

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2019

**MARSHALL COUNTY
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November 30, 2019**

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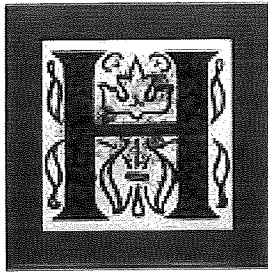
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INDEPENDENT AUDITOR'S REPORT

Marshall County Board
Marshall County, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, IL, as of and for the year ended November 30, 2019, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain 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.

Unqualified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois as of November 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the retirement plan information on pages 31-33, the budgetary comparison information on pages 34-37, and Notes to Budgetary Comparison Schedules be presented to supplement the basic financial statements, as listed as *Required Supplementary Information* in the table of contents. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the retirement plan information on pages 31-33 in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information on the retirement plan information on pages 31-33 because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

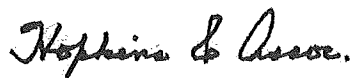
Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marshall County's basic financial statements. Schedules 3-10 detailed as *Other Supplementary Information* in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The *Other Supplementary Information* is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

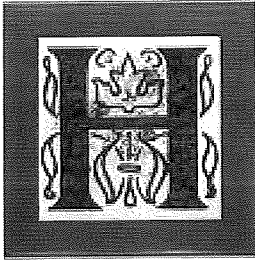
The *Required Supplementary Information*, except for the retirement plan information on pages 31-33, and *Other Supplementary Information* have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling 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 schedules identified above as *Required Supplementary Information*, except the retirement plan information on pages 31-33, and *Other Supplementary Information* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020, on our consideration of Marshall 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 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 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 Marshall County's internal control over financial reporting and compliance.



Granville, Illinois
January 24, 2020



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

Marshall County Board
Marshall County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 24, 2020. The financial statements were found to be fairly stated.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marshall County's internal control over financial reporting (internal control) to determine the 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 Marshall County's internal control. Accordingly, we do not express an opinion on the effectiveness of Marshall 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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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 were not identified. Given these limitations, during our audit we did not

identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control that we consider to be a significant deficiency. Due to the small size of the government, there is a limited number of personnel performing accounting functions in the County offices causing a lack of segregation of duties over accounting transactions. This lack of segregation of duties leads to a higher risk that errors or inappropriate transactions could occur and not be detected in a timely manner.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marshall County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

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.

Hopkins & Assoc.

Granville, Illinois
January 24, 2020

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2019

| | Governmental Activities | Component Unit- 911 ETSB | Total |
|--|------------------------------------|-------------------------------------|----------------------|
| ASSETS | | | |
| Cash and Equivalents(Note 2) | \$ 6,623,569 | \$ 782,515 | \$ 7,406,084 |
| Receivables (net) : | | | |
| Property Tax (Note 1D) | 3,111,960 | - | 3,111,960 |
| Other (Note 7) | 307,611 | 30,848 | 338,459 |
| Prepaid Expenses (Note 7) | - | - | - |
| Inventory - Airport Fuel and Highway Salt | 26,000 | - | 26,000 |
| Other Post Employment Benefits (Note 13) | 843 | - | 843 |
| Capital Assets: (Note 3) | | | |
| Land | 1,510,349 | - | 1,510,349 |
| Buildings | 1,917,308 | - | 1,917,308 |
| Equipment and Furniture | 3,170,432 | 885,518 | 4,055,950 |
| Improvements | 4,884,791 | 57,842 | 4,942,633 |
| Infrastructure - Road & Bridges | 10,384,287 | - | 10,384,287 |
| Accumulated Depreciation | (10,695,570) | (784,313) | (11,479,883) |
| Total Assets | \$ 21,241,580 | \$ 972,410 | \$ 22,213,990 |
| DEFERRED OUTFLOWS | \$ 2,975,050 | \$ - | \$ 2,975,050 |
| Total Assets and Deferred Outflows | \$ 24,216,630 | \$ 972,410 | \$ 25,189,040 |
| LIABILITIES | | | |
| Accounts Payable and Accrued Payroll (Note 7) | \$ 185,994 | \$ 3,680 | \$ 189,674 |
| Due to Governmental Activities | - | - | - |
| Long-Term Liabilities (Note 11): | | | |
| Due Within One Year | 230,052 | - | 230,052 |
| Due In More Than One Year | - | - | - |
| Net Pension Liability (Note 12) | 3,175,676 | - | 3,175,676 |
| Total Liabilities | \$ 3,591,722 | \$ 3,680 | \$ 3,595,402 |
| DEFERRED INFLOWS | | | |
| Deferred Inflows- Property Tax Receivable | \$ 3,111,960 | \$ - | \$ 3,111,960 |
| Deferred Inflows- IMRF - GASB 68 | 1,479,960 | - | 1,479,960 |
| Total Deferred Inflows | \$ 4,591,920 | \$ - | \$ 4,591,920 |
| NET POSITION | | | |
| Net Investment in Capital Assets | \$ 10,941,545 | \$ 159,047 | \$ 11,100,592 |
| Restricted for: (Note 4) | | | |
| Roads and Bridges | 1,686,915 | - | 1,686,915 |
| Health and Welfare | 319,523 | - | 319,523 |
| Retirement | 581,233 | - | 581,233 |
| Airport | 194,078 | - | 194,078 |
| Other Purposes | 596,336 | - | 596,336 |
| Unrestricted | 1,713,358 | 809,683 | 2,523,041 |
| Total Net Position | \$ 16,032,988 | \$ 968,730 | \$ 17,001,718 |
| Total Liabilities, Def. Inflows, and Net Position | \$ 24,216,630 | \$ 972,410 | \$ 25,189,040 |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended November 30, 2019

| Functions/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | |
|--|---------------------|-------------------------------|------------------------------|---|-------------------------|---------------------------|
| | Expenses | Fee/Fines Charges for Service | Operating Grants and Refunds | Capital Grants and Contributions | Governmental Activities | Component Unit - 911 ETSB |
| Governmental Activities: | | | | | | |
| General Administration | \$ 1,448,489 | \$ 328,011 | \$ 791,383 | \$ - | \$ (329,095) | \$ (329,095) |
| Employee Benefit | 647,940 | - | - | - | (647,940) | (647,940) |
| Public Safety | 1,337,229 | 5,282 | - | - | (1,331,947) | (1,331,947) |
| Judiciary and Court Related | 636,735 | 243,123 | - | - | (393,612) | (393,612) |
| Transportation | 1,807,012 | 187,985 | 167,425 | 407,132 | (1,044,470) | (1,044,470) |
| Public Health and Welfare | 386,953 | 60,414 | - | 355,746 | 29,207 | 29,207 |
| Other | 324,329 | - | - | - | (324,329) | (324,329) |
| Interest on LT Debt | 1,030 | - | - | - | (1,030) | (1,030) |
| Change in Net Pension Liability | (834,719) | - | - | - | 834,719 | 834,719 |
| Change in Vacation/PTO Accrual | 22,584 | - | - | - | (22,584) | (22,584) |
| Total Governmental Activities | \$ 5,777,582 | \$ 824,815 | \$ 958,808 | \$ 762,878 | \$ (3,231,081) | \$ (3,231,081) |
| 911 ETSB | | | | | | |
| Total Component Unit | \$ 219,348 | \$ - | \$ 338,797 | \$ - | \$ 119,449 | \$ 119,449 |
| Total Primary Government | \$ 219,348 | \$ - | \$ 338,797 | \$ - | \$ 119,449 | \$ 119,449 |
| | \$ 5,996,930 | \$ 824,815 | \$ 1,297,605 | \$ 762,878 | \$ (3,231,081) | \$ (3,111,632) |
| General revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes | | | | | \$ 3,058,029 | \$ 3,058,029 |
| Motor Fuel | | | | | 286,320 | 286,320 |
| Sales and Use Taxes | | | | | 389,597 | 389,597 |
| Replacement Tax | | | | | 170,088 | 170,088 |
| Income Tax | | | | | 460,250 | 460,250 |
| Interest Earned | | | | | 25,837 | 29,554 |
| Other General Revenue | | | | | 104,850 | 105,537 |
| Total General Revenues | | | | | \$ 4,494,971 | \$ 4,499,375 |
| Change in Net Position from Operations | | | | | \$ 1,263,890 | \$ 1,387,743 |
| Transfers In (Note 5) | | | | | 240,640 | 240,640 |
| Transfers Out (Note 5) | | | | | (240,640) | (240,640) |
| Change in Net Position | | | | | \$ 1,263,890 | \$ 1,387,743 |
| Prior Period Adjustment (Note 10) | | | | | 23,779 | 23,779 |
| Net Position - Beginning | | | | | 14,745,319 | 15,590,196 |
| Net Position - Ending | | | | | \$ 16,032,988 | \$ 17,001,718 |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2019

| | MAJOR FUNDS | | | | | Non-Major Funds | TOTAL |
|--|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------------|
| | General Fund | County Highway | County Airport | County Bridge | IMRF | | |
| ASSETS | | | | | | | |
| Cash and Equivalents (Note 2) | \$ 3,351,976 | \$ 116,114 | \$ 196,037 | \$ 418,124 | \$ 483,759 | \$ 2,057,559 | \$ 6,623,569 |
| Property Tax Receivable (Note 1D) | 1,416,800 | 278,800 | 114,860 | 139,000 | 700,000 | 462,500 | 3,111,960 |
| Due from State of IL (Note 7) | 88,885 | - | - | - | - | 189,417 | 278,302 |
| Due from Other Funds (Note 5) | - | - | - | - | - | 5,773 | 5,773 |
| Due from Agency Funds | 15,387 | - | - | - | - | 13,922 | 29,309 |
| Inventory | - | 3,000 | 7,000 | - | - | 16,000 | 26,000 |
| Total Assets | <u>\$ 4,873,048</u> | <u>\$ 397,914</u> | <u>\$ 317,897</u> | <u>\$ 557,124</u> | <u>\$ 1,183,759</u> | <u>\$ 2,745,171</u> | <u>\$ 10,074,913</u> |
| LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts Payable (Note 7) | \$ 16,394 | \$ 12,215 | \$ 5,374 | \$ - | \$ 61,204 | \$ 29,802 | \$ 124,989 |
| Accrued Payroll (Note 7) | 46,753 | 10,641 | 3,611 | - | - | - | 61,005 |
| Due to Other Funds (Note 5) | - | - | - | - | - | 5,773 | 5,773 |
| Due to Agency Funds | - | - | - | - | - | - | - |
| Total Liabilities | <u>\$ 63,147</u> | <u>\$ 22,856</u> | <u>\$ 8,985</u> | <u>\$ -</u> | <u>\$ 61,204</u> | <u>\$ 35,575</u> | <u>\$ 191,767</u> |
| Deferred Inflows of Resources: (Note 1D) | | | | | | | |
| Deferred Inflows - Property Tax | \$ 1,416,800 | \$ 278,800 | \$ 114,860 | \$ 139,000 | \$ 700,000 | \$ 462,500 | \$ 3,111,960 |
| Deferred Inflows | <u>\$ 1,416,800</u> | <u>\$ 278,800</u> | <u>\$ 114,860</u> | <u>\$ 139,000</u> | <u>\$ 700,000</u> | <u>\$ 462,500</u> | <u>\$ 3,111,960</u> |
| Fund Balances (Note 4): | | | | | | | |
| Nonspendable | \$ - | \$ 3,000 | \$ - | \$ - | \$ - | \$ 16,000 | \$ 19,000 |
| Restricted | - | 93,258 | 194,052 | 418,124 | 422,555 | 2,231,096 | 3,359,085 |
| Committed | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - |
| Unassigned | 3,393,101 | - | - | - | - | - | 3,393,101 |
| Total Fund Balance | <u>\$ 3,393,101</u> | <u>\$ 96,258</u> | <u>\$ 194,052</u> | <u>\$ 418,124</u> | <u>\$ 422,555</u> | <u>\$ 2,247,096</u> | <u>\$ 6,771,186</u> |
| Total Liabilities and Fund Balance | <u>\$ 4,873,048</u> | <u>\$ 397,914</u> | <u>\$ 317,897</u> | <u>\$ 557,124</u> | <u>\$ 1,183,759</u> | <u>\$ 2,745,171</u> | <u>\$ 10,074,913</u> |

Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position

| | |
|---|----------------------|
| Total Fund Balance | \$ 6,771,186 |
| Book Value of Long-Term Liabilities at Year-End | (230,052) |
| Book Value of Capital Assets at Year-End | 11,171,597 |
| Other Post Employment Benefits | 843 |
| Net Pension Liability (Note 12) | (3,175,676) |
| Deferred Outflows/(Inflows) - Net Pension Liability (Note 12) | 1,495,090 |
| Total Net Position | <u>\$ 16,032,988</u> |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2019

MAJOR FUNDS

| REVENUES | General Fund | County Highway | County Airport | County Bridge | IMRF | Non-Major Funds | TOTAL |
|----------------------------------|---------------------|-----------------------|-----------------------|----------------------|-------------------|------------------------|---------------------|
| Property Taxes | \$ 1,416,007 | \$ 259,874 | \$ 109,318 | \$ 129,935 | \$ 699,629 | \$ 443,266 | \$ 3,058,029 |
| Motor Fuel Tax | - | - | - | - | - | 286,320 | 286,320 |
| Sales and Use Taxes | 389,597 | - | - | - | - | - | 389,597 |
| Replacement Tax | 159,139 | - | - | - | 5,586 | 5,363 | 170,088 |
| Income Tax | 460,250 | - | - | - | - | - | 460,250 |
| Fees, Licenses, Permits | 371,822 | - | 88,167 | - | - | 268,110 | 728,099 |
| Capital Grants - State Program | - | - | 14,536 | - | - | 325,867 | 340,403 |
| Capital Grants - Federal Program | - | - | 151,826 | - | - | 270,649 | 422,475 |
| Operating Grants & Contributions | - | - | - | 2,722 | - | - | 2,722 |
| Refunds and Reimbursements | 538,172 | 119,525 | - | 16,452 | - | 28,726 | 702,875 |
| City of Lacon - TIF Rebate | 253,211 | - | - | - | - | - | 253,211 |
| Aviation Fuel Sales | - | - | 96,716 | - | - | - | 96,716 |
| Interest Income | 22,896 | 28 | 71 | 86 | 101 | 2,655 | 25,837 |
| Other | 58,801 | 12,636 | 11,118 | 4,555 | 7,349 | 10,391 | 104,850 |
| Total Revenues | \$ 3,669,895 | \$ 392,063 | \$ 471,752 | \$ 153,750 | \$ 712,665 | \$ 1,641,347 | \$ 7,041,472 |

EXPENDITURES

Current:

| | | | | | | | |
|--|---------------------|---------------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| General Administrative | \$ 1,378,277 | \$ - | \$ - | \$ - | \$ - | \$ 53,068 | \$ 1,431,345 |
| Employee Benefit | - | - | - | - | 456,564 | 191,376 | 647,940 |
| Public Safety | 1,233,056 | - | - | - | - | 49,268 | 1,282,324 |
| Judiciary and Court Related | 566,689 | - | - | - | - | 61,468 | 628,157 |
| Transportation | - | 546,935 | 253,978 | - | - | 453,431 | 1,254,344 |
| Public Health and Welfare | 25,541 | - | - | - | - | 359,072 | 384,613 |
| Other | 324,329 | - | - | - | - | - | 324,329 |
| Debt Service: | | | | | | | |
| Principal | - | - | 10,000 | - | - | - | 10,000 |
| Interest | - | - | 1,030 | - | - | - | 1,030 |
| Capital Outlay | 65,553 | - | 251,717 | 238,167 | - | 141,753 | 697,190 |
| Total Expenditures | \$ 3,593,445 | \$ 546,935 | \$ 516,725 | \$ 238,167 | \$ 456,564 | \$ 1,309,436 | \$ 6,661,272 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 76,450 | \$ (154,872) | \$ (44,973) | \$ (84,417) | \$ 256,101 | \$ 331,911 | \$ 380,200 |

OTHER FINANCING SOURCES (USES)

| | | | | | | | |
|-----------------------------------|---------------------|-------------------|-------------------|--------------------|-------------------|---------------------|---------------------|
| Transfer In (Note 5) | \$ - | \$ 185,000 | \$ - | \$ - | \$ - | \$ 55,640 | \$ 240,640 |
| Transfer Out (Note 5) | - | - | - | (28,842) | - | (211,798) | (240,640) |
| Total Other Sources (Uses) | \$ - | \$ 185,000 | \$ - | \$ (28,842) | \$ - | \$ (156,158) | \$ - |
| Net Change in Fund Balances | \$ 76,450 | \$ 30,128 | \$ (44,973) | \$ (113,259) | \$ 256,101 | \$ 175,753 | \$ 380,200 |
| Prior Period Adjustment (Note 10) | - | - | - | - | - | 23,779 | 23,779 |
| Fund Balances - Beginning | 3,316,651 | 66,130 | 239,025 | 531,383 | 166,454 | 2,047,564 | 6,367,207 |
| Fund Balances - Ending | \$ 3,393,101 | \$ 96,258 | \$ 194,052 | \$ 418,124 | \$ 422,555 | \$ 2,247,096 | \$ 6,771,186 |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES
Year Ended November 30, 2019

| | |
|--|---------------------|
| Net change in fund balances - total governmental funds | \$ 380,200 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures; however in the statement of net position these are recorded as assets. | 697,190 |
| Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets. | (635,635) |
| Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position. | 10,000 |
| Change in compensated absences that are only reported on statement of net position | (22,584) |
| Change in Net Pension Liability that is only reported on statement of net position | 834,719 |
| Change in net assets of governmental activities | <u>\$ 1,263,890</u> |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2019

| | Agency Funds |
|---|-------------------------|
| ASSETS | |
| Cash (Note 2) | \$ 555,063 |
| Due from State of Illinois | 343,016 |
| Due from Other Marshall County Funds | - |
| Total Assets | \$ 898,079 |
| LIABILITIES AND NET POSITION | |
| Due to Other Marshall County Funds | \$ 29,309 |
| Due to Other Taxing Units | 738,796 |
| Held in Trust for Others | 129,974 |
| Total Liabilities | \$ 898,079 |
| Net Position | \$ - |
| Total Liabilities and Net Position | \$ 898,079 |

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - Summary of Significant Accounting Policies

A. General

Marshall County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Marshall County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Marshall County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Marshall County, Illinois conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

B. Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Marshall County, Illinois is a primary government in that it is a county with a separately elected governing body – one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Marshall County are financially accountable. Marshall County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, Marshall County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation in some manner for the debt of the organization). If an organization is fiscally dependent on Marshall County, the County is considered financially accountable regardless of whether the organization has (1) separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Marshall County, Illinois is not a component unit of any other entity. However based on the foregoing criteria, the following organization is included in Marshall County's government-wide financial statements as a component unit.

