)	2,858,289
Office equipment	540,683	482,587	-	1,023,270
Vehicles	2,270,384	-	(92,943)	2,177,441
Total Other Capital Assets	61,311,879	1,054,288	(134,570)	62,231,597
Less accumulated depreciation for:				
Land improvements and roads	(17,514,030)	(881,475)	-	(18,395,505)
Buildings and improvements	(7,999,435)	(486,640)	-	(8,486,075)
Furniture and equipment	(2,100,532)	(144,506)	41,627	(2,203,411)
Office equipment	(318,880)	(22,533)	-	(341,413)
Vehicles	(2,075,025)	(89,332)	92,943	(2,071,414)
Total Accumulated Depreciation	(30,007,902)	(1,624,486)	134,570	(31,497,818)
Other Capital Assets, Net	31,303,977	(570,198)	-	30,733,779
Governmental Activities Capital Assets, Net	\$ 237,587,795	\$ 452,375	\$ (892,188)	\$ 237,147,982

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Long-Term Obligations

The following is a summary of long-term obligation transactions for the District:

	Balance April 1	Issuances	Retirements	Balance March 31	Due Within One Year
Compensated absences	\$ 916,666	\$ 414,066	\$ 363,173	\$ 967,559	\$ 414,617
Debt certificates	-	2,385,000	-	2,385,000	-
Bond issuance premiums	10,664,904	71,836	1,529,544	9,207,196	-
Installment contract	-	2,385,000	-	2,385,000	-
Net pension liability - IMRF	2,982,385	-	1,241,658	1,740,727	-
Other post-employment benefit obligation	238,157	345	-	238,502	30,959
	<u>\$ 14,802,112</u>	<u>\$ 5,256,247</u>	<u>\$ 3,134,375</u>	<u>\$ 16,923,984</u>	<u>\$ 445,576</u>

Long-term obligations outstanding (excluding compensated absences, bond issuance premiums, and other post-employment benefit obligation) of the District are as follows:

Description	Balance April 1	Issuances	Retirements	Balance March 31
General Obligation Bonds - Governmental Activities (District)				
McHenry County Conservation District				
\$108,215,000 General Obligation Refunding Bonds Series 2014, due in periodic installments of \$2,235,000 to \$13,470,000; interest at 3.0% to 5.0% through February 1, 2027. The proceeds were used to refund prior general obligation bonds. Principal and interest payments will be reported in the District Debt Service Fund	\$ 75,985,000	\$ -	\$ 8,475,000	\$ 67,510,000
Total General Obligation Bonds - Governmental Activities (District)	<u>\$ 75,985,000</u>	<u>\$ -</u>	<u>\$ 8,475,000</u>	<u>\$ 67,510,000</u>

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Long-Term Obligations (Continued)

Description	Balance April 1	Issuances	Retirements	Balance March 31
Installment Contract - Governmental Activities (District)				
McHenry County Conservation District				
\$6,300,00 Installment Contract, dated November 16, 2006, interest at 2.5% due in semi-annual installments; balloon payment of principal and interest due December 31, 2021. The proceeds were used for the acquisition of land. Principal and interest payments will be reported in the District Debt Service Fund.				
	\$ 4,300,000	\$ -	\$ 4,300,000	\$ -
	<u>\$ 4,300,000</u>	<u>\$ -</u>	<u>\$ 4,300,000</u>	<u>\$ -</u>

Description	Balance April 1	Issuances	Retirements	Balance March 31
Debt Certificates				
McHenry County Conservation District				
\$2,385,000 2020 Debt Certificates, dated September 24, 2020, interest at 1.5% due in semi-annual installments; with a final payment of principal and interest due December 30, 2026.				
	\$ -	\$ 2,385,000	\$ -	\$ 2,385,000
	<u>\$ -</u>	<u>\$ 2,385,000</u>	<u>\$ -</u>	<u>\$ 2,385,000</u>

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the District for general obligation bonds and installment contracts for governmental activities are as follows:

Fiscal Year	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2022	\$ 9,195,000	\$ 3,375,500	\$ -	\$ 35,775
2023	9,955,000	2,915,750	-	35,775
2024	10,760,000	2,418,000	-	35,775
2025	11,615,000	1,880,000	-	35,775
2026	12,515,000	1,299,250	-	35,775
2027	13,470,000	673,500	2,385,000	35,775
	<u>\$ 67,510,000</u>	<u>\$ 12,562,000</u>	<u>\$ 2,385,000</u>	<u>\$ 214,650</u>

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Defined Benefit Pension Plan

The District contributes to one defined benefit pension plan: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions, and employer contributions for all plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF does not issue a separate report. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at imrf.org.

Illinois Municipal Retirement Fund

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2020, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	44
Inactive employees entitled to but not yet receiving benefits	52
Active employees	74
 TOTAL	 170

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. These benefit provisions and all other requirements are established by state statute.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Defined Benefit Pension Plan (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions

These benefit provisions and all other requirements are established by state statute.

Participating members are required to contribute 4.5% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended 2021 was 12.04% of covered payroll.

Net Pension Liability

The District'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 actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair Value

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

County of McHenry, Illinois
NTOES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Defined Benefit Pension Plan (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 7.25% was used to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2020	\$ 21,758,189	\$ 18,775,804	\$ 2,982,385
Changes for the period:			
Service cost	515,807	-	515,807
Interest	1,572,565	-	1,572,565
Differences between expected and actual experience	579,390	-	579,390
Changes in assumptions	(300,346)	-	(300,346)
Employer contributions	-	651,158	(651,158)
Employee contributions	-	239,681	(239,681)
Net investment income	-	2,544,670	(2,544,670)
Benefit payment and refunds	(651,080)	(651,080)	-
Administrative expense	-	173,565	(173,565)
Net changes	<u>1,716,336</u>	<u>2,957,994</u>	<u>(1,241,658)</u>
Balances at December 31, 2020	<u>\$ 23,474,525</u>	<u>\$ 21,733,798</u>	<u>\$ 1,740,727</u>

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Defined Benefit Pension Plan

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the fiscal year ended March 31, 2021, the District recognized pension expense of \$11,878. At March 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 678,267	\$ 11,221
Changes in assumption	311,878	474,807
Net difference between projected and actual earnings on pension plan investments	-	1,388,299
Contributions made subsequent to the measurement date	140,361	-
 TOTAL	 \$ 1,130,506	 \$ 1,874,327

\$140,361 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the reporting year ending March 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year ending March 31,		
2022		\$ (262,698)
2023		(26,886)
2024		(430,222)
2025		(171,520)
2026		7,144
 TOTAL		 \$ (884,182)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 5,086,004	\$ 1,740,727	\$ (867,632)

County of McHenry, Illinois
NOTES FINACIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Other Post-Employment Benefits (OPEB)

A. Plan Description

In addition to providing the pension benefits described above, the District provides post-employment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. Certain benefits are controlled by state laws and can only be changed by the Illinois Legislature. The District plan does not issue a separate report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

The District provides pre and post-Medicare post-employment health insurance to retirees, their spouses, and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the District's retirement plans. The retirees pay 100% of the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the District's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

C. Membership

At March 31, 2020 (census date), membership consisted of:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	-
Active employees	73
 TOTAL	 77
 Participating employers	 1

D. Total OPEB Liability

The District's total OPEB Liability of \$238,502 was measured as of March 31, 2021 and was determined by an actuarial valuation as of March 31, 2020.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability in the March 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age
Actuarial value of assets	Not applicable
Inflation	3.00%
Salary increases	4.00%
Discount rate	1.74%
Healthcare cost trend rates	5.00% to 6.50%
	Initial
	4.5%
	Ultimate
Retirees share of benefits-related costs	100% Regular Plan

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

E. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index at March 31, 2021.

Mortality rates were based on the Pubs H-2010 General Mortality.

The actuarial assumptions used in the March 31, 2020 valuation are based on 10% participation assumed, with 40% electing spouse coverage.

F. Change in the Total OPEB Liability

	Total Pension Liability
Balances at March 31, 2020	\$ 238,157
Changes for the period	
Service cost	6,189
Interest	6,547
Difference between expected and actual experience	-
Changes in benefit terms	0
Changes in assumptions	18,568
Benefit payments	(30,959)
Net changes	345
Balances at March 31, 2021	\$ 238,502

Changes in assumptions related to the discount rate and health care trend rates were made since the prior measurement date.

G. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 1.74% as well as what the District total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (0.74%) or 1 percentage point higher (2.74%) than the current rate:

	1% Decrease (0.74)%	Current Discount Rate (1.74)%	1% Increase (2.74)%
Total OPEB liability	\$ 252,999	\$ 238,502	\$ 224,797

The table below presents the total OPEB liability of the District calculated using the healthcare rate of 4.50% to 6.50% as well as what the District's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 219,707	\$ 238,502	\$ 260,019

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

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

For the year ended March 31, 2021, the District recognized OPEB expense of \$17,256. At March 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 75,739	\$ 34,757
Changes in assumption	29,357	30,109
TOTAL	\$ 105,096	\$ 64,866

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

Year ending March 31,		
2022	\$	4,520
2023		4,520
2024		4,520
2025		4,520
2026		4,520
Thereafter		17,630
TOTAL	\$	40,230

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; health care and injuries to employees; and natural disasters.

The District participates in the Park District Risk Management Agency (PDRMA). PDRMA is a public entity risk pool whose members are Illinois governments. PDRMA manages and funds first party property losses, third party liability claims, boiler and machinery claims, workers' compensation claims, and public officials' liability claims of its members. The District's payments to PDRMA are displayed on the financial statements as expenditures in the Insurance Fund.

Each member assumes the first \$1,000 of property claims each occurrence and PDRMA has self-insurance retentions at various amounts. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Risk Manager and a Treasurer. The District does not exercise any control over the activities of PDRMA beyond its representation on the Board of Directors.

Initial contributions are determined in advance of each membership year based on the individual member's expenditures as defined in the bylaws of PDRMA, assessment factors based on past member experience, and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

The District made \$250,380 of payments to PDRMA during the year ended March 31, 2021.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Component Unit (McHenry County Conservation District) (Continued)

Risk Management (Continued)

In the event of a liability loss exceeding \$21,500,000 per occurrence, self-insured and reinsurance limit, the members would be responsible for funding the excess amount.

The District purchases employee health insurance from third-party insurance company providers.

Prior Period Adjustment

A prior period adjustment of \$64,600 was made in the Dedicated Projects Fund to account for expenditures not properly recorded in the prior fiscal year.

Note 13 – Enterprise Funds – Segment Information

The County maintains one major enterprise fund which accounts for the activities of the Valley Hi Nursing Home. The fund is intended to be self-supporting through resident fees, intergovernmental revenues (mainly Medicare), and real estate taxes.

The other enterprise fund maintained by the County is the 911 fund, which is supported by charges to participating members. Since the 911 fund is the only nonmajor Enterprise Fund, segment information is not presented. All the 911 fund information is included in the basic financial statements.

Note 14 – Fund Balance Restricted for Future Grant/Program Expenditure

The County receives grant funds from various government agencies. The funds are restricted until expended in accordance with the various restrictions imposed by the grantor.

Note 15 – Interfund Balances and Transfers.

A. Interfund Balances

Individual interfund balances for the County (primary government) as of November 30, 2021 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Due From/To Other Funds Amount</u>	<u>Amount Not Due Within One Year</u>
General Fund	Nonmajor Governmental Funds	\$ 5,294	\$ -
General Fund	County Mental Health Fund	2,940	-
General Fund	Valley Hi Fund	28,856	-
General Fund	ARPA	336,469	-
IMRF	Valley Hi Fund	2,129	-
RTA Sales Tax Fund	Nonmajor governmental Funds	2,500,000	-
Nonmajor Governmental Funds	Valley Hi Fund	332,173	-
Nonmajor Governmental Funds	General Fund	24,575	-
Nonmajor Governmental Funds	Nonmajor Governmental Funds	119,422	-
Internal Service Fund	General Fund	1,938,044	-
Internal Service Fund	County Mental Health	15,958	-
Internal Service Fund	Nonmajor Governmental Funds	311,537	-
Internal Service Fund	Nonmajor Enterprise fund	17,871	-
Internal Service Fund	Valley Hi Enterprise Fund	198,576	-
Subtotal - Fund Financial Statements		5,833,844	\$ -
Less: Fund eliminations		(5,254,239)	
Add: Internal service fund activities related to enterprise funds		891,407	
Total Internal Balances - Government-Wide Statement of Net Position		\$ 1,471,012	

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 15 - Interfund Balances and Transfers (Continued)

A. Interfund Balances (Continued)

The principal reason for these interfund balances is a time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

The General Fund is advancing funds to the IMRF Fund, for the purpose of providing temporary funding for contractually required expenditures that exceed currently available fund resources. Under the agreement, the General Fund may advance up to \$3,347,883. The advance is non-interest bearing. No repayment has been established. The amount of the advance outstanding as of November 30, 2021 is \$1,000,000.

B. Transfers

Interfund transfers for the year ended November 30, 2021 are as follows:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	County Mental Health Fund	\$ 88,943	Maintenance expenditures
General Fund	Nonmajor Governmental Funds	12,486	Administrative expenditures
Nonmajor Governmental Funds	General Fund	24,549	Maintenance expenditures
Nonmajor Governmental Funds	General Fund	1,066,522	Debt service payments
Nonmajor Governmental Funds	General Fund	<u>2,029,729</u>	Administrative expenditures
Total - Fund Financial Statements		3,222,229	
Less: Fund eliminations		<u>(3,222,229)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 16 - Net Position/Fund Balance

Net position reported on the government-wide statement of net position as of November 30, 2021 includes the following:

	Governmental Activities	Business- Type Activities	Total Primary Government
Net investment in capital assets			
Land	\$ 83,421,638	\$ 6,000	\$ 83,427,638
Construction in progress	25,272,336	-	25,272,336
Other capital assets, net of accumulated depreciation/amortization	254,210,889	10,321,125	264,532,014
Less: related long-term debt outstanding	(3,839,294)	-	(3,839,294)
Total net investment in capital assets	359,065,569	10,327,125	369,392,694
Restricted			
Recorder's Office	937,757	-	937,757
Treasurer's Office	769,632	-	769,632
Community Development	82,236	-	82,236
Liability insurance	1,759,272	-	1,759,272
Geographic information systems	1,317,670	-	1,317,670
County Clerk's Office	-	-	-
Transportation	57,003,283	-	57,003,283
Public safety	3,302,754	-	3,302,754
Judiciary and court related	3,771,606	-	3,771,606
Public health and welfare	14,245,822	-	14,245,822
Employee benefits	6,465,108	-	6,465,108
Public Building Commission	2,155	-	2,155
Other	58,292	-	58,292
Net pension asset	8,307,600	889,575	9,197,175
Total restricted	98,023,187	889,575	98,912,762
Unrestricted	4,890,018	40,629,190	45,519,208
Total net position	\$ 461,978,774	\$ 51,845,890	\$ 513,824,664

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 16 - Net Position/Fund Balance (Continued)

Fund balance reported on the governmental funds balance sheet as of November 30, 2021 includes the following:

	General Fund	County Mental Health Fund	Illinois Municipal Retirement Fund	American Rescue Fund	RTA Sales Tax Fund	Total Nonmajor Governmental Funds	Total
Nonspendable							
Inventory	\$ 72,202	\$ -	\$ -	\$ -	\$ -	\$ 630,470	\$ 702,672
Prepays	63,419	1,506	-	-	-	156,251	221,176
Long-term portion - advances to other funds/loans receivable	1,000,000	-	-	-	-	-	1,000,000
Working cash principal	-	-	-	-	-	816,730	816,730
	<u>1,135,621</u>	<u>1,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,603,451</u>	<u>2,740,578</u>
Restricted							
Recorder's Office	44,335	-	-	-	-	893,422	937,757
Planning and Development	72,989	-	-	-	-	-	72,989
Liability insurance	-	-	-	-	-	1,759,272	1,759,272
Geographic information systems	-	-	-	-	-	1,317,670	1,317,670
Retirement contributions	-	-	4,373,025	-	-	-	4,373,025
Transportation programs	-	-	-	-	25,600,346	30,895,314	56,495,660
Sheriff's Office	1,070,839	-	-	-	-	-	1,070,839
Public Safety	-	-	-	-	-	2,231,915	2,231,915
Judiciary and court related	-	-	-	-	-	3,771,606	3,771,606
Mental health programs	-	6,859,445	-	-	-	-	6,859,445
Public health and welfare	-	-	-	-	-	2,946,764	2,946,764
Other public health programs	356,217	-	-	50	-	-	356,267
Social security contributions	-	-	-	-	-	2,092,083	2,092,083
Treasurer's Office	-	-	-	-	-	769,632	769,632
Public Building Commission	-	-	-	-	-	2,155	2,155
	<u>1,544,380</u>	<u>6,859,445</u>	<u>4,373,025</u>	<u>50</u>	<u>25,600,346</u>	<u>46,679,833</u>	<u>85,057,079</u>

(Continued)

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 16 - Net Position/Fund Balance (Continued)

Fund balance reported on the governmental funds balance sheet as of November 30, 2021 includes the following (Continued):

	General Fund	County Mental Health Fund	Illinois Municipal Retirement Fund	American Rescue Fund	RTA Sales Tax Fund	Total Nonmajor Governmental Funds	Total
Committed							
Treasurer's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,769	\$ 350,769
Revolving Loan Program	-	-	-	-	-	1,526,492	1,526,492
	-	-	-	-	-	1,877,261	1,877,261
Assigned							
FY2022 Budget	2,346,709	-	-	-	-	-	2,346,709
Capital Projects	4,127,055	-	-	-	-	964,663	5,091,718
	6,473,764	-	-	-	-	964,663	7,438,427
Unassigned (deficit)	46,446,162	-	-	-	-	(1,255,709)	45,190,453
Total fund balance	<u>\$ 55,599,927</u>	<u>\$ 6,860,951</u>	<u>\$ 4,373,025</u>	<u>\$ 50</u>	<u>\$ 25,600,346</u>	<u>\$ 49,869,499</u>	<u>\$ 142,303,798</u>

Note 17 -Restatement of Net Position

Net position has been restated for the implementation of GASB Statement 84 - *Fiduciary Activities*. See Note 1B for additional information related to this standard.

The details of the restatement is as follows:

	<u>Fiduciary Fund</u>
Net position, November 30, 2020 (as reported)	\$ -
Add adjustments related to GASB 84	<u>3,288,129</u>
Net position, November 30, 2020 (as restated)	<u>\$ 3,288,129</u>

Note 18 - Fund Deficit

The following funds reported a deficit as of November 30, 2021:

Fund	Fund Type	Amount
HUD Grants Fund	Non-major Special Revenue Fund	\$ 590,497
County Highway Fund	Non-major Special Revenue Fund	\$ 638,730

These deficits are the result of revenues not sufficient to cover expenditures. It is anticipated that future grants, charges for services, or transfers from other funds will provide sufficient funding to eliminate these deficits.

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 19 - Effect of New Accounting Standards on Current-Period Financial Statements

Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 87, Leases

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period

Statement No. 90, Majority Equity Interests – an amendment of GASB Statements No.14 and No. 61

Statement No. 91, Conduit Debt Obligations

Statement No. 92, Omnibus

Statement No. 93, Replacement of Interbank Offered Rates

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Statement No. 96, Subscription-Based Information Technology Arrangements

Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan – an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32

Statement No. 99 Omnibus 2022

Statement No. 100, Accounting Changes and WError Corrections -an amendment of GASB Statement No. 62

Statement No. 101, Compensated Absences

When they become effective, application of these standards may restate portions of these financial statements.

Note 20 - Joint Venture

The County participates in the McHenry County Broadband Fiber Network Consortium (Fiber Consortium), which was established in 2015. The Fiber Consortium was created for the purpose of providing the location, hardware, software, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a broadband network for the mutual benefit of its members, and to provide a forum for discussion, study, development, and implementation of recommendations of mutual interest regarding the broadband network, communications, public sector information systems and technology, and management reporting within the geographical boundaries of its member public sector agencies.

There are five members of the Fiber Consortium. The members and their respective share of construction costs are as follows:

	Construction Cost Share
County of McHenry	35.97 %
McHenry County ETSB - PSAP (911 Fund)	5.01
City of Woodstock	18.29
Woodstock School District 200	38.16
McHenry County College	2.57
	100.00 %

County of McHenry, Illinois
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 20 - Joint Venture (Continued)

The Fiber Consortium is governed and managed by a board consisting of one representative from each member, as designated by each member through a resolution adopted by the governing board of each member.

The County reports its share of the equity in the Fiber Consortium as “Investment in Joint Venture” on the statement of net position under governmental activities and the 911 Fund reports its share of the equity on the statement of net position under business-type activities and on the proprietary funds statement of net position. As of November 30, 2021, the County reported an investment in joint venture of \$720,999, under governmental activities and \$94,876 under business-type activities/proprietary funds statement of net position, for a total of \$815,875.

The Fiber Consortium has a December 31 year-end and is required to have an annual audit completed. Financial statements for the Fiber Consortium are available from McHenry County Administration, 2200 N Seminary Ave, Woodstock, IL 60098.

