

**CUMBERLAND COUNTY, ILLINOIS
TOLEDO, ILLINOIS**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION,
AND OTHER INFORMATION**

FOR THE YEAR ENDED NOVEMBER 30, 2021

CUMBERLAND COUNTY, ILLINOIS

NOVEMBER 30, 2021

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CUMBERLAND COUNTY, ILLINOIS

NOVEMBER 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Cumberland County Board
Cumberland County
Toledo, Illinois

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cumberland County's basic financial statements. The combining general funds, combining nonmajor funds, and combining custodial funds financial statements, consolidated year-end financial report, and budgetary comparison schedules as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The budgetary comparison schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2022, on our consideration of Cumberland County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cumberland County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cumberland County's internal control over financial reporting and compliance.

Kemper CPA Group LLP

KEMPER CPA GROUP LLP

*Certified Public Accountants
and Consultants*

February 25, 2022



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Cumberland County Board
Cumberland County
Toledo, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cumberland County as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Cumberland County's basic financial statements, and have issued our report thereon dated February 25, 2022.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002 that we consider to be material weaknesses.

Compliance and Other Matters

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

Cumberland County's Response to Findings

Cumberland County's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Cumberland County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

A handwritten signature in black ink that reads "Kemper CPA Group LLP". The signature is written in a cursive, slightly slanted style.

KEMPER CPA GROUP LLP
Certified Public Accountants
and Consultants

Mattoon, Illinois
February 25, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2021

	Governmental Activities
ASSETS	
Cash deposits	\$ 7,766,715
Capital assets, net of accumulated depreciation	11,019,634
Total assets	18,786,349
LIABILITIES	
Due on equipment	60,647
Total liabilities	60,647
NET POSITION	
Net investment in capital assets	10,958,987
Restricted for:	
General government	1,302,587
Public safety	1,453,982
Public works/transportation	1,218,444
Health and welfare	79,076
Unrestricted	3,712,626
Total net position	18,725,702
Total liabilities and net position	\$ 18,786,349

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

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2021

<u>Program Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 907,575	\$ 501,235	\$ 457,216	\$ -	\$ 50,876
Public safety	2,107,645	60,859	1,233,109	-	(813,677)
Judiciary	338,192	73,401	-	-	(264,791)
Public works/transportation	1,381,058	254,457	290,578	-	(836,023)
Health and welfare	795,841	76,615	598,405	-	(120,821)
Total governmental activities	<u>\$ 5,530,311</u>	<u>\$ 966,567</u>	<u>\$ 2,579,308</u>	<u>\$ -</u>	<u>(1,984,436)</u>
		General revenues:			
		Property taxes			1,408,592
		Sales tax			202,423
		State income tax			842,401
		Personal property replacement tax			127,730
		Video gaming tax			10,501
		Motor fuel tax			434,894
		State use tax			268,448
		Cannabis use tax			8,481
		Interest income			26,806
		Miscellaneous			184,666
		Loss on sale of assets			(1,555)
		Total general revenues			<u>3,513,387</u>
		Change in net position			1,528,951
		Net position - beginning, restated (See Note 13)			<u>17,196,751</u>
		Net position - ending			<u>\$ 18,725,702</u>

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

FUND FINANCIAL STATEMENTS

**CUMBERLAND COUNTY, ILLINOIS
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
NOVEMBER 30, 2021**

	<u>General</u>	<u>County Motor Fuel Tax</u>	<u>County Health Department</u>	<u>Emergency Telephone System</u>	<u>COVID-19 Recovery</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash deposits	\$ 3,796,948	\$ 568,438	\$ 508,404	\$ 871,345	\$ 416,875	\$ 1,604,705	\$ 7,766,715
FUND BALANCE							
Restricted for:							
General government	\$ 347,888	\$ -	\$ -	\$ -	\$ -	\$ 954,699	\$ 1,302,587
Public safety	165,762	-	-	871,345	416,875	-	1,453,982
Public works/transportation	-	568,438	-	-	-	650,006	1,218,444
Health and welfare	13,593	-	65,483	-	-	-	79,076
Assigned for:							
General government	47,905	-	-	-	-	-	47,905
Public safety	24,273	-	-	-	-	-	24,273
Health and welfare	500	-	442,921	-	-	-	443,421
Unassigned	3,197,027	-	-	-	-	-	3,197,027
Total fund balances	<u>\$ 3,796,948</u>	<u>\$ 568,438</u>	<u>\$ 508,404</u>	<u>\$ 871,345</u>	<u>\$ 416,875</u>	<u>\$ 1,604,705</u>	<u>\$ 7,766,715</u>

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

CUMBERLAND COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2021

	Governmental Funds
Total Fund Balances - Governmental Funds	\$ 7,766,715
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities of \$20,742,576, net of accumulated depreciation of \$9,722,942, are not financial resources and therefore are not reported in the funds.	11,019,634
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds.	(60,647)
Net Position of Governmental Activities	\$ 18,725,702

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

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	General	County Motor Fuel Tax	County Health Department	Emergency Telephone System	COVID-19 Recovery	Non-major Governmental Funds	Total Governmental Funds
Revenues Received:							
Property taxes	\$ 751,881	\$ -	\$ 89,846	\$ -	\$ -	\$ 566,865	\$ 1,408,592
Sales tax	202,423	-	-	-	-	-	202,423
Intergovernmental Revenues:							
Reimbursements	-	-	-	-	-	35,541	35,541
State sources:							
Income taxes	842,401	-	-	-	-	-	842,401
Replacement taxes	58,820	-	7,506	-	-	61,404	127,730
Video gaming taxes	10,501	-	-	-	-	-	10,501
Motor fuel taxes	-	434,894	-	-	-	-	434,894
Grants	-	143,737	151,128	187,525	-	-	482,390
Use tax	268,448	-	-	-	-	-	268,448
Cannabis use tax	8,481	-	-	-	-	-	8,481
Reimbursements	218,073	-	-	-	-	32,510	250,583
Federal sources	239,143	-	447,277	-	1,045,584	114,331	1,846,335
Licenses and permits	8,835	-	14,255	-	-	-	23,090
Fees, Fines and Forfeits:							
County Collector	28,155	-	-	-	-	-	28,155
County Clerk	143,961	-	-	-	-	-	143,961
Circuit Clerk	76,810	-	-	-	-	-	76,810
Sheriff	60,859	-	-	-	-	-	60,859
Traffic fines	48,388	-	-	-	-	-	48,388
Criminal fines	25,013	-	-	-	-	-	25,013
Other	110,487	-	62,360	-	-	96,087	268,934
Interest	11,833	2,252	1,935	3,320	2,291	5,175	26,806
Charges for services	36,900	-	-	-	-	147,141	184,041
Equipment rental	-	-	-	-	-	71,775	71,775
Miscellaneous receipts	26,816	-	146,277	-	-	11,573	184,666
Total revenues received	<u>3,178,228</u>	<u>580,883</u>	<u>920,584</u>	<u>190,845</u>	<u>1,047,875</u>	<u>1,142,402</u>	<u>7,060,817</u>
Expenditures Disbursed:							
General government	733,065	-	-	-	-	89,472	822,537
Public safety	1,030,740	-	-	86,980	631,000	152,434	1,901,154
Judiciary	295,455	-	-	-	-	42,737	338,192
Public works/transportation	-	498,153	-	-	-	520,124	1,018,277
Health and welfare	28,002	-	707,471	-	-	37,276	772,749
Capital outlay	180,449	-	180,464	146,397	-	17,512	524,822
Total expenditures disbursed	<u>2,267,711</u>	<u>498,153</u>	<u>887,935</u>	<u>233,377</u>	<u>631,000</u>	<u>859,555</u>	<u>5,377,731</u>
Net change in fund balances	910,517	82,730	32,649	(42,532)	416,875	282,847	1,683,086
Fund balances - beginning	<u>2,886,431</u>	<u>485,708</u>	<u>475,755</u>	<u>913,877</u>	<u>-</u>	<u>1,321,858</u>	<u>6,083,629</u>
Fund balances - ending	<u>\$ 3,796,948</u>	<u>\$ 568,438</u>	<u>\$ 508,404</u>	<u>\$ 871,345</u>	<u>\$ 416,875</u>	<u>\$ 1,604,705</u>	<u>\$ 7,766,715</u>

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

CUMBERLAND COUNTY, ILLINOIS
RECONCILIATION OF THE REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2021

		<u>Governmental Funds</u>
Net change in fund balances - total governmental funds	\$	1,683,086
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.</p>		
	Capital Outlay	\$ 524,822
	Depreciation	<u>(678,506)</u>
		(153,684)
<p>In the statement of activities, only the loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net position differs from the change in fund balance by the net book value of the capital assets sold.</p>		
		(1,555)
<p>Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of principal payments.</p>		
		<u>1,104</u>
Change in net position of governmental activities	\$	<u><u>1,528,951</u></u>

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

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
NOVEMBER 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 1,503,105
Tax stamp inventory	5,148
Total assets	\$ 1,508,253
 NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	\$ 1,378,103
Tax buyers	51,743
Bail bonds	61,260
Fund participants	17,147
Total net position	\$ 1,508,253

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

CUMBERLAND COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Custodial Funds</u>
ADDITIONS:	
Collections for other governments:	
Property tax	\$ 11,475,055
Replacement tax	3,780
Motor fuel tax	2,315,293
Previously sold property taxes redeemed	2,040
Fines and fees collected for others	174,671
Bail bonds collected	8,599
Fund participant deposits	192,419
Investment income	9,926
Total additions	<u>14,181,783</u>
DEDUCTIONS:	
Payments for other governments:	
Property tax	11,473,740
Replacement tax	3,951
Motor fuel tax	1,771,062
Payments to tax buyers	2,239
Payments of fines and fees to others	188,559
Payment of bail bonds released	31,851
Reimbursement to or on behalf of fund participants	175,639
Total deductions	<u>13,647,041</u>
Net increase (decrease) in fiduciary net position	<u>534,742</u>
Net position - beginning, restated (see Note 12)	<u>973,511</u>
Net position - ending	<u><u>\$ 1,508,253</u></u>

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

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cumberland County (the “County”) was organized by an act of the Illinois Legislature on March 2, 1843. The County operates under a county board form of government and provides the following services: public safety, judicial, roads, health, mental health, recording, real estate tax collections, elections, and general administrative services.