Discretely Presented Component Unit – Marshall County Emergency Telephone System Board

The component unit column in the combined financial statements includes the financial data of the Marshall County Emergency Telephone System Board. It is reported in a

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Reporting Entity (Continued)

separate column to emphasize that it is legally separate from the County. The Marshall County Board Chairman, with the advice and consent of the Marshall County Board, appoints board members to the Marshall County Emergency Telephone System Board, the Members of the appointed Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the Marshall County Emergency Telephone System Board is the same as Marshall County. The Treasurer of Marshall County maintains the funds and invests or disburses them at the direction of the Marshall County Emergency Telephone System Board. Separate financial statements of the Marshall County Emergency Telephone System Board are not prepared.

Other Entity Considerations

The County Board Chairman and County Board may take appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of Marshall County, Illinois.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Marshall County, Illinois does not have any business-type activities. Likewise, the primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

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

particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statement. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

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

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

Property taxes, franchise taxes, and licenses are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - **Summary of Significant Accounting Policies (Continued)**

E. Major Funds

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

The *County Highway Fund* accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly.) In addition to the ad valorem taxes mentioned previously, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

The *County Airport Fund* accounts for the cost of operation and maintenance of the County Airport, including payment of principal and interest on revenue bonds issued. Financing is provided by a specific annual property tax levy and rental of airport facilities.

The *County Bridge Fund* accounts for the repairs and maintenance of the bridges located within the County that are not the sole responsibility of the Townships within the County. Financing is principally provided by a specific annual property tax for the purposes of improving, maintaining, and repairing the bridges for which the County has these responsibilities. In addition to the ad valorem taxes mentioned previously, the County Bridge Fund receives revenue from grants disbursed by state or federal agencies.

The *Illinois Municipal Retirement Fund* accounts for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the County's contributions to the fund on behalf of the County employees. Additional financing is provided by an allocation of the Illinois personal property replacement tax.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

F. Budgets and Budgetary Accounting

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30th and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - **Summary of Significant Accounting Policies (Continued)**

F. Budgets and Budgetary Accounting (Continued)

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board by a two-thirds vote can make appropriations in excess of those authorized in the budget. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund, but is carried down to department and line item.

The non-major funds for which budgets are not adopted are as follows: State's Attorney Drug Fund, Vehicle Maintenance Fund, FTA Warrant Fund, Sheriff Commissary Fund, Public Defender Operations, and States Attorney Automation Fund. Such funds are either managed via a grant agreement or are outside the budgeting oversight of the County Board.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$30,000 (\$30,000 for road/bridges and \$15,000 for pipe culverts) for infrastructure assets and \$4,000 for non-infrastructure assets, as well as an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated fair market value at the date of donation. The cost of normal maintenance and repairs do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

| <u>Category</u> | <u>Life (years)</u> |
|-------------------------|---------------------|
| Land Improvements | 20 |
| Buildings | 20-50 |
| Building Improvements | 20 |
| Machinery and Equipment | 5-15 |
| Computer Equipment | 5 |
| Office Equipment | 10 |
| Off-Road Vehicles | 15 |
| On-Road Vehicles | 4-7 |
| Software | 5 |
| Infrastructure | 15-30 |

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

G. Capital Assets (Continued)

GASB No. 34 requires the County to report and depreciate new infrastructure assets effective as of December 1, 2003. Infrastructure assets, which include roads and bridges, would likely be the largest asset class of the County; however, neither their historical cost nor related depreciation has been reported in the financial statements nor, is its recreation required. The Board has elected to report infrastructure only prospectively. GASB 34 requires the retrospective recognition of capital assets other than infrastructure. The County has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

H. Cash

All highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased are considered cash equivalents.

I. Cash Equivalents

Cash Equivalents consist of certificates of deposit and are stated at the lower cost or amortized cost, which approximated market.

J. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds". All borrowing between funds at November 30, 2019 are considered current.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and governmental fund financial statements.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

M. Accumulated Unpaid Vacation and Sick Pay

Employees earn vacation time based upon continuous years of service. Consequently, the vacation time taken in the current year is based upon the years of employment service through the preceding fiscal year. At the discretion of their supervisor, employees may carry over one week of unused vacation to the next year. An estimated liability has been recorded in the government-wide financial statements for unpaid vacation. Unused sick days will not be paid out to employees at the end of the year but can be rolled over into future years for later use. Retiring IMRF members may qualify for a maximum of one year additional pension service credit for unpaid, unused sick leave accumulated at the rate of one month for every twenty days of unpaid, unused sick leave or a fraction thereof. An estimated liability has been recorded in the government-wide financial statements for unused sick days. Employees will not be compensated for any unused personal days.

N. Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

O. Restricted and Unrestricted Resources

When an expense is incurred in which both restricted and unrestricted net assets are available, it is the County's policy to apply the restricted resources first.

In order to comply with GASB 54, the County adheres to the fund balance classification requirements. Fund balances in the fund financial statements are classified as follows:

- a. Nonspendable – Fund balances should be considered to be nonspendable if funds are not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable funds for the County include prepaid expenses and inventory at year-end.
- b. Restricted – Fund balances should be considered to be restricted when constraints placed on funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted funds at year-end that are detailed in Note 4.
- c. Committed – Fund balances should be considered to be committed if funds can only be used for specific purposes as a result of constraints imposed by formal action of the County's Board of Trustees. The County has no committed balance at year-end.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 1 - **Summary of Significant Accounting Policies (Continued)**

O. Restricted and Unrestricted Resources (Continued)

- d. Assigned – Fund balances should be considered to be assigned if amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County has no assigned fund balances at year-end.
- e. Unassigned – Fund balances should be considered to be unassigned if they are a portion of the General fund balances that have not been considered to be restricted, committed, or assigned to specific purposes.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

P. Property Taxes

Property taxes become liens on individual properties as of January 1 in the year of the levy. The County Board must pass the tax levy ordinance so that a certification of the levy may be filed with the County Clerk by the last Tuesday of December. Statutory due dates for collection of the taxes are June 1 and September 1 of the following year. Property taxes collected are distributed to each taxing district approximately thirty days after receipt. Any unpaid property taxes are sold at a tax sale and final distribution is made by the end of November of each year.

Q. Inventory

Inventory is valued at cost. Inventory at year-end consists of fuel at the airport and salt at the highway department.

Note 2 - **Cash and Investments**

The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- 1. Interest-bearing savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- 2. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depositary Insurance Corporation;

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 2 - **Cash and Investments (Continued)**

3. 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.
4. Short-term discount obligations of the Federal National Mortgage Association.

Deposits

At November 30, 2019, the carrying amount of the County's pooled and segregated deposits including the component unit was \$7,406,084 and the bank balance was \$7,529,249. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2019. Totals do not include agency fund balances.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that, in the event of a bank failure the County's and the component unit's deposits may not be returned to it. The County and the component unit do not have a deposit policy for custodial credit risk. As of November 30, 2019, \$0 of the County's bank balance of \$7,529,249 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has not adopted a formal investment policy.

Interest Rate Risk – Investments. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value of losses arising from increasing interest rates. It requires that all securities have a maturity of less than five years, unless matched with a specific cash flow. The County's certificates of deposit have maturity dates of less than one year.

Concentration Risk. Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the U.S. Government. The County's policy does not address concentration risk. The County does not have any investments associated with concentration risk.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 2 - **Cash and Investments (Continued)**

Deposits (Continued)

Credit Risk – Investments Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County does not have an investment policy to limit its credit risk.

Note 3 - **Capital Assets**

The County's Fixed Assets are valued at historical cost or estimated historical cost, if actual cost is not known. A detailed listing is on file with the County Clerk. Total depreciation for the current year, not including the component unit, was \$635,635.

On the government-wide Statement of Activities, the depreciation expense was allocated as follows:

General administration - \$17,144
Judiciary - \$8,578
Public safety - \$54,905
Transportation - \$552,668
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2019. The County did sell two pieces of equipment during the year from the police department and from the highway department. They will be included as deletions in the tables on the following page.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 3 - Capital Assets (Continued)

| <u>COST BASIS</u> | | | | |
|----------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|
| | <u>Beginning of</u> | | | |
| | <u>Year</u> | <u>Additions</u> | <u>Deletions</u> | <u>End of Year</u> |
| Non-Depreciable Assets | | | | |
| Construction in Progress | \$ - | \$ - | \$ - | \$ - |
| Land | 1,510,349 | - | - | 1,510,349 |
| Total Non- Depreciable Assets | <u>\$ 1,510,349</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,510,349</u> |
| Depreciable Assets | | | | |
| Buildings | \$ 1,899,952 | \$ 17,356 | \$ - | \$ 1,917,308 |
| Equipment and Furniture | 3,089,268 | 81,164 | - | 3,170,432 |
| Improvements | 4,644,116 | 240,675 | - | 4,884,791 |
| Infrastructure - Road & Bridges | 10,026,292 | 357,995 | - | 10,384,287 |
| Total Depreciable Capital Assets | <u>\$ 19,659,628</u> | <u>\$ 697,190</u> | <u>\$ -</u> | <u>\$ 20,356,818</u> |
| Total Capital Assets | <u>\$ 21,169,977</u> | <u>\$ 697,190</u> | <u>\$ -</u> | <u>\$ 21,867,167</u> |

| <u>ACCUMULATED DEPRECIATION</u> | | | | |
|--|----------------------------|-------------------------|-------------------------|---------------------------|
| | <u>Beginning of</u> | | | |
| | <u>Year</u> | <u>Additions</u> | <u>Deletions</u> | <u>End of Year</u> |
| Depreciable Assets | | | | |
| Buildings | \$ 990,012 | \$ 61,618 | \$ - | \$ 1,051,630 |
| Equipment and Furniture | 2,443,145 | 159,806 | - | 2,602,951 |
| Improvements | 4,178,239 | 71,657 | - | 4,249,896 |
| Infrastructure - Road & Bridge | 2,448,539 | 342,554 | - | 2,791,093 |
| Total Accumulated Depreciation | <u>\$ 10,059,935</u> | <u>\$ 635,635</u> | <u>\$ -</u> | <u>\$ 10,695,570</u> |

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2019 was as follows:

| <u>COST BASIS</u> | | | | |
|---------------------------------|-------------------------------------|-------------------------|-------------------------|---------------------------|
| | <u>Beginning of Year</u> | <u>Additions</u> | <u>Deletions</u> | <u>End of Year</u> |
| Depreciable Assets | | | | |
| Improvements | \$ 57,842 | \$ - | \$ - | \$ 57,842 |
| Equipment | 885,518 | - | - | 885,518 |
| Total Depreciated Assets | \$ 943,360 | \$ - | \$ - | \$ 943,360 |

| <u>ACCUMULATED DEPRECIATION</u> | | | | |
|--|-------------------------------------|-------------------------|-------------------------|---------------------------|
| | <u>Beginning of Year</u> | <u>Additions</u> | <u>Deletions</u> | <u>End of Year</u> |
| Depreciable Assets | | | | |
| Improvements | \$ 52,135 | \$ 1,700 | \$ - | \$ 53,835 |
| Equipment | 694,553 | 35,925 | - | 730,478 |
| Total Accumulated Depreciation | \$ 746,688 | \$ 37,625 | \$ - | \$ 784,313 |

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2019. Prepaid expenses of \$0 and Inventory of \$26,000 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

| | |
|---------------------------|----------------------------|
| Roads and Bridges | \$ 1,686,915 |
| Retirement | 581,233 |
| Public Health | 319,523 |
| Airport | 194,052 |
| Court Related & Judiciary | 342,593 |
| Public Safety | 20,120 |
| Recordkeeping | 86,952 |
| Transportation | 47,762 |
| Mapping | 98,935 |
| Total | <u>\$ 3,378,085</u> |

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 5 - Interfund Receivables/Payables and Transfers

At November 30, 2019, the Maintenance and Child Support Fund has an interfund payable due to the Kids Interface fund in the amount of \$5,773. This amount is due for reimbursement of prior year expenditures.

Interfund transfers made during the year include \$185,000 from the County Motor Fuel Tax Fund to the County Highway Fund to help finance road maintenance, an interfund transfer from the County Bridge Fund of \$28,842 to the County Highway Engineering Revolving Fund to finance construction related expenditures, and an interfund transfer from the GIS County Clerk Fund of \$18,597 and from the RHSP County Clerk Fund of \$8,201 to the County Clerk's EDP Fund to close out the two funds due to billing changes in the county Clerk's office.

Note 6 - Subsequent Events

Management evaluated Subsequent Events through January 24, 2020, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - Other Receivables and Payables

At November 30, 2019, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2019 to be collected in fiscal year 2020.
- Prepaid Expenses – the amount paid in advance for insurance coverage.
- Due from State – payments from the State of Illinois for the State's Attorney, Probation Officer, and Public Defender. Also, due from the State of Illinois for Income Tax, Sales Tax, and Replacement Tax.
- Accounts Payable – amount paid for invoices received in fiscal year 2019 for goods received and services performed in fiscal year 2020.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 8 - **Expenditures in Excess of Appropriations and Deficit Fund Balances**

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds having deficit fund balances and funds which over-expended appropriations during the year are required to be disclosed. For the year ended November 30, 2019 no funds had an excess of expenditures over appropriations.

Note 9 - **Insurance Risk Management**

The County's risk management is recorded in the General Fund. All insurance is provided by commercial insurance, and for all programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. All insurance expense and settlements are recorded on the accrual basis. The only expenses deducted for risk management are insurance premiums.

Note 10 - **Prior Period Adjustment**

A prior period adjustment was made in the County Health Fund for \$23,779. In the prior year, the accounts payable balance in the County Health Fund was overstated by this amount due to a duplicate entry. This prior period adjustment will increase the fund balance in the County Health Fund and will increase the net position in the Governmental Activities for the year ended November 30, 2019.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 11 - Long-Term Liabilities

Long-term liability activity for the year ended November 30, 2019 was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|-----------------------------|-------------------------------------|-------------------------|-------------------------|----------------------------------|---------------------------------------|
| Governmental Activities: | | | | | |
| Bonds Payable | \$ 20,000 | \$ - | \$ (10,000) | \$ 10,000 | \$ 10,000 |
| Capital Leases | - | - | - | - | - |
| Compensated Absences | 197,468 | 22,584 | - | 220,052 | 220,052 |
| Total Long-Term Liabilities | <u>\$ 217,468</u> | <u>\$ 22,584</u> | <u>\$ (10,000)</u> | <u>\$ 230,052</u> | <u>\$ 230,052</u> |

Airport Bond Payable

A bond for \$200,000 was issued to Marshall County Airport by the Henry State Bank on July 1, 2000. The \$200,000 is due on July 1, 2020. Interest is payable semi-annually on January 1st and July 1st at a rate of 5.15%. The County shall have the option, on each 6-month anniversary date, to make principal payments prior to July 1, 2020, in a minimum amount of \$5,000 and additional amounts only in multiples of \$5,000.

The annual debt service requirements by year are as follows:

| <u>Fiscal Years Ending</u> | <u>Payments Due</u> | | |
|-----------------------------------|----------------------------|-------------------------|---------------------|
| <u>November 30,</u> | <u>Interest</u> | <u>Principal</u> | <u>Total</u> |
| 2020 | \$ 901 | \$ 10,000 | \$ 10,901 |
| Total | <u>\$ 901</u> | <u>\$ 10,000</u> | <u>\$ 10,901</u> |

Compensated Absences Payable

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee. The balance due with one year is \$220,052 as of November 30, 2019.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 11 - Long-Term Debt (Continued)

Legal Debt Margin

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, legal debt margin was calculated as follows:

| | |
|--|---------------------|
| Taxed Assessed Valuation - 2019 Tax Year | \$ 278,848,528 |
| Statutory Debt Limitation (2.875%) | \$ 8,016,895 |
| Total Debt: | |
| Bonds and Contractual | \$ 10,000 |
| | (10,000) |
| Legal Debt Margin | <u>\$ 8,006,895</u> |

Note 12 - Pension Plans

Plan Description – The employer’s defined benefit pension plan for Regular, SLEP, and ECO employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Methods and Assumptions Used to Determine Total Pension Liability – The actuarial cost method is Entry Age Normal. The asset valuation method is the Market Value of Assets. The actuarial assumptions at December 31, 2018, included (a) 3.5% inflation, (b) 2.75% price inflation, (c) 3.75% to 14.50% including inflation for salary increases, and (d) a 7.50% investment rate of return. The retirement age is based on experience tables of rates that are specific to the type of eligibility condition. The tables were last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 12 - Pension Plans (Continued)

The Single Discount Rate – The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.71%; and the resulting single discount rate is 7.25%.

Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate –

The required contribution for 2018 was determined as part of the December 31, 2018, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2018, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.75% to 14.50% including inflation, and (c) wage growth of 3.50%. The actuarial value of the employer Regular and SLEP plans assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer Regular and SLEP plans' unfunded actuarial accrued liability at December 31, 2018 is being amortized over a 26 year closed period until remaining period reaches 10 years, then a 10 year rolling period. The retirement age is based on experience tables of rates that are specific to the type of eligibility condition. They were last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. The mortality was determined based on RP-2014 Combined Healthy Mortality Table, adjusted for mortality improvements to 2021 using projection scale AA. For men 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Funding Policy – As set by statute, the employer Regular, SLEP, and ECO plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance retirement coverage of its own employees. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 12 - Pension Plans (Continued)

| <u>A. Total Pension Liability</u> | <u>Regular</u> | <u>SLEP</u> | <u>ECO</u> |
|---|---------------------------|-------------------------|-------------------------|
| 1. Service Cost | \$ 146,044 | \$ 89,418 | \$ 43,491 |
| 2. Interest on the Total Pension Liability | 709,431 | 263,881 | 348,781 |
| 3. Changes of Benefit Terms | - | - | - |
| 4. Difference between expected and actual experience of the Total Pension Liability | (10,718) | 212,365 | (99,228) |
| 5. Changes of Assumptions | 296,938 | 119,055 | 130,474 |
| 6. Benefit payments, including refunds of employee contributions | (613,053) | (100,507) | (238,089) |
| 7. Net Change in Total Pension Liability | \$ 528,642 | \$ 584,212 | \$ 185,429 |
| 8. Total Pension Liability - Beginning | 9,692,587 | 3,523,961 | 4,747,716 |
| 9. Total Pension Liability - Ending | <u>\$ 10,221,229</u> | <u>\$ 4,108,173</u> | <u>\$ 4,933,145</u> |
| <u>B. Plan Fiduciary Net Position</u> | <u>Regular</u> | <u>SLEP</u> | <u>ECO</u> |
| 1. Contributions - Employer | \$ 192,910 | \$ 220,272 | \$ 620,564 |
| 2. Contributions - Employee | 73,505 | 38,077 | 16,558 |
| 3. Net Investment Income | (616,577) | (222,250) | (172,390) |
| 4. Benefit Payments, including Refunds of Employee Contributions | (613,053) | (100,507) | (238,089) |
| 5. Other (Net Transfer) | 70,450 | 658,551 | 162,028 |
| 6. Net Change in Plan Fiduciary Net Position | \$ (892,765) | \$ 594,143 | \$ 388,671 |
| 7. Plan Fiduciary Net Position - Beginning | 9,251,555 | 3,795,418 | 2,949,849 |
| 8. Plan Fiduciary Net Position - Ending | <u>\$ 8,358,790</u> | <u>\$ 4,389,561</u> | <u>\$ 3,338,520</u> |
| C. Net Pension Liability / (Asset) | <u>\$ 1,862,439</u> | <u>\$ (281,388)</u> | <u>\$ 1,594,625</u> |
| D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.78% | 106.85% | 67.68% |
| E. Covered Valuation Payroll | 1,633,456 | 507,697 | 220,772 |
| F. Net Pension Liability as a Percentage of Covered Valuation Payroll | 114.02% | -55.42% | 722.29% |
| Total Pension Expense (Income) | \$ (80,590) | \$ (458,843) | \$ (295,286) |

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 12 - Pension Plans (Continued)

| | <u>Membership</u> | | |
|---------------------------------|--------------------------|--------------------|-------------------|
| | <u>Regular</u> | <u>SLEP</u> | <u>ECO</u> |
| Number of | | | |
| - Retirees and Beneficiaries | 40 | 7 | 15 |
| - Inactive, Non-Retired Members | 22 | 4 | 1 |
| - Active Members | 40 | 8 | 3 |
| Total | <u>102</u> | <u>19</u> | <u>19</u> |

Sensitivity of Net Pension Liability / (Asset) to the Single Discount Rate Assumption

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---------------------------------|----------------------|--|----------------------|
| <u>Regular</u> | | | |
| Total Pension Liability | \$ 11,570,927 | \$ 10,221,229 | \$ 9,114,524 |
| Plan Fiduciary Net Position | <u>8,358,790</u> | <u>8,358,790</u> | <u>8,358,790</u> |
| Net Pension Liability / (Asset) | \$ 3,212,137 | \$ 1,862,439 | \$ 755,734 |

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---------------------------------|----------------------|--|----------------------|
| <u>SLEP</u> | | | |
| Total Pension Liability | \$ 4,649,333 | \$ 4,108,173 | \$ 3,664,767 |
| Plan Fiduciary Net Position | <u>4,389,561</u> | <u>4,389,561</u> | <u>4,389,561</u> |
| Net Pension Liability / (Asset) | \$ 259,772 | \$ (281,388) | \$ (724,794) |

| | 1% Decrease 6.25% | Current Single Discount Rate Assumption 7.25% | 1% Increase 8.25% |
|---------------------------------|----------------------|--|----------------------|
| <u>ECO</u> | | | |
| Total Pension Liability | \$ 5,516,368 | \$ 4,933,145 | \$ 4,442,775 |
| Plan Fiduciary Net Position | <u>3,338,520</u> | <u>3,338,520</u> | <u>3,338,520</u> |
| Net Pension Liability / (Asset) | \$ 2,177,848 | \$ 1,594,625 | \$ 1,104,255 |

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2019

Note 12 - Pension Plans (Continued)

**Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in
Future Pension Expense**

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| <u>Regular</u> | | |
| Difference between expected and actual experience | \$ 4,141 | \$ 130,824 |
| Changes in assumptions | 225,028 | 199,075 |
| Net difference between projected and actual earnings on pension plan investments | 1,176,384 | 593,294 |
| Total | <u>\$ 1,405,553</u> | <u>\$ 923,193</u> |
| | | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| <u>SLEP</u> | | |
| Difference between expected and actual experience | \$ 167,846 | \$ 131,477 |
| Changes in assumptions | 95,271 | 16,301 |
| Net difference between projected and actual earnings on pension plan investments | 482,178 | 189,737 |
| Total | <u>\$ 745,295</u> | <u>\$ 337,515</u> |
| | | |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| <u>ECO</u> | | |
| Difference between expected and actual experience | \$ - | \$ - |
| Changes in assumptions | - | - |
| Net difference between projected and actual earnings on pension plan investments | 361,638 | 219,252 |
| Total | <u>\$ 361,638</u> | <u>\$ 219,252</u> |

The total deferred outflows from the tables above were \$2,512,486 and the total deferred inflows were \$1,479,960. In addition, there were deferred outflows of \$462,564 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2018. The schedule of funding progress, presented as Required Supplementary following the notes to the financial statements, presents multiyear trend information about the net pension liability and contribution information.

Note 13 - Other Postemployment Benefits (OPEB)

The County had an OPEB valuation completed as of the year-ended November 30, 2012. This valuation resulted in a net OPEB benefit of \$843, which has been recorded on Statement 1 of this report. As this amount is significantly immaterial, an updated valuation was not completed. Circumstances and participants have remained the same, so a large change in the valuation amount is not expected, and an immaterial amount would be the expected result of the calculation.

MARSHALL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR

| Multiyear Schedule of Changes in Net Pension Liability and Related Ratios | | | | | |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|
| Calendar Year Ending December 31, | 2018 | 2017 | 2016 | 2015 | 2014 |
| Total Pension Liability | | | | | |
| Service Cost | \$ 146,044 | \$ 146,764 | \$ 162,188 | \$ 148,813 | \$ 172,084 |
| Interest on the Total Pension Liability | 709,431 | 718,771 | 723,196 | 717,937 | 678,025 |
| Benefit Changes | - | - | - | - | - |
| Difference Between Expected and Actual Experience | (10,718) | 8,043 | (312,025) | (212,572) | (45,981) |
| Assumption Changes | 296,938 | (363,428) | (34,912) | 23,883 | 348,018 |
| Benefit Payments and Refunds | (613,053) | (655,579) | (601,349) | (576,019) | (615,126) |
| Net Change in Total Pension Liability | \$ 528,642 | \$ (145,429) | \$ (62,902) | \$ 102,042 | \$ 537,020 |
| Total Pension Liability - Beginning | 9,692,587 | 9,838,016 | 9,900,918 | 9,798,876 | 9,261,856 |
| Total Pension Liability - Ending (a) | \$ 10,221,229 | \$ 9,692,587 | \$ 9,838,016 | \$ 9,900,918 | \$ 9,798,876 |
| Plan Fiduciary Net Position | | | | | |
| Employer Contributions | \$ 192,910 | \$ 192,272 | \$ 194,602 | \$ 191,823 | \$ 167,285 |
| Employee Contributions | 73,505 | 70,963 | 75,251 | 81,798 | 91,099 |
| Pension Plan Net Investment Income | (616,577) | 1,595,102 | 569,910 | 44,034 | 528,581 |
| Benefit Payments and Refunds | (613,053) | (655,579) | (601,349) | (576,019) | (615,126) |
| Other | 70,450 | (462,221) | (43,566) | (383,475) | (57,468) |
| Net Change in Plan Fiduciary Net Position | (892,765) | 740,537 | 194,848 | (641,839) | 114,371 |
| Plan Fiduciary Net Position - Beginning | 9,251,555 | 8,511,018 | 8,316,170 | 8,958,009 | 8,843,638 |
| Plan Fiduciary Net Position - Ending (b) | 8,358,790 | 9,251,555 | 8,511,018 | 8,316,170 | 8,958,009 |
| Net Pension Liability / (Asset) - Ending (a)-(b) | 1,862,439 | 441,032 | 1,326,998 | 1,584,748 | 840,867 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 81.78% | 95.45% | 86.51% | 83.99% | 91.42% |
| Covered Valuation Payroll | \$ 1,633,456 | \$ 1,546,839 | \$ 1,535,934 | \$ 1,531,748 | \$ 1,381,658 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 114.02% | 28.51% | 86.40% | 103.46% | 60.86% |

Multiyear Schedule of Contributions

| Calendar Year Ending December 31, | Actuarially Determined Contribution * | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|--|--|----------------------------|---|----------------------------------|--|
| 2018 | 192,911 | 192,910 | 1 | 1,633,456 | 11.81% |
| 2017 | 192,272 | 192,272 | - | 1,546,839 | 12.43% |
| 2016 | 193,988 | 194,602 | (614) | 1,535,934 | 12.67% |
| 2015 | 191,315 | 191,823 | (508) | 1,531,748 | 12.52% |
| 2014 | 153,779 | 167,285 | (13,506) | 1,381,658 | 12.11% |

*Estimated based on contribution rate of 11.81% and covered valuation payroll of \$1,633,456.

MARSHALL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP

| Calendar Year Ending December 31, | Multiyear Schedule of Changes in Net Pension Liability and Related Ratios | | | | |
|---|---|---------------------|---------------------|---------------------|---------------------|
| | 2018 | 2017 | 2016 | 2015 | 2014 |
| Total Pension Liability | | | | | |
| Service Cost | \$ 89,418 | \$ 97,385 | \$ 94,408 | \$ 104,674 | \$ 97,453 |
| Interest on the Total Pension Liability | 263,881 | 258,296 | 237,225 | 225,370 | 196,396 |
| Benefit Changes | - | - | - | - | - |
| Difference Between Expected and Actual Experience | 212,365 | (171,655) | (2,122) | (134,422) | 69,344 |
| Assumption Changes | 119,055 | (25,513) | (4,759) | 4,337 | 39,528 |
| Benefit Payments and Refunds | (100,507) | (59,617) | (39,405) | (25,672) | (14,347) |
| Net Change in Total Pension Liability | \$ 584,212 | \$ 98,896 | \$ 285,347 | \$ 174,287 | \$ 388,374 |
| Total Pension Liability - Beginning | 3,523,961 | 3,425,065 | 3,139,718 | 2,965,431 | 2,577,057 |
| Total Pension Liability - Ending (a) | \$ 4,108,173 | \$ 3,523,961 | \$ 3,425,065 | \$ 3,139,718 | \$ 2,965,431 |
| Plan Fiduciary Net Position | | | | | |
| Employer Contributions | \$ 220,272 | \$ 73,719 | \$ 74,502 | \$ 71,472 | \$ 70,639 |
| Employee Contributions | 38,077 | 37,560 | 64,519 | 36,799 | 37,468 |
| Pension Plan Net Investment Income | (222,250) | 558,574 | 192,247 | 14,919 | 166,683 |
| Benefit Payments and Refunds | (100,507) | (59,617) | (39,405) | (25,672) | (14,347) |
| Other | 658,551 | (40,503) | 63,445 | (169,584) | (3,624) |
| Net Change in Plan Fiduciary Net Position | 594,143 | 569,733 | 355,308 | (72,066) | 256,819 |
| Plan Fiduciary Net Position - Beginning | 3,795,418 | 3,225,685 | 2,870,377 | 2,942,443 | 2,685,624 |
| Plan Fiduciary Net Position - Ending (b) | 4,389,561 | 3,795,418 | 3,225,685 | 2,870,377 | 2,942,443 |
| Net Pension Liability / (Asset) - Ending (a)-(b) | (281,388) | (271,457) | 199,380 | 269,341 | 22,988 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 106.85% | 107.70% | 94.18% | 91.42% | 99.22% |
| Covered Valuation Payroll | \$ 507,697 | \$ 500,805 | \$ 502,708 | \$ 486,731 | \$ 529,176 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | -55.42% | -54.20% | 39.66% | 55.34% | 4.34% |

Multiyear Schedule of Contributions

| Calendar Year Ending December 31, | Actuarially Determined Contribution * | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|-----------------------------------|---------------------------------------|---------------------|----------------------------------|---------------------------|---|
| 2018 | 70,214 | 220,272 | (150,058) | 507,697 | 43.39% |
| 2017 | 73,718 | 73,719 | (1) | 500,805 | 14.72% |
| 2016 | 74,501 | 74,502 | (1) | 502,708 | 14.82% |
| 2015 | 70,917 | 71,472 | (555) | 486,731 | 14.68% |
| 2014 | 74,825 | 70,639 | 4,186 | 529,176 | 13.35% |

*Estimated based on contribution rate of 13.83% and covered valuation payroll of \$507,697.

MARSHALL COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS
ILLINOIS MUNICIPAL RETIREMENT FUND - ECO

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

| Calendar Year Ending December 31, | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Pension Liability | | | | | |
| Service Cost | \$ 43,491 | \$ 5,617 | \$ 57,296 | \$ 56,946 | \$ 60,534 |
| Interest on the Total Pension Liability | 348,781 | 352,381 | 323,966 | 304,390 | 301,557 |
| Benefit Changes | - | - | - | - | - |
| Difference Between Expected and Actual Experience | (99,228) | (220,797) | 260,295 | 141,070 | (152,867) |
| Assumption Changes | 130,474 | 37,926 | (82,214) | - | 101,470 |
| Benefit Payments and Refunds | (238,089) | (246,032) | (239,537) | (232,967) | (241,286) |
| Net Change in Total Pension Liability | \$ 185,429 | \$ (70,905) | \$ 319,806 | \$ 269,439 | \$ 69,408 |
| Total Pension Liability - Beginning | 4,747,716 | 4,818,621 | 4,498,815 | 4,229,376 | 4,159,968 |
| Total Pension Liability - Ending (a) | \$ 4,933,145 | \$ 4,747,716 | \$ 4,818,621 | \$ 4,498,815 | \$ 4,229,376 |
| Plan Fiduciary Net Position | | | | | |
| Employer Contributions | \$ 620,564 | \$ 510,720 | \$ 264,858 | \$ 226,693 | \$ 191,070 |
| Employee Contributions | 16,558 | 16,295 | 16,138 | 15,999 | 15,873 |
| Pension Plan Net Investment Income | (172,390) | 444,203 | 323,640 | 10,195 | 137,828 |
| Benefit Payments and Refunds | (238,089) | (246,032) | (239,537) | (232,967) | (241,286) |
| Other | 162,028 | (219,953) | (155,692) | 181,232 | (346,068) |
| Net Change in Plan Fiduciary Net Position | 388,671 | 505,233 | 209,407 | 201,152 | (242,583) |
| Plan Fiduciary Net Position - Beginning | 2,949,849 | 2,444,616 | 2,235,209 | 2,034,057 | 2,276,640 |
| Plan Fiduciary Net Position - Ending (b) | 3,338,520 | 2,949,849 | 2,444,616 | 2,235,209 | 2,034,057 |
| Net Pension Liability / (Asset) - Ending (a)-(b) | 1,594,625 | 1,797,867 | 2,374,005 | 2,263,606 | 2,195,319 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 67.68% | 62.13% | 50.73% | 49.68% | 48.09% |
| Covered Valuation Payroll | \$ 220,772 | \$ 217,266 | \$ 215,174 | \$ 213,317 | \$ 211,641 |
| Net Pension Liability as a Percentage of Covered Valuation Payroll | 722.29% | 827.50% | 1103.30% | 1061.15% | 1037.28% |

Multiyear Schedule of Contributions

| Calendar Year Ending December 31, | Actuarially Determined Contribution * | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a % of Covered Valuation Payroll |
|-----------------------------------|---------------------------------------|---------------------|----------------------------------|---------------------------|---|
| 2018 | 2,147,008 | 620,564 | 1,526,444 | 220,772 | 281.09% |
| 2017 | 260,719 | 510,720 | (250,001) | 217,266 | 235.07% |
| 2016 | 264,858 | 264,858 | - | 215,174 | 123.09% |
| 2015 | 226,692 | 226,693 | (1) | 213,317 | 106.27% |
| 2014 | 233,779 | 191,070 | 42,709 | 211,641 | 90.28% |

*Estimated based on contribution rate of 281.09% and covered valuation payroll of \$220,772.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | 2018 |
|---|----------------------------|-------------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Tax | 1,416,819 | 1,416,819 | 1,416,007 | \$ 1,405,485 |
| Personal Property Replacement Taxes | 130,000 | 130,000 | 159,139 | 128,991 |
| County Offices Fees | 256,000 | 256,000 | 238,371 | 241,283 |
| Court Fees and Fines | 145,000 | 145,000 | 107,157 | 132,190 |
| Building Permit and Zoning Fees | 10,000 | 10,000 | 24,334 | 24,263 |
| Liquor licenses | 1,200 | 1,200 | 1,960 | 1,360 |
| Sales and Use Tax | 405,000 | 405,000 | 389,597 | 386,304 |
| Income Tax | 435,000 | 435,000 | 460,250 | 415,353 |
| State of Illinois | 258,289 | 258,289 | 290,253 | 291,269 |
| Interest on Investments | 12,000 | 12,000 | 22,896 | 17,252 |
| City of Lacon - TIF Rebate | 28,000 | 28,000 | 253,211 | - |
| Penalties, Interest, and Costs on Property Taxes | 50,000 | 50,000 | 45,725 | 59,742 |
| Administration fees | 18,000 | 18,000 | 17,500 | 17,700 |
| Other Reimbursements | 211,585 | 211,585 | 230,419 | 209,040 |
| Miscellaneous | 35,000 | 35,000 | 13,076 | 26,279 |
| Total Revenues | <u>\$ 3,411,893</u> | <u>\$ 3,411,893</u> | <u>\$ 3,669,895</u> | <u>\$ 3,356,511</u> |
| EXPENDITURES | | | | |
| General Government | \$ 1,399,298 | \$ 1,430,906 | \$ 1,378,277 | \$ 1,624,385 |
| Public Safety | 1,192,572 | 1,278,607 | 1,233,056 | 1,222,359 |
| Judiciary and Court Related | 584,780 | 591,261 | 566,689 | 559,038 |
| Public Health and Welfare | 25,000 | 25,000 | 25,541 | 25,791 |
| Other | 98,755 | 324,329 | 324,329 | 84,148 |
| Capital Outlay | 64,900 | 77,290 | 65,553 | 63,038 |
| Total Expenditures | <u>\$ 3,365,305</u> | <u>\$ 3,727,393</u> | <u>\$ 3,593,445</u> | <u>\$ 3,578,759</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ 46,588</u> | <u>\$ (315,500)</u> | <u>\$ 76,450</u> | <u>\$ (222,248)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 46,588</u> | <u>\$ (315,500)</u> | <u>\$ 76,450</u> | <u>\$ (222,248)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>3,316,651</u> | <u>3,538,899</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 3,393,101</u> | <u>\$ 3,316,651</u> |