Note 21 - Subsequent Events

Relief through the American Rescue Plan Act

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. McHenry County's award is \$59,781,491, which will be used to combat the negative effects of the public health emergency in the local economy. The County will receive 50% of the funds in May 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 20,674,491	\$ 20,674,491	\$ 19,098,993	\$ (1,575,498)
Licenses and permits	1,216,500	1,216,500	1,216,128	(372)
Fines and forfeitures	918,000	918,000	899,638	(18,362)
Grants, contributions, and intergovernmental	2,851,647	4,777,300	4,741,041	(36,259)
Property taxes	39,405,568	39,405,568	39,635,862	230,294
Sales taxes	10,423,284	10,423,284	13,385,174	2,961,890
State income taxes	7,126,684	7,126,684	8,625,759	1,499,075
Tax transfer stamps	2,400,000	2,400,000	1,395,626	(1,004,374)
Other taxes	3,596,652	3,596,652	4,814,159	1,217,507
Investment income	1,143,000	1,143,000	(493,299)	(1,636,299)
Miscellaneous	165,617	165,617	326,973	161,356
Total Revenues	89,921,443	91,847,096	93,646,054	1,798,958
EXPENDITURES				
Current				
General and administrative	30,267,107	31,260,628	27,421,061	3,839,567
Community development	1,470,754	1,922,994	1,761,411	161,583
Public safety	36,523,480	37,148,338	36,236,058	912,280
Judiciary and court related	10,262,379	10,308,779	10,226,339	82,440
Public health and welfare	5,364,734	9,372,669	8,181,120	1,191,549
Capital outlay	-	2,421,195	4,416,688	(1,995,493)
Debt service				
Principal retirement	1,205,495	1,205,495	653,707	551,788
Interest and fiscal charges	30,000	30,000	94,886	(64,886)
Total Expenditures	85,123,949	93,670,098	88,991,270	4,678,828
Excess (deficiency) of revenues over expenditures	4,797,494	(1,823,002)	4,654,784	6,477,786
OTHER FINANCING SOURCES (USES)				
Transfers in	130,131	343,050	101,429	(241,621)
Transfers out	(3,113,498)	(3,113,498)	(3,120,800)	(7,302)
Capital leases issued	-	-	2,434,596	2,434,596
Total Other Financing Sources (Uses)	(2,983,367)	(2,770,448)	(584,775)	2,185,673
Net Change in Fund Balance	\$ 1,814,127	\$ (4,593,450)	4,070,009	\$ 8,663,459
Fund Balance - Beginning of Year			51,529,918	
Fund Balance - End of Year			\$ 55,599,927	

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ 10,450,400	\$ 10,450,400	\$ 10,517,110	\$ 66,710
Investment income	10,000	10,000	9,068	(932)
Miscellaneous	97,085	97,085	113,461	16,376
Total Revenues	<u>10,557,485</u>	<u>10,557,485</u>	<u>10,639,639</u>	<u>82,154</u>
EXPENDITURES				
Current				
Public health and welfare				
Personnel services	803,476	821,242	795,369	25,873
Contractual services	10,351,778	10,332,577	9,351,891	980,686
Commodities	48,400	64,900	26,918	37,982
Capital outlay	60,500	66,500	38,949	27,551
Debt service				
Interest and fiscal charges	4,500	5,735	5,735	-
Total Expenditures	<u>11,268,654</u>	<u>11,290,954</u>	<u>10,218,862</u>	<u>1,072,092</u>
Excess (deficiency) of revenues over expenditures	(711,169)	(733,469)	420,777	1,154,246
OTHER FINANCING SOURCES (USES)				
Transfers out	(111,331)	(89,031)	(88,943)	88
Capital leases issued	22,500	22,500	-	(22,500)
Net Change in Fund Balance	<u>\$ (800,000)</u>	<u>\$ (800,000)</u>	331,834	<u>\$ 1,131,834</u>
Fund Balance - Beginning of Year			<u>6,529,117</u>	
Fund Balance - End of Year			<u>\$ 6,860,951</u>	

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ 6,220,000	\$ 6,220,000	\$ 6,267,005	\$ 47,005
Other taxes				
Personal property replacement tax	112,500	112,500	222,414	109,914
Investment income	15,000	15,000	8,994	(6,006)
Total Revenues	6,347,500	6,347,500	6,498,413	150,913
EXPENDITURES				
Current				
Personnel services				
General and administrative	698,864	714,847	740,464	(25,617)
Community development	140,234	143,442	148,582	(5,140)
Public safety	4,523,286	4,626,743	4,792,539	(165,796)
Judiciary and court related	872,015	891,959	923,922	(31,963)
Public health and welfare	396,177	405,239	419,760	(14,521)
Total Expenditures	6,630,576	6,782,230	7,025,267	(243,037)
Excess (deficiency) of revenues over expenditures	(283,076)	(434,730)	(526,854)	(92,124)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	19,866	-	(19,866)
Net Change in Fund Balance	<u>\$ (283,076)</u>	<u>\$ (414,864)</u>	(526,854)	<u>\$ (111,990)</u>
Fund Balance - Beginning of Year			4,899,879	
Fund Balance - End of Year			<u>\$ 4,373,025</u>	

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 AMERICAN RESCUE FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ -	\$ -	\$ 336,469	\$ 336,469
Investment income	-	-	49	49
Total Revenues	-	-	336,518	336,518
EXPENDITURES				
Current				
Contractual services	-	-	336,468	(336,468)
Total Expenditures	-	-	336,468	(336,468)
Excess (deficiency) of revenues over expenditures	-	-	50	50
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(249,073)	-	249,073
Net Change in Fund Balance	\$ -	\$ (249,073)	50	\$ 249,123
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			\$ 50	

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 RTA SALES TAX FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ 14,799	\$ (5,201)
Grants, contributions, and intergovernmental	1,049,833	1,049,833	2,034,692	984,859
Sales taxes	10,000,000	10,000,000	12,642,214	2,642,214
Investment income	-	-	26,213	26,213
Total Revenues	<u>11,069,833</u>	<u>11,069,833</u>	<u>14,717,918</u>	<u>3,648,085</u>
EXPENDITURES				
Current				
Contractual services	1,246,218	5,110,628	5,074,751	35,877
Capital outlay	-	9,394,293	2,442,165	6,952,128
Total Expenditures	<u>1,246,218</u>	<u>14,504,921</u>	<u>7,516,916</u>	<u>6,988,005</u>
Net Change in Fund Balance	<u>\$ 9,823,615</u>	<u>\$ (3,435,088)</u>	7,201,002	<u>\$ 10,636,090</u>
Fund Balance - Beginning of Year			<u>18,399,344</u>	
Fund Balance - End of Year			<u>\$ 25,600,346</u>	

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2021

	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018
Regular Plan					
Total pension liability					
Service cost	\$ 6,019,721	\$ 5,710,930	\$ 5,876,244	\$ 5,500,825	\$ 5,177,601
Interest	13,546,874	15,082,827	16,314,404	16,903,867	17,069,223
Change in benefit terms	-	-	-	-	-
Differences between expected and actual experience	1,915,282	4,327,710	(4,501,014)	(2,206,948)	759,635
Changes in assumptions	6,965,270	289,913	(293,464)	(7,475,383)	7,406,119
Benefit payments, including refunds of employee contributions	(7,098,367)	(8,528,394)	(9,036,791)	(10,241,966)	(10,470,031)
Net change in total pension liability	21,348,780	16,882,986	8,359,379	2,480,395	19,942,547
Total pension liability - beginning	181,164,314	202,513,094	219,396,080	227,755,459	230,235,854
Total pension liability - ending	<u>\$ 202,513,094</u>	<u>\$ 219,396,080</u>	<u>\$ 227,755,459</u>	<u>\$ 230,235,854</u>	<u>\$ 250,178,401</u>
Plan fiduciary net position					
Contributions - County	\$ 5,380,268	\$ 5,524,710	\$ 5,337,095	\$ 5,338,176	\$ 5,306,307
Contributions - Employees	2,455,548	2,500,370	2,438,820	2,381,061	2,390,254
Net investment income	10,882,932	947,915	13,006,580	35,038,039	(11,766,114)
Benefit payments, including refunds of employee contributions	(7,098,367)	(8,528,394)	(9,036,791)	(10,241,966)	(10,470,031)
Other changes	174,347	(1,192,773)	814,242	(5,184,085)	2,192,981
Net change in plan fiduciary net position	11,794,728	(748,172)	12,559,946	27,331,225	(12,346,603)
Total plan fiduciary net position - beginning	178,039,995	189,834,723	189,086,551	201,646,497	228,977,722
Total plan fiduciary net position - ending	<u>\$ 189,834,723</u>	<u>\$ 189,086,551</u>	<u>\$ 201,646,497</u>	<u>\$ 228,977,722</u>	<u>\$ 216,631,119</u>
Net pension liability (asset) - ending	<u>\$ 12,678,371</u>	<u>\$ 30,309,529</u>	<u>\$ 26,108,962</u>	<u>\$ 1,258,132</u>	<u>\$ 33,547,282</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>93.74%</u>	<u>86.19%</u>	<u>88.54%</u>	<u>99.45%</u>	<u>86.59%</u>
Covered payroll	<u>\$ 52,665,702</u>	<u>\$ 54,373,126</u>	<u>\$ 52,112,544</u>	<u>\$ 51,826,955</u>	<u>\$ 53,078,655</u>
Net pension liability as a percentage of coverage payroll	<u>24.07%</u>	<u>55.74%</u>	<u>50.10%</u>	<u>2.43%</u>	<u>63.20%</u>

See Independent Auditors' Report and accompanying notes to required supplementary information

Calendar Year 2019	Calendar Year 2020
\$ 5,459,472	\$ 5,404,453
17,940,923	18,814,595
(7,554)	-
-	2,628,632
(10,894,251)	(3,170,787)
	(11,735,124)
<u>12,498,590</u>	<u>11,941,769</u>
<u>250,178,401</u>	<u>262,676,991</u>
<u>\$ 262,676,991</u>	<u>\$ 274,618,760</u>
\$ 4,172,408	\$ 5,282,845
2,526,288	2,551,368
40,006,622	35,541,667
(10,894,251)	(11,735,124)
429,933	(696,940)
<u>36,241,000</u>	<u>30,943,816</u>
<u>216,631,119</u>	<u>252,872,119</u>
<u>\$ 252,872,119</u>	<u>\$ 283,815,935</u>
<u>\$ 9,804,872</u>	<u>\$ (9,197,175)</u>
<u>96.27%</u>	<u>100.00%</u>
<u>\$ 52,815,290</u>	<u>\$ 54,971,788</u>
<u>18.56%</u>	<u>16.73%</u>

County of McHenry, Illinois
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2021

	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018
SLEP Plan					
Total pension liability					
Service cost	\$ 2,498,881	\$ 2,283,772	\$ 2,257,658	\$ 2,034,793	\$ 2,006,310
Interest	8,297,342	8,674,006	9,173,987	9,457,469	9,774,200
Differences between expected and actual experience	(2,389,738)	1,567,553	(1,513,060)	585,154	558,868
Changes in assumptions	2,088,402	325,026	(655,333)	(1,310,552)	4,199,374
Benefit payments, including refunds of employee contributions	(4,623,875)	(5,783,383)	(5,865,100)	(6,190,752)	(6,868,347)
Net change in total pension liability	5,871,012	7,066,974	3,398,152	4,576,112	9,670,405
Total pension liability - beginning	111,841,434	117,712,446	124,779,420	128,177,572	132,753,684
Total pension liability - ending	\$ 117,712,446	\$ 124,779,420	\$ 128,177,572	\$ 132,753,684	\$ 142,424,089
Plan fiduciary net position					
Contributions - County	\$ 2,930,257	\$ 2,909,076	\$ 2,938,206	\$ 2,786,175	\$ 2,876,141
Contributions - Employees	953,167	915,077	819,691	845,860	822,068
Net investment income	5,712,480	487,425	6,665,299	19,129,509	(8,094,644)
Benefit payments, including refunds of employee contributions	(4,623,875)	(5,783,383)	(5,865,100)	(6,190,752)	(6,868,347)
Other changes	(524,873)	384,441	1,298,067	(1,364,570)	2,060,715
Net change in plan fiduciary net position	4,447,156	(1,087,364)	5,856,163	15,206,222	(9,204,067)
Total plan fiduciary net position - beginning	94,017,437	98,464,593	97,377,229	103,233,392	118,439,614
Total plan fiduciary net position - ending	\$ 98,464,593	\$ 97,377,229	\$ 103,233,392	\$ 118,439,614	\$ 109,235,547
Net pension liability - ending	\$ 19,247,853	\$ 27,402,191	\$ 24,944,180	\$ 14,314,070	\$ 33,188,542
Plan fiduciary net position as a percentage of the total pension liability	83.65%	78.04%	80.54%	89.22%	76.70%
Covered payroll	\$ 11,935,877	\$ 11,821,856	\$ 10,897,894	\$ 10,704,178	\$ 10,960,900
Net pension liability as a percentage of coverage payroll	161.26%	231.79%	228.89%	133.72%	302.79%

Notes to Schedules:

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

Valuation Date: December 31, 2020. 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:	23 years
Asset Valuation Method:	5-year smoothed market
Price Inflation:	2.50%
Salary Increases:	3.35% to 14.25%, including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality:	RP-2014 Blue Collar Health Annuitant Mortality Table
Other Information:	There were no benefit changes during the year.

Calendar Year 2019	Calendar Year 2020
\$ 2,153,037	\$ 2,045,453
10,131,314	10,560,523
1,423,925	344,191
-	(956,366)
(7,516,699)	(7,952,011)
<u>6,191,577</u>	<u>4,041,790</u>
<u>142,424,089</u>	<u>148,615,666</u>
<u>\$ 148,615,666</u>	<u>\$ 152,657,456</u>
\$ 2,768,355	\$ 3,223,062
833,517	798,578
21,524,675	18,987,883
(7,516,699)	(7,952,011)
924,720	(33,633)
<u>18,534,568</u>	<u>15,023,879</u>
<u>109,235,547</u>	<u>127,770,115</u>
<u>\$ 127,770,115</u>	<u>\$ 142,793,994</u>
<u>\$ 20,845,551</u>	<u>\$ 9,863,462</u>
<u>85.97%</u>	<u>92.63%</u>
<u>\$ 10,955,103</u>	<u>\$ 10,647,712</u>
<u>190.28%</u>	<u>92.63%</u>

See Independent Auditors' Report and accompanying notes to required supplementary information

County of McHenry, Illinois
SCHEDULE OF COUNTY CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2021

Regular Plan	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 5,324,917	\$ 5,545,420	\$ 5,328,928	\$ 5,512,260
Actual contribution	<u>5,324,917</u>	<u>5,545,420</u>	<u>5,328,928</u>	<u>5,512,260</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 52,186,037</u>	<u>\$ 52,476,061</u>	<u>\$ 51,803,322</u>	<u>\$ 55,078,137</u>
Actual contribution as a percentage of covered-employee payroll	<u>10.20%</u>	<u>10.57%</u>	<u>10.29%</u>	<u>10.01%</u>
SLEP Plan				
Actuarially determined contribution	\$ 2,810,505	\$ 2,778,732	\$ 2,749,861	\$ 2,976,666
Actual contribution	<u>2,810,505</u>	<u>2,778,732</u>	<u>2,749,861</u>	<u>2,976,666</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 11,400,300</u>	<u>\$ 11,020,584</u>	<u>\$ 10,700,115</u>	<u>\$ 11,361,043</u>
Actual contribution as a percentage of covered payroll	<u>24.65%</u>	<u>25.21%</u>	<u>25.70%</u>	<u>26.20%</u>

See Independent Auditors' Report and accompanying notes to required supplementary information

2019	2020	2021
\$ 4,243,455	\$ 4,172,408	\$ 5,227,292
<u>4,243,455</u>	<u>4,172,408</u>	<u>5,282,845</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (55,553)</u>
<u>\$ 52,647,076</u>	<u>\$ 52,815,290</u>	<u>\$ 54,971,788</u>
<u>8.06%</u>	<u>7.90%</u>	<u>9.61%</u>
\$ 2,781,436	\$ 2,768,355	\$ 3,223,062
<u>2,781,436</u>	<u>2,768,355</u>	<u>3,223,062</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 10,975,272</u>	<u>\$ 10,955,103</u>	<u>\$ 10,647,712</u>
<u>25.34%</u>	<u>25.27%</u>	<u>30.27%</u>

County of McHenry, Illinois
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFIT PLAN
November 30, 2021

	2018	2019	2020	2021
Actuarially determined contribution	\$ 318,029	\$ 298,905	\$ 281,774	\$ 294,003
contributions in relation to the actuarially determined contribution	318,029	298,905	281,774	294,003
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll*	\$ 61,067,630	\$ 58,910,235	\$ 64,615,568	\$ 66,160,668
Contributions as a percentage of covered-employee payroll	0.52%	0.51%	0.44%	0.44%

*Covered payroll for the audit year is the amount budgeted in salaries for that audit year.

County of McHenry, Illinois
SCHEDULE OF CHANGES IN THE EMPLOYER'S OTHER POST-EMPLOYMENT BENEFITS
LIABILITY AND RELATED RATIOS
November 30, 2021

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 1,100,184	\$ 1,116,027	\$ 866,535	\$ 1,093,982
Interest	850,844	878,504	829,432	648,502
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	(2,932,196)	(495,427)	(1,243,381)
Changes of assumptions	421,831	(3,340,027)	2,617,202	(2,459,617)
Benefit payments	(318,029)	(298,905)	(281,774)	(294,003)
Net Change in Total OPEB Liability	2,054,830	(4,576,597)	3,535,968	(2,254,517)
Total OPEB Liability - Beginning	21,449,454	23,504,284	18,927,687	22,463,655
Total OPEB Liability - Ending	<u>\$ 23,504,284</u>	<u>\$ 18,927,687</u>	<u>\$ 22,463,655</u>	<u>\$ 20,209,138</u>
Covered-employee payroll	\$ 61,067,630	\$ 54,880,833	\$ 64,615,568	\$ 66,160,668
Total OPEB liability as a percentage of covered-employee payroll	38.49%	34.49%	34.77%	30.55%

Notes:

Valuation date:

Actuarially determined contribution rates are calculated as of November 30, 2019, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Amortization period	8.98 years
Asset valuation method	Market Value
Inflation	3.25 percent
Healthcare cost trend rates	HMO: 7.00%, graded to 4.50% over 10 years PPO: 7.00%, graded to 4.50% over 10 years HDHP PPO: 7.00%, graded to 4.50% over 10 years Dental: 4.00%
Salary increases	Varies by age and service
Discount rate	2.77% as of November 30, 2019
Retirement age	In the 2020 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2019
Mortality	IMRF actuarial valuation report In the 2020 actuarial valuation, assumed life expectancies were based on the December 31, 2019 IMRF actuarial valuation report

Benefit changes. There were no changes to the benefits.

Changes of Assumptions

The discount rate was decreased from 2.77% to 2.13%

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

See Independent Auditors' Report and accompanying notes to required supplementary information.

County of McHenry, Illinois
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2021

Note 1 – Budgetary Basis of Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. All unexpended annual appropriations lapse at fiscal year-end.

Note 2 – Excess of Expenditures Over Appropriations

The IMRF fund was over budget by \$243,037 and the American Rescue fund was over budget by \$87,395.

SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

GENERAL FUND

To account for and report all financial resources not accounted for and reported in another fund.