A. FINANCIAL REPORTING ENTITY

In accordance with the modified cash basis of accounting, the County is considered the primary governmental unit and includes all funds, elected offices, and departments of the County.

The criteria for including organizations within the reporting entity of the County are based primarily on financial accountability, as set by the Governmental Accounting Standards Board (GASB). Financial accountability is defined as appointment of a voting majority of the component unit’s board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The County has determined that no other organization meets the above criteria and therefore, no other organization has been included as a component unit in the County’s financial statements.

B. BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The County’s basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County’s general and special revenue funds are classified as governmental activities. The County has no business-type activities. The County’s fiduciary funds are not incorporated into the government-wide statements since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government.

Government-Wide Financial Statements:

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all of the nonfiduciary activities of the primary government.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Government-Wide Financial Statements (Concluded):

The statement of activities demonstrates the degree to which the direct expenses of a given function or identifiable activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements:

Separate statements are presented for governmental funds and fiduciary funds. These statements present each major fund as a separate column on the fund financial statements. All non-major funds are aggregated and presented in a single column. The following fund types are used by the County:

Governmental Funds:

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources, use and balances of financial resources). The County presented the following major governmental funds:

General Fund - The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The County Insurance Fund is combined with the General Fund for financial statement purposes.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted or committed to expenditures for special purposes. The County's major special revenue funds are County Motor Fuel Tax, County Health Department, and Emergency Telephone System. The purpose and substantial restricted resources for each major special revenue fund are listed below:

County Motor Fuel Tax Fund - To account for revenues and expenditures related to operating and improving public roads and highways. The major sources of revenue are motor fuel taxes and grants.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Concluded)

Governmental Funds (Concluded):

County Health Department Fund - To account for revenues and expenditures related to the County's health department. The major sources of revenue are a property tax levy and grants.

Emergency Telephone System Fund – To account for emergency service expenses for residents of the County. The primary source of receipts is taxes on telephone services.

COVID-19 Recovery Fund – To account for revenues and expenditures related to monies received from the Coronavirus State Fiscal Recovery Fund.

Fiduciary Funds:

The County presented the following fiduciary funds:

Custodial Funds – used to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments, or nonpublic organizations. Some of the more significant custodial funds are used to account for property tax collection and distribution, court fees and fine collection and distributions, and pass-through of certain taxes to other governments.

C. MEASUREMENT FOCUS

The government-wide statements report using the economic resources measurement focus. Fiduciary fund financial statements also report using this same focus. Governmental fund financial statements report using the current financial resources measurement focus. Since the governmental fund financial statements are presented on a different measurement focus than the government-wide statements (due mainly to inclusion of capital assets and long term debt activity in the government-wide presentation) a reconciliation is presented, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The County maintains its accounting records for all funds on the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Concluded)

Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. Proceeds from long-term debt borrowings and lease and finance agreements resulting in obligations to pay are included as other financing sources in the appropriate fund on the date received and as a liability in the statement of net position.

E. BUDGETS AND BUDGETARY ACCOUNTING

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

1. Prior to November 1, a proposed operating budget is prepared for all governmental funds except for the County Motor Fuel Tax Fund.
2. Public hearings are conducted in November to obtain taxpayer comments.
3. By November 30, the budget is legally adopted by a majority vote of the County Board.
4. Budgets are adopted on the cash basis.
5. Budgets lapse at year end. Cumberland County reappropriates the following year any unperformed contracts, commitments or any other encumbrances.
6. The County Board determines any amendments that may be made to the budget. Evaluation and financial control is also determined at the County Board level.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts.

F. INVENTORIES

The County does not maintain inventories of supplies and materials with the exception of the value of the real estate tax stamps as held by the County Clerk's office. The tax stamp inventory is reported at cost.

G. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. The County defines capital assets as assets with an initial individual cost of at least \$5,000 for equipment, \$10,000 for buildings and improvements, and

**CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CAPITAL ASSETS, DEPRECIATION, AND AMORTIZATION (Concluded)

\$50,000 for infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The County reports all major general infrastructure assets constructed or acquired after December 1, 2003, or that received major renovations, restorations, or improvements during that period. When capital assets are disposed, the costs and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

	<u>Years</u>
Appliances	5
Tools	5
Vehicles under 13,000 gross vehicle weight	5
Equipment	7
Vehicles over 13,000 gross vehicle weight	7
Road improvements	10
Other improvements	20
Buildings	40
New infrastructure	40

H. INTERFUND ACTIVITY

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are eliminated on the government-wide financial statements. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when a fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment become due, and (3) use unrestricted revenues collected in a fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers between governmental funds are eliminated on the government-wide financial statements.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. NET POSITION

Government-wide net position is divided into three components:

1. Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.
2. Restricted – consists of net position that is restricted by the County’s creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by both federal and state grantors and by other contributors.
3. Unrestricted – all other net position is reported in this category.

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.

J. FUND BALANCE

The following classifications describe the constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance – consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
2. Restricted fund balance – consists of amounts that are subject to outside restrictions, such as those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.
3. Committed fund balance – consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the County Board Members). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
4. Assigned fund balance – consists of amounts that are constrained by the government’s intent to be used for a specific purpose, but are neither restricted nor committed. The intent can be expressed by the County Board Members or by an official or body which the Board delegates authority.
5. Unassigned fund balance – consists of amounts available for any purpose and positive amounts are reported only in the General Fund.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

J. FUND BALANCE (Concluded)

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

K. USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

L. NEW ACCOUNTING GUIDANCE

For the fiscal year ended November 30, 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. GASB Statement No. 84 provides guidance regarding: (1) properly identifying fiduciary activities; (2) determining the correct fiduciary fund type to use to report fiduciary activities; and (3) presenting the financial statements of fiduciary funds. The implementation of GASB Statement No. 84 required changes to the County’s financial statements reporting related to their agency funds. See Note 12 for additional information.

M. MANAGEMENT’S REVIEW -

Management has evaluated subsequent events through February 25, 2022, the date which the financial statements were available to be issued.

NOTE 2 – CASH DEPOSITS AND INVESTMENTS

The County is allowed to invest in one or more of the following: (a) interest bearing certificates of deposit, interest bearing time deposits or interest bearing savings accounts constituting direct obligations of any bank selected and designated pursuant to law; (b) shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of Illinois or any other State of the United States, provided such shares are insured by the Federal Savings and Loan Insurance Corporation; (c) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Continued)

At November 30, 2021, the carrying amount for the County's government-wide and custodial fund deposits were \$7,766,715 and \$1,503,105, respectively, and the bank balances were \$7,787,495 and \$1,539,617, respectively.

INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County minimizes its exposure to interest rate risk by limiting its purchases of long term investments and by structuring investments to mature to meet cash requirements. At November 30, 2021, the County had no investments.

CREDIT RISK

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's cash deposits held with local financial institutions are not subject to credit risk rating.

CONCENTRATION OF CREDIT RISK

The County's investment policy does not place limitations on the amount that can be invested in any one issuer. Cash deposits held with local financial institutions are exempt from the 5% investment in any one issuer disclosure.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits in federally insured banks and savings and loans are insured up to \$250,000 per custodian (County Treasurer, County Clerk, Circuit Clerk, and Sheriff's Department). The County's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the County in the County's name.

CUSTODIAL CREDIT RISK

As of November 30, 2021, the County's bank balances totaled \$9,327,112. Of this total, \$552,506 was secured by federal depository insurance and \$8,774,606 was secured by Federal Home Loan Bank of Chicago irrevocable letter of credit.

**CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021**

NOTE 2 – CASH DEPOSITS AND INVESTMENTS (Concluded)

FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of deposits or investments. None of the County’s cash deposits are directly subject to foreign currency risk.

NOTE 3 – PROPERTY TAXES

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund. Property is assessed on January 1 each year. Taxes for the year 2020 were levied and collected during 2021. The 2020 levy was adopted by the County on November 10, 2020. Property taxes were due from property owners in two installments in July and September. The property tax receipts for the year ending November 30, 2021, as shown in the combined financial statements, consist of three distributions from the 2020 levy. Property taxes are distributed from July through November.

The following are the assessed valuations and tax rates applicable to the various levies per \$100 of assessed valuation for the property tax collections included in these financial statements.