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COUNTY HIGHWAY FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Tax | \$ 260,000 | \$ 260,000 | \$ 259,874 | \$ 259,760 |
| Reimbursements | 5,000 | 5,000 | - | 16,189 |
| Putnam County Reimbursements | 73,000 | 73,000 | 77,700 | 71,392 |
| Interest on Investments | 10 | 10 | 28 | 27 |
| Signs | 2,000 | 2,000 | 513 | 744 |
| Miscellaneous | 2,000 | 2,000 | 12,123 | 11,254 |
| Total Revenues | \$ 342,010 | \$ 342,010 | \$ 350,238 | \$ 359,366 |
| EXPENDITURES | | | | |
| Road Resurfacing | \$ 20,000 | \$ 20,000 | \$ 10,663 | \$ 17,385 |
| Gas and Oil | 50,000 | 50,000 | 44,556 | 50,977 |
| Audit | 3,000 | 3,000 | 4,500 | 3,000 |
| Mileage | 100 | 100 | 93 | - |
| Office Expense | 4,000 | 4,000 | 3,130 | 3,073 |
| Supplies | 20,000 | 20,000 | 24,578 | 21,894 |
| Salaries | 384,000 | 384,000 | 398,296 | 392,670 |
| Administrative Fee - General Fund | 5,000 | 5,000 | 5,000 | 5,000 |
| Utilities | 13,000 | 13,000 | 13,003 | 11,906 |
| Repairs | 50,000 | 50,000 | 40,490 | 32,577 |
| Lease Payment | - | - | - | 24,916 |
| Capital Outlays | 110,000 | 110,000 | - | 32,719 |
| Miscellaneous | 3,000 | 3,000 | 2,626 | 3,598 |
| Total Expenditures | \$ 662,100 | \$ 662,100 | \$ 546,935 | \$ 599,715 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (320,090) | \$ (320,090) | \$ (196,697) | \$ (240,349) |
| OTHER FINANCING SOURCES | | | | |
| Equipment Rental - County Motor Fuel Tax Fund Transfer | \$ 250,000 | \$ 250,000 | \$ 185,000 | \$ 200,000 |
| Reimbursement from General Fund | 55,000 | 55,000 | 41,825 | 45,965 |
| Total Other Financing Sources | \$ 305,000 | \$ 305,000 | \$ 226,825 | \$ 245,965 |
| Net Change in Fund Balance | \$ (15,090) | \$ (15,090) | \$ 30,128 | \$ 5,616 |
| FUND BALANCE, BEGINNING OF YEAR | | | \$ 66,130 | \$ 60,514 |
| FUND BALANCE, END OF YEAR | | | \$ 96,258 | \$ 66,130 |

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COUNTY AIRPORT FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|--------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Taxes | \$ 109,390 | \$ 109,390 | \$ 109,318 | \$ 104,093 |
| Capital Grants and Contributions - Federal Revenue | 100,000 | 100,000 | 151,826 | 98,352 |
| Capital Grants and Contributions - State Revenue | - | - | 14,536 | 5,176 |
| Fines, Fees, and Charges for Services | 89,100 | 89,100 | 88,167 | 90,603 |
| Aviation Fuel Sales | 87,000 | 87,000 | 96,716 | 111,596 |
| Interest Earned | 60 | 60 | 71 | 87 |
| Miscellaneous | - | - | 11,118 | 1,984 |
| Total Revenues | \$ 385,550 | \$ 385,550 | \$ 471,752 | \$ 411,891 |
| EXPENDITURES | | | | |
| Salaries | \$ 78,322 | \$ 78,322 | \$ 78,498 | \$ 78,860 |
| Health Insurance | 6,500 | 6,500 | 6,587 | 6,273 |
| Building Maintenance | 14,000 | 14,000 | 17,715 | 13,168 |
| Repairs & Maintenance | 12,500 | 12,500 | 12,424 | 7,744 |
| Administration costs | 4,300 | 4,300 | 11,822 | 9,178 |
| Equipment Maintenance | 4,800 | 4,800 | 6,868 | 4,152 |
| Utilities | 16,500 | 16,500 | 13,967 | 15,722 |
| Capital Outlay | 9,000 | 9,000 | 11,042 | 5,189 |
| Construction | 177,346 | 236,752 | 240,675 | 92,349 |
| Runway Maintenance | 12,000 | 12,000 | 2,316 | 393 |
| Aviation Fuel | 79,500 | 102,905 | 74,942 | 88,869 |
| Fuel Tax | - | - | 5,607 | 6,488 |
| Credit Card Processing | - | - | 1,976 | 2,005 |
| Property Taxes | 10,000 | 10,000 | 9,333 | 9,567 |
| Liability Insurance | 5,400 | 5,400 | 3,475 | 2,718 |
| Legal Fees | 1,000 | 1,000 | - | - |
| Fuel Pump Maintenance | 1,200 | 1,200 | 2,864 | 924 |
| General Supplies | 1,000 | 1,000 | 211 | 221 |
| Audit | 2,500 | 2,500 | 2,000 | 2,000 |
| Runway Phase 1 | - | - | - | 20,430 |
| Debt Service - Principal Payment | 10,000 | 10,000 | 10,000 | 10,000 |
| Interest Expense | 1,000 | 1,000 | 1,030 | 1,545 |
| Miscellaneous | 1,000 | 1,000 | 3,373 | 471 |
| Total Expenditures | \$ 447,868 | \$ 530,679 | \$ 516,725 | \$ 378,266 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (62,318) | \$ (145,129) | \$ (44,973) | \$ 33,625 |
| OTHER FINANCING ACTIVITIES | | | | |
| Proceeds from the Sale of Capital Assets | \$ - | \$ - | \$ - | \$ - |
| Transfer from Other Funds | - | - | - | - |
| Transfer to Other Funds | (5,000) | (5,000) | - | - |
| Total Other Financing Sources (Uses) | \$ (5,000) | \$ (5,000) | \$ - | \$ - |
| Net Change in Fund Balance | \$ (67,318) | \$ (150,129) | \$ (44,973) | \$ 33,625 |
| FUND BALANCE, BEGINNING OF YEAR | | | 239,025 | 205,400 |
| FUND BALANCE, END OF YEAR | | | \$ 194,052 | \$ 239,025 |

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

ILLINIOS MUNICIPAL RETIREMENT FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Tax | \$ 700,000 | \$ 700,000 | \$ 699,629 | \$ 779,107 |
| Personal Property Replacement Taxes | - | - | 5,586 | 4,528 |
| Interest Earned | - | - | 101 | 98 |
| Miscellaneous | - | - | 7,349 | 8,645 |
| Total Revenues | \$ 700,000 | \$ 700,000 | \$ 712,665 | \$ 792,378 |
| EXPENDITURES | | | | |
| IMRF | \$ 700,000 | \$ 700,000 | \$ 456,564 | \$ 786,216 |
| Total Expenditures | \$ 700,000 | \$ 700,000 | \$ 456,564 | \$ 786,216 |
| Excess (Deficiency) of Revenues over Expenditures | \$ - | \$ - | \$ 256,101 | \$ 6,162 |
| FUND BALANCE, BEGINNING OF YEAR | | | 166,454 | 160,292 |
| FUND BALANCE, END OF YEAR | | | \$ 422,555 | \$ 166,454 |

COUNTY BRIDGE FUND

| | | | | |
|--|--------------------|--------------------|---------------------|--------------------|
| REVENUES | | | | |
| Property Tax | \$ 130,000 | \$ 130,000 | \$ 129,935 | \$ 129,898 |
| Other Revenue | - | - | 4,555 | 6,095 |
| Various Townships - Share of Bridge Construction | 70,000 | 70,000 | 16,452 | 110,550 |
| Operating Grants | 10,000 | 10,000 | 2,722 | - |
| Interest Revenue | 400 | 400 | 86 | - |
| Total Revenues | \$ 210,400 | \$ 210,400 | \$ 153,750 | \$ 246,543 |
| EXPENDITURES | | | | |
| Pipe Culverts | \$ 70,000 | \$ 25,000 | \$ 22,853 | \$ 56,384 |
| Bridges | 100,000 | 171,000 | 170,114 | 147,741 |
| Engineering | 70,000 | 46,000 | 45,200 | 68,278 |
| Miscellaneous | 4,000 | - | - | - |
| Total Expenditures | \$ 244,000 | \$ 242,000 | \$ 238,167 | \$ 272,403 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (33,600) | \$ (31,600) | \$ (84,417) | \$ (25,860) |
| OTHER FINANCING SOURCES | | | | |
| Transfer to Township Bridge Program Fund | \$ - | \$ - | \$ - | \$ - |
| Transfer to Engineer Revolving | (10,000) | (29,000) | (28,842) | (28,617) |
| Total Other Financing Sources | \$ (10,000) | \$ (29,000) | \$ (28,842) | \$ (28,617) |
| Net Change in Fund Balance | \$ (43,600) | \$ (60,600) | \$ (113,259) | \$ (54,477) |
| FUND BALANCE, BEGINNING OF YEAR | | | 531,383 | 585,860 |
| FUND BALANCE, END OF YEAR | | | \$ 418,124 | \$ 531,383 |

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2019

Note 1 - **Budgetary Basis and Excess Over Budget**

The budgetary comparison schedules for the General Fund, County Highway Fund, County Airport Fund, County Bridge Fund, and Illinois Municipal Retirement Fund present comparisons of the budget with actual data on a modified accrual basis. The expenditures of all of the major funds of the County were within the appropriated amounts.

MARSHALL COUNTY, ILLINOIS
FUND DESCRIPTION
November 30, 2019

The General Fund was established to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| <u>REVENUES</u> | 2019 | | | 2018 |
|--|----------------------------|-------------------------|---------------------|---------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Property Taxes | \$ 1,416,819 | \$ 1,416,819 | \$ 1,416,007 | \$ 1,405,485 |
| Personal Property Replacement Taxes | 130,000 | 130,000 | 159,139 | 128,991 |
| Office Fees (Co Clerk, Cir Clerk, Sherriff) | 256,000 | 256,000 | 238,371 | 241,283 |
| Court Fees and Fines | 145,000 | 145,000 | 107,157 | 132,190 |
| Building Permit and Zoning Fees | 10,000 | 10,000 | 24,334 | 24,263 |
| Liquor Licenses | 1,200 | 1,200 | 1,960 | 1,360 |
| Sales and Use Tax | 405,000 | 405,000 | 389,597 | 386,304 |
| Income Tax | 435,000 | 435,000 | 460,250 | 415,353 |
| City of Lacon - TIF Rebate | 28,000 | 28,000 | 253,211 | - |
| Gaming Tax | - | - | - | 1,769 |
| State of Illinois Reimbursements: | | | | |
| Supervisor of Assessments' Salary | 27,545 | 27,545 | 27,475 | 26,703 |
| State's Attorney's Salary | 115,000 | 115,000 | 117,221 | 114,407 |
| Violent Crimes Assistant Salary | 36,000 | 36,000 | 24,000 | 30,750 |
| Other State Reimbursements: | | | | |
| Public Defender Salary | 34,872 | 34,872 | 38,154 | 37,400 |
| Probation Officer Salary | 34,872 | 34,872 | 60,091 | 60,597 |
| Election Cost | 10,000 | 10,000 | 23,094 | 19,643 |
| Other | - | - | 218 | - |
| Federal Revenue - ESDA | - | - | - | - |
| Interest on Investments | 12,000 | 12,000 | 22,896 | 17,252 |
| Dividends - Franchise Payments | - | - | - | - |
| Penalties, Interest, and Costs on Property Taxes | 50,000 | 50,000 | 45,725 | 59,742 |
| Other Reimbursements: | | | | |
| Dispatch - 911 Fund | 71,549 | 71,549 | 71,549 | 63,346 |
| Employee Share - Health Insurance | 140,036 | 140,036 | 115,560 | 106,681 |
| Insurance Claims | - | - | 17,116 | 12,650 |
| Admin Fees - Airport, Highway, Health Dept. | 18,000 | 18,000 | 17,500 | 17,700 |
| Other | - | - | 26,194 | 26,363 |
| Miscellaneous | 35,000 | 35,000 | 13,076 | 26,279 |
| Subtotal | \$ 3,411,893 | \$ 3,411,893 | \$ 3,669,895 | \$ 3,356,511 |
| General Government: | | | | |
| Courthouse Maintenance: | | | | |
| Fuel, Lights, and Heat | \$ 13,000 | \$ 13,000 | \$ 14,170 | \$ 12,130 |
| Repairs | 10,000 | 10,000 | 18,208 | 14,460 |
| Supplies | 10,000 | 10,000 | 8,928 | 10,156 |
| Water | 1,000 | 1,000 | 1,524 | 1,059 |
| Telephone | 15,000 | 15,000 | 14,228 | 13,122 |
| Maintenance Director Salary | 11,628 | 11,628 | 11,872 | 11,967 |
| Pest Control | 700 | 700 | 685 | 685 |
| Elevator | 3,500 | 3,500 | 2,768 | 2,694 |
| Communication & Dispatch | - | - | - | - |
| Garbage | 3,600 | 3,600 | 3,539 | 3,372 |
| Lawn - Summer | 2,500 | 2,500 | 1,240 | 965 |
| Lawn - Winter | 250 | 250 | - | - |
| Landscaping | 300 | 300 | - | - |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | 2018 |
|--|--------------------|-----------------|------------|------------|
| | Original Budget | Final Budget | Actual | Actual |
| <u>EXPENDITURES (continued)</u> | | | | |
| General Government: | | | | |
| Insurance: | | | | |
| County Building & Employees' Liability | \$ 96,651 | \$ 96,651 | \$ 105,729 | \$ 121,608 |
| Workman's Compensation | 83,490 | 83,490 | 70,955 | 78,575 |
| Health | 403,033 | 403,033 | 401,863 | 362,032 |
| Unemployment Compensation | 100 | 100 | - | - |
| Tort Settlement | 100 | 100 | - | - |
| County Clerk: | | | | |
| Salary | 55,090 | 55,090 | 55,090 | 55,009 |
| Deputy & Clerk Salary | 68,381 | 68,381 | 69,729 | 65,254 |
| Office Expense | 8,500 | 8,500 | 8,237 | 11,439 |
| Revenue Stamps | 50,000 | 50,000 | 49,024 | 76,958 |
| Microfilm Book Repair | 3,500 | 3,500 | 1,948 | 704 |
| Travel | 600 | 600 | - | 561 |
| Dues, Subscriptions, & Conferences | 1,000 | 1,000 | 1,686 | 583 |
| Elections: | | | | |
| Ballots & Supplies | 25,000 | 29,636 | 29,314 | 48,007 |
| Elections Salaries - Judges & Clerks | 59,113 | 59,113 | 58,304 | 66,095 |
| Computer Maintenance | 30,000 | 30,000 | 32,641 | 24,397 |
| County Treasurer: | | | | |
| Salary | 55,090 | 55,090 | 55,090 | 55,009 |
| Deputy & Clerk Salary | 65,408 | 65,408 | 56,659 | 50,239 |
| Office Expense | 1,500 | 1,500 | 1,315 | 1,894 |
| Real Estate Tax Forms | 4,750 | 4,750 | 4,750 | 4,750 |
| Board Members: | | | | |
| Mileage | 3,000 | 3,000 | 1,605 | 2,382 |
| NACO & ICBM Dues | 1,075 | 1,075 | 775 | 1,600 |
| Board Members Salaries | 20,500 | 20,500 | 20,417 | 20,500 |
| Vice-Chairman Salary | 3,000 | 3,000 | 3,000 | 3,000 |
| Chairman Salary | 5,000 | 5,000 | 5,000 | 5,000 |
| Assistant to Chairman | 10,000 | 10,000 | - | - |
| Miscellaneous | 1,000 | 1,000 | 330 | 434 |
| Supervisor of Assessments: | | | | |
| Salary | 55,090 | 55,090 | 55,090 | 55,009 |
| Deputy & Clerk Salary | 26,424 | 26,424 | 25,254 | 22,418 |
| Office Expense | 2,000 | 2,000 | 1,577 | 2,022 |
| Publication | 17,500 | 17,500 | 17,470 | 3,166 |
| Dues, Memberships, & Seminars | 500 | 500 | 430 | - |
| Mileage | 1,500 | 1,500 | 1,294 | 754 |
| Copier Supplies | 2,500 | 2,500 | 1,812 | 2,326 |
| Board of Review - Salary | 2,700 | 2,700 | 2,700 | 1,800 |
| Board of Review - Per Diem & Mileage | 500 | 500 | - | - |
| Board of Review - Education | 1,000 | 1,000 | - | - |
| Education | 2,500 | 2,500 | - | - |
| Zoning: | | | | |
| Salaries | 26,750 | 26,750 | 26,750 | 26,265 |
| Board of Appeals Salary | 3,000 | 3,000 | - | - |
| Office Expense | 2,600 | 2,600 | 2,600 | 2,542 |
| Utilities | 1,275 | 1,275 | 1,275 | 1,250 |
| Public Notices | 2,000 | 2,000 | 1,029 | 2,903 |
| Postage | 1,000 | 1,000 | 645 | 1,288 |
| Mileage | 1,500 | 1,500 | 1,835 | 2,688 |
| Mapping and Software | - | - | - | 400 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | 2017 Actual |
| <u>EXPENDITURES (continued)</u> | | | | |
| General Government: (continued) | | | | |
| All other: | | | | |
| Computer Maintenance | \$ 36,000 | \$ 36,000 | \$ 57,626 | \$ 41,636 |
| Printing | 13,000 | 13,000 | 6,049 | 9,240 |
| Postage & Envelopes | 22,000 | 22,000 | 22,202 | 18,394 |
| Audit | 28,500 | 28,500 | 17,800 | 31,500 |
| IMRF Payments | - | - | - | 250,000 |
| NCICG | - | - | 2,790 | 1,290 |
| Payroll Supplies | 1,500 | 1,500 | 686 | 383 |
| Accounting System Software, Training, & Support | 4,000 | 4,000 | 200 | 349 |
| Notification System | 7,500 | 7,500 | 7,500 | 7,500 |
| Resurface Roads | - | - | 1,800 | - |
| Education | - | - | 583 | 2,040 |
| Miscellaneous | 10,100 | 37,072 | 10,657 | 10,582 |
| Total General Government | <u>\$ 1,399,298</u> | <u>\$ 1,430,906</u> | <u>\$ 1,378,277</u> | <u>\$ 1,624,385</u> |
| Public Safety: | | | | |
| Coroner: | | | | |
| Salary | \$ 22,379 | \$ 22,379 | \$ 22,854 | \$ 22,679 |
| Physicians, Autopsy, Transportation | 15,000 | 15,000 | 5,760 | 14,465 |
| Telephone | 1,700 | 1,700 | 2,321 | 2,248 |
| Dues | 400 | 400 | 325 | 325 |
| Jury Fees | 100 | 100 | - | - |
| Indigent Burials | 1,300 | 1,300 | - | - |
| Education | - | - | - | 1,603 |
| Assistant | 700 | 700 | - | - |
| ESDA: | | | | |
| Director's Salary | 17,144 | 17,144 | 17,144 | 16,809 |
| Supplies: | | | | |
| Office | 1,500 | 1,913 | 1,253 | 1,237 |
| Emergency | 500 | 500 | - | 56 |
| Training | 250 | 250 | 50 | 250 |
| Travel | 600 | 600 | 460 | 498 |
| Dues & Subscriptions | 175 | 175 | 130 | - |
| Hazardous Material Plan | - | - | - | - |
| Computer Maintenance | 500 | 500 | - | - |
| Building Rent | 6,600 | 6,600 | 6,600 | 6,600 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| <u>EXPENDITURES (continued)</u> | | | | |
| Public Safety: (continued) | | | | |
| Police | | | | |
| County Sheriff: | | | | |
| Salary | \$ 70,000 | \$ 71,107 | \$ 71,107 | \$ 80,730 |
| Deputy Sheriffs' Salary | 401,617 | 478,998 | 481,556 | 461,391 |
| Radio Operators | 217,197 | 217,197 | 215,503 | 214,100 |
| Jailers | 183,798 | 184,166 | 184,029 | 181,690 |
| Juvenile Board | - | - | - | 946 |
| Vehicles - Repairs & Maintenance | 15,000 | 18,709 | 18,752 | 14,743 |
| Cameras - Repairs & Maintenance | 3,900 | 3,900 | 3,894 | 11,900 |
| Ammunition | 1,800 | 1,811 | 1,811 | 1,832 |
| Office Supplies | 3,200 | 3,200 | 3,003 | 3,326 |
| Education & Training | 6,800 | 6,800 | 7,135 | 6,129 |
| Uniform Allowance | 10,800 | 10,800 | 10,168 | 9,244 |
| Sheriff Grants - Miscellaneous | - | - | - | - |
| Gasoline | 40,000 | 40,000 | 36,602 | 32,951 |
| Crime Commission | 1,154 | 1,269 | 1,269 | 1,269 |
| Computer Line Charge | 14,000 | 16,491 | 17,777 | 8,932 |
| Communications & Dispatch | 6,000 | 6,440 | 6,440 | 5,624 |
| Secretary | 62,062 | 62,062 | 50,701 | 50,725 |
| Jail: | | | | |
| Fuel, Lights, Gas, & Garbage | 9,750 | 9,750 | 9,040 | 9,711 |
| Telephone | 7,300 | 7,300 | 6,523 | 7,596 |
| Food Services - Prisoners | 28,000 | 28,000 | 14,143 | 16,007 |
| Matron Pay | 750 | 750 | 504 | 398 |
| Court Baliff | 11,596 | 11,596 | 11,904 | 10,440 |
| Medical Bills - Prisoners | 7,500 | 7,500 | 5,659 | 4,208 |
| Jail Supplies | 4,000 | 4,000 | 3,710 | 3,543 |
| Prisoner Supplies | 200 | 200 | 189 | 200 |
| Rugs | 3,000 | 3,000 | 1,970 | 2,439 |
| Energy Maintenance | 1,200 | 1,200 | 1,152 | 905 |
| Repairs | 9,000 | 9,000 | 8,643 | 11,606 |
| Soft Water | 1,000 | 1,000 | 742 | 579 |
| Food Service Supplies | 1,100 | 1,100 | 341 | 410 |
| Patrol Expenses | 2,000 | 2,000 | 1,892 | 2,015 |
| Total Public Safety | <u>\$ 1,192,572</u> | <u>\$ 1,278,607</u> | <u>\$ 1,233,056</u> | <u>\$ 1,222,359</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | 2018 |
|--|-------------------|-------------------|-------------------|-------------------|
| | Orginal Budget | Final Budget | Actual | Actual |
| <u>EXPENDITURES (continued)</u> | | | | |
| Judiciary and Court Related: | | | | |
| Court Expenses | \$ 5,000 | \$ 5,000 | \$ 2,653 | \$ 1,964 |
| Multi-County Purchasing | 2,000 | 2,000 | 1,983 | 2,000 |
| Jurors | 3,250 | 3,250 | 1,621 | 1,978 |
| Court Security | 1,000 | 1,000 | 933 | 903 |
| Foreign Witness Fees | 200 | 200 | - | - |
| Court Appointed Attorneys | 10,000 | 10,000 | 4,590 | 1,635 |
| Court Ordered Juvenile Board | - | - | - | 4,770 |
| Labor Relations Expense | 100 | 100 | - | - |
| Circuit Clerk: | | | | |
| Salary | 55,090 | 55,090 | 55,090 | 55,009 |
| Deputy & Clerk Hire | 100,973 | 107,454 | 112,008 | 115,049 |
| Office Expense | 5,000 | 5,000 | 5,664 | 6,993 |
| Audit | 4,500 | 4,500 | 4,500 | 4,500 |
| State Attorney's Office: | | | | |
| State's Attorney's Salary | 131,796 | 131,796 | 132,914 | 130,159 |
| Clerk Hire | 38,677 | 38,677 | 38,795 | 36,550 |
| Office Expense | 5,000 | 5,000 | 3,292 | 3,834 |
| Transcripts, Witness Fees, & Lie Detector Test | 5,000 | 5,000 | 2,596 | 1,038 |
| Training & Seminars | 2,000 | 2,000 | 1,419 | 788 |
| Appellate Court Services | 5,100 | 5,100 | 5,500 | 5,000 |
| Witness Advocate | 38,683 | 38,683 | 38,679 | 36,151 |
| Public Defender Salary | 57,340 | 57,340 | 57,340 | 56,106 |
| Public Defender - Expenses | 3,600 | 3,600 | 3,600 | 3,600 |
| Public Defender - Travel | - | - | - | - |
| Probation Officer: | | | | |
| Salary | 51,877 | 51,877 | 51,877 | 50,366 |
| Office Expense | 1,800 | 1,800 | 1,733 | 1,438 |
| Deputy Probation Officer | 38,294 | 38,294 | 38,338 | 37,871 |
| Travel | 1,500 | 1,500 | 1,564 | 1,336 |
| Juvenile Board | 17,000 | 17,000 | - | - |
| Total Judiciary and Court Related | <u>\$ 584,780</u> | <u>\$ 591,261</u> | <u>\$ 566,689</u> | <u>\$ 559,038</u> |
| Public Health and Welfare: | | | | |
| Welfare: | | | | |
| Recycling Center | \$ 25,000 | \$ 25,000 | \$ 25,541 | \$ 25,791 |
| Total Public Health and Welfare | <u>\$ 25,000</u> | <u>\$ 25,000</u> | <u>\$ 25,541</u> | <u>\$ 25,791</u> |
| Other: | | | | |
| Education- Superintendent of Educational Service | | | | |
| Region- Office Expense | \$ 19,246 | \$ 19,246 | \$ 19,246 | \$ 17,429 |
| All other: | | | | |
| TIF Rebate Payment | 2,790 | 228,364 | 228,364 | - |
| Marshall Putnam Extension Service | 76,719 | 76,719 | 76,719 | 66,719 |
| Total Other | <u>\$ 98,755</u> | <u>\$ 324,329</u> | <u>\$ 324,329</u> | <u>\$ 84,148</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2019