County of McHenry, Illinois
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 120,000	\$ 120,000	\$ 158,966	\$ 38,966
Tax redemption fees	60,000	60,000	51,750	(8,250)
Recording fees	921,000	921,000	1,454,329	533,329
Penalties/fees on delinquent taxes	1,300,000	1,300,000	2,525,333	1,225,333
Cable television franchise fees	635,000	635,000	654,530	19,530
Assessor's salary reimbursement	62,288	62,288	219,911	157,623
Other fees and charges	12,000	12,000	-	(12,000)
Community Development				
Subdivision review fees	5,000	5,000	500	(4,500)
Maps and publications fees	500	500	-	(500)
Solid waste tipping fees	22,950	22,950	64,825	41,875
Other fees and charges	2,500	2,500	3,758	1,258
Public Safety				
Sheriff fees - circuit court	427,000	427,000	389,168	(37,832)
Sheriff fees - photocopies	14,000	14,000	74,257	60,257
Sheriff fees - foreign courts	25,000	25,000	17,051	(7,949)
Foreclosures	10,000	10,000	6,955	(3,045)
Court security fees	510,000	510,000	503,419	(6,581)
Jail space rental	9,205,000	9,205,000	4,282,916	(4,922,084)
Dispatching fee	479,968	479,968	467,450	(12,518)
Squad car replacement fee	18,000	18,000	18,535	535
Off duty detail	5,000	5,000	2,500	(2,500)
Other fees and charges	219,825	219,825	88,177	(131,648)
Judiciary and Court Related				
10% bond earnings	230,000	230,000	224,076	(5,924)
Circuit clerk fees	2,370,000	2,370,000	2,307,195	(62,805)
County court fees	100,000	100,000	89,235	(10,765)
Court services salary reimbursements	1,738,332	1,738,332	-	(1,738,332)
Election judge salary reimbursements	60,000	60,000	68,895	8,895
State's attorney salary reimbursements	157,130	157,130	1,637,816	1,480,686
State's attorney fees	71,000	71,000	85,61	14,611
Public aid	2,500	2,500	3,011	511
Periodic imprisonment fees	5,000	5,000	3,180	(1,820)
Public defender salary reimbursement	104,768	104,768	108,484	3,716
Public defenders fees	25,000	25,000	12,661	(12,339)
Other fees and charges	220,650	220,650	2,292,842	2,072,192

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 950,000	\$ 950,000	\$ 1,009,966	\$ 59,966
Veterinary fees	44,400	44,400	57,131	12,731
Nursing fees	62,000	62,000	67,088	5,088
Health review fees	10,000	10,000	13,730	3,730
Health promotion	24,550	24,550	6,595	(17,955)
Vital record fees	58,000	58,000	91,655	33,655
Subdivision review fees	4,000	4,000	-	(4,000)
Medicare	4,500	4,500	250	(4,250)
Public aid	170,000	170,000	11,091	(158,909)
Vision and hearing fees	87,130	87,130	-	(87,130)
Other fees and charges	120,500	120,500	105,027	(15,473)
Total Charges for Services	20,674,491	20,674,491	19,179,869	(1,494,622)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	110,000	110,000	69,015	(40,985)
Amusement licenses	1,000	1,000	9,760	8,760
Community Development				
Building permits	380,000	380,000	477,684	97,684
Stormwater permits	80,000	80,000	91,158	11,158
Zoning permits	50,000	50,000	185,066	135,066
Public Health and Welfare				
Septic and well permits	114,000	114,000	120,243	6,243
Health licenses	475,000	475,000	257,532	(217,468)
Hauler license fees	6,500	6,500	5,700	(800)
Total Licenses and Permits	1,216,500	1,216,500	1,216,158	(342)
FINES AND FORFEITURES				
Community Development				
Planning fines	45,000	45,000	-	(45,000)
Judiciary and Court Related				
Fines and bond forfeitures	755,500	755,500	775,528	20,028
County drug fines	65,000	65,000	50,071	(14,929)
Public Health and Welfare				
Veterinary fines	52,500	52,500	74,039	21,539
Total Fines and Forfeitures	918,000	918,000	899,638	(18,362)

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Regional Office of Education grants	\$ 125,000	\$ 144,934	\$ -	\$ (144,934)
County Clerk Elections grant	125,000	125,000	88,882	(36,118)
Community Development				
Planning and Development grants	-	-	317,680	317,680
Public Safety				
Sheriff's Office - grants	286,834	499,564	238,233	(261,331)
Emergency Management - grants	105,000	105,000	-	(105,000)
Judiciary and Court Related				
State's Attorney - grants	32,800	32,800	32,800	-
Court Administration - grants	30,000	68,800	17,251	(51,549)
Public Defender grants	2,000	2,000	-	(2,000)
Public Health and Welfare				
Health department grants -				
Federal government grants	1,071,838	2,701,838	3,505,422	803,584
State government grants	773,175	797,364	210,608	(586,756)
IDPH vaccines	300,000	300,000	249,259	(50,741)
Total Grants, Contributions, and Intergovernmental	<u>2,851,647</u>	<u>4,777,300</u>	<u>4,660,135</u>	<u>(117,165)</u>
PROPERTY TAXES	<u>39,405,568</u>	<u>39,405,568</u>	<u>39,635,862</u>	<u>230,294</u>
SALES TAXES	<u>10,423,284</u>	<u>10,423,284</u>	<u>13,385,174</u>	<u>2,961,890</u>
STATE INCOME TAXES	<u>7,126,684</u>	<u>7,126,684</u>	<u>8,625,759</u>	<u>1,499,075</u>
TAX TRANSFER STAMPS	<u>2,400,000</u>	<u>2,400,000</u>	<u>1,395,626</u>	<u>(1,004,374)</u>
OTHER TAXES				
Local use tax	2,276,300	2,276,300	2,577,911	301,611
Personal property replacement tax	825,102	825,102	1,226,497	401,395
Gambling taxes	395,250	395,250	416,439	21,189
Cannabis Tax	100,000	100,000	593,312	493,312
Total Other Taxes	<u>3,596,652</u>	<u>3,596,652</u>	<u>4,814,159</u>	<u>1,217,507</u>
INVESTMENT INCOME				
Interest income	<u>1,143,000</u>	<u>1,143,000</u>	<u>(493,299)</u>	<u>(1,636,299)</u>
Total Investment Income	<u>1,143,000</u>	<u>1,143,000</u>	<u>(493,299)</u>	<u>(1,636,299)</u>

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
MISCELLANEOUS				
General and Administrative				
Tax sale indemnity proceeds	\$ 100,000	\$ 100,000	\$ 191,200	\$ 91,200
Proceeds from sale of capital assets	20,000	20,000	35,534	15,534
Other income	45,617	45,617	100,239	54,622
Total Miscellaneous	<u>165,617</u>	<u>165,617</u>	<u>326,973</u>	<u>161,356</u>
TOTAL REVENUES	<u>\$ 89,921,443</u>	<u>\$ 91,847,096</u>	<u>\$ 93,646,054</u>	<u>\$ 1,798,958</u>

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL AND ADMINISTRATIVE				
Administration				
Personnel services	\$ 910,398	\$ 910,398	\$ 979,067	\$ (68,669)
Contractual services	92,108	92,108	90,830	1,278
Commodities	15,460	15,460	6,809	8,651
Total Administration	<u>1,017,966</u>	<u>1,017,966</u>	<u>1,076,706</u>	<u>(58,740)</u>
Auditor				
Personnel services	269,615	269,615	275,998	(6,383)
Contractual services	5,650	5,650	2,675	2,975
Commodities	7,625	7,625	4,038	3,587
Total Auditor	<u>282,890</u>	<u>282,890</u>	<u>282,711</u>	<u>179</u>
County Board and Liquor Commission				
Personnel services	534,634	534,634	529,870	4,764
Contractual services	58,350	62,750	54,032	8,718
Commodities	9,500	9,500	1,586	7,914
Total County Board and Liquor Commission	<u>602,484</u>	<u>606,884</u>	<u>585,488</u>	<u>21,396</u>
County Chairman				
Personnel services	131,928	131,928	89,608	42,320
Contractual services	3,250	3,250	561	2,689
Commodities	4,700	4,700	800	3,900
Total County Chairman	<u>139,878</u>	<u>139,878</u>	<u>90,969</u>	<u>48,909</u>
County Clerk				
Personnel services	461,237	461,237	461,935	(698)
Contractual services	4,570	4,570	27,960	(23,390)
Clerk Commodities	8,400	8,400	9,023	(623)
Total County Clerk	<u>474,207</u>	<u>474,207</u>	<u>498,918</u>	<u>(24,711)</u>
County Clerk - Elections				
Personnel services	317,065	317,065	272,644	44,421
Contractual Services	815,794	815,794	755,769	60,025
Commodities	5,775	5,775	2,355	3,420
Total County Clerk - Elections	<u>1,138,634</u>	<u>1,138,634</u>	<u>1,030,768</u>	<u>107,866</u>
Educational Service Region				
Personnel services	193,126	213,060	194,464	18,596
Contractual services	57,747	63,647	36,355	27,292
Commodities	16,030	16,030	5,512	10,518
Total Educational Service Region	<u>266,903</u>	<u>292,737</u>	<u>236,331</u>	<u>56,406</u>

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL AND ADMINISTRATIVE (Continued)				
Facilities Management				
Personnel services	\$ 1,181,992	\$ 1,177,577	\$ 1,202,663	\$ (25,086)
Contractual services	1,755,307	1,768,897	1,460,242	308,655
Commodities	98,135	110,268	91,677	18,591
Total Facilities Management	<u>3,035,434</u>	<u>3,056,742</u>	<u>2,754,582</u>	<u>302,160</u>
Human Resources				
Personnel services	263,762	263,762	276,533	(12,771)
Contractual services	92,318	92,318	62,501	29,817
Commodities	7,755	7,755	2,712	5,043
Total Human Resources	<u>363,835</u>	<u>363,835</u>	<u>341,746</u>	<u>22,089</u>
Information Technology				
Personnel services	2,014,075	2,014,075	2,017,631	(3,556)
Contractual services	1,107,341	1,181,019	1,132,272	48,747
Commodities	72,035	84,931	43,381	41,550
Total Information Technology	<u>3,193,451</u>	<u>3,280,025</u>	<u>3,193,284</u>	<u>86,741</u>
Merit Commission				
Personnel services	4,000	4,000	3,033	967
Contractual services	46,600	61,775	42,401	19,374
Commodities	550	550	200	350
Total Merit Commission	<u>51,150</u>	<u>66,325</u>	<u>45,634</u>	<u>20,691</u>
Purchasing				
Personnel services	287,075	287,075	289,330	(2,255)
Contractual services	24,350	24,350	21,905	2,445
Commodities	414,300	414,300	358,275	56,025
Total Purchasing	<u>725,725</u>	<u>725,725</u>	<u>669,510</u>	<u>56,215</u>
Recorder				
Personnel services	223,499	223,499	234,826	(11,327)
Contractual services	7,400	7,400	4,606	2,794
Commodities	1,617,821	1,617,821	3,953	1,613,868
Total Recorder	<u>1,848,720</u>	<u>1,848,720</u>	<u>243,385</u>	<u>1,605,335</u>
Supervisor of Assessments				
Personnel services	974,327	964,327	999,165	(34,838)
Contractual services	58,800	65,800	62,234	3,566
Commodities	9,200	12,200	4,950	7,250
Total Supervisor of Assessments	<u>1,042,327</u>	<u>1,042,327</u>	<u>1,066,349</u>	<u>(24,022)</u>

(Continued)

County of McHenry, Illinois
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL AND ADMINISTRATIVE (Continued)				
Treasurer				
Personnel services	\$ 541,393	\$ 541,393	\$ 564,214	\$ (22,821)
Contractual services	6,400	6,400	5,160	1,240
Commodities	5,350	5,350	5,345	5
Total Treasurer	553,143	553,143	574,719	(21,576)
Non-Departmental				
Personnel services	1,046,919	1,218,065	-	1,218,065
Contractual services	14,473,091	15,148,575	14,727,963	420,612
Commodities	10,350	3,950	1,998	1,952
Total Non-Departmental	15,530,360	16,370,590	14,729,961	1,640,629
Total General and Administrative	30,267,107	31,260,628	27,421,061	3,839,567
COMMUNITY DEVELOPMENT				
Planning and Development				
Personnel services	1,391,034	1,391,034	1,395,379	(4,345)
Contractual services	29,585	480,874	349,141	131,733
Commodities	50,135	51,086	16,891	34,195
Total Planning and Development	1,470,754	1,922,994	1,761,411	161,583
Total Community Development	1,470,754	1,922,994	1,761,411	161,583
PUBLIC SAFETY				
County Sheriff				
Personnel services	31,309,261	31,388,755	30,330,486	1,058,269
Contractual services	3,573,837	3,659,078	3,271,202	387,876
Commodities	945,755	1,325,809	1,834,595	(508,786)
Total County Sheriff	35,828,853	36,373,642	35,436,283	937,359
Emergency Management				
Personnel services	253,538	253,538	265,239	(11,701)
Contractual services	22,750	24,001	16,604	7,397
Commodities	25,780	25,780	11,062	14,718
Total Emergency Management	302,068	303,319	292,905	10,414

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
PUBLIC SAFETY (Continued)				
County Coroner				
Personnel services	\$ 333,241	\$ 333,241	\$ 343,245	\$ (10,004)
Contractual services	52,718	128,194	154,145	(25,951)
Commodities	6,600	9,942	9,480	462
Total County Coroner	392,559	471,377	506,870	(35,493)
Total Public Safety	36,523,480	37,148,338	36,236,058	912,280
JUDICIARY AND COURT RELATED				
Clerk of the Circuit Court				
Personnel services	1,925,986	1,925,986	1,949,476	(23,490)
Contractual services	2,050	2,050	2,285	(235)
Commodities	13,550	13,550	8,696	4,854
Total Clerk of the Circuit Court	1,941,586	1,941,586	1,960,457	(18,871)
Court Administration				
Personnel services	752,868	778,663	752,270	26,393
Contractual services	647,000	646,510	553,764	92,746
Commodities	71,000	92,095	81,649	10,446
Total Court Administration	1,470,868	1,517,268	1,387,683	129,585
Court Services				
Personnel services	2,286,424	2,286,424	2,242,634	43,790
Contractual services	457,000	457,000	307,915	149,085
Commodities	38,387	38,387	26,977	11,410
Total Court Services	2,781,811	2,781,811	2,577,526	204,285
Public Defender				
Personnel services	1,122,904	1,122,904	1,155,440	(32,536)
Contractual services	10,550	10,550	9,349	1,201
Commodities	9,929	9,929	9,052	877
Total Public Defender	1,143,383	1,143,383	1,173,841	(30,458)
State's Attorney				
Personnel services	2,716,581	2,716,581	2,940,060	(223,479)
Contractual services	168,450	168,450	158,289	10,161
Commodities	39,700	39,700	28,483	11,217
Total State's Attorney	2,924,731	2,924,731	3,126,832	(202,101)
Total Judiciary and Court Related	10,262,379	10,308,779	10,226,339	82,440

(Continued)

County of McHenry, Illinois
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
PUBLIC HEALTH AND WELFARE				
Health Department				
Personnel services	\$ 5,165,002	\$ 5,490,755	\$ 4,716,019	\$ 774,736
Contractual services	-	3,295,670	3,082,461	213,209
Commodities	199,732	586,244	382,640	203,604
Total Health Department	<u>5,364,734</u>	<u>9,372,669</u>	<u>8,181,120</u>	<u>1,191,549</u>
Total Public Health and Welfare	<u>5,364,734</u>	<u>9,372,669</u>	<u>8,181,120</u>	<u>1,191,549</u>
Total Expenditures - Current	<u>83,888,454</u>	<u>90,013,408</u>	<u>83,825,989</u>	<u>6,187,419</u>
CAPITAL OUTLAY	<u>-</u>	<u>2,421,195</u>	<u>4,416,688</u>	<u>(1,995,493)</u>
DEBT SERVICE				
Principal retirement	1,205,495	1,205,495	653,707	551,788
Interest and fiscal charges	30,000	30,000	94,886	(64,886)
Total Debt Service	<u>1,235,495</u>	<u>1,235,495</u>	<u>748,593</u>	<u>486,902</u>
TOTAL EXPENDITURES	<u>\$ 85,123,949</u>	<u>\$ 93,670,098</u>	<u>\$ 88,991,270</u>	<u>\$ 4,678,828</u>

(Concluded)

**NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENTS**

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2021

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and investments	\$ 60,500,719	\$ -	\$ 1,139,945	\$ 817,216	\$ 62,457,880
Property taxes receivable	16,468,483	-	-	-	16,468,483
Other receivables	11,058	-	-	-	11,058
Due from other governments	6,753,388	-	-	-	6,753,388
Due from other funds	476,170	-	-	-	476,170
Prepaid	156,251	-	-	-	156,251
Inventory	630,470	-	-	-	630,470
Total Assets	<u>\$ 84,996,539</u>	<u>\$ -</u>	<u>\$ 1,139,945</u>	<u>\$ 817,216</u>	<u>\$ 86,953,700</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 7,740,703	\$ -	\$ 175,282	\$ -	\$ 7,915,985
Accrued payroll	383,224	-	-	-	383,224
Unearned revenue	5,340,241	-	-	-	5,340,241
Due to other funds	2,935,767	-	-	486	2,936,253
Total Liabilities	<u>16,399,935</u>	<u>-</u>	<u>175,282</u>	<u>486</u>	<u>16,575,703</u>
Deferred Inflows of Resources					
Property taxes levied for future period	16,468,483	-	-	-	16,468,483
Unavailable revenue	4,040,015	-	-	-	4,040,015
Total Deferred Inflows of Resources	<u>20,508,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,508,498</u>
Fund Balances					
Nonspendable	786,721	-	-	816,730	1,603,451
Restricted	46,679,833	-	-	-	46,679,833
Committed	1,877,261	-	-	-	1,877,261
Assigned	-	-	964,663	-	964,663
Unassigned (deficit)	(1,255,709)	-	-	-	(1,255,709)
Total Fund Balances	<u>48,088,106</u>	<u>-</u>	<u>964,663</u>	<u>816,730</u>	<u>49,869,499</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 84,996,539</u>	<u>\$ -</u>	<u>\$ 1,139,945</u>	<u>\$ 817,216</u>	<u>\$ 86,953,700</u>

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended November 30, 2021

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Charges for services	\$ 5,539,368	\$ -	\$ -	\$ -	\$ 5,539,368
Licenses and permits	91,687	-	-	-	91,687
Fines and forfeitures	64,943	-	-	-	64,943
Grants, contributions, and intergovernmental	28,176,063	-	-	-	28,176,063
Property taxes	13,685,271	-	-	-	13,685,271
Investment income	93,179	-	2,347	486	96,012
Miscellaneous	730,956	-	-	-	730,956
Total Revenues	48,381,467	-	2,347	486	48,384,300
EXPENDITURES					
Current					
General and administrative	6,290,272	-	-	-	6,290,272
Community development	9,610,906	-	-	-	9,610,906
Transportation	16,940,342	-	-	-	16,940,342
Public safety	2,858,409	-	-	-	2,858,409
Judiciary and court related	2,503,716	-	-	-	2,503,716
Public health and welfare	4,277,643	-	-	-	4,277,643
Capital outlay	13,404,509	-	937,684	-	14,342,193
Debt service					
Interest and fiscal charges	18,032	1,066,522	-	-	1,084,554
Total Expenditures	55,903,829	1,066,522	937,684	-	57,908,035
Excess (deficiency) of revenues over expenditures	(7,522,362)	(1,066,522)	(935,337)	486	(9,523,735)
OTHER FINANCING SOURCES (USES)					
Transfers in	154,278	1,066,522	1,900,000	-	3,120,800
Transfers out	(12,000)	-	-	(486)	(12,486)
Total Other Financing Sources (Uses)	142,278	1,066,522	1,900,000	(486)	3,108,314
Net Change in Fund Balances	(7,380,084)	-	964,663	-	(6,415,421)
Fund Balances - Beginning of Year	55,468,190	-	-	816,730	56,284,920
Fund Balances - End of Year	<u>\$ 48,088,106</u>	<u>\$ -</u>	<u>\$ 964,663</u>	<u>\$ 816,730</u>	<u>\$ 49,869,499</u>

NONMAJOR SPECIAL REVENUE FUNDS

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

County Highway Fund – to account for expenditures for highway maintenance and construction. Funding is primarily from property taxes and transfer in from other funds.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is primarily from property taxes.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – to account for the collection of an optional gasoline tax to be used for road maintenance and repair.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk's Office.

Recorder Automation Fund – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is primarily from donations and contributions.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Special Courts Fund – to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

Expedited Permit Fund – to account for fees paid by stormwater permit applicants for expediting the review process through an outside engineering firm.

Circuit Court Document Storage Fund – to account for the collection of document storage fees to be used to establish and maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), and Neighborhood Stabilization Program (NSP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

EMDT Fund- to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Treasurer's Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Defenders Records Automation Fund- to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the Public Defender.

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

Lease Resolution Fund – to account for the activities of the Public Building Commission.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Circuit Clerk Electronic Citation Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Motor Fuel Tax Fund – to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Inmate Welfare Fund – to account for jail commissary revenue and other corrections revenue that is restricted for expenditures that promote the welfare of inmates in the County jail.

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2021

	Veterans' Assistance Commission Bus Fund	Veterans' Assistance Commission Fund	County Highway Fund
ASSETS			
Cash and investments	\$ 17,779	\$ 192,209	\$ 2,373,417
Property taxes receivable	-	425,000	7,500,000
Other receivables	-	-	-
Due from other governments	-	-	38,073
Due from other funds	-	-	26
Prepaid	-	-	-
Inventory	-	-	26,482
	<u>17,779</u>	<u>617,209</u>	<u>9,937,998</u>
Total Assets	<u>\$ 17,779</u>	<u>\$ 617,209</u>	<u>\$ 9,937,998</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 1,907	\$ 150,027
Accrued payroll	-	8,283	116,247
Unearned revenue	-	-	-
Due to other funds	-	4,597	2,810,454
	<u>-</u>	<u>14,787</u>	<u>3,076,728</u>
Total Liabilities	<u>-</u>	<u>14,787</u>	<u>3,076,728</u>
Deferred Inflows of Resources			
Property taxes levied for future period	-	425,000	7,500,000
Unavailable revenue	-	-	-
	<u>-</u>	<u>425,000</u>	<u>7,500,000</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>425,000</u>	<u>7,500,000</u>
Fund Balances			
Nonspendable	-	-	26,482
Restricted	17,779	177,422	-
Committed	-	-	-
Unassigned (deficit)	-	-	(665,212)
	<u>17,779</u>	<u>177,422</u>	<u>(638,730)</u>
Total Fund Balances	<u>17,779</u>	<u>177,422</u>	<u>(638,730)</u>
	<u>\$ 17,779</u>	<u>\$ 617,209</u>	<u>\$ 9,937,998</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,779</u>	<u>\$ 617,209</u>	<u>\$ 9,937,998</u>

Social Security Fund	Coroner's Fund	Matching Fund	County Bridge Fund	County Option Motor Fuel Tax Fund	Tuberculosis Care and Treatment Fund	Maintenance and Child Support Collection Fund
\$ 2,289,644	\$ 28,725	\$ 4,923,842	\$ 2,626,081	\$ 5,942,749	\$ 59,425	\$ 105,246
2,995,000	-	903,483	500,000	-	-	-
-	1,600	-	-	-	-	-
-	-	240,000	740,089	1,176,570	-	-
2,931	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	492,508	-	-
<u>\$ 5,287,575</u>	<u>\$ 30,325</u>	<u>\$ 6,067,325</u>	<u>\$ 3,866,170</u>	<u>\$ 7,611,827</u>	<u>\$ 59,425</u>	<u>\$ 105,246</u>
\$ 55,283	\$ 9,017	\$ 927,945	\$ 175,258	\$ 358,958	\$ 1,180	\$ -
145,209	-	-	-	-	6,682	-
-	-	-	-	-	-	-
-	-	-	-	-	1,120	-
<u>200,492</u>	<u>9,017</u>	<u>927,945</u>	<u>175,258</u>	<u>358,958</u>	<u>8,982</u>	<u>-</u>
2,995,000	-	903,483	500,000	-	-	-
-	-	240,000	660,088	125,767	-	-
<u>2,995,000</u>	<u>-</u>	<u>1,143,483</u>	<u>1,160,088</u>	<u>125,767</u>	<u>-</u>	<u>-</u>
-	-	-	-	492,508	-	-
2,092,083	21,308	3,995,897	2,530,824	6,634,594	50,443	105,246
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,092,083</u>	<u>21,308</u>	<u>3,995,897</u>	<u>2,530,824</u>	<u>7,127,102</u>	<u>50,443</u>	<u>105,246</u>
<u>\$ 5,287,575</u>	<u>\$ 30,325</u>	<u>\$ 6,067,325</u>	<u>\$ 3,866,170</u>	<u>\$ 7,611,827</u>	<u>\$ 59,425</u>	<u>\$ 105,246</u>