	2020 Levy
Assessed Valuation	184,590,534
Property Tax Rates:	
Corporate	.34370
Bond and Interest	.00000
IMRF	.08127
County Highway	.05689
County Bridge	.02845
Federal Aid Matching	.02845
County Health	.04897
Liability Insurance	.04064
Social Security	.08127
Unemployment Insurance	.00055
Workers Compensation	.02547
Total County Rate	.73566

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 4 – CAPITAL ASSETS

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

	Balance 12/1/2020	Additions	Retirements	Balance 11/30/2021
Primary Government:				
Capital assets being depreciated:				
Buildings and improvements	\$ 8,748,648	\$ 74,758	\$ -	\$ 8,823,406
Accumulated depreciation	(4,746,826)	(221,606)	-	(4,968,432)
Buildings and improvements, net	<u>4,001,822</u>	<u>(146,848)</u>	<u>-</u>	<u>3,854,974</u>
Infrastructure	8,445,836	62,205	-	8,508,041
Accumulated depreciation	(2,315,023)	(201,307)	-	(2,516,330)
Infrastructure, net	<u>6,130,813</u>	<u>(139,102)</u>	<u>-</u>	<u>5,991,711</u>
Equipment	1,671,320	362,470	(22,260)	2,011,530
Accumulated depreciation	(949,069)	(149,654)	20,705	(1,078,018)
Equipment, net	<u>722,251</u>	<u>212,816</u>	<u>(1,555)</u>	<u>933,512</u>
Vehicle	1,279,310	56,145	-	1,335,455
Accumulated depreciation	(1,054,223)	(105,939)	-	(1,160,162)
Vehicle, net	<u>225,087</u>	<u>(49,794)</u>	<u>-</u>	<u>175,293</u>
Capital assets not being depreciated:				
Construction in progress	<u>115,337</u>	<u>11,012</u>	<u>(62,205)</u>	<u>64,144</u>
Total Government Activities				
Net Capital Assets	<u>\$ 11,195,310</u>	<u>\$ (111,916)</u>	<u>\$ (63,760)</u>	<u>\$ 11,019,634</u>

Certain amounts were reclassified relating to misclassifications in asset category beginning balances. These reclassifications have no effect on the beginning net capital assets.

Depreciation expense was charged to functions/programs as follows:

Primary Government:	
General government	\$ 86,142
Public safety	206,491
Public works/transportation	362,781
Health and welfare	23,092
Total depreciation expense	<u>\$ 678,506</u>

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 4 – CAPITAL ASSETS (Concluded)

Construction in progress includes the following projects:

- Construction of the Embarras River overflow bridge. The project will be funded by the federal Bridge Replacement Program and federal soft match funds. As of November 30, 2021, \$53,760 has been disbursed. The estimated cost of the project is \$500,000 and the estimated completion date is December 2023.
- Bridge reconstruction. The preliminary engineering for the project will be funded by the federal Surface Transportation Program. The project was completed July 16, 2021 for a total cost of \$62,205.
- Resurface of the Hazel Dell road. The preliminary engineering for the project will be funded with local funds. As of November 30, 2021, \$5,983 has been disbursed. This project is in early engineering phase and estimated costs and completion dates are unknown.
- Bridge reconstruction. The project will be funded 88% by Coles County and 12% by Cumberland County. As of November 30, 2021, \$4,402 has been disbursed. This project is in early engineering phase and estimated costs and completion dates are unknown.

NOTE 5 – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund

Plan Description

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

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). Cumberland County does not have any members that participate in the Elected County Official (ECO) plan.

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

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

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

Contributions

As set by statute, the County's regular plan members are required to contribute 4.5% of their annual covered salary and the County's SLEP plan members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's regular plan annual contribution rate for calendar year 2021 and 2020 was 8.72% and 8.91%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$135,340 to the regular plan. The County's SLEP plan annual contribution rate for calendar year 2021 and 2020 was

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Concluded)

Contributions (Concluded)

9.16% and 12.14%, respectively. For the fiscal year ended November 30, 2021, the County contributed \$30,471 to the SLEP plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level.

Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, the County’s net pension liability is not reported in the financial statements as a liability. In accordance with the modified cash basis of accounting, pension expenditures are only reported when contributions are paid by the County to the plan.

NOTE 6 – LONG-TERM DEBT

The long-term debt of the County consists of equipment leases. A summary of the debt as of November 30, 2021, and transactions for the year then ended follows:

	Balance <u>12/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>11/30/2021</u>	Amount Due <u>Within One Year</u>
Primary Government:					
Equipment leases	\$ 1,104	\$ -	\$ 1,104	\$ -	\$ -
Total - Primary Government	<u>\$ 1,104</u>	<u>\$ -</u>	<u>\$ 1,104</u>	<u>\$ -</u>	<u>\$ -</u>

Equipment Lease Agreements

The County entered into a lease agreement on March 29, 2016 with Xerox Financial Services for the lease of two copy machines. The agreement calls for 60 monthly payments of \$193 with the first payment due May 12, 2016. The interest rate is 15.662% and is secured by the equipment. The remaining lease liability was paid in full during the year ended November 30, 2021.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 7 – RISK MANAGEMENT

The County is exposed to various risks of loss including but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the County participates in the Illinois Counties Risk Management Trust. The County is not aware of any liabilities associated with the risk management program at November 30, 2021. There has not been a significant reduction in the County's insurance coverage as of November 30, 2021 and settlements have not exceeded insurance coverage.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the County will provide post-employment health care insurance benefits (OPEB) for retired employees through a cost sharing, multiple-employer health care plan. The County participates in the Health Options for Public Entities (HOPE) Trust, a joint self-insurance risk pool association. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by adopting a County Ordinance. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the County Board. The required contribution is based on projected pay-as-you-go financing requirements in the form of insurance premiums paid to the insurance company. The County does not provide any additional amount to prefund benefits nor does the plan have an actuarial valuation. The County requires retirees to contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$792 per month for individual-only coverage and \$1,892 per month for family coverage. Retiree's also have the option to participate in a qualified high deductible health plan in which they contribute 100 percent of a premium amount established by the insurance company and approved by the County Board for all employees and retirees of \$800 per month for individual-only coverage and \$1,908 per month for family coverage. Although, with regard to retirees, this amount contains an implied subsidy by the County through a reduced blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of each subsidy.

Contributions Made

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the County related to these benefits when paid. Therefore, there are no modified cash basis expenditures or expenses reported for the County in regard to the plan benefits for retirees. For the fiscal year ended November 30, 2021, no retirees participated in the plan.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 9 – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Each plan participant's account is immediately 100% vested. Those participating in the plan determine the amount of deferred compensation to contribute to the plan. All contributions to the plan are from employee deferred compensation. The County does not contribute to the plan, and therefore, has no pension expenditures for the plan.

The plan is administered by independent plan administrator, Nationwide Retirement Solutions, Inc. Plan assets are invested in mutual funds and annuities.

Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust, with the County serving as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

It is the opinion of the County's legal counsel that the County, as trustee, has no liability for plan losses but does have the duty of due care that would be required of an ordinary prudent investor.

Total plan assets of November 30, 2021 are:

Nationwide Retirement Solutions	<u>\$ 274,628</u>
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NOTE 10 – TAX ABATEMENT

Cumberland County entered into a real estate tax abatement agreement with EVAPCO, Inc. in the fiscal year ending November 30, 2014 for continued economic development, job retention, and job creation. The real estate taxes were abated on the new facilities and improvements constructed after October 30, 2014. The abatement period is 5 years beginning with assessment year 2016. During the abatement period, real estate taxes levied on the land and buildings will continue to be paid annually based upon the "pre-project" land and buildings "base" in accordance with the established equalized assessed valuation and tax rate.

The abatement amount for all 5 assessment years is 100% of the real estate taxes assessed on the new facilities and improvements constructed. The aggregate amount of real estate tax abated by all taxing districts shall not exceed the sum of \$4,000,000. For the fiscal year ended November 30, 2021, the County abated real estate taxes of \$131,889 which reduced the County's share of real estate tax revenue by \$12,713.

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2021

NOTE 11 – EFFECT OF COVID-19 PANDEMIC

On March 11, 2020, the World Health Organization (“WHO”) recognized COVID-19 as a global pandemic, prompting many national, regional, and local governments to implement preventative or protective measures, such as travel and business restrictions, temporary store closures, and wide-sweeping quarantines and stay-at-home orders. As a result, COVID-19 and the related restrictive measures have had a significant adverse impact upon many sectors of the economy. We believe the ultimate financial impact of the COVID-19 pandemic on the County is likely to be determined by factors which are uncertain, unpredictable, and outside of the control of the County. The situation surrounding COVID-19 remains fluid, and if disruptions do arise, they could materially adversely affect future revenues.

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended November 30, 2021, the County recorded a prior period adjustment for the implementation of GASB Statement No. 84, *Fiduciary Activities* to recognize the effect of the change in presentation of accounts that were agency funds in prior year.

The beginning net position of the County has been restated to reflect the new guidance as follows:

	Fiduciary Activities
Net position - beginning	\$ -
Restatement: GASB 84	973,511
Net position - beginning, restated	\$ 973,511

NOTE 13 – PRIOR PERIOD ADJUSTMENT

Net position as of the beginning of the fiscal year for governmental activities has been adjusted to exclude construction in process that was previously included in the County’s capital assets. It was determined during the current period that the County will not own title to the eventual asset being constructed.