| | 2019 | | | 2018 |
|---|---------------------------|-------------------------|-------------------------|-------------------------|
| | Orginal Budget | Final Budget | Actual | Actual |
| <u>EXPENDITURES (continued)</u> | | | | |
| Capital Outlay: | | | | |
| Capital Improvements - Courthouse Maintenance | \$ 10,000 | \$ 22,390 | \$ 17,356 | \$ 5,134 |
| Purchase of Equipment - County Clerk | 11,100 | 11,100 | 8,310 | 14,203 |
| Purchase of Equipment - County Sheriff | 11,100 | 11,100 | 5,093 | 5,079 |
| Vehicles - County Sheriff | 28,000 | 28,000 | 28,000 | 27,812 |
| Purchase of Equipment - ESDA | 2,700 | 2,700 | 4,799 | 10,810 |
| Purchase of Equipment - Circuit Clerk | 2,000 | 2,000 | 1,995 | - |
| Total Capital Outlay | <u>\$ 64,900</u> | <u>\$ 77,290</u> | <u>\$ 65,553</u> | <u>\$ 63,038</u> |
| Total Expenditures | <u>\$ 3,365,305</u> | <u>\$ 3,727,393</u> | <u>\$ 3,593,445</u> | <u>\$ 3,578,759</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ 46,588</u> | <u>\$ (315,500)</u> | <u>\$ 76,450</u> | <u>\$ (222,248)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfer In from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer Out to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change In Fund Balance | <u>\$ 46,588</u> | <u>\$ (315,500)</u> | 76,450 | (222,248) |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>3,316,651</u> | <u>3,538,899</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 3,393,101</u> | <u>\$ 3,316,651</u> |

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2019

County Health Fund – to account for the operations of the County’s Health program. Financing of the fund is provided by a specific annual property tax levy authorized by a voter referendum and operating grants from the State of Illinois.

Federal Aid to Secondary Roads Fund – to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

County Motor Fuel Tax Fund – to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County’s share of the state motor fuel tax.

County Highway Engineering Revolving Fund – to account for the collection of engineering fees charged to township road districts and the subsequent use of the collections for the payment of engineering related costs.

Marshall-Stark Transportation Fund – to account for the operation of the public transportation service that serves Marshall and Stark Counties. This service is financed with operating grants and charges for service.

Social Security Fund – to account for the revenues and expenditures of social security contributions made on behalf of County employees. Financing is provided by a specific annual property tax levy and an allocation of the Illinois personal property replacement tax.

Tax Sale Automation Fund – to account for fees collected by the Treasurer for establishing and maintaining automated record keeping systems in the office of the County Treasurer.

Court Automation Fund – to account for the automation of circuit court files. Revenue in this fund is derived from an additional fee charged for transactions in the Circuit Clerk’s office.

Court Systems Fund – to account for court fees collected by the Clerk of the Circuit Court for certain cases processed by the Clerk’s office. The funds are to be used to assist in financing operations of the court system in the County.

County Clerk’s EDP Fund – to account for the automation of the County Clerk files and records. Revenue in this fund is derived from an additional fee charged for transactions in the County Clerk’s office.

Animal Control Fund – to account for a portion of the operations of the County’s Animal Control Program. Funding is provided by dog registration fees collected annually. The funds shall be used to pay the cost of stray dog control, impoundment, education on animal control and rabies, and other costs incurred in carrying out the provisions of the Illinois Animal Control Act.

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2019

E-Citation Funds – to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for financing electronic citation expenditures in the County.

County Law Library Fund – to account for operations of the County's Law Library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

Maintenance and Child Support Fund – to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for financing drug traffic prevention expenditures in the County.

Drug Enforcement Fund – to account for drug fines which are collected by the Clerk of the Circuit Court. These funds are to be used for financing drug traffic prevention expenditures in the County.

Community Mental Health Fund – to account for the operations of the County's program with regard to its mentally deficient residents who are not eligible to participate in any such program conducted under Article 14 of the School Code. Financing of the fund is provided by a specific annual property tax levy.

Indemnity Fund – to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who without fault or negligence of their own sustain loss or damage by reason of the issuance of the tax deed.

Probation Services Fund – to account for fees collected by the Clerk of the Circuit Court from adult offenders sentenced to probation.

Document Storage Fund – to account for fees collected by the Clerk of the Circuit Court for certain cases processed by the Clerk's office. The funds are to be used to defray the expense of establishing a document storage system and to convert the records of the Clerk to electronic or micrographic storage.

Drug Prevention Fund – to account for donations collected by the County Sheriff. These funds are used for financing the D.A.R.E. program.

Vital Records Fund – to account for fees collected by the County Clerk for certified copies of vital records. The funds are to be used to defray the cost of implementing and maintaining the document storage system.

KIDS Interface System Fund – to account for grant money received from the Illinois Department of Public Aid. The funds are to be used to defray the expense of establishing an electronic tracking system for child support payments.

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2019

Geographic Information System Fund – to account for fees collected by the County Clerk for each official document submitted for recording. The funds are to be used to defray the cost of implementing and maintaining the geographic information system.

DUI Equipment Fund – to account for fees collected by the County Sheriff. These funds are used for financing the purchase of DUI equipment.

Coroner's Morgue Fund – to account for state funds received by the County for the purchase of a refrigeration unit.

States Attorney Drug Fund – to account for state funds received by the County for the purchase of a refrigeration unit.

Vehicle Maintenance Fund – to account for funds received by the Sheriff's office for vehicle maintenance.

GIS County Clerk Fund – to defray the cost of implementing or maintaining the County's Geographic Information System. Revenue is collected from a \$1 transaction fee.

RHSP County Clerk Fund – to help cover the costs of administering the Rental Housing Support Program state surcharge and any other lawful expenditure for the operation of the office of the recorder. Revenue is collected from a \$.50 transaction fee.

FTA Warrant Fee – to account for fees collected by the clerk of the court for failure to appear warrants.

Sheriff Commissary Fund – to account for commissary payments made to the Sheriff's department from current inmates.

States Attorney Automation Fund – to account for fines collected by the State Attorney. The funds are used to maintain automated recordkeeping systems in the State Attorney's office.

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| | County Health | Federal Aid to Secondary Roads | County Motor Fuel Tax | County Highway Engineering Revolving |
|--|-------------------|-----------------------------------|--------------------------|--|
| ASSETS | | | | |
| Cash and Equivalents | \$ 239,500 | \$ 560,754 | \$ 308,733 | \$ 165,041 |
| Receivables, net: | | | | |
| State of Illinois | 67,412 | - | 122,005 | - |
| Property Taxes | 75,000 | 139,000 | - | - |
| Other | - | - | - | - |
| Inventory | - | - | 16,000 | - |
| Due from other Funds | - | - | - | - |
| Total Assets | <u>\$ 381,912</u> | <u>\$ 699,754</u> | <u>\$ 446,738</u> | <u>\$ 165,041</u> |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 29,802 | \$ - | \$ - | \$ - |
| Due to other Funds | - | - | - | - |
| Total Liabilities | <u>\$ 29,802</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Inflows - Property Taxes | \$ 75,000 | \$ 139,000 | \$ - | \$ - |
| Total Deferred Infows of Resources | <u>\$ 75,000</u> | <u>\$ 139,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCES | | | | |
| Nonspendable | \$ - | \$ - | \$ 16,000 | \$ - |
| Restricted | 277,110 | 560,754 | 430,738 | 165,041 |
| Committed | - | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | <u>\$ 277,110</u> | <u>\$ 560,754</u> | <u>\$ 446,738</u> | <u>\$ 165,041</u> |
| Total Liab, Def Inflows & Fund Balances | <u>\$ 381,912</u> | <u>\$ 699,754</u> | <u>\$ 446,738</u> | <u>\$ 165,041</u> |

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| Marshall-Stark Transportation | Social Security | Tax Sale Automation | Court Automation | Court System | County Clerk's EDP |
|--|----------------------------|--------------------------------|-----------------------------|-------------------------|-------------------------------|
| \$ 47,762 | \$ 158,678 | \$ 28,030 | \$ 33,386 | \$ 47,678 | \$ 52,953 |
| - | - | - | - | - | - |
| - | 200,000 | - | - | - | - |
| - | - | - | 1,361 | 1,274 | 2,216 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 47,762</u> | <u>\$ 358,678</u> | <u>\$ 28,030</u> | <u>\$ 34,747</u> | <u>\$ 48,952</u> | <u>\$ 55,169</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | |
| \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - |
| <u>\$ -</u> | <u>\$ 200,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47,762 | 158,678 | 28,030 | 34,747 | 48,952 | 55,169 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 47,762</u> | <u>\$ 158,678</u> | <u>\$ 28,030</u> | <u>\$ 34,747</u> | <u>\$ 48,952</u> | <u>\$ 55,169</u> |
| | | | | | |
| <u>\$ 47,762</u> | <u>\$ 358,678</u> | <u>\$ 28,030</u> | <u>\$ 34,747</u> | <u>\$ 48,952</u> | <u>\$ 55,169</u> |

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| ASSETS | Animal Control | County Law Library | E Citation | Maintenance and Child Support |
|--|---------------------------|-------------------------------|-------------------|--|
| Cash and Equivalents | \$ 6,553 | \$ 19,921 | \$ 4,573 | \$ 10,201 |
| Receivables, net: | | | | |
| State of Illinois | - | - | - | - |
| Property Taxes | - | - | - | - |
| Other | - | 735 | 380 | - |
| Inventory | - | - | - | - |
| Due from other Funds | - | - | - | - |
| Total Assets | \$ 6,553 | \$ 20,656 | \$ 4,953 | \$ 10,201 |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Due to other Funds | - | - | - | 5,773 |
| Total Liabilities | \$ - | \$ - | \$ - | \$ 5,773 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Inflows - Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Total Deferred Infows of Resources | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCES | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ - |
| Restricted | 6,553 | 20,656 | 4,953 | 4,428 |
| Committed | - | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | \$ 6,553 | \$ 20,656 | \$ 4,953 | \$ 4,428 |
| Total Liab, Def Inflows & Fund Balances | \$ 6,553 | \$ 20,656 | \$ 4,953 | \$ 10,201 |

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| Drug Enforcement & Addiction | Community Mental Health | Indemnity | Public Defender Operations | Probation Services | Document Storage | Drug Prevention | Vital Records |
|---|--|------------------|---|-------------------------------|-----------------------------|----------------------------|--------------------------|
| \$ 13,355 | \$ 19,699 | \$ 69,344 | \$ 26 | \$ 104,570 | \$ 16,858 | \$ 6,395 | \$ 3,651 |
| - | - | - | - | - | - | - | - |
| - | 48,500 | - | - | - | - | - | - |
| 30 | - | - | - | 588 | 1,282 | - | 102 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ 13,385</u> | <u>\$ 68,199</u> | <u>\$ 69,344</u> | <u>\$ 26</u> | <u>\$ 105,158</u> | <u>\$ 18,140</u> | <u>\$ 6,395</u> | <u>\$ 3,753</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ 48,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>\$ -</u> | <u>\$ 48,500</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13,385 | 19,699 | 69,344 | 26 | 105,158 | 18,140 | 6,395 | 3,753 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ 13,385</u> | <u>\$ 19,699</u> | <u>\$ 69,344</u> | <u>\$ 26</u> | <u>\$ 105,158</u> | <u>\$ 18,140</u> | <u>\$ 6,395</u> | <u>\$ 3,753</u> |
| <u>\$ 13,385</u> | <u>\$ 68,199</u> | <u>\$ 69,344</u> | <u>\$ 26</u> | <u>\$ 105,158</u> | <u>\$ 18,140</u> | <u>\$ 6,395</u> | <u>\$ 3,753</u> |