(Continued)

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2021

	County Clerk Automation Fund	Recorder Automation Fund	Animal Shelter Fund	County Treasurer Automation Fund
ASSETS				
Cash and investments	\$ 134,862	\$ 929,130	\$ 40,133	\$ 779,053
Property taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Prepaid	-	-	-	-
Inventory	-	-	-	-
Total Assets	<u>\$ 134,862</u>	<u>\$ 929,130</u>	<u>\$ 40,133</u>	<u>\$ 779,053</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 4,350	\$ -	\$ 5,160
Accrued payroll	-	10,083	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	21,275	-	4,261
Total Liabilities	<u>-</u>	<u>35,708</u>	<u>-</u>	<u>9,421</u>
Deferred Inflows of Resources				
Property taxes levied for future period	-	-	-	-
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	134,862	893,422	40,133	769,632
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total Fund Balances	<u>134,862</u>	<u>893,422</u>	<u>40,133</u>	<u>769,632</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 134,862</u>	<u>\$ 929,130</u>	<u>\$ 40,133</u>	<u>\$ 779,053</u>

Workforce Network Fund	Law Library Fund	Special Courts Fund	Expedited Permit Fund	Circuit Court Document Storage Fund	Probation Service Fee Fund	HUD Grants Fund
\$ 48,221	\$ 153,835	\$ 46,588	\$ 738	\$ 867,357	\$ 666,860	\$ 6,471,687
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,258,976	-	50,000	-	-	-	1,079,789
-	-	-	-	-	-	-
1,251	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,308,448</u>	<u>\$ 153,835</u>	<u>\$ 96,588</u>	<u>\$ 738</u>	<u>\$ 867,357</u>	<u>\$ 666,860</u>	<u>\$ 7,551,476</u>

\$ -	\$ 1,555	\$ 3,370	\$ -	\$ 30,745	\$ 24,702	\$ 2,184,902
25,977	2,437	11,336	-	1,977	-	8,986
-	-	-	-	-	-	5,340,241
12,166	322	19,501	-	1,839	141	8,100
<u>38,143</u>	<u>4,314</u>	<u>34,207</u>	<u>-</u>	<u>34,561</u>	<u>24,843</u>	<u>7,542,229</u>
-	-	-	-	-	-	-
1,916,056	-	-	-	-	-	599,744
<u>1,916,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>599,744</u>
1,251	-	-	-	-	-	-
352,998	149,521	62,381	738	832,796	642,017	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(590,497)
<u>354,249</u>	<u>149,521</u>	<u>62,381</u>	<u>738</u>	<u>832,796</u>	<u>642,017</u>	<u>(590,497)</u>
<u>\$ 2,308,448</u>	<u>\$ 153,835</u>	<u>\$ 96,588</u>	<u>\$ 738</u>	<u>\$ 867,357</u>	<u>\$ 666,860</u>	<u>\$ 7,551,476</u>

(Continued)

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2021

	Circuit Court Automation Fund	Illinois Criminal Justice Authority Fund	Circuit Court Admin Fund	EMDT Fund
ASSETS				
Cash and investments	\$ 1,048,490	\$ 6,335	\$ 414,129	\$ 110
Property taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Prepaid	-	-	-	-
Inventory	-	-	-	-
Total Assets	<u>\$ 1,048,490</u>	<u>\$ 6,335</u>	<u>\$ 414,129</u>	<u>\$ 110</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 964	\$ -
Accrued payroll	5,685	-	423	-
Unearned revenue	-	-	-	-
Due to other funds	1,123	-	497	-
Total Liabilities	<u>6,808</u>	<u>-</u>	<u>1,884</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for future period	-	-	-	-
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	1,041,682	6,335	412,245	110
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total Fund Balances	<u>1,041,682</u>	<u>6,335</u>	<u>412,245</u>	<u>110</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,048,490</u>	<u>\$ 6,335</u>	<u>\$ 414,129</u>	<u>\$ 110</u>

Treasurer's Passport Services Fund	State's Attorney Automation Fund	Public Defenders Records Automation Fund	DUI Conviction Fund	Geographic Information Systems Fund	Revolving Loan Fund	Health Scholarship Fund
\$ 358,931	\$ 56,386	\$ 6,842	\$ 312,027	\$ 1,423,647	\$ 1,521,889	\$ 6,350
-	-	-	-	-	-	-
-	-	-	-	-	7,603	-
-	-	-	-	-	-	-
-	-	-	-	155,000	-	-
-	-	-	-	-	-	-
<u>\$ 358,931</u>	<u>\$ 56,386</u>	<u>\$ 6,842</u>	<u>\$ 312,027</u>	<u>\$ 1,578,647</u>	<u>\$ 1,529,492</u>	<u>\$ 6,350</u>

\$ 684	\$ -	\$ -	\$ -	\$ 71,219	\$ -	\$ 500
2,104	-	-	-	13,657	-	-
-	-	-	-	-	-	-
5,374	-	-	-	21,101	3,000	-
<u>8,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,977</u>	<u>3,000</u>	<u>500</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	155,000	-	-
-	56,386	6,842	312,027	1,317,670	-	5,850
350,769	-	-	-	-	1,526,492	-
-	-	-	-	-	-	-
<u>350,769</u>	<u>56,386</u>	<u>6,842</u>	<u>312,027</u>	<u>1,472,670</u>	<u>1,526,492</u>	<u>5,850</u>
<u>\$ 358,931</u>	<u>\$ 56,386</u>	<u>\$ 6,842</u>	<u>\$ 312,027</u>	<u>\$ 1,578,647</u>	<u>\$ 1,529,492</u>	<u>\$ 6,350</u>

(Continued)

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2021

	Senior Services Fund	Lease Resolution Fund	Insurance Loss Fund	Circuit Clerk Electronic Citation Fund
ASSETS				
Cash and investments	\$ 2,895,962	\$ 2,155	\$ 1,455,740	\$ 299,876
Property taxes receivable	1,645,000	-	2,500,000	-
Other receivables	-	-	1,855	-
Due from other governments	-	-	-	-
Due from other funds	24,549	-	445,412	-
Prepaid	-	-	-	-
Inventory	-	-	-	-
Total Assets	<u>\$ 4,565,511</u>	<u>\$ 2,155</u>	<u>\$ 4,403,007</u>	<u>\$ 299,876</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 616,941	\$ -	\$ 105,556	\$ 1
Accrued payroll	845	-	18,607	-
Unearned revenue	-	-	-	-
Due to other funds	1,324	-	19,572	-
Total Liabilities	<u>619,110</u>	<u>-</u>	<u>143,735</u>	<u>1</u>
Deferred Inflows of Resources				
Property taxes levied for future period	1,645,000	-	2,500,000	-
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>1,645,000</u>	<u>-</u>	<u>2,500,000</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	2,301,401	2,155	1,759,272	299,875
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total Fund Balances	<u>2,301,401</u>	<u>2,155</u>	<u>1,759,272</u>	<u>299,875</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,565,511</u>	<u>\$ 2,155</u>	<u>\$ 4,403,007</u>	<u>\$ 299,876</u>

Motor Fuel Tax Fund	Inmate Welfare Fund	Regional Office of Education Fund	Totals
\$ 20,068,765	\$ 1,925,504	\$ -	\$ 60,500,719
-	-	-	16,468,483
-	-	-	11,058
1,169,891	-	-	6,753,388
3,252	-	-	476,170
-	-	-	156,251
111,480	-	-	630,470
<u>\$ 21,353,388</u>	<u>\$ 1,925,504</u>	<u>\$ -</u>	<u>\$ 84,996,539</u>

\$ 3,004,863	\$ 5,616	\$ -	\$ 7,740,703
4,686	-	-	383,224
-	-	-	5,340,241
-	-	-	2,935,767
<u>3,009,549</u>	<u>5,616</u>	<u>-</u>	<u>16,399,935</u>

-	-	-	16,468,483
498,360	-	-	4,040,015
<u>498,360</u>	<u>-</u>	<u>-</u>	<u>20,508,498</u>

111,480	-	-	786,721
17,733,999	1,919,888	-	46,679,833
-	-	-	1,877,261
-	-	-	(1,255,709)
<u>17,845,479</u>	<u>1,919,888</u>	<u>-</u>	<u>48,088,106</u>

<u>\$ 21,353,388</u>	<u>\$ 1,925,504</u>	<u>\$ -</u>	<u>\$ 84,996,539</u>
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County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2021

	Veterans' Assistance Commission Bus Fund	Veterans' Assistance Commission Fund	County Highway Fund	Social Security Fund
REVENUES				
Charges for services	\$ -	\$ -	\$ 212,718	\$ -
Licenses and permits	-	-	91,687	-
Fines and forfeitures	-	-	-	-
Grants, contributions, and intergovernmental	-	-	-	-
Property taxes	-	427,023	6,910,725	3,017,770
Investment income	24	-	2,264	3,960
Miscellaneous	2,908	-	72,448	-
Total Revenues	2,932	427,023	7,289,842	3,021,730
EXPENDITURES				
Current				
General and administrative	-	-	-	411,060
Community development	-	-	-	82,483
Transportation	-	-	7,054,824	-
Public safety	-	-	-	2,660,516
Judiciary and court related	-	-	-	512,903
Public health and welfare	-	430,672	-	233,024
Capital outlay	-	-	968,940	-
Debt service				
Interest and fiscal charges	-	-	6,858	-
Total Expenditures	-	430,672	8,030,622	3,899,986
Excess (deficiency) of revenues over expenditures	2,932	(3,649)	(740,780)	(878,256)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	2,932	(3,649)	(740,780)	(878,256)
Fund Balances - Beginning of Year (deficit)	14,847	181,071	102,050	2,970,339
Fund Balances - End of Year (deficit)	<u>\$ 17,779</u>	<u>\$ 177,422</u>	<u>\$ (638,730)</u>	<u>\$ 2,092,083</u>

Coroner's Fund	Matching Fund	County Bridge Fund	County Option Motor Fuel Tax Fund	Tuberculosis Care and Treatment Fund	Maintenance and Child Support Collection Fund	County Clerk Automation Fund
\$ 64,943	\$ -	\$ -	\$ -	\$ 3,006	\$ 71,178	\$ 27,850
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,922	30,372	668,389	3,949,644	-	-	-
-	914,616	502,912	-	255,655	-	-
95	11,023	3,705	12,479	116	163	180
8,993	3,680	-	69,575	-	-	-
<u>77,953</u>	<u>959,691</u>	<u>1,175,006</u>	<u>4,031,698</u>	<u>258,777</u>	<u>71,341</u>	<u>28,030</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	63,398	809,935	2,992,806	-	-	-
71,693	-	-	-	-	-	-
-	-	-	-	-	70,000	-
-	-	-	-	313,181	-	-
29,856	6,165,896	60,240	5,405,060	-	-	-
-	-	-	-	-	-	-
<u>101,549</u>	<u>6,229,294</u>	<u>870,175</u>	<u>8,397,866</u>	<u>313,181</u>	<u>70,000</u>	<u>-</u>
<u>(23,596)</u>	<u>(5,269,603)</u>	<u>304,831</u>	<u>(4,366,168)</u>	<u>(54,404)</u>	<u>1,341</u>	<u>28,030</u>
-	-	-	-	-	-	-
(9,000)	-	-	-	-	-	-
(9,000)	-	-	-	-	-	-
<u>(32,596)</u>	<u>(5,269,603)</u>	<u>304,831</u>	<u>(4,366,168)</u>	<u>(54,404)</u>	<u>1,341</u>	<u>28,030</u>
<u>53,904</u>	<u>9,265,500</u>	<u>2,225,993</u>	<u>11,493,270</u>	<u>104,847</u>	<u>103,905</u>	<u>106,832</u>
<u>\$ 21,308</u>	<u>\$ 3,995,897</u>	<u>\$ 2,530,824</u>	<u>\$ 7,127,102</u>	<u>\$ 50,443</u>	<u>\$ 105,246</u>	<u>\$ 134,862</u>

(Continued)

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2021

	Recorder Automation Fund	Animal Shelter Fund	County Treasurer Automation Fund	Workforce Network Fund
REVENUES				
Charges for services	\$ 678,486	\$ 4,633	\$ 164,701	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Grants, contributions, and intergovernmental	-	-	-	2,073,596
Property taxes	-	-	-	-
Investment income	1,606	61	1,103	109
Miscellaneous	-	-	-	-
Total Revenues	680,092	4,694	165,804	2,073,705
EXPENDITURES				
Current				
General and administrative	710,060	-	127,095	-
Community development	-	-	-	-
Transportation	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Public health and welfare	-	4,447	-	1,974,384
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Interest and fiscal charges	-	-	-	9,986
Total Expenditures	710,060	4,447	127,095	1,984,370
Excess (deficiency) of revenues over expenditures	(29,968)	247	38,709	89,335
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(29,968)	247	38,709	89,335
Fund Balances - Beginning of Year (deficit)	923,390	39,886	730,923	264,914
Fund Balances - End of Year (deficit)	<u>\$ 893,422</u>	<u>\$ 40,133</u>	<u>\$ 769,632</u>	<u>\$ 354,249</u>

Law Library Fund	Special Courts Fund	Expedited Permit Fund	Circuit Court Document Storage Fund	Probation Service Fee Fund	HUD Grants Fund	Circuit Court Automation Fund
\$ 148,700	\$ 179,182	\$ -	\$ 580,476	\$ 273,940	\$ -	\$ 611,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	347,432	-	-	-	9,164,873	-
-	-	-	-	-	-	-
214	-	-	1,156	961	9,336	1,447
-	-	-	-	575	-	-
148,914	526,614	-	581,632	275,476	9,174,209	613,381
-	-	-	-	-	-	-
-	-	-	-	-	9,528,423	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
113,667	598,398	-	437,551	198,486	-	376,691
-	-	-	-	-	-	-
-	-	-	-	24,211	-	-
-	-	-	-	-	-	-
113,667	598,398	-	437,551	222,697	9,528,423	376,691
35,247	(71,784)	-	144,081	52,779	(354,214)	236,690
-	129,729	-	-	-	-	-
-	-	-	-	-	-	-
-	129,729	-	-	-	-	-
35,247	57,945	-	144,081	52,779	(354,214)	236,690
114,274	4,436	738	688,715	589,238	(236,283)	804,992
\$ 149,521	\$ 62,381	\$ 738	\$ 832,796	\$ 642,017	\$ (590,497)	\$ 1,041,682

(Continued)

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2021

	Illinois Criminal Justice Authority Fund	Circuit Court Admin Fund	EMDT Fund	Treasurer's Passport Services Fund
REVENUES				
Charges for services	\$ -	\$ 153,537	\$ -	\$ 29,354
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Grants, contributions, and intergovernmental	98,417	-	-	-
Property taxes	-	-	-	-
Investment income	62	538	-	586
Miscellaneous	-	-	-	-
Total Revenues	98,479	154,075	-	29,940
EXPENDITURES				
Current				
General and administrative	-	-	-	109,744
Community development	-	-	-	-
Transportation	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	98,417	41,419	-	-
Public health and welfare	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	98,417	41,419	-	109,744
Excess (deficiency) of revenues over expenditures	62	112,656	-	(79,804)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	62	112,656	-	(79,804)
Fund Balances - Beginning of Year (deficit)	6,273	299,589	110	430,573
Fund Balances - End of Year (deficit)	<u>\$ 6,335</u>	<u>\$ 412,245</u>	<u>\$ 110</u>	<u>\$ 350,769</u>

State's Attorney Automation Fund	Public Defenders Records Automation Fund	DUI Conviction Fund	Geographic Information Systems Fund	Revolving Loan Fund	Health Scholarship Fund	Senior Services Fund
\$ 8,187	\$ 3,061	\$ -	\$ 1,688,559	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	64,943	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,655,595
78	8	-	1,627	10,607	3	1,137
-	-	-	-	-	-	-
8,265	3,069	64,943	1,690,186	10,607	3	1,656,732
-	-	-	971,731	161,217	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,733	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,321,935
-	-	-	-	-	-	-
-	-	-	1,188	-	-	-
-	-	12,733	972,919	161,217	-	1,321,935
8,265	3,069	52,210	717,267	(150,610)	3	334,797
-	-	-	-	-	-	24,549
-	-	-	-	(3,000)	-	-
-	-	-	-	(3,000)	-	24,549
8,265	3,069	52,210	717,267	(153,610)	3	359,346
48,121	3,773	259,817	755,403	1,680,102	5,847	1,942,055
\$ 56,386	\$ 6,842	\$ 312,027	\$ 1,472,670	\$ 1,526,492	\$ 5,850	\$ 2,301,401

(Continued)

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Year Ended November 30, 2021

	Lease Resolution Fund	Insurance Loss Fund	Circuit Clerk Electronic Citation Fund	Motor Fuel Tax Fund
REVENUES				
Charges for services	\$ -	\$ -	\$ 169,169	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Grants, contributions, and intergovernmental	-	-	-	11,839,418
Property taxes	-	975	-	-
Investment income	-	6	364	25,550
Miscellaneous	1,653	571,124	-	-
Total Revenues	1,653	572,105	169,533	11,864,968
EXPENDITURES				
Current				
General and administrative	-	3,799,365	-	-
Community development	-	-	-	-
Transportation	-	-	-	6,019,379
Public safety	-	-	-	-
Judiciary and court related	-	-	56,184	-
Public health and welfare	-	-	-	-
Capital outlay	-	-	-	742,675
Debt service	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	3,799,365	56,184	6,762,054
Excess (deficiency) of revenues over expenditures	1,653	(3,227,260)	113,349	5,102,914
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	1,653	(3,227,260)	113,349	5,102,914
Fund Balance - Beginning of Year (deficit)	502	4,986,532	186,526	12,742,565
Fund Balance - End of Year (deficit)	\$ 2,155	\$ 1,759,272	\$ 299,875	\$ 17,845,479

Inmate Welfare Fund	Totals
\$ 465,754	\$ 5,539,368
-	91,687
-	64,943
-	28,176,063
-	13,685,271
2,611	93,179
-	730,956
<u>468,365</u>	<u>48,381,467</u>
-	6,290,272
-	9,610,906
-	16,940,342
113,467	2,858,409
-	2,503,716
-	4,277,643
7,631	13,404,509
-	18,032
<u>121,098</u>	<u>55,903,829</u>
<u>347,267</u>	<u>(7,522,362)</u>
-	154,278
-	(12,000)
-	142,278
<u>347,267</u>	<u>(7,380,084)</u>
<u>1,572,621</u>	<u>55,468,190</u>
<u>\$ 1,919,888</u>	<u>\$ 48,088,106</u>

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 60	\$ 60	\$ 24	\$ (36)
Miscellaneous	750	750	2,908	2,158
Total Revenues	<u>810</u>	<u>810</u>	<u>2,932</u>	<u>2,122</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 810</u>	<u>\$ 810</u>	2,932	<u>\$ 2,122</u>
Fund Balance (Deficit) - Beginning of Year			<u>14,847</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 17,779</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 VETERANS' ASSISTANCE COMMISSION FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Property taxes	\$ 425,000	\$ 425,000	\$ 427,023	\$ 2,023
Total Revenues	<u>425,000</u>	<u>425,000</u>	<u>427,023</u>	<u>2,023</u>
EXPENDITURES				
Current				
Public health and welfare				
Personnel services	386,605	386,605	359,017	27,588
Contractual services	192,100	192,100	63,764	128,336
Commodities	23,100	23,100	7,891	15,209
Total Expenditures	<u>601,805</u>	<u>601,805</u>	<u>430,672</u>	<u>171,133</u>
Net Change in Fund Balance	<u>\$ (176,805)</u>	<u>\$ (176,805)</u>	(3,649)	<u>\$ 173,156</u>
Fund Balance (Deficit) - Beginning of Year			<u>181,071</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 177,422</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 COUNTY HIGHWAY FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 181,417	\$ 181,417	\$ 212,718	\$ 31,301
Licenses and permits	91,000	91,000	91,687	687
Property taxes	6,873,600	6,873,600	6,910,725	37,125
Investment income	-	-	2,264	2,264
Miscellaneous	75,000	75,000	72,448	(2,552)
Total Revenues	<u>7,221,017</u>	<u>7,221,017</u>	<u>7,289,842</u>	<u>68,825</u>
EXPENDITURES				
Current				
Transportation				
Personnel services	6,158,634	6,145,389	5,720,365	425,024
Contractual services	881,677	944,783	735,552	209,231
Commodities	737,928	737,928	598,907	139,021
Capital outlay	888,213	1,004,241	968,940	35,301
Principal retirement	-	-	-	-
Interest and fiscal charges	6,000	6,000	6,858	(858)
Total Expenditures	<u>8,672,452</u>	<u>8,838,341</u>	<u>8,030,622</u>	<u>807,719</u>
Net Change in Fund Balance	<u>\$ (1,451,435)</u>	<u>\$ (1,617,324)</u>	(740,780)	<u>\$ 876,544</u>
Fund Balance (Deficit) - Beginning of Year			<u>102,050</u>	
Fund Balance (Deficit) - End of Year			<u>\$ (638,730)</u>	