The cumulative effect of the adjustment to net position is as follows:

	Governmental Activities
Net position - beginning	\$ 17,532,648
Restatement: CIP removal from Capital Assets	(335,897)
Net position - beginning, restated	\$ 17,196,751

SUPPLEMENTARY INFORMATION

**CUMBERLAND COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 MODIFIED CASH BASIS
 GENERAL FUND
 NOVEMBER 30, 2021**

	General	County Insurance	Total General Fund
ASSETS			
Cash deposits	\$ 3,592,299	\$ 204,649	\$ 3,796,948
FUND BALANCE			
Restricted for:			
General government	\$ 163,255	\$ 184,633	\$ 347,888
Public safety	165,762	-	165,762
Health and welfare	13,593	-	13,593
Assigned for:			
General government	27,889	20,016	47,905
Public safety	24,273	-	24,273
Health and welfare	500	-	500
Unassigned	3,197,027	-	3,197,027
Total fund balances	\$ 3,592,299	\$ 204,649	\$ 3,796,948

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>General</u>	<u>County Insurance</u>	<u>Total General Fund</u>
Revenues Received:			
Property taxes	\$ 630,588	\$ 121,293	\$ 751,881
Sales tax	202,423	-	202,423
Intergovernmental Revenues:			
State sources:			
Income taxes	842,401	-	842,401
Replacement taxes	41,931	16,889	58,820
Video gaming taxes	10,501	-	10,501
Use tax	268,448	-	268,448
Cannabis use tax	8,481	-	8,481
Other state sources:			
Salary reimbursements	218,073	-	218,073
Federal sources	239,143	-	239,143
Licenses and permits	8,835	-	8,835
Fees, Fines and Forfeits:			
County Collector	28,155	-	28,155
County Clerk	143,961	-	143,961
Circuit Clerk	76,810	-	76,810
Sheriff	60,859	-	60,859
Traffic fines	48,388	-	48,388
Criminal fines	25,013	-	25,013
Other	110,487	-	110,487
Interest	11,220	613	11,833
Charges for services	36,900	-	36,900
Miscellaneous receipts	24,800	2,016	26,816
Total revenues received	<u>3,037,417</u>	<u>140,811</u>	<u>3,178,228</u>
Expenditures Disbursed:			
General government	565,313	167,752	733,065
Public safety	1,030,740	-	1,030,740
Judiciary	295,455	-	295,455
Health and welfare	28,002	-	28,002
Capital outlay	180,449	-	180,449
Total expenditures disbursed	<u>2,099,959</u>	<u>167,752</u>	<u>2,267,711</u>
Net change in fund balances	937,458	(26,941)	910,517
Fund balances - beginning	<u>2,654,841</u>	<u>231,590</u>	<u>2,886,431</u>
Fund balances - ending	<u><u>\$ 3,592,299</u></u>	<u><u>\$ 204,649</u></u>	<u><u>\$ 3,796,948</u></u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2021

	<u>Unemployment Insurance</u>	<u>Sale in Error</u>	<u>Coroner's Automation</u>	<u>Medical Reimbursement</u>	<u>County Bridge Fund</u>	<u>State and Federal Matching</u>	<u>County Highway</u>
ASSETS							
Cash and cash equivalents	\$ 100,532	\$ 30,394	\$ 30,514	\$ 39,205	\$ 150,138	\$ 157,008	\$ 342,860
FUND BALANCES							
Restricted:							
General government	\$ 100,532	\$ 30,394	\$ 30,514	\$ 39,205	\$ -	\$ -	\$ -
Public works/transportation	-	-	-	-	150,138	157,008	342,860
Total fund balances	<u>\$ 100,532</u>	<u>\$ 30,394</u>	<u>\$ 30,514</u>	<u>\$ 39,205</u>	<u>\$ 150,138</u>	<u>\$ 157,008</u>	<u>\$ 342,860</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2021

	<u>Social Security and IMRF</u>	<u>Probation</u>	<u>Probation and Court Services</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Court Document Storage</u>	<u>Marriage</u>	<u>Circuit Clerk Automation</u>
ASSETS							
Cash and cash equivalents	\$ 342,405	\$ 127,880	\$ 17,925	\$ 31,816	\$ 33,908	\$ 600	\$ 44,302
FUND BALANCES							
Restricted:							
General government	\$ 342,405	\$ 127,880	\$ 17,925	\$ 31,816	\$ 33,908	\$ 600	\$ 44,302
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 342,405</u>	<u>\$ 127,880</u>	<u>\$ 17,925</u>	<u>\$ 31,816</u>	<u>\$ 33,908</u>	<u>\$ 600</u>	<u>\$ 44,302</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2021

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
ASSETS							
Cash and cash equivalents	\$ 14,443	\$ 51,809	\$ 28,507	\$ 245	\$ 2,075	\$ 13,654	\$ 296
FUND BALANCES							
Restricted:							
General government	\$ 14,443	\$ 51,809	\$ 28,507	\$ 245	\$ 2,075	\$ 13,654	\$ 296
Public works/transportation	-	-	-	-	-	-	-
Total fund balances	<u>\$ 14,443</u>	<u>\$ 51,809</u>	<u>\$ 28,507</u>	<u>\$ 245</u>	<u>\$ 2,075</u>	<u>\$ 13,654</u>	<u>\$ 296</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2021

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Water</u>	<u>Total Other Governmental Funds</u>
ASSETS								
Cash and cash equivalents	\$ 28,096	\$ 12,889	\$ 3,204	\$ -	\$ -	\$ -	\$ -	\$ 1,604,705
FUND BALANCES								
Restricted:								
General government	\$ 28,096	\$ 12,889	\$ 3,204	\$ -	\$ -	\$ -	\$ -	\$ 954,699
Public works/transportation	-	-	-	-	-	-	-	650,006
Total fund balances	<u>\$ 28,096</u>	<u>\$ 12,889</u>	<u>\$ 3,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,604,705</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Unemployment Insurance</u>	<u>Sale in Error</u>	<u>Coroner's Automation</u>	<u>Medical Reimbursement</u>	<u>County Bridge Fund</u>	<u>State and Federal Matching</u>	<u>County Highway</u>
REVENUES							
Property taxes	\$ 1,010	\$ -	\$ -	\$ -	\$ 52,198	\$ 52,198	\$ 104,377
Intergovernmental revenues:							
Reimbursements	-	-	-	-	31,341	-	4,200
State sources:							
Replacement taxes	1,169	-	-	-	6,597	6,597	13,194
Reimbursements	-	-	-	-	-	32,510	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	-	1,170	5,822	1,320	-	-	-
Interest	380	108	98	140	937	466	954
Charges for service	-	-	-	-	-	-	147,141
Equipment rental	-	-	-	-	-	-	71,775
Miscellaneous	-	-	-	-	-	-	4,277
Total revenues	<u>2,559</u>	<u>1,278</u>	<u>5,920</u>	<u>1,460</u>	<u>91,073</u>	<u>91,771</u>	<u>345,918</u>
EXPENDITURES							
General government	1	222	3,309	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	76,017	31,348	272,786
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,012	6,500
Total expenditures	<u>1</u>	<u>222</u>	<u>3,309</u>	<u>-</u>	<u>76,017</u>	<u>42,360</u>	<u>279,286</u>
Net change in fund balances	2,558	1,056	2,611	1,460	15,056	49,411	66,632
Fund balances - beginning	<u>97,974</u>	<u>29,338</u>	<u>27,903</u>	<u>37,745</u>	<u>135,082</u>	<u>107,597</u>	<u>276,228</u>
Fund balances - ending	<u>\$ 100,532</u>	<u>\$ 30,394</u>	<u>\$ 30,514</u>	<u>\$ 39,205</u>	<u>\$ 150,138</u>	<u>\$ 157,008</u>	<u>\$ 342,860</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Social Security and IMRF</u>	<u>Probation</u>	<u>Probation and Court Services</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Court Document Storage</u>	<u>Marriage</u>	<u>Circuit Clerk Automation</u>
REVENUES							
Property taxes	\$ 298,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	33,847	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	-	14,050	2,057	5,438	16,950	140	17,053
Interest	794	426	54	93	85	-	106
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	2,103	-	-	-	-	-	-
Total revenues	<u>334,956</u>	<u>14,476</u>	<u>2,111</u>	<u>5,531</u>	<u>17,035</u>	<u>140</u>	<u>17,159</u>
EXPENDITURES							
General government	38,226	-	451	141	6,389	-	4,497
Public safety	93,547	-	-	-	-	-	-
Judiciary	42,737	-	-	-	-	-	-
Public works/transportation	25,642	-	-	-	-	-	-
Health and welfare	37,276	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>237,428</u>	<u>-</u>	<u>451</u>	<u>141</u>	<u>6,389</u>	<u>-</u>	<u>4,497</u>
Net change in fund balances	97,528	14,476	1,660	5,390	10,646	140	12,662
Fund balances - beginning	<u>244,877</u>	<u>113,404</u>	<u>16,265</u>	<u>26,426</u>	<u>23,262</u>	<u>460</u>	<u>31,640</u>
Fund balances - ending	<u>\$ 342,405</u>	<u>\$ 127,880</u>	<u>\$ 17,925</u>	<u>\$ 31,816</u>	<u>\$ 33,908</u>	<u>\$ 600</u>	<u>\$ 44,302</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Court Systems</u>	<u>Recorder's Computer</u>	<u>County Treasurer's Automation</u>	<u>State's Attorney Automation</u>	<u>Sheriff E Citation</u>	<u>Circuit Clerk E-Citation</u>	<u>Public Defender</u>
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues:							
Reimbursements	-	-	-	-	-	-	-
State sources:							
Replacement taxes	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Fees, fines, and forfeits	11,479	10,440	1,980	630	393	4,114	144
Interest	39	190	111	-	7	30	-
Charges for service	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-
Miscellaneous	4,962	-	-	-	-	-	-
Total revenues	<u>16,480</u>	<u>10,630</u>	<u>2,091</u>	<u>630</u>	<u>400</u>	<u>4,144</u>	<u>144</u>
EXPENDITURES							
General government	14,023	13,104	5,743	821	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Public works/transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>14,023</u>	<u>13,104</u>	<u>5,743</u>	<u>821</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,457	(2,474)	(3,652)	(191)	400	4,144	144
Fund balances - beginning	<u>11,986</u>	<u>54,283</u>	<u>32,159</u>	<u>436</u>	<u>1,675</u>	<u>9,510</u>	<u>152</u>
Fund balances - ending	<u>\$ 14,443</u>	<u>\$ 51,809</u>	<u>\$ 28,507</u>	<u>\$ 245</u>	<u>\$ 2,075</u>	<u>\$ 13,654</u>	<u>\$ 296</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Specialty Recording</u>	<u>RHSP County Clerk</u>	<u>Revolving Account</u>	<u>Special Service Area #1</u>	<u>Special Service Area #2</u>	<u>Special Service Area #3</u>	<u>Water</u>	<u>Total Other Governmental Funds</u>
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ 1,849	\$ 24,823	\$ 32,198	\$ -	\$ 566,865
Intergovernmental revenues:								
Reimbursements	-	-	-	-	-	-	-	35,541
State sources:								
Replacement taxes	-	-	-	-	-	-	-	61,404
Reimbursements	-	-	-	-	-	-	-	32,510
Federal sources	-	-	-	-	-	-	114,331	114,331
Fees, fines, and forfeits	1,968	939	-	-	-	-	-	96,087
Interest	97	43	-	1	7	9	-	5,175
Charges for service	-	-	-	-	-	-	-	147,141
Equipment rental	-	-	-	-	-	-	-	71,775
Miscellaneous	-	-	231	-	-	-	-	11,573
Total revenues	<u>2,065</u>	<u>982</u>	<u>231</u>	<u>1,850</u>	<u>24,830</u>	<u>32,207</u>	<u>114,331</u>	<u>1,142,402</u>
EXPENDITURES								
General government	2,309	-	236	-	-	-	-	89,472
Public safety	-	-	-	1,850	24,830	32,207	-	152,434
Judiciary	-	-	-	-	-	-	-	42,737
Public works/transportation	-	-	-	-	-	-	114,331	520,124
Health and welfare	-	-	-	-	-	-	-	37,276
Capital outlay	-	-	-	-	-	-	-	17,512
Total expenditures	<u>2,309</u>	<u>-</u>	<u>236</u>	<u>1,850</u>	<u>24,830</u>	<u>32,207</u>	<u>114,331</u>	<u>859,555</u>
Net change in fund balances	(244)	982	(5)	-	-	-	-	282,847
Fund balances - beginning	<u>28,340</u>	<u>11,907</u>	<u>3,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,321,858</u>
Fund balances - ending	<u>\$ 28,096</u>	<u>\$ 12,889</u>	<u>\$ 3,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,604,705</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
NOVEMBER 30, 2021