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| ASSETS | KIDS Interface System | Geographic Information System | DUI Equipment | Coroner's Morgue |
|--|----------------------------------|--|----------------------|-----------------------------|
| Cash and Equivalents | \$ 8,558 | \$ 93,281 | \$ 1,861 | \$ 16,161 |
| Receivables, net: | | | | |
| State of Illinois | - | - | - | - |
| Property Taxes | - | - | - | - |
| Other | - | 5,654 | - | - |
| Inventory | - | - | - | - |
| Due from other Funds | 5,773 | - | - | - |
| Total Assets | <u>\$ 14,331</u> | <u>\$ 98,935</u> | <u>\$ 1,861</u> | <u>\$ 16,161</u> |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Due to other Funds | - | - | - | - |
| Total Liabilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Inflows - Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Total Deferred Infows of Resources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCES | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ - |
| Restricted | 14,331 | 98,935 | 1,861 | 16,161 |
| Committed | - | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | <u>\$ 14,331</u> | <u>\$ 98,935</u> | <u>\$ 1,861</u> | <u>\$ 16,161</u> |
| Total Liab, Def Inflows & Fund Balance | <u>\$ 14,331</u> | <u>\$ 98,935</u> | <u>\$ 1,861</u> | <u>\$ 16,161</u> |

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2019

| State's Attorney Drug | Vehicle Maintenance | GIS County Clerk | RHSP County Clerk | FTA Warrant | Sheriff Commissary | State's Attorney Automation | Total Nonmajor Special Revenue Funds |
|--------------------------|------------------------|---------------------|-------------------------|-----------------|-----------------------|-----------------------------------|--|
| \$ 150 | \$ 9,695 | \$ - | \$ - | \$ 1,676 | \$ 6,735 | \$ 1,781 | \$ 2,057,559 |
| - | - | - | - | - | - | - | 189,417 |
| - | - | - | - | - | - | - | 462,500 |
| - | - | - | - | 210 | - | 90 | 13,922 |
| - | - | - | - | - | - | - | 16,000 |
| - | - | - | - | - | - | - | 5,773 |
| <u>\$ 150</u> | <u>\$ 9,695</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,886</u> | <u>\$ 6,735</u> | <u>\$ 1,871</u> | <u>\$ 2,745,171</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29,802 |
| - | - | - | - | - | - | - | 5,773 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 35,575</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 462,500 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 462,500</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,000 |
| 150 | 9,695 | - | - | 1,886 | 6,735 | 1,871 | 2,231,096 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ 150</u> | <u>\$ 9,695</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,886</u> | <u>\$ 6,735</u> | <u>\$ 1,871</u> | <u>\$ 2,247,096</u> |
| <u>\$ 150</u> | <u>\$ 9,695</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,886</u> | <u>\$ 6,735</u> | <u>\$ 1,871</u> | <u>\$ 2,745,171</u> |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| | County Health | Federal Aid to Secondary Roads | County Motor Fuel Tax | County Highway Engineering Revolving |
|--|--------------------------|---|--------------------------------------|---|
| REVENUES | | | | |
| Property Taxes | \$ 74,973 | \$ 129,935 | \$ - | \$ - |
| Motor Fuel Tax Allotments | - | - | 286,320 | - |
| Personal Property Replacement Taxes | - | - | - | - |
| Grants and Contributions | 338,646 | 2,075 | - | - |
| Fees, Fines, and Charges for Services | 33,020 | - | - | 3,102 |
| Refunds and Reimbursements | - | - | 26,642 | - |
| Interest Income | 110 | 1,026 | 356 | 202 |
| Other | 716 | - | 4,021 | 3,257 |
| Total Revenues | <u>\$ 447,465</u> | <u>\$ 133,036</u> | <u>\$ 317,339</u> | <u>\$ 6,561</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - |
| Public Safety | - | - | - | - |
| Judiciary and Court Related | - | - | - | - |
| Public Health and Welfare | 406,982 | - | - | - |
| Transportation | - | - | 118,422 | - |
| Capital Outlay | - | 119,828 | - | - |
| Total Expenditures | <u>\$ 406,982</u> | <u>\$ 119,828</u> | <u>\$ 118,422</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 40,483</u> | <u>\$ 13,208</u> | <u>\$ 198,917</u> | <u>\$ 6,561</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer In (Note 5) | \$ - | \$ - | \$ - | \$ 28,842 |
| Transfer Out (Note 5) | - | - | (185,000) | - |
| Total Other Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (185,000)</u> | <u>\$ 28,842</u> |
| Net Change in Fund Balances | \$ 40,483 | \$ 13,208 | \$ 13,917 | \$ 35,403 |
| Prior Period Adjustment | 23,779 | - | - | - |
| Fund Balances - Beginning | 212,848 | 547,546 | 432,821 | 129,638 |
| Fund Balances - Ending | <u>\$ 277,110</u> | <u>\$ 560,754</u> | <u>\$ 446,738</u> | <u>\$ 165,041</u> |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| Marshall-Stark Transportation | Social Security | Tax Sale Automation | Court Automation | Court Systems | County Clerk's EDP |
|--|----------------------------|--------------------------------|-----------------------------|--------------------------|-------------------------------|
| \$ - | \$ 189,884 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | 5,363 | - | - | - | - |
| 240,770 | - | - | - | - | - |
| - | - | 4,544 | 11,328 | 8,291 | 29,581 |
| - | 2,084 | - | - | - | - |
| 47 | 58 | 305 | 45 | 58 | 32 |
| - | - | - | - | - | - |
| <u>\$ 240,817</u> | <u>\$ 197,389</u> | <u>\$ 4,849</u> | <u>\$ 11,373</u> | <u>\$ 8,349</u> | <u>\$ 29,613</u> |
| | | | | | |
| \$ - | \$ - | \$ 3,105 | \$ - | \$ - | \$ - |
| - | 191,376 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 20,339 | 1,982 | 9,125 |
| - | - | - | - | - | - |
| 240,650 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 240,650</u> | <u>\$ 191,376</u> | <u>\$ 3,105</u> | <u>\$ 20,339</u> | <u>\$ 1,982</u> | <u>\$ 9,125</u> |
| | | | | | |
| \$ 167 | \$ 6,013 | \$ 1,744 | \$ (8,966) | \$ 6,367 | \$ 20,488 |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26,798 |
| - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 26,798</u> |
| | | | | | |
| \$ 167 | \$ 6,013 | \$ 1,744 | \$ (8,966) | \$ 6,367 | \$ 47,286 |
| - | - | - | - | - | - |
| 47,595 | 152,665 | 26,286 | 43,713 | 42,585 | 7,883 |
| <u>\$ 47,762</u> | <u>\$ 158,678</u> | <u>\$ 28,030</u> | <u>\$ 34,747</u> | <u>\$ 48,952</u> | <u>\$ 55,169</u> |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| | County Law Library | Animal Control | E Citation Funds | Maintenance and Child Support |
|--|-------------------------------|---------------------------|-----------------------------|--|
| REVENUES | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Motor Fuel Tax Allotments | - | - | - | - |
| Personal Property Replacement Taxes | - | - | - | - |
| Operating Grants and Contributions | - | - | - | - |
| Fees, Fines, and Charges for Services | 8,132 | 23,336 | 1,927 | 6,447 |
| Refunds and Reimbursements | - | - | - | - |
| Interest Income | 19 | 5 | - | 15 |
| Other | - | - | - | - |
| Total Revenues | <u>\$ 8,151</u> | <u>\$ 23,341</u> | <u>\$ 1,927</u> | <u>\$ 6,462</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - |
| Public Safety | - | 24,942 | - | - |
| Judiciary and Court Related | 4,153 | - | - | 8,314 |
| Public Health and Welfare | - | - | - | - |
| Transportation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>\$ 4,153</u> | <u>\$ 24,942</u> | <u>\$ -</u> | <u>\$ 8,314</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 3,998</u> | <u>\$ (1,601)</u> | <u>\$ 1,927</u> | <u>\$ (1,852)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer In (Note 5) | \$ - | \$ - | \$ - | \$ - |
| Transfer Out (Note 5) | - | - | - | - |
| Total Other Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balances | \$ 3,998 | \$ (1,601) | \$ 1,927 | \$ (1,852) |
| Prior Period Adjustment | - | - | - | - |
| Fund Balances - Beginning | <u>16,658</u> | <u>8,154</u> | <u>3,026</u> | <u>6,280</u> |
| Fund Balances - Ending | <u><u>\$ 20,656</u></u> | <u><u>\$ 6,553</u></u> | <u><u>\$ 4,953</u></u> | <u><u>\$ 4,428</u></u> |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| Drug Enforcement & Addiction | Community Mental Health | Indemnity | Public Defender Operations | Probation Services | Document Storage | Drug Prevention | Vital Records |
|---|--|------------------|---|-------------------------------|-----------------------------|----------------------------|--------------------------|
| \$ - | \$ 48,474 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 8,510 | - |
| 2,170 | - | 4,482 | 26 | 11,765 | 11,178 | 3,000 | 1,216 |
| - | - | - | - | - | - | - | - |
| 5 | - | 30 | - | 136 | 18 | - | 5 |
| - | - | - | - | 860 | - | 1,537 | - |
| <u>\$ 2,175</u> | <u>\$ 48,474</u> | <u>\$ 4,512</u> | <u>\$ 26</u> | <u>\$ 12,761</u> | <u>\$ 11,196</u> | <u>\$ 13,047</u> | <u>\$ 1,221</u> |
| | | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 975 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 11,063 | - |
| - | - | - | - | 10,293 | 5,592 | - | - |
| - | 46,000 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 46,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,293</u> | <u>\$ 5,592</u> | <u>\$ 11,063</u> | <u>\$ 975</u> |
| | | | | | | | |
| \$ 2,175 | \$ 2,474 | \$ 4,512 | \$ 26 | \$ 2,468 | \$ 5,604 | \$ 1,984 | \$ 246 |
| | | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | | | |
| \$ 2,175 | \$ 2,474 | \$ 4,512 | \$ 26 | \$ 2,468 | \$ 5,604 | \$ 1,984 | \$ 246 |
| - | - | - | - | - | - | - | - |
| <u>11,210</u> | <u>17,225</u> | <u>64,832</u> | <u>-</u> | <u>102,690</u> | <u>12,536</u> | <u>4,411</u> | <u>3,507</u> |
| <u>\$ 13,385</u> | <u>\$ 19,699</u> | <u>\$ 69,344</u> | <u>\$ 26</u> | <u>\$ 105,158</u> | <u>\$ 18,140</u> | <u>\$ 6,395</u> | <u>\$ 3,753</u> |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| | KIDS Interface System | Geographic Information System | DUI Equipment | Coroner's Morgue |
|--|--------------------------------------|--|--------------------------|-----------------------------|
| REVENUES | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Motor Fuel Tax Allotments | - | - | - | - |
| Personal Property Replacement Taxes | - | - | - | - |
| Operating Grants and Contributions | 2,103 | - | - | 4,412 |
| Fees, Fines, and Charges for Services | - | 76,287 | - | 4,058 |
| Refunds and Reimbursements | - | - | - | - |
| Interest Income | 11 | 131 | - | 40 |
| Other | - | - | - | - |
| Total Revenues | \$ 2,114 | \$ 76,418 | \$ - | \$ 8,510 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | \$ - | \$ 48,988 | \$ - | \$ - |
| Employee Benefits | - | - | - | - |
| Public Safety | - | - | - | - |
| Judiciary and Court Related | 403 | - | - | - |
| Public Health and Welfare | - | - | - | 449 |
| Transportation | - | - | - | - |
| Capital Outlay | - | - | - | 21,925 |
| Total Expenditures | \$ 403 | \$ 48,988 | \$ - | \$ 22,374 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,711 | \$ 27,430 | \$ - | \$ (13,864) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer In (Note 5) | \$ - | \$ - | \$ - | \$ - |
| Transfer Out (Note 5) | - | - | - | - |
| Total Other Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balances | \$ 1,711 | \$ 27,430 | \$ - | \$ (13,864) |
| Prior Period Adjustment | - | - | - | - |
| Fund Balances - Beginning | 12,620 | 71,505 | 1,861 | 30,025 |
| Fund Balances - Ending | \$ 14,331 | \$ 98,935 | \$ 1,861 | \$ 16,161 |

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

| State's Attorney Drug | Vehicle Maintenance | GIS County Clerk | RHSP County Clerk | FTA Warrant | Sheriff Commissary | State's Attorney Automation | Total Nonmajor Special |
|-----------------------------|------------------------|------------------------|-------------------------|-----------------|-----------------------|-----------------------------------|------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 443,266 |
| - | - | - | - | - | - | - | 286,320 |
| - | - | - | - | - | - | - | 5,363 |
| - | - | - | - | - | - | - | 596,516 |
| - | 15,725 | - | - | 2,730 | 5,282 | 483 | 268,110 |
| - | - | - | - | - | - | - | 28,726 |
| - | - | - | - | - | - | 1 | 2,655 |
| - | - | - | - | - | - | - | 10,391 |
| <u>\$ -</u> | <u>\$ 15,725</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,730</u> | <u>\$ 5,282</u> | <u>\$ 484</u> | <u>\$ 1,641,347</u> |
| | | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 53,068 |
| - | - | - | - | - | - | - | 191,376 |
| - | 8,237 | - | - | - | 5,026 | - | 49,268 |
| - | - | - | - | 1,267 | - | - | 61,468 |
| - | - | - | - | - | - | - | 453,431 |
| - | - | - | - | - | - | - | 359,072 |
| - | - | - | - | - | - | - | 141,753 |
| <u>\$ -</u> | <u>\$ 8,237</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,267</u> | <u>\$ 5,026</u> | <u>\$ -</u> | <u>\$ 1,309,436</u> |
| | | | | | | | |
| \$ - | \$ 7,488 | \$ - | \$ - | \$ 1,463 | \$ 256 | \$ 484 | \$ 331,911 |
| | | | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,640 |
| - | - | (18,597) | (8,201) | - | - | - | (211,798) |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$(18,597)</u> | <u>\$(8,201)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (156,158)</u> |
| | | | | | | | |
| \$ - | \$ 7,488 | \$(18,597) | \$(8,201) | \$ 1,463 | \$ 256 | \$ 484 | \$ 175,753 |
| - | - | - | - | - | - | - | 23,779 |
| 150 | 2,207 | 18,597 | 8,201 | 423 | 6,479 | 1,387 | 2,047,564 |
| <u>\$ 150</u> | <u>\$ 9,695</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,886</u> | <u>\$ 6,735</u> | <u>\$ 1,871</u> | <u>\$ 2,247,096</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COUNTY HEALTH

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Taxes | \$ 75,000 | \$ 75,000 | \$ 74,973 | \$ 74,936 |
| Fees, Fines and Charges for Services | 17,850 | 17,850 | 33,020 | 31,820 |
| Operating Grants and Contributions | 357,062 | 357,062 | 359,809 | 352,108 |
| Less: Non-Cash Vaccine Inventory Use | - | - | (21,163) | (21,364) |
| Other | - | - | 716 | - |
| Interest Earned | 80 | 80 | 110 | 112 |
| Total Revenues | \$ 449,992 | \$ 449,992 | \$ 447,465 | \$ 437,612 |
| EXPENDITURES | | | | |
| Personnel and Management | \$ 302,244 | \$ 302,244 | \$ 205,835 | \$ 229,234 |
| Health Department Expenses | 153,550 | 153,550 | 118,508 | 128,595 |
| WIC Expenses | - | - | 73,139 | 76,057 |
| Audit | - | - | 4,500 | 4,000 |
| Administrative - General Fund Reimbursement | - | - | 5,000 | 5,000 |
| Total Expenditures | \$ 455,794 | \$ 455,794 | \$ 406,982 | \$ 442,886 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (5,802) | \$ (5,802) | \$ 40,483 | \$ (5,274) |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ (5,802) | \$ (5,802) | \$ 40,483 | \$ (5,274) |
| Prior Period Adjustment | | | 23,779 | - |
| FUND BALANCE, BEGINNING OF YEAR | | | 212,848 | 218,122 |
| FUND BALANCE, END OF YEAR | | | \$ 277,110 | \$ 212,848 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

FEDERAL AID TO SECONDARY ROADS FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Taxes | \$ 120,000 | \$ 120,000 | \$ 129,935 | \$ 129,895 |
| State Grant | - | - | 2,075 | 129,856 |
| Other Income | 135,000 | 135,000 | - | 6,142 |
| Interest Earned | 200 | 200 | 1,026 | 602 |
| Total Revenues | \$ 255,200 | \$ 255,200 | \$ 133,036 | \$ 266,495 |
| EXPENDITURES | | | | |
| Projects | \$ 170,000 | \$ 170,000 | \$ 86,826 | \$ 99,930 |
| Other Engineering - General | 75,000 | 75,000 | 33,002 | 22,671 |
| Total Expenditures | \$ 245,000 | \$ 245,000 | \$ 119,828 | \$ 122,601 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 10,200 | \$ 10,200 | \$ 13,208 | \$ 143,894 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ 10,200 | \$ 10,200 | \$ 13,208 | \$ 143,894 |
| FUND BALANCE, BEGINNING OF YEAR | | | 547,546 | 403,652 |
| FUND BALANCE, END OF YEAR | | | \$ 560,754 | \$ 547,546 |

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

| | | | | |
|--|------------------|------------------|-------------------|-------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 50,000 | \$ 3,102 | \$ 3,102 | \$ 31,505 |
| Township Share Construction | - | - | - | 41,052 |
| Interest Earned | - | 202 | 202 | 76 |
| Other | - | 10,657 | 10,657 | 400 |
| Total Revenues | \$ 50,000 | \$ 13,961 | \$ 13,961 | \$ 73,033 |
| EXPENDITURES | | | | |
| Payment to Township Motor Fuel Tax Fund | \$ - | \$ - | \$ - | \$ - |
| Payment to County Motor Fuel Tax Fund | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - |
| Excess (Deficiency) of Revenues over Expenditures | \$ 50,000 | \$ 13,961 | \$ 13,961 | \$ 73,033 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ 28,442 | \$ 28,617 |
| Reimbursement to Other Funds | - | - | (7,000) | (31,505) |
| Sale of Assets - Snow Plow | - | - | - | 26,650 |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ 21,442 | \$ 23,762 |
| Net Change in Fund Balance | \$ 50,000 | \$ 13,961 | \$ 35,403 | \$ 96,795 |
| FUND BALANCE, BEGINNING OF YEAR | | | 129,638 | 32,843 |
| FUND BALANCE, END OF YEAR | | | \$ 165,041 | \$ 129,638 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COUNTY MOTOR FUEL TAX