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ 2,995,000	\$ 2,995,000	\$ 3,017,770	\$ 22,770
Investment income	10,000	10,000	3,960	(6,040)
Total Revenues	<u>3,005,000</u>	<u>3,005,000</u>	<u>3,021,730</u>	<u>16,730</u>
EXPENDITURES				
Current				
Personnel services				
General and administrative	4,272,154	4,288,442	411,060	3,877,382
Community development	-	-	82,483	(82,483)
Public Safety	-	-	2,660,516	(2,660,516)
Judiciary and court related	-	-	512,903	(512,903)
Public health and welfare	-	-	233,024	(233,024)
Total Expenditures	<u>4,272,154</u>	<u>4,288,442</u>	<u>3,899,986</u>	<u>388,456</u>
Excess (deficiency) of revenues over expenditures	<u>(1,267,154)</u>	<u>(1,283,442)</u>	<u>(878,256)</u>	<u>405,186</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers in	-	16,288	-	(16,288)
Total Other Financing Sources	<u>-</u>	<u>16,288</u>	<u>-</u>	<u>(16,288)</u>
Net Change in Fund Balance	<u>\$ (1,267,154)</u>	<u>\$ (1,267,154)</u>	<u>(878,256)</u>	<u>\$ 388,898</u>
Fund Balance (Deficit) - Beginning of Year			<u>2,970,339</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 2,092,083</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CORONER'S FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 64,000	\$ 64,000	\$ 64,943	\$ 943
Grants, contributions, and intergovernmental	-	113,175	3,922	(109,253)
Investment income	2,200	2,200	95	(2,105)
Miscellaneous	-	-	8,993	8,993
Total Revenues	<u>66,200</u>	<u>179,375</u>	<u>77,953</u>	<u>(101,422)</u>
EXPENDITURES				
Current				
Public safety				
Personnel services	9,796	9,796	3,576	6,220
Contractual services	81,700	139,927	42,772	97,155
Commodities	12,500	77,621	25,345	52,276
Capital outlay	-	52,215	29,856	22,359
Total Expenditures	<u>103,996</u>	<u>279,559</u>	<u>101,549</u>	<u>178,010</u>
Excess (deficiency) of revenues over expenditures	<u>(37,796)</u>	<u>(100,184)</u>	<u>(23,596)</u>	<u>76,588</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>
Total Other Financing Sources	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (46,796)</u>	<u>\$ (109,184)</u>	<u>(32,596)</u>	<u>\$ 76,588</u>
Fund Balance (Deficit) - Beginning of Year			<u>53,904</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 21,308</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MATCHING FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ 830,000	\$ 830,000	\$ 30,372	\$ (799,628)
Property taxes	903,483	903,483	914,616	11,133
Investment income	-	-	11,023	11,023
Miscellaneous	-	-	3,680	3,680
Total Revenues	<u>1,733,483</u>	<u>1,733,483</u>	<u>959,691</u>	<u>(773,792)</u>
EXPENDITURES				
Current				
Transportation				
Contractual services	403,698	459,979	63,398	396,581
Capital outlay	(1,790,301)	6,031,998	6,165,896	(133,898)
Total Expenditures	<u>(1,386,603)</u>	<u>6,491,977</u>	<u>6,229,294</u>	<u>262,683</u>
Net Change in Fund Balance	<u>\$ 3,120,086</u>	<u>\$ (4,758,494)</u>	<u>(5,269,603)</u>	<u>\$ (511,109)</u>
Fund Balance (Deficit) - Beginning of Year			<u>9,265,500</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 3,995,897</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 COUNTY BRIDGE FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Grants, contributions, and intergovernmental	\$ 580,000	\$ 580,000	\$ 668,389	\$ 88,389
Property taxes	500,000	500,000	502,912	2,912
Investment income	-	-	3,705	3,705
Total Revenues	<u>1,080,000</u>	<u>1,080,000</u>	<u>1,175,006</u>	<u>95,006</u>
EXPENDITURES				
Current				
Transportation				
Contractual services	-	822,002	809,935	12,067
Capital outlay	-	123,380	60,240	63,140
Total Expenditures	<u>-</u>	<u>945,382</u>	<u>870,175</u>	<u>75,207</u>
Net Change in Fund Balance	<u>\$ 1,080,000</u>	<u>\$ 134,618</u>	<u>304,831</u>	<u>\$ 170,213</u>
Fund Balance (Deficit) - Beginning of Year			<u>2,225,993</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 2,530,824</u>	

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ 3,700,000	\$ 3,700,000	\$ 3,949,644	\$ 249,644
Investment income	-	-	12,479	12,479
Miscellaneous	-	-	69,575	69,575
Total Revenues	<u>3,700,000</u>	<u>3,700,000</u>	<u>4,031,698</u>	<u>331,698</u>
EXPENDITURES				
Current				
Transportation				
Contractual services	2,077,911	3,758,869	2,129,361	1,629,508
Commodities	867,229	1,035,200	863,445	171,755
Capital outlay	-	5,429,827	5,405,060	24,767
Total Expenditures	<u>2,945,140</u>	<u>10,223,896</u>	<u>8,397,866</u>	<u>1,826,030</u>
Net Change in Fund Balance	<u>\$ 754,860</u>	<u>\$ (6,523,896)</u>	<u>(4,366,168)</u>	<u>\$ 2,157,728</u>
Fund Balance (Deficit) - Beginning of Year			<u>11,493,270</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 7,127,102</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 TUBERCULOSIS CARE AND TREATMENT FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 6,800	\$ 6,800	\$ 3,006	\$ (3,794)
Property taxes	254,623	254,623	255,655	1,032
Investment income	<u>5,000</u>	<u>5,000</u>	<u>116</u>	<u>(4,884)</u>
Total Revenues	<u>266,423</u>	<u>266,423</u>	<u>258,777</u>	<u>(7,646)</u>
EXPENDITURES				
Current				
Public health and welfare				
Personnel services	269,912	269,912	258,549	11,363
Contractual services	59,400	62,139	43,696	18,443
Commodities	<u>15,200</u>	<u>15,200</u>	<u>10,936</u>	<u>4,264</u>
Total Expenditures	<u>344,512</u>	<u>347,251</u>	<u>313,181</u>	<u>34,070</u>
Net Change in Fund Balance	<u>\$ (78,089)</u>	<u>\$ (80,828)</u>	<u>(54,404)</u>	<u>\$ 26,424</u>
Fund Balance (Deficit) - Beginning of Year			<u>104,847</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 50,443</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 70,000	\$ 70,000	\$ 71,178	\$ 1,178
Investment income	1,400	1,400	163	(1,237)
Total Revenues	<u>71,400</u>	<u>71,400</u>	<u>71,341</u>	<u>(59)</u>
EXPENDITURES				
Current				
Judiciary and court related				
Contractual services	71,400	71,400	70,000	1,400
Total Expenditures	<u>71,400</u>	<u>71,400</u>	<u>70,000</u>	<u>1,400</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,341	<u>\$ 1,341</u>
Fund Balance (Deficit) - Beginning of Year			<u>103,905</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 105,246</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 COUNTY CLERK AUTOMATION FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 28,000	\$ 28,000	\$ 27,850	\$ (150)
Investment income	900	900	180	(720)
Total Revenues	<u>28,900</u>	<u>28,900</u>	<u>28,030</u>	<u>(870)</u>
EXPENDITURES				
Current				
General and administrative				
Contractual services	14,700	14,700	-	14,700
Total Expenditures	<u>14,700</u>	<u>14,700</u>	<u>-</u>	<u>14,700</u>
	<u>\$ 14,200</u>	<u>\$ 14,200</u>	28,030	<u>\$ 13,830</u>
			<u>106,832</u>	
			<u>\$ 134,862</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 RECORDER AUTOMATION FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 381,000	\$ 381,000	\$ 678,486	\$ 297,486
Investment income	33,000	33,000	1,606	(31,394)
Total Revenues	<u>414,000</u>	<u>414,000</u>	<u>680,092</u>	<u>266,092</u>
EXPENDITURES				
Current				
General and administrative				
Personnel services	493,476	493,476	483,637	9,839
Contractual services	224,780	224,780	222,867	1,913
Commodities	14,000	14,000	3,556	10,444
Total Expenditures	<u>732,256</u>	<u>732,256</u>	<u>710,060</u>	<u>22,196</u>
Net Change in Fund Balance	<u>\$ (318,256)</u>	<u>\$ (318,256)</u>	<u>(29,968)</u>	<u>\$ 288,288</u>
Fund Balance (Deficit) - Beginning of Year			<u>923,390</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 893,422</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ANIMAL SHELTER FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 2,500	\$ 2,500	\$ 4,633	\$ 2,133
Investment income	100	100	61	(39)
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>4,694</u>	<u>2,094</u>
EXPENDITURE				
Current				
Public health and welfare				
Contractual services	5,000	5,000	4,447	553
Commodities	7,000	7,000	-	7,000
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>4,447</u>	<u>7,553</u>
Net Change in Fund Balance	<u>\$ (9,400)</u>	<u>\$ (9,400)</u>	247	<u>\$ 9,647</u>
Fund Balance (Deficit) - Beginning of Year			<u>39,886</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 40,133</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 COUNTY TREASURER AUTOMATION FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 110,000	\$ 110,000	\$ 164,701	\$ 54,701
Investment income	10,000	10,000	1,103	(8,897)
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>165,804</u>	<u>45,804</u>
EXPENDITURES				
Current				
General and administrative				
Personnel services	78,769	78,769	74,535	4,234
Contractual services	54,000	54,000	50,553	3,447
Commodities	5,400	5,400	2,007	3,393
Total Expenditures	<u>138,169</u>	<u>138,169</u>	<u>127,095</u>	<u>11,074</u>
Net Change in Fund Balance	<u>\$ (18,169)</u>	<u>\$ (18,169)</u>	38,709	<u>\$ 56,878</u>
Fund Balance (Deficit) - Beginning of Year			<u>730,923</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 769,632</u>	

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ 1,864,354	\$ 2,627,052	\$ 2,073,596	\$ (553,456)
Investment income	1,640	1,640	109	(1,531)
Total Revenues	<u>1,865,994</u>	<u>2,628,692</u>	<u>2,073,705</u>	<u>(554,987)</u>
EXPENDITURES				
Current				
Public health and welfare				
Personnel services	1,206,261	1,388,582	1,065,413	323,169
Contractual services	783,977	1,360,354	893,769	466,585
Commodities	25,051	29,051	15,202	13,849
Debt service				
Principal retirement	19,326	19,326	-	19,326
Interest and fiscal charges	-	-	9,986	(9,986)
Total Expenditures	<u>2,034,615</u>	<u>2,797,313</u>	<u>1,984,370</u>	<u>812,943</u>
Excess (deficiency) of revenues over expenditures	<u>(168,621)</u>	<u>(168,621)</u>	<u>89,335</u>	<u>257,956</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (168,621)</u>	<u>\$ (168,621)</u>	<u>89,335</u>	<u>\$ 257,956</u>
Fund Balance (Deficit) - Beginning of Year			<u>264,914</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 354,249</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 LAW LIBRARY FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 160,000	\$ 160,000	\$ 148,700	\$ (11,300)
Investment income	1,200	1,200	214	(986)
Total Revenues	<u>161,200</u>	<u>161,200</u>	<u>148,914</u>	<u>(12,286)</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	88,714	88,714	84,081	4,633
Contractual services	-	21,658	5,209	16,449
Commodities	42,904	32,644	24,377	8,267
Total Expenditures	<u>131,618</u>	<u>143,016</u>	<u>113,667</u>	<u>29,349</u>
Net Change in Fund Balance	<u>\$ 29,582</u>	<u>\$ 18,184</u>	35,247	<u>\$ 17,063</u>
Fund Balance (Deficit) - Beginning of Year			<u>114,274</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 149,521</u>	

County of McHenry, Illinois
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 150,000	\$ 150,000	\$ 179,182	\$ 29,182
Grants, contributions, and intergovernmental	333,834	333,834	347,432	13,598
Total Revenues	<u>483,834</u>	<u>483,834</u>	<u>526,614</u>	<u>42,780</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	528,963	528,963	526,093	2,870
Contractual services	66,120	66,120	54,077	12,043
Commodities	18,480	18,480	18,228	252
Total Expenditures	<u>613,563</u>	<u>613,563</u>	<u>598,398</u>	<u>15,165</u>
Excess (deficiency) of revenues over expenditures	<u>(129,729)</u>	<u>(129,729)</u>	<u>(71,784)</u>	<u>57,945</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers in	129,729	129,729	129,729	-
Total Other Financing Sources	<u>129,729</u>	<u>129,729</u>	<u>129,729</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	57,945	<u>\$ 57,945</u>
Fund Balance (Deficit) - Beginning of Year			<u>4,436</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 62,381</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 EXPEDITED PERMIT FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
EXPENDITURES				
Current				
Community development				
Contractual services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance (Deficit) - Beginning of Year			<u>738</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 738</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CIRCUIT COURT DOCUMENT STORAGE FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 575,000	\$ 575,000	\$ 580,476	\$ 5,476
Investment income	6,000	6,000	1,156	(4,844)
Total Revenues	<u>581,000</u>	<u>581,000</u>	<u>581,632</u>	<u>632</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	132,999	132,999	115,829	17,170
Contractual services	382,193	482,193	321,722	160,471
Total Expenditures	<u>515,192</u>	<u>615,192</u>	<u>437,551</u>	<u>177,641</u>
Net Change in Fund Balance	<u>\$ 65,808</u>	<u>\$ (34,192)</u>	144,081	<u>\$ 178,273</u>
Fund Balance (Deficit) - Beginning of Year			<u>688,715</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 832,796</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 PROBATION SERVICE FEE FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 343,500	\$ 343,500	\$ 273,940	\$ (69,560)
Investment income	11,000	11,000	961	(10,039)
Miscellaneous	4,000	4,000	575	(3,425)
Total Revenues	<u>358,500</u>	<u>358,500</u>	<u>275,476</u>	<u>(83,024)</u>
EXPENDITURES				
Current				
Judiciary and court related				
Contractual services	323,500	323,500	135,793	187,707
Commodities	99,000	107,172	62,693	44,479
Capital outlay	27,000	27,000	24,211	2,789
Total Expenditures	<u>449,500</u>	<u>457,672</u>	<u>222,697</u>	<u>234,975</u>
Net Change in Fund Balance	<u>\$ (91,000)</u>	<u>\$ (99,172)</u>	52,779	<u>\$ 151,951</u>
Fund Balance (Deficit) - Beginning of Year			<u>589,238</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 642,017</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 HUD GRANTS FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ 1,569,101	\$ 22,679,589	\$ 9,164,873	\$ (13,514,716)
Investment income	-	-	9,336	9,336
Total Revenues	<u>1,569,101</u>	<u>22,679,589</u>	<u>9,174,209</u>	<u>(13,505,380)</u>
EXPENDITURES				
Current				
Community development				
Personal services	132,419	1,359,429	396,949	962,480
Contractual services	1,404,356	26,727,219	9,107,704	17,619,515
Commodities	30,126	104,791	23,770	81,021
Capital outlay	2,200	25,900	-	25,900
Total Expenditures	<u>1,569,101</u>	<u>28,217,339</u>	<u>9,528,423</u>	<u>18,688,916</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (5,537,750)</u>	(354,214)	<u>\$ 5,183,536</u>
Fund Balance (Deficit) - Beginning of Year			<u>(236,283)</u>	
Fund Balance (Deficit) - End of Year			<u>\$ (590,497)</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CIRCUIT COURT AUTOMATION FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 590,000	\$ 590,000	\$ 611,934	\$ 21,934
Investment income	8,000	8,000	1,447	(6,553)
Total Revenues	<u>598,000</u>	<u>598,000</u>	<u>613,381</u>	<u>15,381</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	184,588	184,588	165,124	19,464
Contractual services	315,204	315,204	211,567	103,637
Capital outlay	2,000	2,000	-	2,000
Total Expenditures	<u>501,792</u>	<u>501,792</u>	<u>376,691</u>	<u>125,101</u>
Net Change in Fund Balance	<u>\$ 96,208</u>	<u>\$ 96,208</u>	236,690	<u>\$ 140,482</u>
Fund Balance (Deficit) - Beginning of Year			<u>804,992</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 1,041,682</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Grants, contributions, and intergovernmental	\$ 98,417	\$ 98,417	\$ 98,417	\$ -
Investment income	-	-	62	62
Total Revenues	<u>98,417</u>	<u>98,417</u>	<u>98,479</u>	<u>62</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	<u>98,417</u>	<u>98,417</u>	<u>98,417</u>	<u>-</u>
Total Expenditures	<u>98,417</u>	<u>98,417</u>	<u>98,417</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	62	<u>\$ 62</u>
Fund Balance (Deficit) - Beginning of Year			<u>6,273</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 6,335</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CIRCUIT COURT ADMIN FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 140,000	\$ 140,000	\$ 153,537	\$ 13,537
Investment income	2,600	2,600	538	(2,062)
Total Revenues	<u>142,600</u>	<u>142,600</u>	<u>154,075</u>	<u>11,475</u>
EXPENDITURES				
Current				
Judiciary and court related				
Personnel services	22,458	22,458	18,604	3,854
Contractual services	97,000	97,000	11,858	85,142
Commodities	20,000	23,573	10,957	12,616
Capital outlay	6,195	6,195	-	6,195
Total Expenditures	<u>145,653</u>	<u>149,226</u>	<u>41,419</u>	<u>107,807</u>
Net Change in Fund Balance	<u>\$ (3,053)</u>	<u>\$ (6,626)</u>	112,656	<u>\$ 119,282</u>
Fund Balance (Deficit) - Beginning of Year			<u>299,589</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 412,245</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 EMDT FUND
 For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance (Deficit) - Beginning of Year			<u>110</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 110</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 TREASURER'S PASSPORT SERVICES FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 150,000	\$ 150,000	\$ 29,354	\$ (120,646)
Investment income	6,000	6,000	586	(5,414)
Total Revenues	<u>156,000</u>	<u>156,000</u>	<u>29,940</u>	<u>(126,060)</u>
EXPENDITURES				
Current				
General and administrative				
Personnel services	121,652	121,652	106,581	15,071
Contractual services	8,850	8,850	-	8,850
Commodities	7,300	7,300	3,163	4,137
Total Expenditures	<u>137,802</u>	<u>137,802</u>	<u>109,744</u>	<u>28,058</u>
Net Change in Fund Balance	<u>\$ 18,198</u>	<u>\$ 18,198</u>	<u>(79,804)</u>	<u>\$ (98,002)</u>
Fund Balance (Deficit) - Beginning of Year			<u>430,573</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 350,769</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 STATE'S ATTORNEY AUTOMATION FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 10,000	\$ 10,000	\$ 8,187	\$ (1,813)
Investment income	20	20	78	58
Total Revenues	<u>10,020</u>	<u>10,020</u>	<u>8,265</u>	<u>(1,755)</u>
EXPENDITURES				
Current				
General and administrative				
Contractual services	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ 20</u>	<u>\$ 20</u>	8,265	<u>\$ 8,245</u>
Fund Balance (Deficit) - Beginning of Year			<u>48,121</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 56,386</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 PUBLIC DEFENDERS RECORDS AUTOMATION FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 1,500	\$ 1,500	\$ 3,061	\$ 1,561
Investment income	-	-	8	8
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>3,069</u>	<u>1,569</u>
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ 1,500</u>	<u>\$ 1,500</u>	3,069	<u>\$ 1,569</u>
Fund Balance (Deficit) - Beginning of Year			<u>3,773</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 6,842</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 DUI CONVICTION FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Fines and forfeitures	\$ 75,000	\$ 75,000	\$ 64,943	\$ (10,057)
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>64,943</u>	<u>(10,057)</u>
EXPENDITURES				
Current				
Public safety				
Contractual services	7,000	7,000	6,984	16
Commodities	<u>25,000</u>	<u>25,000</u>	<u>5,749</u>	<u>19,251</u>
Total Expenditures	<u>32,000</u>	<u>32,000</u>	<u>12,733</u>	<u>19,267</u>
Net Change in Fund Balance	<u>\$ 43,000</u>	<u>\$ 43,000</u>	52,210	<u>\$ 9,210</u>
Fund Balance (Deficit) - Beginning of Year			<u>259,817</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 312,027</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 1,105,500	\$ 1,105,500	\$ 1,688,559	\$ 583,059
Investment income	3,000	3,000	1,627	(1,373)
Total Revenues	<u>1,108,500</u>	<u>1,108,500</u>	<u>1,690,186</u>	<u>581,686</u>
EXPENDITURES				
Current				
General and administrative				
Personnel services	634,879	634,879	619,974	14,905
Contractual services	281,500	362,850	318,648	44,202
Commodities	39,050	39,050	33,109	5,941
Principal retirement	-	-	-	-
Interest and fiscal charges	1,200	1,200	1,188	12
Total Expenditures	<u>956,629</u>	<u>1,037,979</u>	<u>972,919</u>	<u>65,060</u>
Net Change in Fund Balance	<u>\$ 151,871</u>	<u>\$ 70,521</u>	717,267	<u>\$ 646,746</u>
Fund Balance (Deficit) - Beginning of Year			<u>755,403</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 1,472,670</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 REVOLVING LOAN FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	\$ 2,890	\$ 2,890	\$ 10,607	\$ 7,717
Total Revenues	<u>2,890</u>	<u>2,890</u>	<u>10,607</u>	<u>7,717</u>
EXPENDITURES				
Current				
Community development				
Contractual services	<u>194,000</u>	<u>194,000</u>	<u>161,217</u>	<u>32,783</u>
Total Expenditures	<u>194,000</u>	<u>194,000</u>	<u>161,217</u>	<u>32,783</u>
Excess (deficiency) of revenues over expenditures	<u>(191,110)</u>	<u>(191,110)</u>	<u>(150,610)</u>	<u>40,500</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Total Other Financing Sources	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (194,110)</u>	<u>\$ (194,110)</u>	<u>(153,610)</u>	<u>\$ 40,500</u>
Fund Balance (Deficit) - Beginning of Year			<u>1,680,102</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 1,526,492</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 HEALTH SCHOLARSHIP FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Investment income	\$ 100	\$ 100	\$ 3	\$ (97)
Total Revenues	<u>100</u>	<u>100</u>	<u>3</u>	<u>(97)</u>
EXPENDITURES				
Current				
Public health and welfare				
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>
Total Expenditures	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>
Net Change in Fund Balance	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>3</u>	<u>\$ 3,003</u>
Fund Balance (Deficit) - Beginning of Year			<u>5,847</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 5,850</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SENIOR SERVICES FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ 1,645,000	\$ 1,645,000	\$ 1,655,595	\$ 10,595
Investment income	15,000	15,000	1,137	(13,863)
Total Revenues	<u>1,660,000</u>	<u>1,660,000</u>	<u>1,656,732</u>	<u>(3,268)</u>
EXPENDITURES				
Current				
Public health and welfare				
Personnel services	16,435	16,435	24,319	(7,884)
Contractual services	1,660,250	1,660,250	1,297,387	362,863
Commodities	500	500	229	271
Total Expenditures	<u>1,677,185</u>	<u>1,677,185</u>	<u>1,321,935</u>	<u>355,250</u>
Excess (deficiency) of revenues over expenditures	<u>(17,185)</u>	<u>(17,185)</u>	<u>334,797</u>	<u>351,982</u>
OTHER FINANCING SOURCES AND (USES)				
Transfers in	<u>17,185</u>	<u>17,185</u>	<u>24,549</u>	<u>7,364</u>
Total Other Financing Sources	<u>17,185</u>	<u>17,185</u>	<u>24,549</u>	<u>7,364</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>359,346</u>	<u>\$ 359,346</u>
Fund Balance (Deficit) - Beginning of Year			<u>1,942,055</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 2,301,401</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 LEASE RESOLUTION FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 1,653	\$ 1,653
Total Revenues	-	-	1,653	1,653
EXPENDITURES	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	1,653	<u>\$ 1,653</u>
Fund Balance (Deficit) - Beginning of Year			<u>502</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 2,155</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 INSURANCE LOSS FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Property taxes	\$ -	\$ -	\$ 975	\$ 975
Investment income	-	-	6	6
Miscellaneous	494,525	494,525	571,124	76,599
Total Revenues	<u>494,525</u>	<u>494,525</u>	<u>572,105</u>	<u>77,580</u>
EXPENDITURES				
Current				
General and administrative				
Personnel services	1,228,052	1,228,052	979,847	248,205
Contractual services	2,655,439	2,920,939	2,818,633	102,306
Commodities	17,350	17,350	885	16,465
Capital outlay	5,000	5,000	-	5,000
Total Expenditures	<u>3,905,841</u>	<u>4,171,341</u>	<u>3,799,365</u>	<u>371,976</u>
Net Change in Fund Balance	<u>\$ (3,411,316)</u>	<u>\$ (3,676,816)</u>	(3,227,260)	<u>\$ 449,556</u>
Fund Balance (Deficit) - Beginning of Year			<u>4,986,532</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 1,759,272</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Charges for services	\$ 135,000	\$ 135,000	\$ 169,169	\$ 34,169
Investment income	1,300	1,300	364	(936)
Total Revenues	<u>136,300</u>	<u>136,300</u>	<u>169,533</u>	<u>33,233</u>
EXPENDITURES				
Current				
Judiciary and court related				
Contractual services	89,000	89,000	56,184	32,816
Commodities	18,000	18,000	-	18,000
Total Expenditures	<u>107,000</u>	<u>107,000</u>	<u>56,184</u>	<u>50,816</u>
Net Change in Fund Balance	<u>\$ 29,300</u>	<u>\$ 29,300</u>	113,349	<u>\$ 84,049</u>
Fund Balance (Deficit) - Beginning of Year			<u>186,526</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 299,875</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 MOTOR FUEL TAX FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Grants, contributions, and intergovernmental	\$ 10,262,500	\$ 10,262,500	\$ 11,839,418	\$ 1,576,918
Investment income	-	-	25,550	25,550
Total Revenues	<u>10,262,500</u>	<u>10,262,500</u>	<u>11,864,968</u>	<u>1,602,468</u>
EXPENDITURES				
Current				
Transportation				
Personnel services	175,000	175,000	170,141	4,859
Contractual services	5,957,173	7,008,551	5,840,774	1,167,777
Commodities	-	-	8,464	(8,464)
Capital outlay	-	1,093,752	742,675	351,077
Total Expenditures	<u>6,132,173</u>	<u>8,277,303</u>	<u>6,762,054</u>	<u>1,515,249</u>
Net Change in Fund Balance	<u>\$ 4,130,327</u>	<u>\$ 1,985,197</u>	5,102,914	<u>\$ 3,117,717</u>
Fund Balance (Deficit) - Beginning of Year			<u>12,742,565</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 17,845,479</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 INMATE WELFARE FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 500,000	\$ 500,000	\$ 465,754	\$ (34,246)
Investment income	19,000	19,000	2,611	(16,389)
Total Revenues	<u>519,000</u>	<u>519,000</u>	<u>468,365</u>	<u>(50,635)</u>
EXPENDITURES				
Current				
Public safety				
Contractual services	110,057	110,057	72,888	37,169
Commodities	314,729	314,731	40,579	274,152
Capital outlay	46,000	46,000	7,631	38,369
Total Expenditures	<u>470,786</u>	<u>470,788</u>	<u>121,098</u>	<u>349,690</u>
Net Change in Fund Balance	<u>\$ 48,214</u>	<u>\$ 48,212</u>	347,267	<u>\$ 299,055</u>
Fund Balance (Deficit) - Beginning of Year			<u>1,572,621</u>	
Fund Balance (Deficit) - End of Year			<u>\$ 1,919,888</u>	