	<u>Personal Property Replacement Tax</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge</u>	<u>County Collector</u>	<u>Tax Sales Certificate</u>	<u>Cottonwood Drainage District</u>	<u>Neoga Drainage District #1</u>
ASSETS							
Cash and cash equivalents	\$ -	\$ 1,293,833	\$ 4,392	\$ 56	\$ 51,743	\$ 15,396	\$ 13,152
Tax stamp inventory	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,293,833</u>	<u>\$ 4,392</u>	<u>\$ 56</u>	<u>\$ 51,743</u>	<u>\$ 15,396</u>	<u>\$ 13,152</u>
FUND BALANCES							
Restricted for:							
Individuals, organizations, and other governments	\$ -	\$ 1,293,833	\$ 4,392	\$ 56	\$ -	\$ 15,396	\$ 13,152
Tax buyers	-	-	-	-	51,743	-	-
Bail bonds	-	-	-	-	-	-	-
Fund participants	-	-	-	-	-	-	-
Total fund balances	<u>\$ -</u>	<u>\$ 1,293,833</u>	<u>\$ 4,392</u>	<u>\$ 56</u>	<u>\$ 51,743</u>	<u>\$ 15,396</u>	<u>\$ 13,152</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
NOVEMBER 30, 2021

	<u>Neoga Drainage District #3</u>	<u>Short Mutual Drainage District</u>	<u>County Sheriff</u>	<u>Inmate Fund</u>	<u>Circuit Clerk</u>	<u>County Clerk</u>	<u>Total Custodial Funds</u>
ASSETS							
Cash and cash equivalents	\$ 1,026	\$ 38,328	\$ 2,315	\$ 17,147	\$ 65,661	\$ 56	\$ 1,503,105
Tax stamp inventory	-	-	-	-	-	5,148	5,148
Total assets	<u>\$ 1,026</u>	<u>\$ 38,328</u>	<u>\$ 2,315</u>	<u>\$ 17,147</u>	<u>\$ 65,661</u>	<u>\$ 5,204</u>	<u>\$ 1,508,253</u>
FUND BALANCES							
Restricted for:							
Individuals, organizations, and other governments	\$ 1,026	\$ 38,328	\$ 2,315	\$ -	\$ 4,401	\$ 5,204	\$ 1,378,103
Tax buyers	-	-	-	-	-	-	51,743
Bail bonds	-	-	-	-	61,260	-	61,260
Fund participants	-	-	-	17,147	-	-	17,147
Total fund balances	<u>\$ 1,026</u>	<u>\$ 38,328</u>	<u>\$ 2,315</u>	<u>\$ 17,147</u>	<u>\$ 65,661</u>	<u>\$ 5,204</u>	<u>\$ 1,508,253</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Personal Property Replacement Tax</u>	<u>Township Motor Fuel Tax</u>	<u>Township Bridge</u>	<u>County Collector</u>	<u>Tax Sales Certificate</u>	<u>Cottonwood Drainage District</u>	<u>Neoga Drainage District #1</u>
ADDITIONS:							
Collections for other governments:							
Property tax	\$ -	\$ -	\$ -	\$ 11,467,885	\$ -	\$ 1,660	\$ 1,632
Replacement tax	3,780	-	-	-	-	-	-
Motor fuel tax	-	2,065,178	250,115	-	-	-	-
Previously sold property taxes redeemed	-	-	-	-	2,040	-	-
Fines and fees collected for others	-	-	-	-	-	-	-
Bail bonds collected	-	-	-	-	-	-	-
Fund participant deposits	-	-	-	-	-	-	-
Investment income	171	5,175	615	3,676	186	73	2
Total revenues	<u>3,951</u>	<u>2,070,353</u>	<u>250,730</u>	<u>11,471,561</u>	<u>2,226</u>	<u>1,733</u>	<u>1,634</u>
DEDUCTIONS:							
Payments for other governments:							
Property tax	-	-	-	11,471,636	-	171	313
Replacement tax	3,951	-	-	-	-	-	-
Motor fuel tax	-	1,520,332	250,730	-	-	-	-
Payments to tax buyers	-	-	-	-	2,239	-	-
Payments of fines and fees to others	-	-	-	-	-	-	-
Payment of bail bonds released	-	-	-	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-	-	-	-
Total expenditures	<u>3,951</u>	<u>1,520,332</u>	<u>250,730</u>	<u>11,471,636</u>	<u>2,239</u>	<u>171</u>	<u>313</u>
Net change in fund balances	-	550,021	-	(75)	(13)	1,562	1,321
Fund balances - beginning	<u>-</u>	<u>743,812</u>	<u>4,392</u>	<u>131</u>	<u>51,756</u>	<u>13,834</u>	<u>11,831</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,293,833</u>	<u>\$ 4,392</u>	<u>\$ 56</u>	<u>\$ 51,743</u>	<u>\$ 15,396</u>	<u>\$ 13,152</u>

CUMBERLAND COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
CUSTODIAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Neoga Drainage District #3</u>	<u>Short Mutual Drainage District</u>	<u>County Sheriff</u>	<u>Inmate Fund</u>	<u>Circuit Clerk</u>	<u>County Clerk</u>	<u>Total Custodial Funds</u>
ADDITIONS:							
Collections for other governments:							
Property tax	\$ 1,648	\$ 2,230	\$ -	\$ -	\$ -	\$ -	\$ 11,475,055
Replacement tax	-	-	-	-	-	-	3,780
Motor fuel tax	-	-	-	-	-	-	2,315,293
Previously sold property taxes redeemed	-	-	-	-	-	-	2,040
Fines and fees collected for others	-	-	-	-	148,890	25,781	174,671
Bail bonds collected	-	-	-	-	8,599	-	8,599
Fund participant deposits	-	-	-	192,419	-	-	192,419
Investment income	1	27	-	-	-	-	9,926
Total revenues	<u>1,649</u>	<u>2,257</u>	<u>-</u>	<u>192,419</u>	<u>157,489</u>	<u>25,781</u>	<u>14,181,783</u>
DEDUCTIONS:							
Payments for other governments:							
Property tax	1,385	235	-	-	-	-	11,473,740
Replacement tax	-	-	-	-	-	-	3,951
Motor fuel tax	-	-	-	-	-	-	1,771,062
Payments to tax buyers	-	-	-	-	-	-	2,239
Payments of fines and fees to others	-	-	11,420	-	149,905	27,234	188,559
Payment of bail bonds released	-	-	-	-	31,851	-	31,851
Reimbursement to or on behalf of fund participants	-	-	-	175,639	-	-	175,639
Total expenditures	<u>1,385</u>	<u>235</u>	<u>11,420</u>	<u>175,639</u>	<u>181,756</u>	<u>27,234</u>	<u>13,647,041</u>
Net change in fund balances	264	2,022	(11,420)	16,780	(24,267)	(1,453)	534,742
Fund balances - beginning	<u>762</u>	<u>36,306</u>	<u>13,735</u>	<u>367</u>	<u>89,928</u>	<u>6,657</u>	<u>973,511</u>
Fund balances - ending	<u>\$ 1,026</u>	<u>\$ 38,328</u>	<u>\$ 2,315</u>	<u>\$ 17,147</u>	<u>\$ 65,661</u>	<u>\$ 5,204</u>	<u>\$ 1,508,253</u>