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Motor Fuel Tax Allotments | \$ 350,000 | \$ 350,000 | \$ 286,320 | \$ 370,529 |
| Reimbursements | - | - | 26,642 | 33,018 |
| Interest Earned | - | - | 356 | 235 |
| Other Revenue | 10,000 | 10,000 | 4,021 | 235 |
| Total Revenues | \$ 360,000 | \$ 360,000 | \$ 317,339 | \$ 403,782 |
| EXPENDITURES | | | | |
| Expenditures on Approved Motor Fuel Tax Projects | \$ 170,000 | \$ 170,000 | \$ 66,346 | \$ 99,468 |
| Salt | 50,000 | 50,000 | 52,076 | 50,662 |
| Total Expenditures | \$ 220,000 | \$ 220,000 | \$ 118,422 | \$ 150,130 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 140,000 | \$ 140,000 | \$ 198,917 | \$ 253,652 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | (205,000) | (205,000) | (185,000) | (200,000) |
| Total Other Financing Sources (Uses) | \$ (205,000) | \$ (205,000) | \$ (185,000) | \$ (200,000) |
| Net Change in Fund Balance | \$ (65,000) | \$ (65,000) | \$ 13,917 | \$ 53,652 |
| FUND BALANCE, BEGINNING OF YEAR | | | 432,821 | 379,169 |
| FUND BALANCE, END OF YEAR | | | \$ 446,738 | \$ 432,821 |

MARSHALL-STARK TRANSPORTATION PROGRAM

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Federal Grant | \$ 79,365 | \$ 79,365 | \$ 79,365 | \$ 79,365 |
| State Grants | 224,588 | 224,588 | 161,405 | 124,942 |
| System Fares and Donations | 7,085 | 7,085 | - | - |
| Reimbursements | - | - | - | - |
| Interest | - | - | 47 | 25 |
| Total Revenues | \$ 311,038 | \$ 311,038 | \$ 240,817 | \$ 204,332 |
| EXPENDITURES | | | | |
| Payments to Administrator | \$ 291,678 | \$ 291,678 | \$ 237,985 | \$ 199,890 |
| Salaries | 17,430 | 17,430 | 2,140 | 2,010 |
| IMRF Payment | - | - | - | - |
| Social Security | - | - | - | - |
| Supplies | 500 | 500 | - | - |
| Telephone | - | - | - | - |
| Travel | 1,500 | 1,500 | 525 | 255 |
| Total Expenditures | \$ 311,108 | \$ 311,108 | \$ 240,650 | \$ 202,155 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (70) | \$ (70) | \$ 167 | \$ 2,177 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ (70) | \$ (70) | \$ 167 | \$ 2,177 |
| FUND BALANCE, BEGINNING OF YEAR | | | 47,595 | 45,418 |
| FUND BALANCE, END OF YEAR | | | \$ 47,762 | \$ 47,595 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

SOCIAL SECURITY FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|-------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Taxes | \$ 190,000 | \$ 190,000 | \$ 189,884 | \$ 189,833 |
| Personal Property Replacement Taxes | - | - | 5,363 | 4,347 |
| Interest Earned | - | - | 58 | 57 |
| Other Reimbursement | - | - | 2,084 | 3,030 |
| Total Revenues | <u>\$ 190,000</u> | <u>\$ 190,000</u> | <u>\$ 197,389</u> | <u>\$ 197,267</u> |
| EXPENDITURES | | | | |
| County's Share of Social Security Tax | \$ 190,000 | \$ 191,376 | \$ 191,376 | \$ 185,759 |
| Total Expenditures | <u>\$ 190,000</u> | <u>\$ 191,376</u> | <u>\$ 191,376</u> | <u>\$ 185,759</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ (1,376)</u> | <u>\$ 6,013</u> | <u>\$ 11,508</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (1,376)</u> | <u>\$ 6,013</u> | <u>\$ 11,508</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>152,665</u> | <u>141,157</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 158,678</u> | <u>\$ 152,665</u> |

TAX SALE AUTOMATION FUND

| | | | | |
|--|-------------------|-------------------|------------------|------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 2,500 | \$ 2,500 | \$ 4,544 | \$ 5,498 |
| Property Tax | - | - | - | - |
| Interest Earned | - | - | 305 | 153 |
| Miscellaneous | 100 | 100 | - | - |
| Total Revenues | <u>\$ 2,600</u> | <u>\$ 2,600</u> | <u>\$ 4,849</u> | <u>\$ 5,651</u> |
| EXPENDITURES | | | | |
| Salaries | \$ 550 | \$ 550 | \$ 294 | \$ 245 |
| Supplies | 1,000 | 1,000 | 994 | 1,000 |
| Training | 1,500 | 1,500 | 817 | 764 |
| Miscellaneous | 1,000 | 1,000 | 1,000 | 1,306 |
| Total Expenditures | <u>\$ 4,050</u> | <u>\$ 4,050</u> | <u>\$ 3,105</u> | <u>\$ 3,315</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (1,450)</u> | <u>\$ (1,450)</u> | <u>\$ 1,744</u> | <u>\$ 2,336</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (1,450)</u> | <u>\$ (1,450)</u> | <u>\$ 1,744</u> | <u>\$ 2,336</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>26,286</u> | <u>23,950</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 28,030</u> | <u>\$ 26,286</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COURT AUTOMATION FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 20,000 | \$ 20,000 | \$ 11,328 | \$ 8,146 |
| Interest Earned | - | - | 45 | 41 |
| Total Revenues | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 11,373</u> | <u>\$ 8,187</u> |
| EXPENDITURES | | | | |
| Supplies | \$ 20,000 | \$ 20,339 | \$ 20,339 | \$ 2,845 |
| Equipment Purchase | - | - | - | - |
| Total Expenditures | <u>\$ 20,000</u> | <u>\$ 20,339</u> | <u>\$ 20,339</u> | <u>\$ 2,845</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ (339)</u> | <u>\$ (8,966)</u> | <u>\$ 5,342</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (339)</u> | <u>\$ (8,966)</u> | <u>\$ 5,342</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>43,713</u> | <u>38,371</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 34,747</u> | <u>\$ 43,713</u> |

COURT SYSTEMS FUND

| | | | | |
|--|-------------------|-------------------|------------------|------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 4,000 | \$ 4,000 | \$ 8,291 | \$ 3,507 |
| Interest Earned | - | - | 58 | 42 |
| Total Revenues | <u>\$ 4,000</u> | <u>\$ 4,000</u> | <u>\$ 8,349</u> | <u>\$ 3,549</u> |
| EXPENDITURES | | | | |
| Supplies | \$ 5,700 | \$ 5,700 | \$ 1,982 | \$ 1,683 |
| Total Expenditures | <u>\$ 5,700</u> | <u>\$ 5,700</u> | <u>\$ 1,982</u> | <u>\$ 1,683</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (1,700)</u> | <u>\$ (1,700)</u> | <u>\$ 6,367</u> | <u>\$ 1,866</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (1,700)</u> | <u>\$ (1,700)</u> | <u>\$ 6,367</u> | <u>\$ 1,866</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>42,585</u> | <u>40,719</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 48,952</u> | <u>\$ 42,585</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

COUNTY CLERK'S EDP

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 16,264 | \$ 16,264 | \$ 29,581 | \$ 13,010 |
| Interest Earned | 11,000 | 11,000 | 32 | 5 |
| Total Revenues | \$ 27,264 | \$ 27,264 | \$ 29,613 | \$ 13,015 |
| EXPENDITURES | | | | |
| Microfilm Expense | \$ 11,000 | \$ 11,000 | \$ 9,125 | \$ 9,207 |
| Total Expenditures | \$ 11,000 | \$ 11,000 | \$ 9,125 | \$ 9,207 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 16,264 | \$ 16,264 | \$ 20,488 | \$ 3,808 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ 26,798 | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ 26,798 | \$ - |
| Net Change in Fund Balance | \$ 16,264 | \$ 16,264 | \$ 47,286 | \$ 3,808 |
| FUND BALANCE, BEGINNING OF YEAR | | | 7,883 | 4,075 |
| FUND BALANCE, END OF YEAR | | | \$ 55,169 | \$ 7,883 |

COUNTY LAW LIBRARY FUND

| | | | | |
|--|-------------------|-------------------|------------------|------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 8,000 | \$ 8,000 | \$ 8,132 | \$ 6,647 |
| Interest Earned | - | - | 19 | 16 |
| Total Revenues | \$ 8,000 | \$ 8,000 | \$ 8,151 | \$ 6,663 |
| EXPENDITURES | | | | |
| Law Library Payment | \$ 10,000 | \$ 10,000 | \$ 4,153 | \$ 5,687 |
| Total Expenditures | \$ 10,000 | \$ 10,000 | \$ 4,153 | \$ 5,687 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (2,000) | \$ (2,000) | \$ 3,998 | \$ 976 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ (2,000) | \$ (2,000) | \$ 3,998 | \$ 976 |
| FUND BALANCE, BEGINNING OF YEAR | | | 16,658 | 15,682 |
| FUND BALANCE, END OF YEAR | | | \$ 20,656 | \$ 16,658 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

ANIMAL CONTROL

| | 2019 | | | |
|--|----------------------------|-------------------------|-------------------|------------------------|
| | Original Budget | Final Budget | Actual | 2018 Actual |
| REVENUES | | | | |
| Fees, Fines and Charges for Services | \$ 24,000 | \$ 24,000 | \$ 23,336 | \$ 24,695 |
| Donations | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Interest Earned | - | - | 5 | 4 |
| Total Revenues | <u>\$ 24,000</u> | <u>\$ 24,000</u> | <u>\$ 23,341</u> | <u>\$ 24,699</u> |
| EXPENDITURES | | | | |
| Salary | \$ 7,543 | \$ 7,543 | \$ 7,543 | \$ 7,537 |
| Dog Tags | 700 | 700 | 601 | 689 |
| Dog Food | 200 | 200 | 478 | - |
| Water and Sewer | 330 | 330 | 353 | 315 |
| Maintenance | 5,000 | 5,000 | - | 255 |
| Dog Catcher | 1,500 | 1,500 | 950 | 1,667 |
| Dog Catcher Mileage | 750 | 750 | 430 | 700 |
| Veterinarian | 6,000 | 6,000 | 7,466 | 7,484 |
| Veterinary Salary | 6,400 | 6,400 | 6,600 | 6,400 |
| Miscellaneous | 500 | 500 | 521 | 388 |
| Total Expenditures | <u>\$ 28,923</u> | <u>\$ 28,923</u> | <u>\$ 24,942</u> | <u>\$ 25,435</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (4,923)</u> | <u>\$ (4,923)</u> | <u>\$ (1,601)</u> | <u>\$ (736)</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (4,923)</u> | <u>\$ (4,923)</u> | <u>\$ (1,601)</u> | <u>\$ (736)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>8,154</u> | <u>8,890</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 6,553</u> | <u>\$ 8,154</u> |

E CITATION FUNDS

| | | | | |
|--|-------------|-------------|-----------------|-----------------|
| REVENUES | | | | |
| Fees and Fines | \$ - | \$ - | \$ 1,927 | \$ 700 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,927</u> | <u>\$ 700</u> |
| EXPENDITURES | | | | |
| Expenses | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,927</u> | <u>\$ 700</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>3,026</u> | <u>2,326</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 4,953</u> | <u>\$ 3,026</u> |

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019**

MAINTENANCE AND CHILD SUPPORT FUND

| | 2019 | | |
|--|----------------------------|-------------------------|------------------------|
| | Original Budget | Final Budget | 2018 Actual |
| REVENUES | | | |
| Fees, Fines, and Charges for Services | \$ 8,000 | \$ 8,000 | \$ 6,447 |
| Interest Earned | - | - | 15 |
| Total Revenues | <u>\$ 8,000</u> | <u>\$ 8,000</u> | <u>\$ 6,462</u> |
| EXPENDITURES | | | |
| Supplies | \$ 20,000 | \$ 20,000 | \$ 8,314 |
| Total Expenditures | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 8,314</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (12,000)</u> | <u>\$ (12,000)</u> | <u>\$ (1,852)</u> |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (12,000)</u> | <u>\$ (12,000)</u> | <u>\$ (1,852)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>6,280</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 4,428</u> |

DRUG ENFORCEMENT AND ADDICTION FUND

| | | | |
|--|-------------------|-------------------|------------------|
| REVENUES | | | |
| Fees, Fines, and Charges for Services | \$ 900 | \$ 990 | \$ 2,170 |
| Miscellaneous Revenue | - | - | - |
| Interest Earned | - | - | 5 |
| Total Revenues | <u>\$ 900</u> | <u>\$ 990</u> | <u>\$ 2,175</u> |
| EXPENDITURES | | | |
| Supplies | \$ 2,300 | \$ 2,300 | \$ - |
| Miscellaneous | - | - | - |
| Total Expenditures | <u>\$ 2,300</u> | <u>\$ 2,300</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (1,400)</u> | <u>\$ (1,310)</u> | <u>\$ 2,175</u> |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (1,400)</u> | <u>\$ (1,310)</u> | <u>\$ 2,175</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>11,210</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 13,385</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Property Taxes | \$ 48,500 | \$ 48,500 | \$ 48,474 | \$ 43,970 |
| Interest Earned | - | - | - | - |
| Total Revenues | \$ 48,500 | \$ 48,500 | \$ 48,474 | \$ 43,970 |
| EXPENDITURES | | | | |
| Gateway Center | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 15,500 |
| Marshall Putnam Youth Services | 10,000 | 10,000 | 10,000 | 10,000 |
| North Central Behavioral- Self Pay Support | 20,000 | 20,000 | 20,000 | 19,013 |
| No Stigmas MC Initiative | 500 | 500 | 500 | - |
| Impact - Marshall Cty Health Dept | 2,000 | 2,000 | - | - |
| Dues | 500 | 500 | - | - |
| Total Expenditures | \$ 48,500 | \$ 48,500 | \$ 46,000 | \$ 44,513 |
| Excess (Deficiency) of Revenues over Expenditures | \$ - | \$ - | \$ 2,474 | \$ (543) |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ - | \$ - | \$ 2,474 | \$ (543) |
| FUND BALANCE, BEGINNING OF YEAR | | | 17,225 | 17,768 |
| FUND BALANCE, END OF YEAR | | | \$ 19,699 | \$ 17,225 |

INDEMNITY FUND

| | | | | |
|--|-----------------|-----------------|------------------|------------------|
| REVENUES | | | | |
| Fees and Fines | \$ 4,000 | \$ 4,000 | \$ 4,482 | \$ 4,490 |
| Interest Earned | - | - | 30 | 30 |
| Total Revenues | \$ 4,000 | \$ 4,000 | \$ 4,512 | \$ 4,520 |
| EXPENDITURES | | | | |
| Miscellaneous | \$ 1,500 | \$ 1,500 | \$ - | \$ - |
| Total Expenditures | \$ 1,500 | \$ 1,500 | \$ - | \$ - |
| Excess (Deficiency) of Revenues over Expenditures | \$ 2,500 | \$ 2,500 | \$ 4,512 | \$ 4,520 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ 2,500 | \$ 2,500 | \$ 4,512 | \$ 4,520 |
| FUND BALANCE, BEGINNING OF YEAR | | | 64,832 | 60,312 |
| FUND BALANCE, END OF YEAR | | | \$ 69,344 | \$ 64,832 |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

PUBLIC DEFENDER OPERATIONS

| | 2019 | | 2018 |
|--|----------------------------|-------------------------|---------------|
| | Original Budget | Final Budget | Actual |
| REVENUES | | | |
| Fees/Fines | | | \$ 26 |
| Interest Earned | | | - |
| Total Revenues | | | <u>\$ 26</u> |
| EXPENDITURES | | | |
| Miscellaneous | | | \$ - |
| Total Expenditures | | | <u>\$ -</u> |
| Excess (Deficiency) of Revenues over Expenditures | | | <u>\$ 26</u> |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | | | \$ - |
| Transfer to Other Funds | | | - |
| Total Other Financing Sources (Uses) | | | <u>\$ -</u> |
| Net Change in Fund Balance | | | <u>\$ 26</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>-</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ -</u> |

PROBATION SERVICES FUND

| | | | | |
|--|--------------------|--------------------|-------------------|-------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 10,000 | \$ 10,000 | \$ 11,765 | \$ 10,348 |
| Miscellaneous Revenue | - | - | 860 | - |
| Interest Earned | 60 | 60 | 136 | 103 |
| Total Revenues | <u>\$ 10,060</u> | <u>\$ 10,060</u> | <u>\$ 12,761</u> | <u>\$ 10,451</u> |
| EXPENDITURES | | | | |
| Electronic Monitoring | \$ 2,500 | \$ 2,500 | \$ 767 | \$ 2,114 |
| Offender Services | 8,200 | 8,200 | 2,813 | 3,494 |
| Supplies | 9,750 | 9,750 | 3,910 | 2,403 |
| Training | 2,000 | 2,000 | 843 | 682 |
| Miscellaneous | 2,750 | 2,750 | 1,960 | 996 |
| Total Expenditures | <u>\$ 25,200</u> | <u>\$ 25,200</u> | <u>\$ 10,293</u> | <u>\$ 9,689</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (15,140)</u> | <u>\$ (15,140)</u> | <u>\$ 2,468</u> | <u>\$ 762</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (15,140)</u> | <u>\$ (15,140)</u> | <u>\$ 2,468</u> | <u>\$ 762</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>102,690</u> | <u>101,928</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 105,158</u> | <u>\$ 102,690</u> |

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019**

DOCUMENT STORAGE FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 10,000 | \$ 10,000 | \$ 11,178 | \$ 8,121 |
| Interest Earned | - | - | 18 | 10 |
| Total Revenues | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 11,196</u> | <u>\$ 8,131</u> |
| EXPENDITURES | | | | |
| Microfilm | \$ 2,000 | \$ 2,000 | \$ 3,324 | \$ 1,110 |
| Supplies | 20,000 | 20,000 | 2,268 | 2,034 |
| Total Expenditures | <u>\$ 22,000</u> | <u>\$ 22,000</u> | <u>\$ 5,592</u> | <u>\$ 3,144</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (12,000)</u> | <u>\$ (12,000)</u> | <u>\$ 5,604</u> | <u>\$ 4,987</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (12,000)</u> | <u>\$ (12,000)</u> | <u>\$ 5,604</u> | <u>\$ 4,987</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>12,536</u> | <u>7,549</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 18,140</u> | <u>\$ 12,536</u> |