NONMAJOR DEBT SERVICE FUNDS

Series 2012 B Certificate Fund - \$4,245,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A debt certificates and to advance refund Series 2005A debt certificates.

Series 2015 Certificate Fund - \$15,755,000 Debt Certificates, due in periodic installments of \$590,000 to \$6,410,000; Interest at 2.0% to 4.0% through December 2021. The proceeds were used to currently refund Series 2006A and Series 2007B debt certificates.

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
For the Year Ended November 30, 2021

	<u>Series 2012 B Certificate Fund</u>	<u>Series 2015 Certificate Fund</u>	<u>Totals</u>
EXPENDITURES			
Debt service			
Interest and fiscal charges	\$ 389,338	\$ 677,184	\$ 1,066,522
Total Expenditures	<u>389,338</u>	<u>677,184</u>	<u>1,066,522</u>
Deficiency of revenues over expenditures	(389,338)	(677,184)	(1,066,522)
OTHER FINANCING SOURCES			
Transfers in	<u>389,338</u>	<u>677,184</u>	<u>1,066,522</u>
Total Other Financing Sources	<u>389,338</u>	<u>677,184</u>	<u>1,066,522</u>
Net Change in Fund Balances	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SERIES 2012 B CERTIFICATE FUND
 For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES				
Debt service				
Interest and fiscal charges	\$ 389,400	\$ 389,400	\$ 389,338	\$ 62
Total Expenditures	<u>389,400</u>	<u>389,400</u>	<u>389,338</u>	<u>62</u>
Deficiency of revenues over expenditures	(389,400)	(389,400)	(389,338)	62
OTHER FINANCING SOURCES				
Transfers in	<u>389,400</u>	<u>389,400</u>	<u>389,338</u>	<u>(62)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			<u>\$ -</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SERIES 2015 CERTIFICATE FUND
 For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES				
Debt service				
Interest and fiscal charges	\$ 677,184	\$ 677,184	\$ 677,184	\$ -
Total Expenditures	<u>677,184</u>	<u>677,184</u>	<u>677,184</u>	<u>-</u>
Deficiency of revenues over expenditures	(677,184)	(677,184)	(677,184)	-
OTHER FINANCING SOURCES				
Transfers in	<u>677,184</u>	<u>677,184</u>	<u>677,184</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			<u>-</u>	
Fund Balance - End of Year			<u>\$ -</u>	

NONMAJOR CAPITAL PROJECT FUNDS

Capital Project Fund - This fund accounts for long-term borrowing and other resources that are restricted, committed, or assigned to be used for capital improvement projects.

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 CAPITAL PROJECTS FUND
 For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance from Final Budget
REVENUES				
Investment income	\$ -	\$ -	\$ 2,347	\$ 2,347
Total Revenues	-	-	2,347	2,347
EXPENDITURES				
Capital outlay	1,235,194	1,235,194	937,684	297,510
Total Expenditures	1,235,194	1,235,194	937,684	297,510
Deficiency of revenues over expenditures	(1,235,194)	(1,235,194)	(935,337)	299,857
OTHER FINANCING SOURCES				
Transfers in	1,900,000	1,900,000	1,900,000	-
Net Change in Fund Balance	<u>\$ 664,806</u>	<u>\$ 664,806</u>	964,663	<u>\$ 299,857</u>
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			<u>\$ 964,663</u>	

NONMAJOR PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
November 30, 2021

	Working Cash No. 1 Fund	Working Cash No. 2 Fund	Totals
ASSETS			
Cash and investments	\$ 338,278	\$ 478,938	\$ 817,216
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to other funds	\$ 201	\$ 285	\$ 486
Fund Balances			
Nonspendable	338,077	478,653	816,730
Total Liabilities and Fund Balances	\$ 338,278	\$ 478,938	\$ 817,216

County of McHenry, Illinois
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
For the Year Ended November 30, 2021

	Working Cash No. 1 Fund	Working Cash No. 2 Fund	Totals
REVENUES			
Investment income	\$ 201	\$ 285	\$ 486
OTHER FINANCING SOURCES (USES)			
Transfers out	(201)	(285)	(486)
Net Change in Fund Balances	-	-	-
Fund Balances - Beginning of Year	338,077	478,653	816,730
Fund Balances - End of Year	<u>\$ 338,077</u>	<u>\$ 478,653</u>	<u>\$ 816,730</u>

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 WORKING CASH NO. 1 FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 2,800	\$ 2,800	\$ 201	\$ (2,599)
OTHER FINANCING USES				
Transfers out	(2,800)	(2,800)	(201)	2,599
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			<u>338,077</u>	
Fund Balance - End of Year			<u>\$ 338,077</u>	

County of McHenry, Illinois
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 WORKING CASH NO. 2 FUND
For the Year Ended November 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 4,000	\$ 4,000	\$ 285	\$ (3,715)
OTHER FINANCING USES				
Transfers out	(4,000)	(4,000)	(285)	3,715
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			<u>478,653</u>	
Fund Balance - End of Year			<u>\$ 478,653</u>	

ENTERPRISE FUNDS

Major Fund:

Valley Hi Fund - account for the activities of the Valley Hi nursing home.

Nonmajor Fund:

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The money collected is distributed to this fund net of a small collection charge retained by the telephone company. The funds are used to operate and equip a 911 telephone dispatch center within the County area.

County of McHenry, Illinois
SCHEDULE OF OPERATING AND NONOPERATING REVENUES AND EXPENSES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Charges for services	\$ 12,008,000	\$ 12,008,000	\$ 8,141,087	\$ (3,866,913)
Other	20,000	20,000	4,937	(15,063)
Total Operating Revenues	<u>\$ 12,028,000</u>	<u>\$ 12,028,000</u>	<u>\$ 8,146,024</u>	<u>\$ (3,881,976)</u>
OPERATING EXPENSES				
Personnel services	\$ 9,193,135	\$ 9,193,135	\$ 7,113,343	\$ 2,079,792
Contractual services	1,500,046	2,697,944	2,447,483	250,461
Commodities	1,184,340	1,465,525	981,216	484,309
Depreciation	-	-	55,215	(55,215)
Total Operating Expenses	<u>\$ 11,877,521</u>	<u>\$ 13,356,604</u>	<u>\$ 10,597,257</u>	<u>\$ 2,759,347</u>
NONOPERATING REVENUES				
Investment income	\$ 200,000	\$ 200,000	\$ 135,518	\$ (64,482)
Intergovernmental grants	-	-	381,725	381,725
Property taxes	-	-	10,097	10,097
Excess tax rebates	-	-	51,278	51,278
Total Nonoperating Revenues	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 578,618</u>	<u>\$ 378,618</u>
NONOPERATING EXPENSES				
Total Nonoperating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of McHenry, Illinois
SCHEDULE OF OPERATING AND NONOPERATING REVENUES AND EXPENSES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Charges for services	\$ 4,500,000	\$ 4,500,000	\$ 4,644,333	\$ 144,333
Total Operating Revenues	<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ 4,644,333</u>	<u>\$ 144,333</u>
OPERATING EXPENSES				
Personnel services	\$ 525,457	\$ 525,457	\$ 452,076	\$ 73,381
Contractual services	2,413,049	2,523,707	2,230,013	293,694
Commodities	(287,463)	877,303	274,703	602,600
Depreciation	-	-	432,759	(432,759)
Total Operating Expenses	<u>\$ 2,651,043</u>	<u>\$ 3,926,467</u>	<u>\$ 3,389,551</u>	<u>\$ 536,916</u>
NONOPERATING REVENUES				
Investment income	\$ 75,000	\$ 75,000	\$ 16,019	\$ (58,981)
Total Nonoperating Revenues	<u>75,000</u>	<u>75,000</u>	<u>16,019</u>	<u>(58,981)</u>
NONOPERATING EXPENSES				
Total Nonoperating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims

County of McHenry, Illinois
 SCHEDULE OF OPERATING AND NONOPERATING REVENUES AND EXPENSES -
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 HEALTH INSURANCE FUND
For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES				
Charges for services	\$ 15,590,578	\$ 15,590,578	\$ 15,231,665	\$ (358,913)
OPERATING EXPENSES				
Personnel services	\$ 164,393	\$ 164,393	\$ 152,577	\$ 11,816
Contractual services	19,915,968	19,915,968	15,041,962	4,874,006
Commodities	4,300	4,300	150	4,150
Total Operating Expenses	\$ 20,084,661	\$ 20,084,661	\$ 15,194,689	\$ 4,889,972
NONOPERATING REVENUES				
Investment income	\$ -	\$ -	\$ 4,881	\$ 4,881

CUSTODIAL FUNDS

Sheriff Forfeiture Fund – to account for the funds held by the Sheriff as an agent for the Department of Treasury for the accounting of the Federal Equitable Sharing Agreement.

Treasurer Fund – to account for the funds held by the Treasurer as an agent responsible for drainage districts, the inheritance tax account, protested taxes, tax sales escrow, and interest earned on real estate taxes.

Clerk of the Circuit Court Fund – to account for the funds held by the Clerk of the Circuit Court as an agent for the courts.

Highway Fund – to account for township motor fuel tax funds held by the Division of Transportation.

Valley Hi Resident Fund – to account for the funds held by Valley Hi Nursing Home as an agent for residents and donations made for the benefit of the residents.

County Clerk Redemption Fund – to account for the funds held by the County Clerk as an agent for delinquent tax payers.

Collector Fund – to account for the funds held by the County as an agent responsible for collecting property taxes.

Regional Office of Education Fund - to account for funds held by the County as an agent for the McHenry County Regional Office of Education.

Payroll Agency Fund - to account for funds held by the County for employee flexible spending accounts (FSA).

County of McHenry, Illinois
Combining Statement of Fiduciary Net Position
Custodial Funds
November 30, 2021

	Sheriff Forfeiture Fund	Treasurer Fund	Clerk of the Circuit Court Fund	Highway Fund	Valley Hi Resident Fund
ASSETS					
Cash and investments	\$ 245,465	\$ 1,373,959	\$ 4,984,626	\$ 2,698,736	\$ 147,711
Total Assets	<u>\$ 245,465</u>	<u>\$ 1,373,959</u>	<u>\$ 4,984,626</u>	<u>\$ 2,698,736</u>	<u>\$ 147,711</u>
LIABILITIES					
Accounts payable	\$ 3,159	\$ -	\$ -	\$ 72,781	\$ -
Due to residents	-	171,492	-	-	147,711
Due to other governments	242,306	1,202,467	301,886	2,625,955	-
Other liabilities	-	-	657,819	-	-
Total Liabilities	<u>245,465</u>	<u>1,373,959</u>	<u>959,705</u>	<u>2,698,736</u>	<u>147,711</u>
Net Position					
Restricted for clerk of circuit court	-	-	4,024,921	-	-
Total Net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,024,921</u>	<u>\$ -</u>	<u>\$ -</u>

County Clerk Redemption Fund	Collector Fund	Regional Office of Education Fund	Payroll Fund	Totals
\$ 1,085,610	\$ 454,379	\$ 613,793	\$ 18,944	\$ 11,623,223
<u>\$ 1,085,610</u>	<u>\$ 454,379</u>	<u>\$ 613,793</u>	<u>\$ 18,944</u>	<u>\$ 11,623,223</u>
\$ -	\$ -	\$ -	\$ -	\$ 75,940
-	-	-	-	319,203
-	454,379	-	16,907	4,843,900
<u>1,085,610</u>	<u>-</u>	<u>613,793</u>	<u>2,037</u>	<u>2,359,259</u>
<u>1,085,610</u>	<u>454,379</u>	<u>613,793</u>	<u>18,944</u>	<u>7,598,302</u>
-	-	-	-	4,024,921
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,024,921</u>

County of McHenry, Illinois
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended November 30, 2021

	Custodial Funds					
	Sheriff Forfeiture Fund	Treasurers Fund	Clerk of the Circuit Court Fund	Highway Fund	Valley Hi Resident Fund	County Clerk Redemption Fund
Additions						
Federal Forfeiture collected	\$ 665,771	\$ -	\$ -	\$ -	\$ -	-
Taxes collected -escrow and interest	-	8,869,644	-	-	-	-
Fines and forfeitures collected	-	-	13,139,135	-	-	-
Motor fuel taxes collected	-	-	-	4,823,058	-	-
Resident funds collected	-	-	-	-	206,201	-
Delinquent taxes collected	-	-	-	-	-	7,633,379
Property taxes collected	-	-	-	-	-	-
Fees collected	-	-	-	-	-	-
Flexible spending collected	-	-	-	-	-	-
Total additions	\$ 665,771	\$ 8,869,644	\$ 13,139,135	\$ 4,823,058	\$ 206,201	\$ 7,633,379
Deductions						
Federal Forfeiture disbursed	\$ 665,771	\$ -	\$ -	\$ -	\$ -	-
Taxes disbursed -escrow and interest	-	8,869,644	-	-	-	-
Refund of bail bond deposits	-	-	3,613,219	-	-	-
Payments to other governmental units and agencies	-	-	4,030,549	-	-	-
Payments related to other liabilities	-	-	4,758,575	-	-	-
Motor fuel taxes disbursed	-	-	-	4,823,058	-	-
Resident funds disbursed	-	-	-	-	206,201	-
Delinquent taxes disbursed	-	-	-	-	-	7,633,379
Property taxes disbursed	-	-	-	-	-	-
Fees disbursed	-	-	-	-	-	-
Flexible spending disbursed	-	-	-	-	-	-
Total deductions	\$ 665,771	\$ 8,869,644	\$ 12,402,343	\$ 4,823,058	\$ 206,201	\$ 7,633,379
Change in Fiduciary Net Position	\$ -	\$ -	\$ 736,792	\$ -	\$ -	-
Net Position-Beginning (as restated)	-	-	3,288,129	-	-	-
Net Position-Ending	\$ -	\$ -	\$ 4,024,921	\$ -	\$ -	-

Custodial Funds			
Collectors Fund	Regional Office of Education Fund	Payroll Fund	Total
-	-	- \$	665,771
-	-	-	8,869,644
-	-	-	13,139,135
-	-	-	4,823,058
-	-	-	206,201
-	-	-	7,633,379
989,077,694	-	-	989,077,694
-	3,951,368	-	3,951,368
-	-	12,150,846	12,150,846
<u>\$ 989,077,694</u>	<u>\$ 3,951,368</u>	<u>\$ 12,150,846</u>	<u>\$ 1,040,517,096</u>
-	-	- \$	665,771
-	-	-	8,869,644
-	-	-	3,613,219
-	-	-	4,030,549
-	-	-	4,758,575
-	-	-	4,823,058
-	-	-	206,201
-	-	-	7,633,379
989,077,694	-	-	989,077,694
-	3,951,368	-	3,951,368
-	-	12,150,846	12,150,846
<u>\$ 989,077,694</u>	<u>\$ 3,951,368</u>	<u>\$ 12,150,846</u>	<u>\$ 1,039,780,304</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>736,792</u>
-	-	-	3,288,129
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,024,921</u>

STATISTICAL

County of McHenry, Illinois
INTRODUCTION TO THE STATISTICAL SECTION
November 30, 2020

STATISTICAL SECTION

This part of the County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, notes to financial statements, and required supplementary information indicate about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	162 - 169
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the County's ability to generate the County's most significant own-source revenue, property taxes.	170 - 174
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	175 - 178
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	179 - 180
Operating Information These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	181 - 183