OTHER INFORMATION

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Support Payments Grants Program	0	223,262	0	223,262
View	420-75-1632	Community Development Block Grant Public Infrastructure Program	0	114,331	0	114,331
View	444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	0	28,806	0	28,806
View	444-80-1674	Bureau of Maternal and Child Health - Family Case Management	28,196	1,515	0	29,711
View	444-80-1675	Bureau of Maternal and Child Health-High Risk Infant Follow-Up/Healthworks	11,016	1,944	0	12,960
View	444-80-2535	Family Case Management/High Risk Infant Follow-up	0	0	0	0
View	482-00-0263	Public Health Emergency Preparedness	0	36,702	3,670	40,372
View	482-00-0901	Local Health Protection Grant	64,804	100	0	64,904
View	482-00-0904	Vector Surveillance and Control Grants	13,000	0	0	13,000
View	482-00-1583	Lead Poisoning Prevention and Response	6,033	0	0	6,033
View	482-00-1615	Smoke-Free Illinois Act Enforcement Grant	10,000	0	0	10,000
View	482-00-2406	COVID-19 Crisis Grant	0	34,221	0	34,221
View	482-00-2426	COVID-19 Contact Tracing	0	433,997	0	433,997
View	482-00-2528	COVID-19 Mass Vaccination Grant Program	0	85,563	0	85,563
View	494-00-0958	Truck Access Route Program	0	0	0	0
View	494-00-0961	Needy Township Program	208,167	0	0	208,167
View	494-00-0964	State Matching Assistance Program	0	0	0	0
View	494-00-0965	Township Bridge Program	0	0	0	0
View	494-00-0966	County Consolidated Program	169,755	0	0	169,755
Totals:			919,847	1,606,481	2,851,403	5,377,731

View	494-00-1004	Local Highway Safety Improvement Program	0	0	0	0
View	494-00-1005	Local Federal Bridge Program	0	0	0	0
View	494-00-1488	Motor Fuel Tax Program	265,139	0	0	265,139
View	494-00-2356	Local REBUILD ILLNOIS Bond Program	143,737	0	0	143,737
View	587-00-0438	Help America Vote Act Requirements Payments	0	3,224	0	3,224
View	588-40-0449	Hazard Mitigation Grant Program	0	0	0	0
View	588-40-0450	Emergency Management Performance Grants	0	11,815	11,815	23,631
View		Other grant programs and activities		631,000	0	631,000
View		All other costs not allocated			2,835,917	2,835,917
Totals:			919,847	1,606,481	2,851,403	5,377,731

Please note the following:

- The CYEFR may be per-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not related to grants are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

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Agency	Department Of Commerce And Economic Opportunity (420)		
Program	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Support Payments Grants Program (420-00-2433) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 5px;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00 %</div>		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">12563.07</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	12,563.07
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">210698.85</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	210,698.85
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Total Direct Expenses	0.00	223,261.92	0.00	223,261.92
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	223,261.92	0.00	223,261.92

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Agency	Department Of Commerce And Economic Opportunity (420)		
Program	Community Development Block Grant Public Infrastructure Program (420-75-1632) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00%</div>		
Indirect Cost Rate Base	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">114331.01</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	114,331.01
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Total Direct Expenses	0.00	114,331.01	0.00	114,331.01
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	114,331.01	0.00	114,331.01

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Agency	Department Of Human Services (444)		
Program	Supplemental Nutrition Program for Women, Infants and Children - WIC Program (444-80-0668) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%; height: 20px;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<input style="width: 100px;" type="text"/>
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00 %"/>		
Indirect Cost Rate Base	<input style="width: 100%; height: 20px;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="23919.15"/>	<input style="width: 50px;" type="text" value="0.00"/>	23,919.15
Fringe Benefits	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="4600.62"/>	<input style="width: 50px;" type="text" value="0.00"/>	4,600.62
Travel	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="286.72"/>	<input style="width: 50px;" type="text" value="0.00"/>	286.72
Consultant (Professional Services)	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Research and Development	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	<input style="width: 50px;" type="text" value="0.00"/>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Total Direct Expenses	0.00	28,806.49	0.00	28,806.49
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	28,806.49	0.00	28,806.49

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Agency	Department Of Human Services (444)		
Program	Bureau of Maternal and Child Health - Family Case Management (444-80-1674) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00 %</div>		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">25110.02</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	25,110.02
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">3085.68</div>	<div style="border: 1px solid black; padding: 2px;">1515.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	4,600.68
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Direct Expenses	28,195.70	1,515.00	0.00	29,710.70

Category	State Amount	Federal Amount	Match Amount	Total
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	28,195.70	1,515.00	0.00	29,710.70

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Agency Department Of Human Services (444)

Program Bureau of Maternal and Child Health- High Risk Infant Follow-Up/Healthworks (444-80-1675)

This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations Yes No

Identify Limitations (required if Yes)

Mandatory Match % Yes No Rate (required if Yes):

Indirect Cost Rate

Indirect Cost Rate Base

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80px;" type="text" value="10125.83"/>	<input style="width: 80px;" type="text" value="1944.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	12,069.83
Fringe Benefits	<input style="width: 80px;" type="text" value="890.64"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	890.64
Travel	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Consultant (Professional Services)	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Construction	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Research and Development	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
Total Direct Expenses	11,016.47	1,944.00	0.00	12,960.47
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	11,016.47	1,944.00	0.00	12,960.47

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Agency Department Of Public Health (482)
 Program Public Health Emergency Preparedness (482-00-0263)
This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations Yes No

Identify Limitations (required if Yes)

Mandatory Match % Yes No Rate (required if Yes):

Indirect Cost Rate 0.00 %

Indirect Cost Rate Base

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0.00	30221.35	457.46	30,678.81
Fringe Benefits	0.00	1511.42	248.74	1,760.16
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	0.00	2005.43	0.00	2,005.43
Contractual Services	0.00	0.00	0.00	0.00
Telecommunications	0.00	2964.00	2964.00	5,928.00
Total Direct Expenses	0.00	36,702.20	3,670.20	40,372.40
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	36,702.20	3,670.20	40,372.40

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Agency: Department Of Public Health (482)
 Program: Local Health Protection Grant (482-00-0901)
This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations: Yes No

Identify Limitations (required if Yes)

Mandatory Match %: Yes No Rate (required if Yes):

Indirect Cost Rate: %

Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	57219.52	100.00	0.00	57,319.52
Fringe Benefits	6562.40	0.00	0.00	6,562.40
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Supplies	1022.08	0.00	0.00	1,022.08
Contractual Services	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00	0.00
Total Direct Expenses	64,804.00	100.00	0.00	64,904.00

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Agency	Department Of Public Health (482)		
Program	Vector Surveillance and Control Grants (482-00-0904) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input style="width: 150px;" type="text"/>		
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00 %"/>		
Indirect Cost Rate Base	<input style="width: 100%; height: 20px;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80px;" type="text" value="7507.63"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	7,507.63
Fringe Benefits	<input style="width: 80px;" type="text" value="1296.30"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	1,296.30
Travel	<input style="width: 80px;" type="text" value="17.25"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	17.25
Equipment	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 80px;" type="text" value="4178.82"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	4,178.82
Telecommunications	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Total Direct Expenses	13,000.00	0.00	0.00	13,000.00
Indirect Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Total Expenses	13,000.00	0.00	0.00	13,000.00

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Agency	Department Of Public Health (482)		
Program	Lead Poisoning Prevention and Response (482-00-1583) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<input style="width: 150px;" type="text"/>
Indirect Cost Rate	<input style="width: 150px;" type="text" value="0.00 %"/>		
Indirect Cost Rate Base	<input style="width: 100%;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Base Tier Award	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Program Expenses	<input style="width: 80px;" type="text" value="6032.74"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	6,032.74
Total Direct Expenses	6,032.74	0.00	0.00	6,032.74

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Agency	Department Of Public Health (482)		
Program	Smoke-Free Illinois Act Enforcement Grant (482-00-1615) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00</div> %		
Indirect Cost Rate Base	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">7125.27</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	7,125.27
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">1303.80</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,303.80
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">1570.93</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	1,570.93
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Direct Expenses	10,000.00	0.00	0.00	10,000.00
Indirect Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Expenses	10,000.00	0.00	0.00	10,000.00

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Agency	Department Of Public Health (482)		
Program	COVID-19 Crisis Grant (482-00-2406) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00 %</div>		
Indirect Cost Rate Base	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">8378.45</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	8,378.45
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">2313.63</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	2,313.63
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">290.99</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	290.99
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">11348.65</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	11,348.65
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">11889.28</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	11,889.28
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Direct Expenses	0.00	34,221.00	0.00	34,221.00

Category	State Amount	Federal Amount	Match Amount	Total
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	34,221.00	0.00	34,221.00

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Agency Department Of Public Health (482)
 Program COVID-19 Contact Tracing (482-00-2426)
This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations Yes No

Identify Limitations (required if Yes)

Mandatory Match % Yes No Rate (required if Yes):

Indirect Cost Rate %

Indirect Cost Rate Base

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0.00	35775.43	0.00	35,775.43
Fringe Benefits	0.00	12000.39	0.00	12,000.39
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	91891.85	0.00	91,891.85
Supplies	0.00	100879.23	0.00	100,879.23
Contractual Services	0.00	156346.53	0.00	156,346.53
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	37104.06	0.00	37,104.06
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
Total Direct Expenses	0.00	433,997.49	0.00	433,997.49