DRUG PREVENTION FUND

| | | | | |
|--|------------------|------------------|------------------|-------------------|
| REVENUES | | | | |
| Calendar Receipts | \$ 4,000 | \$ 4,000 | \$ 3,000 | \$ 3,400 |
| Grants | - | - | 6,425 | 870 |
| Donations | - | - | 2,085 | 7,770 |
| Other | 28,500 | 28,500 | 1,537 | - |
| Total Revenues | <u>\$ 32,500</u> | <u>\$ 32,500</u> | <u>\$ 13,047</u> | <u>\$ 12,040</u> |
| EXPENDITURES | | | | |
| Canine Expense | \$ 5,500 | \$ 5,500 | \$ 2,180 | \$ 13,634 |
| Miscellaneous | 5,000 | 5,563 | 8,883 | 900 |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>\$ 10,500</u> | <u>\$ 11,063</u> | <u>\$ 11,063</u> | <u>\$ 14,534</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ 22,000</u> | <u>\$ 21,437</u> | <u>\$ 1,984</u> | <u>\$ (2,494)</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ 22,000</u> | <u>\$ 21,437</u> | <u>\$ 1,984</u> | <u>\$ (2,494)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>4,411</u> | <u>6,905</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 6,395</u> | <u>\$ 4,411</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

VITAL RECORDS FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-----------------|-----------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 1,000 | \$ 1,000 | \$ 1,216 | \$ 1,067 |
| Interest Earned | - | - | 5 | 4 |
| Total Revenues | <u>\$ 1,000</u> | <u>\$ 1,000</u> | <u>\$ 1,221</u> | <u>\$ 1,071</u> |
| EXPENDITURES | | | | |
| Microfilm | \$ 1,000 | \$ 1,000 | \$ 975 | \$ 420 |
| Deputy Clerk | 1,000 | 1,000 | - | - |
| Total Expenditures | <u>\$ 2,000</u> | <u>\$ 2,000</u> | <u>\$ 975</u> | <u>\$ 420</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (1,000)</u> | <u>\$ (1,000)</u> | <u>\$ 246</u> | <u>\$ 651</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (1,000)</u> | <u>\$ (1,000)</u> | <u>\$ 246</u> | <u>\$ 651</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>3,507</u> | <u>2,856</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 3,753</u> | <u>\$ 3,507</u> |

KIDS INTERFACE SYSTEM FUND

| | | | | |
|--|------------------|------------------|------------------|-------------------|
| REVENUES | | | | |
| Operating Grants and Contributions - State Revenue | \$ 14,000 | \$ 14,000 | \$ 2,103 | \$ 1,282 |
| Fees and Fines | - | - | - | - |
| Interest Earned | - | - | 11 | 8 |
| Total Revenues | <u>\$ 14,000</u> | <u>\$ 14,000</u> | <u>\$ 2,114</u> | <u>\$ 1,290</u> |
| EXPENDITURES | | | | |
| Supplies | \$ 14,000 | \$ 14,000 | \$ 403 | \$ 3,938 |
| Total Expenditures | <u>\$ 14,000</u> | <u>\$ 14,000</u> | <u>\$ 403</u> | <u>\$ 3,938</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,711</u> | <u>\$ (2,648)</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,711</u> | <u>\$ (2,648)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>12,620</u> | <u>15,268</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 14,331</u> | <u>\$ 12,620</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

GEOGRAPHIC INFORMATION SYSTEM FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 45,500 | \$ 45,500 | \$ 76,287 | \$ 78,158 |
| Interest Earned | - | - | 131 | 69 |
| Total Revenues | <u>\$ 45,500</u> | <u>\$ 45,500</u> | <u>\$ 76,418</u> | <u>\$ 78,227</u> |
| EXPENDITURES | | | | |
| Mapping Program | \$ 30,000 | \$ 30,000 | \$ 20,324 | \$ 25,419 |
| Map Digitization | 10,000 | 10,000 | 3,429 | 12,498 |
| Salaries | 26,424 | 26,424 | 25,235 | 23,125 |
| Total Expenditures | <u>\$ 66,424</u> | <u>\$ 66,424</u> | <u>\$ 48,988</u> | <u>\$ 61,042</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ (20,924)</u> | <u>\$ (20,924)</u> | <u>\$ 27,430</u> | <u>\$ 17,185</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ (20,924)</u> | <u>\$ (20,924)</u> | <u>\$ 27,430</u> | <u>\$ 17,185</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>71,505</u> | <u>54,320</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 98,935</u> | <u>\$ 71,505</u> |

DUI EQUIPMENT FUND

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ 3,800 | \$ 3,800 | \$ - | \$ - |
| Total Revenues | <u>\$ 3,800</u> | <u>\$ 3,800</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXPENDITURES | | | | |
| Capital Outlay | \$ 3,800 | \$ 3,800 | \$ - | \$ - |
| Total Expenditures | <u>\$ 3,800</u> | <u>\$ 3,800</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>1,861</u> | <u>1,861</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 1,861</u> | <u>\$ 1,861</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

CORONER'S MORGUE FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|--------------------|------------------|
| | Original Budget | Final Budget | Actual | Actual |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ - | \$ 4,058 | \$ 4,058 | \$ 2,652 |
| Operating Grants and Contributions | - | 4,412 | 4,412 | 4,477 |
| Interest Earned | - | 40 | 40 | 27 |
| Total Revenues | \$ - | \$ 8,510 | \$ 8,510 | \$ 7,156 |
| EXPENDITURES | | | | |
| Morgue | \$ - | \$ 188 | \$ 188 | \$ 419 |
| Capital Outlay - Vehicle Purchase | - | 21,925 | 21,925 | - |
| Miscellaneous | - | 261 | 261 | 152 |
| Total Expenditures | \$ - | \$ 22,374 | \$ 22,374 | \$ 571 |
| Excess (Deficiency) of Revenues over Expenditures | \$ - | \$ (13,864) | \$ (13,864) | \$ 6,585 |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ - | \$ (13,864) | \$ (13,864) | \$ 6,585 |
| FUND BALANCE, BEGINNING OF YEAR | | | 30,025 | 23,440 |
| FUND BALANCE, END OF YEAR | | | \$ 16,161 | \$ 30,025 |

STATE'S ATTORNEY DRUG FUND

| | | |
|--|---------------|---------------|
| REVENUES | | |
| Fees, Fines, and Charges for Services | \$ - | \$ - |
| Total Revenue | \$ - | \$ - |
| EXPENDITURES | | |
| Miscellaneous | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - |
| Excess (Deficiency) of Revenues over Expenditures | \$ - | \$ - |
| OTHER FINANCING ACTIVITIES | | |
| Transfer from Other Funds | \$ - | \$ - |
| Transfer to Other Funds | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Net Change in Fund Balance | \$ - | \$ - |
| FUND BALANCE, BEGINNING OF YEAR | 150 | 150 |
| FUND BALANCE, END OF YEAR | \$ 150 | \$ 150 |

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019**

VEHICLE MAINTENANCE FUND

| | 2019 | | |
|--|-----------------------------------|--------------------------------|-------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>2018 Actual</u> |
| REVENUES | | | |
| Fees, Fines, and Charges for Services | | | \$ 15,725 |
| Total Revenues | | | <u>\$ 15,725</u> |
| EXPENDITURES | | | |
| Maintenance | | | \$ 8,237 |
| Total Expenditures | | | <u>\$ 8,237</u> |
| Excess (Deficiency) of Revenues over Expenditures | | | <u>\$ 7,488</u> |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | | | \$ - |
| Transfer to Other Funds | | | - |
| Total Other Financing Sources (Uses) | | | <u>\$ -</u> |
| Net Change in Fund Balance | | | <u>\$ 7,488</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>2,207</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ 9,695</u> |

GIS COUNTY CLERK FUND

| | | | | |
|--|-------------|-------------|--------------------|------------------|
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ - | \$ - | \$ - | \$ 2,173 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,173</u> |
| EXPENDITURES | | | | |
| Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,173</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | (18,597) | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (18,597)</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (18,597)</u> | <u>\$ 2,173</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>18,597</u> | <u>16,424</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ -</u> | <u>\$ 18,597</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

RHSP COUNTY CLERK FUND

| | 2019 | | | 2018 |
|--|----------------------------|-------------------------|-------------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Actual</u> |
| REVENUES | | | | |
| Fees, Fines, and Charges for Services | \$ - | \$ - | \$ - | \$ 1,037 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,037</u> |
| EXPENDITURES | | | | |
| Supplies and Microfilm | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,037</u> |
| OTHER FINANCING ACTIVITIES | | | | |
| Transfer from Other Funds | \$ - | \$ - | \$ - | \$ - |
| Transfer to Other Funds | - | - | (8,201) | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8,201)</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8,201)</u> | <u>\$ 1,037</u> |
| FUND BALANCE, BEGINNING OF YEAR | | | <u>8,201</u> | <u>7,164</u> |
| FUND BALANCE, END OF YEAR | | | <u>\$ -</u> | <u>\$ 8,201</u> |

FTA WARRANT FUND

| | | |
|--|-----------------|-------------------|
| REVENUES | | |
| Fees, Fines, Charges for Services, Other Revenue | \$ 2,730 | \$ 11,826 |
| Total Revenues | <u>\$ 2,730</u> | <u>\$ 11,826</u> |
| EXPENDITURES | | |
| Supplies | \$ 1,267 | \$ 13,433 |
| Total Expenditures | <u>\$ 1,267</u> | <u>\$ 13,433</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>\$ 1,463</u> | <u>\$ (1,607)</u> |
| OTHER FINANCING ACTIVITIES | | |
| Transfer from Other Funds | \$ - | \$ - |
| Transfer to Other Funds | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | <u>\$ 1,463</u> | <u>\$ (1,607)</u> |
| FUND BALANCE, BEGINNING OF YEAR | <u>423</u> | <u>2,030</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 1,886</u> | <u>\$ 423</u> |

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2019

SHERIFF COMMISSARY FUND

| | 2019 | | |
|--|----------------------------|-------------------------|------------------------|
| | Original Budget | Final Budget | 2018 Actual |
| REVENUES | | | |
| Fees, Fines, and Charges for Services | | | \$ 5,282 |
| Donation | | | - |
| Total Revenues | | | \$ 5,282 |
| EXPENDITURES | | | |
| Supplies | | | \$ - |
| Dog Food Expense | | | 5,026 |
| Total Expenditures | | | \$ 5,026 |
| Excess (Deficiency) of Revenues over Expenditures | | | \$ 256 |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | | | \$ - |
| Transfer to Other Funds | | | - |
| Total Other Financing Sources (Uses) | | | \$ - |
| Net Change in Fund Balance | | | \$ 256 |
| FUND BALANCE, BEGINNING OF YEAR | | | 6,479 |
| FUND BALANCE, END OF YEAR | | | \$ 6,735 |

STATE'S ATTORNEY AUTOMATION FUND

| | | | |
|--|-----------------|-----------------|--|
| REVENUES | | | |
| Fees, Fines, and Charges for Services | \$ 483 | \$ 409 | |
| Interest Earned | 1 | 1 | |
| Total Revenues | \$ 484 | \$ 410 | |
| EXPENDITURES | | | |
| Miscellaneous | \$ - | \$ 457 | |
| Total Expenditures | \$ - | \$ 457 | |
| Excess (Deficiency) of Revenues over Expenditures | \$ 484 | \$ (47) | |
| OTHER FINANCING ACTIVITIES | | | |
| Transfer from Other Funds | \$ - | \$ - | |
| Transfer to Other Funds | - | - | |
| Total Other Financing Sources (Uses) | \$ - | \$ - | |
| Net Change in Fund Balance | \$ 484 | \$ (47) | |
| FUND BALANCE, BEGINNING OF YEAR | 1,387 | 1,434 | |
| FUND BALANCE, END OF YEAR | \$ 1,871 | \$ 1,387 | |

MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2019

| | <u>2019</u> |
|---|------------------------------|
| Cash flows from operating activities: | |
| Cash Received from Phone Companies and State of IL | \$ 340,371 |
| Payments to Employees | (120,699) |
| Payments to Suppliers | (71,694) |
| Other Operating Revenues (Expenses) | 687 |
| Net cash provided (used) by operating activities | <u>\$ 148,665</u> |
| Cash flows from investing activities: | |
| Interest on Investments | \$ 3,717 |
| Purchase of Capital Assets | - |
| Purchase of Investments | - |
| Redemption of Investments | - |
| Net cash provided (used) by investing activities | <u>\$ 3,717</u> |
| Net increase (decrease) in cash and cash equivalents | \$ 152,382 |
| Cash and equivalents, November 30, 2018 | <u>630,133</u> |
| Cash and equivalents, November 30, 2019 | <u><u>\$ 782,515</u></u> |
| Reconciliation of Operating Income (Loss) to | |
| Net Cash provided (used) by Operating Activities | |
| Operating Income (Loss) | \$ 120,137 |
| Adjustments to reconcile net income (loss) to net cash | |
| provided (used) by operating activities: | |
| Depreciation | 37,625 |
| Changes in Assets and Liabilities | |
| (Increase) Decrease in Receivables | 1,574 |
| (Increase) Decrease in Prepaid Expenses | - |
| Increase (Decrease) in Current Liabilities | (10,671) |
| Total Adjustments | <u>28,528</u> |
| Net Cash provided (used) by operating activities | <u><u>\$ 148,665</u></u> |

MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2019

Agency Funds

The County maintains a variety of agency funds. Generally, agency funds are merely clearing accounts (payroll withholding accounts, for example). At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies for instance). Agency funds have no fund equity and do not involve measurement of revenues, expenditures, or expenses.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
AGENCY FUNDS
November 30, 2019

| ASSETS | | County Collector | Circuit Clerk | Township MFT | Township Bridge | County Clerk | Sheriff | Escrow | Land Acquisition | Employee Insurance | Total |
|---|--|---------------------|-------------------|-------------------|--------------------|------------------|-------------|-----------------|---------------------|-----------------------|-------------------|
| Cash (Note 2) | | \$ 14,799 | \$ 111,332 | \$ 321,912 | \$ 55,158 | \$ 40,934 | \$ - | \$ 3,226 | \$ 7,702 | \$ - | \$ 555,063 |
| Due from State of IL | | - | - | 343,016 | - | - | - | - | - | - | 343,016 |
| Due from Other County Funds | | - | - | - | - | - | - | - | - | - | - |
| Total Assets | | \$ 14,799 | \$ 111,332 | \$ 664,928 | \$ 55,158 | \$ 40,934 | \$ - | \$ 3,226 | \$ 7,702 | \$ - | \$ 898,079 |
| LIABILITIES AND NET POSITION | | | | | | | | | | | |
| Due to Other County Funds | | \$ - | \$ 12,254 | \$ - | \$ - | \$ 17,055 | \$ - | \$ - | \$ - | \$ - | \$ 29,309 |
| Due to Other Taxing Units | | 14,799 | 2,492 | 664,928 | 55,158 | 1,419 | - | - | - | - | 738,796 |
| Held in Trust for Others | | - | 96,586 | - | - | 22,460 | - | 3,226 | 7,702 | - | 129,974 |
| Total Liabilities | | \$ 14,799 | \$ 111,332 | \$ 664,928 | \$ 55,158 | \$ 40,934 | \$ - | \$ 3,226 | \$ 7,702 | \$ - | \$ 898,079 |
| Net Position | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities and Net Position | | \$ 14,799 | \$ 111,332 | \$ 664,928 | \$ 55,158 | \$ 40,934 | \$ - | \$ 3,226 | \$ 7,702 | \$ - | \$ 898,079 |

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2019

| | Balance December 1, 2018 | Increase | Decrease | Balance November 30, 2019 |
|--|---|-----------------|-----------------|--|
| COUNTY COLLECTOR FUND | | | | |
| Assets - Cash | \$ 14,631 | \$23,691,219 | \$23,691,051 | \$ 14,799 |
| Liabilities - Due to Other Taxing Units | \$ 14,631 | \$23,691,219 | \$23,691,051 | \$ 14,799 |
| CIRCUIT CLERK FUND | | | | |
| Assets - Cash | \$ 68,525 | \$ 472,517 | \$ 429,710 | \$ 111,332 |
| Liabilities - Fund Helds for County & Others | \$ 68,525 | \$ 472,517 | \$ 429,710 | \$ 111,332 |
| TOWNSHIP MFT | | | | |
| Assets - Cash and Receivables | \$ 319,994 | \$ 1,026,796 | \$ 681,862 | \$ 664,928 |
| Liabilities - Due to Other Taxing Units | \$ 319,994 | \$ 1,026,796 | \$ 681,862 | \$ 664,928 |
| TOWNSHIP BRIDGE | | | | |
| Assets - Cash | \$ 81,672 | \$ 441,034 | \$ 467,548 | \$ 55,158 |
| Liabilities - Due to County and Other Taxing Units | \$ 81,672 | \$ 441,034 | \$ 467,548 | \$ 55,158 |
| COUNTY CLERK | | | | |
| Assets - Cash | \$ 61,180 | \$ 716,470 | \$ 736,716 | \$ 40,934 |
| Liabilities - Due to County and Held for Others | \$ 61,180 | \$ 716,470 | \$ 736,716 | \$ 40,934 |
| SHERIFF | | | | |
| Assets - Cash | \$ - | \$ 59,533 | \$ 59,533 | \$ - |
| Liabilities - Due to Other County Funds | \$ - | \$ 59,533 | \$ 59,533 | \$ - |
| ESCROW FUND | | | | |
| Assets - Cash | \$ 3,224 | \$ 2 | \$ - | \$ 3,226 |
| Liabilities - Funds Held for Others | \$ 3,224 | \$ 2 | \$ - | \$ 3,226 |
| LAND ACQUISITION FUND | | | | |
| Assets - Cash | \$ 7,690 | \$ 12 | \$ - | \$ 7,702 |
| Liabilities - Funds Held for Others | \$ 7,690 | \$ 12 | \$ - | \$ 7,702 |
| EMPLOYEE INSURANCE | | | | |
| Assets - Cash | \$ 936 | \$ - | \$ 936 | \$ - |
| Liabilities - Funds Held for Others | \$ 936 | \$ - | \$ 936 | \$ - |
| TOTAL - ALL AGENCY FUNDS | | | | |
| Total Assets | \$ 557,852 | \$26,407,583 | \$26,067,356 | \$ 898,079 |
| Total Liabilities | \$ 557,852 | \$26,407,583 | \$26,067,356 | \$ 898,079 |

MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2018 TAX SETTLEMENT
Year Ended November 30, 2019

**2018 TAX CERTIFIED TO COUNTY COLLECTOR FOR
COLLECTION**

\$ 23,741,356

ADDITIONS

Interest on Taxes Collected

695

DEDUCTIONS

Delinquent Taxes

\$ 34,931

Errors and Corrections

28,430

Other

(12,529)

50,832

TOTAL TAXES AND INTEREST TO BE DISTRIBUTED

\$ 23,691,219

CURRENT TAXES

Distribution to County Funds

\$ 3,056,681

Distribution to Other Taxing Units

20,634,538

TOTAL TAXES AND INTEREST DISTRIBUTED

\$ 23,691,219