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

County of McHenry, Illinois
NET POSITION - BY COMPONENT
 Last Ten Fiscal Years

	2012	2013	2014	2015
Governmental Activities				
Net investment in capital assets	\$ 238,349,986	\$ 254,679,031	\$ 270,863,664	\$ 291,054,683
Restricted	111,049,850	109,592,257	107,428,692	95,857,810
Unrestricted	<u>39,069,307</u>	<u>34,014,313</u>	<u>32,142,348</u>	<u>25,775,187</u>
Total Governmental Activities	<u>\$ 388,469,143</u>	<u>\$ 398,285,601</u>	<u>\$ 410,434,704</u>	<u>\$ 412,687,680</u>
Business-Type Activities				
Net investment in capital assets	\$ 15,518,830	\$ 14,473,854	\$ 13,804,011	\$ 13,316,528
Restricted	-	-	-	-
Unrestricted	<u>32,871,174</u>	<u>38,846,898</u>	<u>43,875,013</u>	<u>46,804,774</u>
Total Business-Type Activities	<u>\$ 48,390,004</u>	<u>\$ 53,320,752</u>	<u>\$ 57,679,024</u>	<u>\$ 60,121,302</u>
Primary Government				
Net investment in capital assets	\$ 253,868,816	\$ 269,152,885	\$ 284,667,675	\$ 304,371,211
Restricted	111,049,850	109,592,257	107,428,692	95,857,810
Unrestricted	<u>71,940,481</u>	<u>72,861,211</u>	<u>76,017,361</u>	<u>72,579,961</u>
Total Primary Government	<u>\$ 436,859,147</u>	<u>\$ 451,606,353</u>	<u>\$ 468,113,728</u>	<u>\$ 472,808,982</u>

2016	2017	2018	2019	2020	2021
\$ 308,153,944	\$ 327,647,479	\$ 345,881,479	\$ 353,216,100	\$ 354,660,834	\$ 359,065,569
95,579,921	90,565,250	82,145,648	85,552,390	87,844,252	98,023,187
18,329,848	14,319,650	1,039,370	(3,859,904)	(4,604,389)	4,890,018
<u>\$ 422,063,713</u>	<u>\$ 432,532,379</u>	<u>\$ 429,066,497</u>	<u>\$ 434,908,586</u>	<u>\$ 437,900,697</u>	<u>\$ 461,978,774</u>
\$ 12,563,275	\$ 12,722,561	\$ 12,158,100	\$ 11,469,747	\$ 10,313,104	\$ 10,327,125
-	-	-	-	-	889,575
46,039,111	44,390,574	45,135,522	39,536,916	42,131,162	40,629,190
<u>\$ 58,602,386</u>	<u>\$ 57,113,135</u>	<u>\$ 57,293,622</u>	<u>\$ 51,006,663</u>	<u>\$ 52,444,266</u>	<u>\$ 51,845,890</u>
\$ 320,717,219	\$ 340,370,040	\$ 358,039,579	\$ 364,685,847	\$ 364,973,938	\$ 369,392,694
95,579,921	90,565,250	82,145,648	85,552,390	87,844,252	98,912,762
64,368,959	58,710,224	46,174,892	35,677,012	37,526,773	45,519,208
<u>\$ 480,666,099</u>	<u>\$ 489,645,514</u>	<u>\$ 486,360,119</u>	<u>\$ 485,915,249</u>	<u>\$ 490,344,963</u>	<u>\$ 513,824,664</u>

County of McHenry, Illinois
CHANGES IN NET POSITION
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
EXPENSES										
Governmental Activities										
General and administrative	\$ 35,519,392	\$ 36,716,979	\$ 34,302,304	\$ 37,596,322	\$ 38,877,497	\$ 38,577,137	\$ 38,063,027	\$ 47,919,643	\$ 41,778,564	\$ 38,325,374
Community development	4,286,876	4,031,197	3,719,430	3,825,976	4,169,341	3,741,368	3,252,596	4,431,611	4,432,885	11,254,080
Transportation	19,818,851	19,462,103	21,339,490	19,992,910	18,287,903	20,307,973	25,252,117	21,019,750	27,993,813	30,278,360
Public safety	38,884,186	40,757,655	40,980,612	43,354,459	47,068,773	45,496,267	46,035,389	39,405,660	42,002,352	39,264,857
Judiciary and court related	13,996,893	14,081,733	14,255,999	15,280,218	16,271,942	15,974,311	15,676,678	18,348,313	14,960,722	12,795,682
Public health and welfare	28,423,928	24,957,498	23,516,262	22,065,296	22,780,073	22,429,015	22,339,196	17,465,674	22,488,765	22,474,329
Interest and fiscal charges	2,336,518	1,901,744	1,534,221	882,763	559,444	271,850	158,182	31,282	109,217	90,354
Total Governmental Activities	143,266,644	141,908,909	139,648,318	142,997,944	148,014,973	146,797,921	150,777,185	148,621,933	153,766,318	154,483,036
Business-Type Activities										
Public health and welfare	10,380,394	10,449,731	10,799,150	11,091,061	12,074,605	11,832,298	12,170,347	11,632,704	11,886,146	10,594,045
Public safety	2,580,677	2,666,421	2,660,194	2,695,482	2,375,850	4,740,919	2,875,848	2,915,429	3,945,906	3,389,325
Total Business-Type Activities	12,961,071	13,116,152	13,459,344	13,786,543	14,450,455	16,573,217	15,046,195	14,548,133	15,832,052	13,983,370
Total Primary Government	\$ 156,227,715	\$ 155,025,061	\$ 153,107,662	\$ 156,784,487	\$ 162,465,428	\$ 163,371,138	\$ 165,823,380	\$ 163,170,066	\$ 169,598,370	\$ 168,466,406
PROGRAM REVENUES										
Governmental Activities										
Charges for services										
General and administrative	\$ 6,005,617	\$ 5,896,726	\$ 5,771,321	\$ 5,071,025	\$ 5,137,090	\$ 4,936,745	\$ 4,784,228	\$ 4,782,622	\$ 4,513,015	\$ 7,662,406
Community development	428,441	458,793	534,174	613,406	685,159	556,382	907,574	882,406	761,465	876,559
Transportation	95,369	88,320	91,029	155,327	103,452	25,597	94,287	114,569	817,266	1,671,036
Public safety	11,381,987	9,757,347	8,614,756	8,305,603	9,936,049	10,830,815	12,045,077	12,550,071	9,177,887	8,666,754
Judiciary and court related	8,839,484	8,078,390	8,033,346	8,038,492	7,850,886	7,374,055	7,476,146	9,964,173	9,609,900	10,160,936
Public health and welfare	1,884,605	1,806,964	1,762,156	1,724,924	1,718,594	1,940,357	2,052,634	1,766,936	2,448,276	2,051,710
Operating grants and contributions	22,450,688	21,636,743	19,319,310	18,307,775	18,759,232	17,829,986	19,041,472	16,006,003	21,829,801	35,410,374
Capital grants and contributions	255,707	1,588,971	2,882,321	7,573,150	4,670,717	52,342	47,526	-	-	-
Total Governmental Activities	51,341,898	49,312,254	47,008,413	49,789,702	48,861,179	43,546,279	46,448,944	46,066,780	49,157,610	66,499,775
Business-Type Activities										
Charges for services										
Public health and welfare	10,235,827	10,196,234	10,733,110	10,296,060	10,257,412	9,982,967	9,994,474	10,869,470	9,831,898	8,146,024
Public safety	2,736,436	2,542,348	2,523,081	2,642,336	2,629,521	2,549,577	4,582,697	4,288,456	5,176,707	4,644,333
Operating grants and contributions	-	-	-	-	-	2,342,473	469,408	-	1,557,065	381,725
Total Business-Type Activities	12,972,263	12,738,582	13,256,191	12,938,396	12,886,933	14,875,017	15,046,579	15,157,926	16,565,670	13,172,082
Total Primary Government	\$ 64,314,161	\$ 62,050,836	\$ 60,264,604	\$ 62,728,098	\$ 61,748,112	\$ 58,421,296	\$ 61,495,523	\$ 61,224,706	\$ 65,723,280	\$ 79,671,857

County of McHenry, Illinois
CHANGES IN NET POSITION
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
NET (EXPENSE)/REVENUE										
Governmental Activities	\$ (91,924,746)	\$ (92,596,655)	\$ (92,639,905)	\$ (93,208,242)	\$ (99,153,794)	\$ (103,251,642)	\$ (104,328,241)	\$ (102,555,153)	\$ (104,608,708)	\$ (87,983,261)
Business-Type Activities	11,192	(377,570)	(203,153)	(848,147)	(1,563,522)	(1,698,200)	384	609,793	733,618	(811,288)
Total Primary Government	\$ (91,913,554)	\$ (92,974,225)	\$ (92,843,058)	\$ (94,056,389)	\$ (100,717,316)	\$ (104,949,842)	\$ (104,327,857)	\$ (101,945,360)	\$ (103,875,090)	\$ (88,794,549)
GENERAL REVENUES AND TRANSFERS										
Governmental Activities										
Property taxes	\$ 72,206,475	\$ 73,113,284	\$ 74,017,467	\$ 75,798,457	\$ 76,113,609	\$ 79,204,833	\$ 71,727,133	\$ 69,695,233	\$ 68,632,669	\$ 70,105,248
Sales taxes	18,036,621	18,718,620	19,577,205	19,987,380	19,852,773	20,111,544	20,963,511	20,976,436	20,010,236	26,027,388
State income taxes	5,749,691	6,234,765	6,265,092	6,962,600	6,369,804	6,010,242	6,266,549	6,964,945	7,110,860	8,625,759
Tax transfer stamps	1,258,599	1,896,811	1,833,392	2,133,728	2,632,513	2,575,080	2,906,570	2,772,999	2,957,196	1,395,626
Other taxes	2,006,647	2,005,449	2,283,433	2,588,533	2,614,547	2,813,221	2,969,349	3,487,184	3,929,174	5,036,573
Grants	-	-	-	-	-	-	-	-	2,972,406	47,436
Investment income	309,709	275,817	263,632	259,070	511,663	1,278,965	2,238,585	3,956,054	1,389,701	(348,082)
Miscellaneous	469,454	404,762	457,065	505,127	434,918	1,348,568	1,293,653	544,392	598,576	1,171,390
Gain on sale of capital assets	40,690	26,164	91,722	45,671	-	-	-	-	-	-
Transfers	-	-	-	-	-	377,855	-	-	-	-
Total Governmental Activities	100,077,886	102,675,672	104,789,008	108,280,566	108,529,827	113,720,308	108,365,350	108,397,243	107,600,818	112,061,338
Business-Type Activities										
Property taxes	5,950,311	5,237,688	4,493,330	2,993,381	-	-	-	10,037	9,953	10,097
Investment income	72,908	70,630	68,095	85,068	44,606	586,804	505,108	1,655,522	694,032	151,537
Miscellaneous	-	-	-	-	-	-	-	(8,562,311)	-	51,278
Transfers	-	-	-	-	-	(377,855)	-	-	-	-
Total Business-Type Activities	6,023,219	5,308,318	4,561,425	3,078,449	44,606	208,949	505,108	(6,896,752)	703,985	212,912
Total Primary Government	\$ 106,101,105	\$ 107,983,990	\$ 109,350,433	\$ 111,359,015	\$ 108,574,433	\$ 113,929,257	\$ 108,870,458	\$ 101,500,491	\$ 108,304,803	\$ 112,274,250
CHANGE IN NET POSITION										
Governmental Activities	\$ 8,153,140	\$ 10,079,017	\$ 12,149,103	\$ 15,072,324	\$ 9,376,033	\$ 10,468,666	\$ 4,037,109	\$ 5,842,090	\$ 2,992,110	\$ 24,078,077
Business-Type Activities	6,034,411	4,930,748	4,358,272	2,230,302	(1,518,916)	(1,489,251)	505,492	(6,286,959)	1,437,603	(598,376)
Total Primary Government	\$ 14,187,551	\$ 15,009,765	\$ 16,507,375	\$ 17,302,626	\$ 7,857,117	\$ 8,979,415	\$ 4,542,601	\$ (444,869)	\$ 4,429,713	\$ 23,479,701

County of McHenry, Illinois
FUND BALANCES - GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ 979,132	\$ 1,310,108	\$ 3,228,443	\$ 3,563,966	\$ 3,370,973
Restricted	366,748	534,121	691,306	431,959	468,915
Assigned	3,832,006	3,497,757	4,932,913	4,035,922	1,228,812
Unassigned	48,046,334	46,556,929	39,848,586	39,734,158	43,374,299
Total General Fund	\$ 53,224,220	\$ 51,898,915	\$ 48,701,248	\$ 47,766,005	\$ 48,442,999
All Other Governmental Funds					
Nonspendable	\$ 1,348,569	\$ 1,225,166	\$ 1,244,143	\$ 1,600,997	\$ 1,367,296
Restricted	105,282,972	102,894,199	102,933,948	90,302,255	91,006,305
Committed	1,883,704	1,902,877	2,073,251	2,120,282	2,234,341
Assigned	-	-	-	-	-
Unassigned (deficit)	(604,437)	(1,372,726)	(1,541,451)	(448,652)	(9,081)
Total All Other Governmental Funds	\$ 107,910,808	\$ 104,649,516	\$ 104,709,891	\$ 93,574,882	\$ 94,598,861

2017	2018	2019	2020	2021
\$ 3,383,522	\$ 321,058	\$ 3,220,409	\$ 1,136,383	\$ 1,135,621
532,795	937,552	672,959	853,565	1,544,380
5,004,472	7,467,441	2,926,430	7,330,210	6,473,764
42,632,259	41,379,589	44,510,289	42,209,760	46,446,162
<u>\$ 51,553,048</u>	<u>\$ 50,105,640</u>	<u>\$ 51,330,087</u>	<u>\$ 51,529,918</u>	<u>\$ 55,599,927</u>
\$ 1,351,290	\$ 1,064,258	\$ 1,364,949	\$ 1,612,486	\$ 1,604,957
85,910,707	77,028,502	80,543,157	82,626,382	83,512,699
2,343,305	2,435,369	2,520,696	2,110,675	1,877,261
-	-	-	-	964,663
(111)	(34,190)	(7,128)	(236,283)	(1,255,709)
<u>\$ 89,605,191</u>	<u>\$ 80,493,939</u>	<u>\$ 84,421,674</u>	<u>\$ 86,113,260</u>	<u>\$ 86,703,871</u>

County of McHenry, Illinois
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	2012	2013	2014	2015
REVENUES				
Charges for services	\$ 26,671,499	\$ 24,072,857	\$ 21,568,291	\$ 21,776,162
Licenses and permits	1,057,632	1,164,101	1,225,016	1,301,505
Fines and forfeitures	1,095,605	958,208	1,039,648	962,505
Grants, contributions, and intergovernmental	23,297,655	21,233,366	22,172,722	18,087,756
Property taxes	72,206,475	73,113,284	74,017,467	75,798,457
Sales taxes	18,036,621	18,718,620	19,577,205	19,987,380
State income taxes	5,749,691	6,234,765	6,265,092	6,962,600
Tax transfer stamps	1,258,599	1,896,811	1,833,392	2,133,728
Other taxes	2,006,647	2,005,449	2,283,433	2,588,533
Investment income	305,078	268,731	255,945	250,965
Miscellaneous	510,144	430,926	583,265	550,798
Total Revenues	152,195,646	150,097,118	150,821,476	150,400,389
EXPENDITURES				
Current				
General and administrative	31,904,248	32,517,099	32,892,250	34,947,227
Community development	4,234,982	3,961,571	3,426,098	3,730,152
Transportation	18,672,852	17,126,943	17,660,855	18,495,568
Public safety	37,041,770	38,189,737	38,936,843	39,856,936
Judiciary and court related	13,835,337	13,432,634	13,581,970	14,378,987
Public health and welfare	28,276,597	24,915,835	23,476,267	22,114,409
Capital outlay	12,236,735	12,892,983	13,194,968	19,754,893
Debt service				
Principal retirement	13,731,719	9,687,878	10,120,439	26,412,715
Interest and fiscal charges	2,545,139	2,140,219	1,755,268	1,261,106
Total Expenditures	162,479,379	154,864,899	155,044,958	180,951,993
Excess (deficiency) of revenues over expenditures	(10,283,733)	(4,767,781)	(4,223,482)	(30,551,604)
OTHER FINANCING SOURCES (USES)				
Transfers in	24,415,247	24,459,350	20,911,710	21,144,694
Transfers out	(24,415,247)	(24,459,350)	(20,911,710)	(21,144,694)
Debt certificates issued	-	-	-	-
Refunding debt certificates issued	5,465,000	-	-	15,755,000
Premium on debt issuance	166,455	-	-	741,576
Payment to bond escrow agent	(1,073,000)	-	-	-
Insurance recoveries	-	-	710,657	-
Capital leases issued	262,063	181,184	375,533	1,691,154
Total Other Financing Sources (Uses)	4,820,518	181,184	1,086,190	18,187,730
Net Change in Fund Balances	\$ (5,463,215)	\$ (4,586,597)	\$ (3,137,292)	\$ (12,363,874)
Debt service as a percentage of noncapital expenditures	11.1 %	8.4 %	8.4 %	17.5 %

	2016	2017	2018	2019	2020	2021
\$	22,790,054	\$ 23,204,796	\$ 25,172,416	\$ 25,603,102	\$ 22,072,226	\$ 24,653,160
	1,181,666	1,215,959	1,484,514	1,339,074	1,275,336	1,307,815
	1,022,990	972,574	1,124,047	1,108,161	1,029,496	964,581
	19,525,343	18,796,253	19,026,000	18,911,729	27,628,625	35,288,265
	76,113,609	79,204,833	71,727,133	69,695,232	68,632,669	70,105,248
	19,852,773	20,111,544	20,963,511	20,976,436	20,010,236	26,027,388
	6,369,804	6,010,242	6,266,549	6,964,945	7,110,860	8,625,759
	2,632,513	2,575,080	2,906,570	2,772,999	2,957,196	1,395,626
	2,614,547	2,813,221	2,969,349	3,487,184	3,967,151	5,036,573
	491,218	1,242,068	2,191,716	3,924,047	1,385,103	(352,963)
	434,918	1,348,568	1,293,651	924,829	807,284	1,171,390
	<u>153,029,435</u>	<u>157,495,138</u>	<u>155,125,456</u>	<u>155,707,738</u>	<u>156,876,182</u>	<u>174,222,842</u>
	32,513,064	34,208,007	33,316,402	37,623,785	37,409,920	34,788,265
	3,980,577	3,521,614	3,099,806	3,474,746	4,431,283	11,520,899
	16,752,462	17,234,421	17,575,985	14,950,171	20,463,627	22,015,093
	40,166,373	39,964,567	41,456,826	39,241,013	39,278,016	43,887,006
	14,342,286	13,959,429	13,899,045	14,655,693	14,315,187	13,653,977
	21,882,585	21,852,362	22,146,333	23,067,343	22,319,727	23,052,701
	13,965,789	18,084,648	28,383,996	15,883,887	14,758,285	21,239,995
	10,759,552	10,476,832	2,726,340	4,711,599	1,693,152	653,707
	834,421	573,642	363,565	238,630	315,568	1,185,175
	<u>155,197,109</u>	<u>159,875,522</u>	<u>162,968,298</u>	<u>153,846,867</u>	<u>154,984,765</u>	<u>171,996,818</u>
	<u>(2,167,674)</u>	<u>(2,380,384)</u>	<u>(7,842,842)</u>	<u>1,860,871</u>	<u>1,891,417</u>	<u>2,226,024</u>
	16,663,011	17,766,761	17,786,935	15,613,889	1,288,950	3,222,229
	(16,663,011)	(17,388,906)	(17,786,935)	(15,613,889)	(1,288,950)	(3,222,229)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,868,647	118,908	181,182	394,311	-	2,434,596
	<u>3,868,647</u>	<u>496,763</u>	<u>181,182</u>	<u>394,311</u>	<u>-</u>	<u>2,434,596</u>
\$	<u>1,700,973</u>	<u>(1,883,621)</u>	<u>(7,661,660)</u>	<u>2,255,182</u>	<u>1,891,417</u>	<u>4,660,620</u>
	<u>8.4 %</u>	<u>7.9 %</u>	<u>2.3 %</u>	<u>3.6 %</u>	<u>1.4% %</u>	<u>1.2% %</u>

County of McHenry, Illinois
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Levy Years

Year Taxes Payable	Real Property					Railroad Property and Other	Total Assessed Value	Estimated Actual Value	Total Direct Tax Rate	Total Assessed Value as a % of Estimated Actual Value
	Farm	Residential	Commercial	Industrial	Other					
2012	\$ 263,585,558	\$ 7,155,985,786	\$ 1,042,866,545	\$ 359,374,976	\$ 12,328,505	\$ 8,207,596	\$ 8,842,348,966	\$ 26,527,046,898	0.888 %	33.3 %
2013	246,710,702	6,359,887,024	952,581,395	326,185,550	12,468,064	9,222,423	7,907,055,158	23,721,165,474	0.996	33.3
2014	234,798,385	5,775,371,019	860,389,334	295,685,623	11,860,496	11,592,824	7,189,697,681	21,569,093,043	1.096	33.3
2015	234,249,603	5,568,261,179	827,332,318	281,474,480	10,455,494	12,346,414	6,934,119,488	20,802,358,464	1.141	33.3
2016	239,662,222	5,715,346,078	830,119,932	282,798,978	10,507,731	14,628,932	7,093,063,873	21,279,191,619	1.078	33.3
2017	254,781,212	6,112,164,172	871,049,001	295,485,965	10,321,538	14,643,690	7,558,445,578	22,675,336,734	1.054	33.3
2018	267,793,337	6,490,698,530	902,725,320	304,060,108	10,063,090	15,606,009	7,990,946,394	23,972,839,182	0.901	33.3
2019	285,508,330	6,856,708,729	945,055,590	316,757,274	11,197,674	16,973,846	8,432,171,443	25,296,514,329	0.832	33.3
2020	301,404,786	7,206,111,326	988,174,453	331,250,461	11,101,389	17,763,752	8,855,806,167	26,567,418,501	0.787	33.3
2021	315,631,422	7,491,740,551	1,000,649,772	348,645,488	12,449,497	18,457,042	9,187,573,772	27,562,721,316	0.736	33.3

Source McHenry County Assessor's Office.