Category	State Amount	Federal Amount	Match Amount	Total
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	433,997.49	0.00	433,997.49

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Agency	Department Of Public Health (482)		
Program	COVID-19 Mass Vaccination Grant Program (482-00-2528) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
Indirect Cost Rate	<div style="border: 1px solid black; padding: 2px;">0.00 %</div>		
Indirect Cost Rate Base	<div style="border: 1px solid black; height: 20px;"></div>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">38519.41</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	38,519.41
Fringe Benefits	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">3553.34</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	3,553.34
Travel	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Equipment	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Supplies	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">3334.67</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	3,334.67
Contractual Services	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">40155.45</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	40,155.45
Consultant (Professional Services)	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Construction	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Occupancy - Rent and Utilities	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Research and Development	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Telecommunications	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Training and Education	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Direct Administrative Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Miscellaneous Costs	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	<div style="border: 1px solid black; padding: 2px;">0.00</div>	0.00
Total Direct Expenses	0.00	85,562.87	0.00	85,562.87

Category	State Amount	Federal Amount	Match Amount	Total
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	85,562.87	0.00	85,562.87

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Agency	Department Of Transportation (494)		
Program	Needy Township Program (494-00-0961) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<input style="width: 150px;" type="text"/>
Indirect Cost Rate	<input style="width: 150px;" type="text" value="0.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Fringe Benefits	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Travel	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Consultant (Professional Services)	<input style="width: 80px;" type="text" value="27062.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	27,062.00
Construction	<input style="width: 80px;" type="text" value="181105.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	181,105.00
Occupancy - Rent and Utilities	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Research and Development	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
State Letting (if not categorized elsewhere)	0.00	0.00	0.00	0.00
Total Direct Expenses	208,167.00	0.00	0.00	208,167.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	208,167.00	0.00	0.00	208,167.00

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Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency Department Of Transportation (494)
 Program County Consolidated Program (494-00-0966)
This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations Yes No

Identify Limitations (required if Yes)

Mandatory Match % Yes No Rate (required if Yes):

Indirect Cost Rate %

Indirect Cost Rate Base

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Fringe Benefits	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Travel	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Equipment	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Contractual Services	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Consultant (Professional Services)	<input type="text" value="28858.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	28,858.00
Construction	<input type="text" value="140897.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	140,897.00
Occupancy - Rent and Utilities	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Training and Education	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
State Letting (if not categorized elsewhere)	0.00	0.00	0.00	0.00
Total Direct Expenses	169,755.00	0.00	0.00	169,755.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	169,755.00	0.00	0.00	169,755.00

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Agency	Department Of Transportation (494)		
Program	Motor Fuel Tax Program (494-00-1488) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input style="width: 150px;" type="text"/>		
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%; height: 20px;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 100px;" type="text" value="60982.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	60,982.00
Fringe Benefits	<input style="width: 100px;" type="text" value="10605.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	10,605.00
Travel	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Supplies	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 100px;" type="text" value="23863.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	23,863.00
Consultant (Professional Services)	<input style="width: 100px;" type="text" value="20363.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	20,363.00
Construction	<input style="width: 100px;" type="text" value="149326.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	149,326.00
Occupancy - Rent and Utilities	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Research and Development	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	0.00

Category	State Amount	Federal Amount	Match Amount	Total
State Letting (if not categorized elsewhere)	0.00	0.00	0.00	0.00
Jurisdictional Transfers (if not elsewhere)	0.00	0.00	0.00	0.00
Total Direct Expenses	265,139.00	0.00	0.00	265,139.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	265,139.00	0.00	0.00	265,139.00

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Agency	Department Of Transportation (494)		
Program	Local REBUILD ILLNOIS Bond Program (494-00-2356) <i>This program as added due to awards found in the CSFA. It cannot be removed.</i>		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<input style="width: 150px;" type="text"/>
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00"/> %		
Indirect Cost Rate Base	<input style="width: 100%;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Consultant (Professional Services)	<input style="width: 100px;" type="text" value="12939.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	12,939.00
Construction	<input style="width: 100px;" type="text" value="130798.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	<input style="width: 100px;" type="text" value="0.00"/>	130,798.00
Total Direct Expenses	143,737.00	0.00	0.00	143,737.00

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Agency	State Board Of Elections (587)		
Program	Help America Vote Act Requirements Payments (587-00-0438)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <input style="width: 100%;" type="text"/>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No	Rate (required if Yes):	<input style="width: 150px;" type="text"/>
Indirect Cost Rate	<input style="width: 100px;" type="text" value="0.00 %"/>		
Indirect Cost Rate Base	<input style="width: 100%;" type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Fringe Benefits	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Travel	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Equipment	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="703.95"/>	<input style="width: 80px;" type="text" value="0.00"/>	703.95
Supplies	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Contractual Services	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Consultant (Professional Services)	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="2520.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	2,520.00
Construction	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Research and Development	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Telecommunications	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Training and Education	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	<input style="width: 80px;" type="text" value="0.00"/>	0.00
Total Direct Expenses	0.00	3,223.95	0.00	3,223.95

Category	State Amount	Federal Amount	Match Amount	Total
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	3,223.95	0.00	3,223.95

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Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Agency: Illinois Emergency Management Agency (588)
 Program: Emergency Management Performance Grants (588-40-0450)
This program as added due to awards found in the CSFA. It cannot be removed.

Program Limitations: Yes No

Identify Limitations (required if Yes)

Mandatory Match %: Yes No Rate (required if Yes):

Indirect Cost Rate: %

Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Personal Services (Salaries and Wages)	0.00	5496.36	5496.36	10,992.72
Fringe Benefits	0.00	902.81	902.81	1,805.62
Travel	0.00	122.92	122.92	245.84
Equipment	0.00	537.84	537.84	1,075.68
Supplies	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	2000.00	2000.00	4,000.00
Telecommunications	0.00	2755.34	2755.34	5,510.68
Training and Education	0.00	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00	0.00
Total Direct Expenses	0.00	11,815.27	11,815.27	23,630.54
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	11,815.27	11,815.27	23,630.54

Illinois Grant Accountability and Transparency Act Grantee Portal - Audit Consolidated Year-End Financial Report

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Program Other grant programs and activities

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	503587.00	0.00	503,587.00
Fringe Benefits	127413.00	0.00	127,413.00
Travel	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Supplies	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00
Consultant (Professional Services)	0.00	0.00	0.00
Construction	0.00	0.00	0.00
Occupancy - Rent and Utilities	0.00	0.00	0.00
Research and Development	0.00	0.00	0.00
Telecommunications	0.00	0.00	0.00
Training and Education	0.00	0.00	0.00
Direct Administrative Costs	0.00	0.00	0.00
Miscellaneous Costs	0.00	0.00	0.00
Total Direct Expenses	631,000.00	0.00	631,000.00

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report**

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Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	1378617.72
Fringe Benefits	398276.86
Travel	6937.92
Equipment	171710.02
Supplies	9179.38
Contractual Services	0.00
Consultant (Professional Services)	119357.26
Construction	0.00
Occupancy - Rent and Utilities	94098.00
Research and Development	0.00
Telecommunications	0.00
Training and Education	15606.00
Direct Administrative Costs	530382.00
Miscellaneous Costs	111752.26
Total Direct Expenses	2,835,917.42

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
(Includes General Fund and County Insurance)
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Property taxes	\$ 756,426	\$ 756,426	\$ 751,881	\$ (4,545)
Sales tax	145,000	145,000	202,423	57,423
Intergovernmental Revenues:				
State sources:				
Income taxes	660,000	660,000	842,401	182,401
Replacement taxes	35,000	35,000	58,820	23,820
Video gaming taxes	5,225	5,225	10,501	5,276
Use tax	250,000	250,000	268,448	18,448
Cannabis use tax	3,000	3,000	8,481	5,481
Reimbursements	214,463	214,463	218,073	3,610
Federal sources	5,000	5,000	239,143	234,143
Licenses and permits	8,000	8,000	8,835	835
Fees, Fines and Forfeits:				
County Collector	23,000	23,000	28,155	5,155
County Clerk	145,000	145,000	143,961	(1,039)
Circuit Clerk	55,000	55,000	76,810	21,810
Sheriff	60,400	60,400	60,859	459
Traffic fines	22,000	22,000	48,388	26,388
Criminal fines	40,000	40,000	25,013	(14,987)
Other	96,200	96,200	110,487	14,287
Interest	27,500	27,500	11,833	(15,667)
Charges for services	25,950	25,950	36,900	10,950
Miscellaneous	3,650	3,650	26,816	23,166
Total revenues	<u>2,580,814</u>	<u>2,580,814</u>	<u>3,178,228</u>	<u>597,414</u>
EXPENDITURES				
Current:				
General government	1,298,227	1,586,601	733,065	(853,536)
Public safety	1,108,664	1,108,664	1,030,740	(77,924)
Judiciary and legal	335,189	335,189	295,455	(39,734)
Health and welfare	33,587	33,587	28,002	(5,585)
Capital outlay	-	-	180,449	180,449
Total expenditures	<u>2,775,667</u>	<u>3,064,041</u>	<u>2,267,711</u>	<u>(796,330)</u>
Net change in fund balance	<u>\$ (194,853)</u>	<u>\$ (483,227)</u>	910,517	<u>\$ 1,393,744</u>
Fund balance - beginning			<u>2,886,431</u>	
Fund balance - ending			<u>\$ 3,796,948</u>	