Note: Each real property parcel, other than farmland, must be viewed, inspected, and revalued once every four years. Between these general assessment years, township assessors may revalue property if its value is incorrect. By law, most real property is assessed at 33.3% of its fair cash value, which is synonymous with the term market value. There are some exceptions, most notably for farmland, which is assessed based on its agricultural productivity or its ability to produce income. Farmland is reassessed each year by the Illinois Department of Revenue.

County of McHenry, Illinois
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Levy Years

	2012	2013	2014
DIRECT RATES - COUNTY			
General	0.417	0.480	0.541
Highway	0.072	0.084	0.089
County Bridge	0.012	0.016	0.015
Matching	0.013	0.016	0.016
Mental Health	0.144	0.150	0.150
Tuberculosis Care and Treatment	0.004	0.003	0.003
Illinois Municipal Retirement	0.053	0.067	0.095
Veterans' Assistance	0.004	0.005	0.006
Loss Prevention and Protection	0.044	0.038	0.038
Social Security	0.037	0.048	0.056
Senior Services	0.020	0.023	0.024
Nursing Home	0.068	0.066	0.063
Total County	0.888	0.996	1.096
OVERLAPPING RATES			
Municipalities	0.207 - 1.943	0.232 - 2.210	0.264 - 2.356
Unit School Districts	3.638 - 5.894	3.593 - 6.900	4.014 - 7.742
Elementary School Districts	2.487 - 5.250	2.962 - 5.927	3.311 - 6.894
High School Districts	2.093 - 2.926	2.407 - 3.123	2.704 - 3.486
Community College Districts	0.290 - 0.465	0.338 - 0.505	0.359 - 0.547
Conservation District	0.219	0.248	0.275
Township and Road Districts	0.123 - 0.586	0.142 - 0.819	0.152 - 0.851
Park Districts	0.035 - 0.659	0.038 - 0.758	0.042 - 0.836
Fire Protection Districts	0.243 - 0.722	0.288 - 0.827	0.325 - 0.936
Library Districts	0.089 - 0.467	0.104 - 0.532	0.119 - 0.595
Sanitary Districts	0.070 - 0.071	0.071 - 0.083	0.078 - 0.091
Cemetery Districts	0.002 - 0.011	0.002 - 0.012	0.002 - 0.013
Rescue Squad District	0.200	0.200	0.200

Source: McHenry County Clerk's Office

Notes: Rates are per \$100 of assessed valuation.

The County's ability to change property taxes is limited by the Property Tax Extension Limitation Law (PTELL). Increases are limited to the lesser of 5 percent or the increase in the national consumer price index (CPI) for the year preceding the levy year. For the 2018 levy (payable in 2019), the increase was limited to the CPI increase of 1.9%.

2016	2017	2018	2019	2020	2021
0.588	0.590	0.500	0.449	0.431	0.431
0.110	0.086	0.072	0.069	0.067	0.075
0.091	0.007	0.006	0.006	0.005	0.005
0.007	0.024	0.021	0.021	0.019	0.010
0.150	0.145	0.131	0.130	0.118	0.114
0.004	0.003	0.002	0.002	0.001	0.003
0.026	0.103	0.096	0.087	0.081	0.068
0.018	0.005	0.004	0.005	0.003	0.005
0.056	0.017	0.003	-	-	-
0.005	0.053	0.046	0.043	0.039	0.033
-	0.022	0.021	0.020	0.018	0.018
0.023	0.000	0.000	0.000	0.000	0.000
1.078	1.055	0.902	0.832	0.782	0.762

0.289 - 2.553	0.276 - 2.474	2.387	0.000 - 2.188	.2540 - 1.208	.2460 - 1.981
4.749 - 8.174	4.797 - 7.613	4.505 - 7.055	4.572 - 6.972	5.325 - 6.962	4.694 - 6.652
3.434 - 6.221	3.307 - 5.802	3.3214 - 5.590	3.159 - 5.433	3.039 - 4.830	1.967 - 4.754
2.943 - 3.792	2.749 - 3.547	2.702 - 3.440	2.613 - 3.253	2.393 - 3.091	2.238 - 2.512
0.424 - 0.566	0.407 - 0.572	0.385 - 0.512	.3660 - .5240	.3560 - .5100	.3430 - .4610
0.277	0.259	0.245	.2380 - .2380	.2290 - .2290	.2240 - .2240
0.083 - 0.268	0.070 - 0.258	0.057 - 0.522	.0510 - .4770	.0030 - .4490	.0150 - .4340
0.049 - 0.882	0.050 - 0.836	0.046 - 0.805	.0190 - .7800	.0480 - .7630	.0540 - .7530
0.338 - 0.991	0.324 - 1.044	0.317 - 1.013	.3120 - .9850	.3540 - .9950	.3460 - .9870
0.129 - 0.622	0.123 - 0.596	0.119 - 0.576	.1110 - .4800	.1113 - .4390	.1100 - .4650
0.064 - 0.094	0.058 - 0.089	0.053 - 0.086	.0460 - .0830	.0390 - .0700	.0300 - .0770
0.002 - 0.014	0.001 - 0.013	0.002 - 0.013	0.000 - 0.000	.0020 - .0120	.0020 - .0120
0.200	0.193	0.189	.1870 - .1870	.3780 - .3780	.3690 - .3690

County of McHenry, Illinois
PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	Year Taxes Payable			Year Taxes Payable		
	2021			2012		
	Assessed Value	Rank	Percentage of Total Assessed Value	Assessed Value	Rank	Percentage of Total Assessed Value
Walmart Real Estate Business	\$ 20,244,609	1	0.17 %	\$ 18,273,540	1	0.19 %
Nimed Corp.	19,080,480	2	0.16	12,797,559	2	0.14
Cunat Multi Family Investment Fund	14,401,244	3	0.12			
Inland Bohl Farm -Crystal Point LLC	10,747,989	4	0.09	9,298,462	4	0.10
Fox River TEI LLC ET AL	10,665,600	5	0.09			
Madison Skyridge LLC	9,722,846	6	0.08			
Sage Products LLC	9,252,867	7	0.08			
Meijer Stores LTD Partnership	8,221,618	8	0.07	9,727,540	3	0.10
Centro Bradley Crystal Lake	6,912,576	9	0.06	8,702,012	8	0.09
AMH 2014 2 & 2015 Borrower LLC	6,792,315	10	0.06			
Sky Ridge Partners LP	-	-	-	8,878,646	6	0.09
DDR McHenry SQ				8,564,785	9	0.09
Rubloff				8,807,033	7	0.09
Federal Home Loan Mortgage				8,504,503	10	0.09
Target (Dayton Hudson)	-	-	-	9,288,195	5	0.10
	<u>\$ 116,042,144</u>		<u>1.00 %</u>	<u>\$ 102,842,275</u>		<u>1.08 %</u>

Source: McHenry County Assessor's Office.

County of McHenry, Illinois
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Levy Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Net Amount Collected in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2012	\$ 78,285,064	\$ 78,153,090	99.83 %	\$ (812)	\$ 78,152,550	99.83 %
2013	78,535,191	78,356,747	99.77	10,922	78,368,166	99.79
2014	78,627,451	78,505,603	99.85	(11,481)	78,493,750	99.83
2015	78,966,290	78,804,983	99.80	15,669	78,821,523	99.82
2016	76,289,016	76,098,099	99.75	(16,546)	76,087,517	99.74
2017	79,424,611	79,187,833	99.70	17,217	79,220,610	99.74
2018	71,839,960	71,673,880	99.77	23,498	71,673,880	99.77
2019	69,848,810	69,699,326	99.79	-	69,699,326	99.79
2020	69,350,715	69,132,046	99.68	-	69,132,046	99.68
2021	69,672,770	69,626,355	99.93	-	69,626,355	99.93

Source: McHenry County Treasurer's Office.

County of McHenry, Illinois
RATIOS OF OUTSTANDING DEBT - BY TYPE
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Debt Certificates	Debt Certificate Issuance Premiums	Capital Leases	Debt Certificates	Revenue Bonds	Capital Leases			
2012	\$ 55,180,000	\$ 570,574	\$ 1,927,676	\$ -	\$ -	\$ 43,981	\$ 57,722,231	0.42 %	\$ 187.32
2013	46,205,000	490,099	1,395,982	-	-	29,934	48,121,015	0.35	156.54
2014	36,875,000	412,375	981,076	-	-	15,460	38,283,911	0.27	124.59
2015	27,205,000	969,427	1,684,515	-	-	546	29,859,488	0.20	97.15
2016	18,245,000	794,431	3,753,610	-	-	-	22,793,041	0.15	73.73
2017	9,485,000	622,568	2,155,686	-	-	-	12,263,254	0.08	39.67
2018	7,670,000	451,388	1,425,527	-	-	-	9,546,915	0.06	30.94
2019	3,815,000	282,812	916,299	-	-	-	5,014,111	0.03	16.29
2020	2,690,000	148,970	348,147	-	-	-	3,187,117	0.02	10.36
2021	1,700,000	10,258	2,129,038	-	-	-	3,839,296	0.02	12.52

Notes: Details regarding the County's outstanding debt can be found in the notes to financial statements.

County of McHenry, Illinois
RATIOS OF OUTSTANDING GENERAL BONDED DEBT
 Last Ten Fiscal Years

Fiscal Year	General Bonded Debt			Net General Bonded Debt	Percentage of Estimated Actual Value of Property	Per Capita
	Debt Certificates	Debt Certificate Issuance Premiums	Less: Amounts Restricted to Repaying Principal			
2011	\$ 72,455,000	\$ 484,835	\$ -	\$ 72,939,835	0.25 %	\$ 236.71
2012	55,180,000	570,574	-	55,750,574	0.21	180.92
2013	46,205,000	490,099	-	46,695,099	0.20	151.90
2014	36,875,000	412,375	-	37,287,375	0.17	121.35
2015	36,875,000	412,375	-	37,287,375	0.18	121.32
2016	18,245,000	794,431	-	19,039,431	0.09	61.59
2017	9,485,000	622,568	-	10,107,568	0.04	32.70
2018	7,670,000	451,388	-	8,121,388	0.03	26.32
2019	3,815,000	282,812	-	4,097,812	0.02	13.31
2020	2,690,000	148,970	-	2,838,970	0.01	9.24
2021	1,700,000	10,258	-	1,710,258	0.01	5.62

Notes: Details regarding the County's outstanding debt can be found in the notes to financial statements.

County of McHenry, Illinois
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
November 30, 2021

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct			
County of McHenry	\$ 3,839,294	100%	\$ 3,839,294
Overlapping			
Municipalities	347,807,315	7.7 - 100%	318,347,109
Unit School Districts	720,669,057	0.0 - 100%	290,003,932
Elementary School Districts	37,245,000	93.9 - 100%	36,561,611
High School Districts	56,190,000	98.6-100%	55,920,154
Community College Districts	573,387,480	0.0 - 95.8%	47,865,331
Conservation District	69,895,000	100%	69,895,000
Township and Road Districts	7,580,000	100%	5,976,589
Park Districts	20,361,740	32.9 - 100%	19,420,937
Fire Protection Districts	28,000,667	2.9 - 100%	6,543,444
Library Districts	24,968,768	2.9 - 100%	12,354,730
Rescue Squad District	60,000	100.0%	60,000
Total Overlapping			<u>862,948,837</u>
Total Direct and Overlapping Debt			<u>\$ 866,788,131</u>

Sources: Assessed value data used to estimate applicable percentages provided the County Clerk's Office. Debt outstanding data obtained from annual financial reports submitted to the Illinois Comptroller or Illinois State Board of Education or from individual comprehensive annual financial reports.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses of the County should be taken into account. However, this does not mean that every taxpayer of the County is a taxpayer of each of the above overlapping districts and responsible for bearing the repayment of the long-term debt of each overlapping district.

The percentage of overlapping debt applicable is estimated using assessed property values. Applicable percentages were estimated by determining the portion of another district's assessed value that is within the County's boundaries and dividing it by that district's total assessed value.

Amounts are rounded to the nearest thousand.

County of McHenry, Illinois
LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 254,217,533	\$ 227,327,836	\$ 206,703,808	\$ 199,355,935	\$ 203,925,586	\$ 217,305,310	\$ 229,739,709	\$ 242,424,929	\$ 254,604,427	\$ 264,142,746
Less: total debt applicable to limit	(30,405,000)	(24,855,000)	(19,050,000)	(12,665,000)	(5,900,948)	(2,283,840)	(5,950,528)	(4,531,299)	(2,838,147)	(3,829,036)
Legal debt margin	<u>\$ 223,812,533</u>	<u>\$ 202,472,836</u>	<u>\$ 187,653,808</u>	<u>\$ 186,690,935</u>	<u>\$ 198,024,638</u>	<u>\$ 215,021,470</u>	<u>\$ 223,789,181</u>	<u>\$ 237,893,630</u>	<u>\$ 251,766,280</u>	<u>\$ 260,313,710</u>
Total debt applicable to limit as a % of debt limit	<u>11.96 %</u>	<u>10.93 %</u>	<u>9.22 %</u>	<u>6.35 %</u>	<u>2.89 %</u>	<u>1.05 %</u>	<u>2.59 %</u>	<u>1.90 %</u>	<u>1.11 %</u>	<u>1.45 %</u>

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed valuation (2020 tax year)	<u>\$ 9,187,573,772</u>
Debt limitation (2.875% of assessed valuation)	<u>264,142,746</u>
Debt outstanding	
Debt Certificates	1,700,000
Capital Leases	<u>2,129,036</u>
Total debt applicable to limit	<u>3,829,036</u>
Debt limit margin	<u>\$ 260,313,710</u>

Note: Per state statute, the County is limited to issuing debt in an amount not to exceed 2.875% of the assessed value of the taxable property within the County. However, this limitation does not apply to debt issued for the purpose of building a County court house, jail, or other necessary County buildings and for the accommodation thereof. (50 ILCS 405 - Local Government Debt Limitation Act)

County of McHenry, Illinois
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

Year	(1) Population	(2) Personal Income	Capita Personal Income	(3) School Enrollment	(3) Number of Teachers	(4) Unemployment Rate
2012	308,145	\$ 13,768,164,000	\$ 44,681	52,209	3,369	8.4 %
2013	307,409	13,905,855,000	45,236	51,547	3,634	8.3
2014	307,283	14,356,414,000	46,720	50,652	3,695	6.4
2015	307,343	15,200,285,000	49,457	49,973	3,607	5.3
2016	307,004	15,671,668,000	48,182	49,449	3,634	5.3
2017	309,122	15,427,535,000	49,908	49,147	3,636	4.5
2018	308,570	16,557,246,000	53,658	48,228	3,630	3.5
2019	307,774	17,193,564,000	55,864	50,306	3,692	2.7
2020	307,297	17,454,226,000	56,711	45,883	3,633	5.3
2021	305,888	18,382,804,000	60,097	45,883	3,633	5.3

Sources:

- (1) US Census Bureau.
- (2) Bureau of Economic Analysis, US Department of Commerce.
- (3) Regional Superintendent of Schools.
- (4) Illinois Department of Employment Security.

County of McHenry, Illinois
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Northwestern Medicine (Centegra)	5,000	1	3.17 %	3,750	1	2.33 %
District 47	1,528	2	0.97			-
District 158	1,500	3	0.95			-
County of McHenry	1,400	4	0.89	1,400	4	0.88
Follett Library Resources	1,378	5	0.87	1,200	5	0.96
Catalent Pharma Solutions Inc.	830	6	0.53	750	7	0.41
Mercy Health System	732	7	0.46	685	8	0.44
Snap-On Tools, Inc.	590	8	0.37	639	10	0.40
Stryker-Sage Products	583	9	0.37			
Medela	540	10	0.34			-
Walmart	-	-	-	2,400	2	1.39
Jewel Osco	-	-	-	1,400	3	0.88
Brown Printing	-	-	-	650	9	0.41
McHenry County College	-	-	-	855	6	0.61
	<u>14,081</u>		<u>8.94 %</u>	<u>13,729</u>		<u>8.46 %</u>

Source: Principal employers and total County employment obtained from the McHenry County Economic Development Corporation (does not include employers that are not headquartered in the County).

Note: In prior years, major corporate employers not headquartered in McHenry County were included.

County of McHenry, Illinois
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES - BY FUNCTION
 Last Ten Fiscal Years

FUNCTION/PROGRAM	Full-time Equivalent Employees as of November 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General and administrative	206.1	207.0	206.3	194.6	185.6	187.0	206.6	222.6	254.6	203.0
Community development	26.9	30.0	24.8	24.7	23.9	24.9	25.1	22.9	27.2	25.2
Transportation	60.0	57.0	56.0	63.2	62.2	58.4	56.4	62.1	60.0	55.8
Public safety	402.8	400.2	395.7	393.7	385.0	368.8	372.3	379.3	367.3	371.4
Judiciary and court related	208.3	209.2	208.2	212.2	201.5	194.1	188.8	191.5	187.9	184.1
Public health and welfare	329.2	308.4	306.1	276.9	272.8	272.3	250.8	261.3	235.4	217.3
	<u>1233.3</u>	<u>1,211.8</u>	<u>1,197.1</u>	<u>1,165.3</u>	<u>1,131.0</u>	<u>1,105.5</u>	<u>1,100.0</u>	<u>1,139.7</u>	<u>1,132.3</u>	<u>1,056.9</u>

Source: McHenry County Department of Human Resources

Note: A full-time employee is schedule to work 37.5 hours per week, which is equal to 1950 hours per year (52 weeks * 37.5 hours/week). Full-time equivalent employment is calculated by dividing total labor hours by 1950.

County of McHenry, Illinois
OPERATING INDICATORS - BY FUNCTION
 Last Ten Fiscal Years

<u>FUNCTION/PROGRAM</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General and administrative										
Documents recorded	62,098	62,056	44,148	48,547	50,470	49,008	50,336	52,713	51,756	84,784
Real estate transfer declarations	4,721	6,620	6,090	6,490	7,261	7,466	7,537	6,997	7,168	9,563
Birth certificates issued	1,804	1,659	1,690	1,722	1,644	1,818	1,835	1,749	1,777	1,828
Registered deaths	1,661	1,651	1,640	1,772	1,760	1,987	1,939	1,733	2,014	2,125
Parcels assessed	149,353	149,251	149,189	149,461	149,372	148,999	148,675	148,713	148,569	148,617
Registered voters	203,225	204,129	206,197	205,178	227,452	221,003	238,290	231,610	237,640	237,877
Tax bills mailed	138,134	138,154	138,343	138,250	134,928	137,922	134,077	138,047	139,307	139,024
Passports applications processed	1,545	2,258	3,300	4,003	4,493	3,707	2,708	2,378	584	507
Teachers certified	3,369	3,634	3,695	3,607	3,634	3,636	3,630	3,692	3,633	3,613
Community development										
Building permit applications	899	904	1,002	1,010	996	1,174	1,056	1,161	1,144	1,418
Zoning petitions filed	52	48	52	40	49	30	65	45	47	50
Transportation										
Permits (access, facility, & utility)	86	64	76	91	93	96	100	98	127	167
Lane miles resurfaced	18.2	28.6	27.0	25.0	31.0	24.6	23.9	18.1	24.8	23.4
Public safety										
Incoming 911 calls	42,186	40,177	29,793	29,440	27,505	26,001	26,906	17,088	15,640	16,806
Citations issued	14,679	10,709	10,127	9,524	10,278	9,555	17,099	18,692	12,516	12,766
Inmates processed	7,615	6,655	6,639	6,368	6,624	6,622	7,025	6,523	4,061	3,485
Hazardous material and other emergency responses	30	60	48	36	34	40	26	24	14	21
Judiciary and court related										
Judges	19	19	19	19	19	19	19	19	19	19
Total cases filed	77,258	72,330	64,110	59,378	57,535	55,922	58,282	54,417	40,252	41,635
Jury trials	47	62	92	66	82	57	71	69	25	34
Defendants appointed to public defender	3,888	4,281	4,126	4,114	4,088	4,108	4,787	4,343	3,198	3,459
Charges disposed by public defender	8,144	8,095	8,533	8,303	8,123	7,998	8,327	8,554	5,796	3,330
Public health and welfare										
Food establishment inspections	4,612	4,811	4,746	5,446	4,352	5,368	4,599	5,323	3,748	3,653
Vision screenings	8,275	7,699	7,926	8,880	8,067	8,321	8,184	7,858	3,704	5,853
Hearing screenings	12,222	11,202	12,954	12,888	11,366	12,056	11,298	10,995	5,637	7,655
Nursing home - resident days	44,239	44,201	44,819	44,262	44,151	41,278	42,395	42,760	37,161	25,144

Source: County Departments.

County of McHenry, Illinois
CAPITAL ASSET STATISTICS - BY FUNCTION
 Last Ten Fiscal Years

<u>FUNCTION/PROGRAM</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General and administrative										
Primary buildings	2	2	2	2	2	2	2	2	2	2
Transportation										
Lane miles	518	518	522	524	525	525	525	525	525	530
Street lights	351	506	541	559	579	597	612	610	610	701
Traffic signals	35	36	40	40	42	42	43	42	42	43
Bridges	42	43	43	43	44	52	50	51	51	51
Vehicles	77	79	79	78	78	82	83	73	73	77
Public safety										
Jail inmate capacity	666	666	666	666	666	666	650	622	650	650
Sheriff vehicles	162	159	148	152	152	162	168	173	165	178
Sheriff boats	5	5	5	5	5	5	4	4	4	4
Judiciary and court related										
Courtrooms	18	18	18	18	18	18	18	18	18	18
Public health and welfare										
Nursing home capacity	128	128	128	128	128	128	128	128	128	128
Vehicles - veterans assistance	4	4	4	4	4	4	4	4	4	4

Sources: County Departments.