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COUNTY HEALTH DEPARTMENT
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenue Received:				
Property taxes	\$ 90,388	\$ 90,388	\$ 89,846	\$ (542)
Intergovernmental revenues:				
State sources:				
Replacement taxes	4,900	4,900	7,506	2,606
Grants	144,680	144,680	151,128	6,448
Federal sources	83,303	266,429	447,277	180,848
Licenses and permits	10,150	10,150	14,255	4,105
Fees, Fines and Forfeits:				
Other	39,360	39,360	62,360	23,000
Interest	6,000	6,000	1,935	(4,065)
Miscellaneous	15,614	355,614	146,277	(209,337)
Total revenues received	<u>394,395</u>	<u>917,521</u>	<u>920,584</u>	<u>3,063</u>
Expenditures Disbursed:				
Health and welfare	394,395	917,521	707,471	(210,050)
Capital outlay	-	-	180,464	180,464
Total health and welfare	<u>394,395</u>	<u>917,521</u>	<u>887,935</u>	<u>(29,586)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	32,649	<u>\$ 32,649</u>
Fund balance - beginning			<u>475,755</u>	
Fund balance - ending			<u>\$ 508,404</u>	

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMERGENCY TELEPHONE SYSTEM
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Intergovernmental Revenues:				
State sources:				
Grants	\$ 236,000	\$ 236,000	\$ 187,525	\$ (48,475)
Interest	1,800	1,800	3,320	1,520
Miscellaneous	200	200	-	(200)
Total revenues	<u>238,000</u>	<u>238,000</u>	<u>190,845</u>	<u>(47,155)</u>
Expenditures Disbursed:				
Public safety	243,000	243,000	86,980	(156,020)
Capital outlay	-	-	146,397	146,397
Total public safety	<u>243,000</u>	<u>243,000</u>	<u>233,377</u>	<u>(9,623)</u>
Net change in fund balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	(42,532)	<u>\$ (37,532)</u>
Fund balance - beginning			<u>913,877</u>	
Fund balance - ending			<u>\$ 871,345</u>	

CUMBERLAND COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COVID-19 RECOVERY
FOR THE YEAR ENDED NOVEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
County General Fund:				
Revenues Received:				
Intergovernmental Revenues:				
Federal sources	\$ 1,045,584	\$ 1,045,584	\$ 1,045,584	\$ -
Interest	-	-	2,291	2,291
Total revenues	<u>1,045,584</u>	<u>1,045,584</u>	<u>1,047,875</u>	<u>2,291</u>
Expenditures Disbursed:				
Public safety	631,000	631,000	631,000	-
Total public safety	<u>631,000</u>	<u>631,000</u>	<u>631,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 414,584</u>	<u>\$ 414,584</u>	416,875	<u>\$ 2,291</u>
Fund balance - beginning			-	
Fund balance - ending			<u>\$ 416,875</u>	

FEDERAL FINANCIAL COMPLIANCE SECTION



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

Cumberland County Board
Cumberland County
Toledo, Illinois

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Cumberland County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cumberland County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Cumberland County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

Report on Internal Control over Compliance

Management of Cumberland County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cumberland County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cumberland County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



KEMPER CPA GROUP LLP
Certified Public Accountants
and Consultants

Mattoon, Illinois
February 25, 2022

CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2021

Federal Grantor/Pass-Through Grant or Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed Through the Illinois Department of Public Health			
Public Health Emergency Preparedness	93.069	482-00-0263	\$ 36,702
COVID-19 - Immunization Cooperative Agreements	93.268	482-00-2528	85,563
COVID-19 - Public Health Emergency Response	93.354	482-00-2406	34,221
Total Passed Through the Illinois Department of Public Health			<u>156,486</u>
Passed Through the Illinois Department of Human Services			
Social Services Block Grant	93.667	444-80-0662	3,459
Total Passed Through the Illinois Department of Human Services			<u>3,459</u>
Total U.S. Department of Health and Human Services			<u>159,945</u>
U.S. Department of the Treasury			
Direct:			
COVID-19 - Coronavirus Relief Fund	21.019	N/A	631,000 (M)
Passed Through the Illinois Department of Public Health			
COVID-19 - Contact Tracing	21.019	482-00-2426	465,669 (M)
Total Passed Through the Illinois Department of Public Health			<u>465,669</u>
Passed Through the Illinois Department of Human Services			
COVID-19 - Local Coronavirus Urgent Remediation Emergency	21.019	444-80-2666	288,373 (M)
Total Passed Through the Illinois Department of Human Services			<u>288,373</u>
Total U.S. Department of the Treasury			<u>1,385,042</u>
U.S. Department of Housing and Urban Development			
Direct:			
Community Development Block Grant	14.228	N/A	114,331
Total U.S. Department of Housing and Urban Development			<u>114,331</u>
U.S. Department of Agriculture			
Passed Through the Illinois Department of Human Services			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	444-80-0668	28,806
Total Passed Through the Illinois Department of Human Services			<u>28,806</u>
Total U.S. Department of Agriculture			<u>28,806</u>
U.S. Department of Homeland Security			
Direct:			
Emergency Management Performance Grants	97.042	N/A	11,815
Total U.S. Department of Homeland Security			<u>11,815</u>
Other Programs			
Passed Through the Illinois Department of Public Health			
Local Health Protection Grant	N/A	482-00-0901	100
Total Passed Through the Illinois Department of Public Health			<u>100</u>
Direct:			
HAVA Election Security Grant	90.404	N/A	3,224
Total Other Programs			<u>3,324</u>
Total Expenditures of Federal Awards			<u>\$ 1,703,263</u>

(M) Major Program

The accompanying notes are an integral part of this schedule

CUMBERLAND COUNTY, ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2021

NOTE 1 – BASIS OF PRESENTATION

A. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Cumberland County, Illinois (the County) for the year ended November 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net assets of the County.

B. BASIS OF ACCOUNTING

The County's financial statements have been presented using the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The County's schedule of expenditures of federal awards is prepared in conformity with the same basis of accounting.

NOTE 2 – INDIRECT COST RATE

The County has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2021**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major program:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief Fund
21.019	Contract Tracing
21.019	Local Coronavirus Urgent Remediation Emergency

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No

**CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding No. 2021-001 – Controls over Financial Statement Preparation (Repeat of Finding 2020-001)

Criteria/Specific Requirement:

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

Condition:

The County does not possess a staff member with the training and expertise to properly prepare the financial statements and note disclosures.

Effect:

Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Cause:

Proper training has not been provided by the County to a staff member and an independent contractor has not been consulted for assistance.

Auditor's Recommendation:

The County should provide the necessary training to personnel or contract with an independent contractor with the knowledge to properly prepare the financial statements and note disclosures.

Management Response:

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residents of the County.

**CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2021**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONCLUDED)

Finding No. 2021-002 – Controls over Interfund Reimbursements

Criteria/Specific Requirement:

The County is responsible for establishing and maintaining an internal control system over interfund activities to ensure that interfund activity is appropriately recorded in accordance with their significant accounting policies.

Condition:

The County recorded interfund reimbursements as separate revenue and expense causing overstatement of revenue and expense.

Effect:

Multiple overstatements of revenue and expense related to interfund reimbursements can individually and in the aggregate cause a material misstatement in the County's financial statements.

Cause:

Multiple interfund reimbursements were recorded as revenue and expense in the receiving fund.

Auditor's Recommendation:

The County should record interfund reimbursements in accordance with their significant accounting policies by reducing the related cost in the reimbursed fund.

Management Response:

The County agrees with the auditor's recommendation and will implement the necessary procedures to correct the issue.

**CUMBERLAND COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED NOVEMBER 30, 2021**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE



Cumberland County Courthouse

Cumberland County Board

P.O. Box 146
Toledo, IL 62468

CUMBERLAND COUNTY, ILLINOIS CORRECTIVE ACTION PLAN FOR CURRENT-YEAR FINDINGS FOR THE YEAR ENDED NOVEMBER 30, 2021

Finding No. 2021-001 – Controls over Financial Statement Preparation (Repeat of Finding 2020-001)

Criteria/Specific Requirement:

The County is required to maintain a system of controls over the preparation of financial statements, including the related notes, in accordance with the modified cash basis of accounting, which should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all required disclosures. Although management reviews the financial statements prior to their issuance, management does not possess adequate expertise and the potential exists that a material misstatement of the financial statements or disclosure omissions could occur and not be prevented or detected by the County's internal control.

Plan:

The County accepts the degree of risk associated with this condition because the additional expense to seek outside accounting expertise to prepare and/or review financial statements would take away from the funds available to provide necessary services for residence of the County.

Anticipated Date of Completion:

Not Applicable

Contact Person Responsible for Corrective Action:

Cumberland County Board of Trustees



Cumberland County Courthouse

Cumberland County Board

P.O. Box 146
Toledo, IL 62468

CUMBERLAND COUNTY, ILLINOIS CORRECTIVE ACTION PLAN FOR CURRENT-YEAR FINDINGS FOR THE YEAR ENDED NOVEMBER 30, 2021

Finding No. 2021-002 – Controls over Interfund Reimbursements

Criteria/Specific Requirement:

The County is responsible for establishing and maintaining an internal control system over interfund activities to ensure that interfund activity is appropriately recorded in accordance with their significant accounting policies.

Plan:

Management plans to review interfund reimbursements to ensure they are recorded in accordance with their significant accounting policies by reducing the related cost in the reimbursed fund.

Anticipated Date of Completion:

Completed

Contact Person Responsible for Corrective Action:

Cumberland County Board of Trustees

**CUMBERLAND COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NOT REPEATED
FOR THE YEAR ENDED NOVEMBER 30, 2021**

SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS

<u>Finding No.</u>	<u>Condition</u>	<u>Current Status</u>
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There were no prior audit findings not repeated.