

**MARSHALL COUNTY, ILLINOIS**

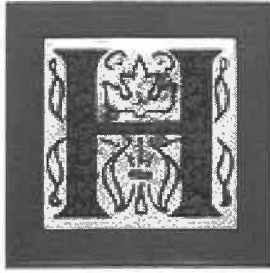
**ANNUAL FINANCIAL REPORT**

**Year Ended November 30, 2020**

**MARSHALL COUNTY**  
**TABLE OF CONTENTS**  
**November 30, 2020**

**Page Number**

INDEPENDENT AUDITOR’S REPORT .....	1
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 <i>GOVERNMENT AUDITING STANDARDS</i> .....	3
BASIC FINANCIAL STATEMENTS	
Statement 1 - Government – Wide Statement of Net Position .....	5
Statement 2 - Government – Wide Statement of Activities .....	6
Statement 3 - Balance Sheet – Governmental Funds .....	7
Statement 4 - Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	8
Statement 5 - Statement of Net Position – Fiduciary Funds.....	10
Notes to Financial Statements .....	11
REQUIRED SUPPLEMENTARY INFORMATION	
Required Supplementary Information –Retirement Plans .....	31
Schedule 1 - Budgetary Comparison Schedule - General Fund.....	34
Schedule 2 - Budgetary Comparison Schedule – Major Special Revenue Funds.....	35
Notes to Budgetary Comparison Schedules .....	38
OTHER SUPPLEMENTARY INFORMATION	
Fund Description – General Fund .....	39
Schedule 3 - Detailed Budgetary Comparison Schedule – General Fund.....	40
Fund Description – Non-major Funds .....	46
Schedule 4 - Combining Balance Sheet - Non-major Special Revenue Funds.....	49
Schedule 5 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-major Special Revenue Funds .....	55
Schedule 6 - Budgetary Comparison Schedule – Non-major Special Revenue Funds .....	61
Schedule 7 - Statement of Cash Flows – Component Unit.....	78
Fund Description – Agency Funds .....	79
Schedule 8 - Statement of Net Position – Agency fund .....	80
Schedule 9 - Combining Statement of Changes in Assets and Liabilities .....	81
Schedule 10 - County Collector – Schedule of 2019 Tax Settlement.....	82



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Suite 2  
Princeton, IL 61356

---

**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, 2020, 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.

**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, 2020, 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.

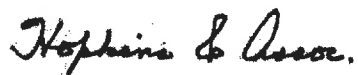
### ***Other Supplementary Information***

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 29, 2021, 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 29, 2021



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Suite 2  
Princeton, IL 61356

---

**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, 2020, 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 29, 2021. 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

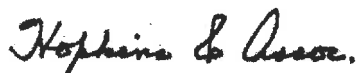
identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control that we consider to be a significant deficiency. Due to the small size of the government, there is a limited number of personnel performing accounting functions in 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.



Granville, Illinois  
January 29, 2021

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2020

	<b>Governmental Activities</b>	<b>Component Unit- 911 ETSB</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Equivalents(Note 2)	\$ 8,086,299	\$ 994,967	\$ 9,081,266
Receivables (net) :			
Property Tax (Note 1D)	3,189,300	-	3,189,300
Other (Note 7)	526,719	2,002	528,721
Prepaid Expenses (Note 7)	-	-	-
Inventory - Airport Fuel and Highway Salt	26,942	-	26,942
Other Post Employment Benefits (Note 13)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	1,955,039	-	1,955,039
Equipment and Furniture	3,339,767	967,957	4,307,724
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Road & Bridges	11,138,042	-	11,138,042
Accumulated Depreciation	(11,329,599)	(829,028)	(12,158,627)
<b>Total Assets</b>	<b>\$ 23,328,492</b>	<b>\$ 1,193,740</b>	<b>\$ 24,522,232</b>
<b>DEFERRED OUTFLOWS</b>	<b>\$ 2,115,934</b>	<b>\$ -</b>	<b>\$ 2,115,934</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 25,444,426</b>	<b>\$ 1,193,740</b>	<b>\$ 26,638,166</b>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Payroll (Note 7)	\$ 257,353	\$ 2,468	\$ 259,821
Advance from Grantors (Note 7)	140,055	-	140,055
Long-Term Liabilities (Note 11):			
Due Within One Year	198,398	-	198,398
Due In More Than One Year	-	-	-
Net Pension Liability (Note 12)	1,642,810	-	1,642,810
<b>Total Liabilities</b>	<b>\$ 2,238,616</b>	<b>\$ 2,468</b>	<b>\$ 2,241,084</b>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 3,189,300	\$ -	\$ 3,189,300
Deferred Inflows- IMRF - GASB 68	2,604,253	-	2,604,253
<b>Total Deferred Inflows</b>	<b>\$ 5,793,553</b>	<b>\$ -</b>	<b>\$ 5,793,553</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 11,498,389	\$ 196,771	\$ 11,695,160
Restricted for: (Note 4)			
Roads and Bridges	2,459,978	-	2,459,978
Health and Welfare	374,062	-	374,062
Retirement	912,754	-	912,754
Airport	172,357	-	172,357
Other Purposes	688,168	-	688,168
Unrestricted	1,306,549	994,501	2,301,050
<b>Total Net Position</b>	<b>\$ 17,412,257</b>	<b>\$ 1,191,272</b>	<b>\$ 18,603,529</b>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<b>\$ 25,444,426</b>	<b>\$ 1,193,740</b>	<b>\$ 26,638,166</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 Year Ended November 30, 2020

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 Total
Governmental Activities:						
General Administration	\$ 1,394,849	\$ 468,952	\$ 986,214	\$ 43,542	\$ 103,859	\$ 103,859
Employee Benefit	585,799	-	2,633	-	(583,166)	(583,166)
Public Safety	1,476,161	65,757	2,500	-	(1,407,904)	(1,407,904)
Judiciary and Court Related	645,460	54,628	168	-	(590,664)	(590,664)
Transportation	1,759,339	199,999	918,886	218,746	(421,708)	(421,708)
Public Health and Welfare	527,731	21,300	416,654	-	(89,777)	(89,777)
Other	321,137	-	-	-	(321,137)	(321,137)
Interest on LT Debt	515	-	-	-	(515)	(515)
Change in Net Pension Liability	450,543	-	-	-	(450,543)	(450,543)
Change in Vacation/PTO Accrual	(21,654)	-	-	-	21,654	21,654
<b>Total Governmental Activities</b>	<b>\$ 7,139,880</b>	<b>\$ 810,636</b>	<b>\$ 2,327,055</b>	<b>\$ 262,288</b>	<b>\$ (3,739,901)</b>	<b>\$ (3,739,901)</b>
911 ETSB						
	\$ 265,067	\$ -	\$ 475,296	\$ -	\$ 210,229	\$ 210,229
<b>Total Component Unit</b>	<b>\$ 265,067</b>	<b>\$ -</b>	<b>\$ 475,296</b>	<b>\$ -</b>	<b>\$ 210,229</b>	<b>\$ 210,229</b>
<b>Total Primary Government</b>	<b>\$ 7,404,947</b>	<b>\$ 810,636</b>	<b>\$ 2,802,351</b>	<b>\$ 262,288</b>	<b>\$ (3,739,901)</b>	<b>\$ (3,529,672)</b>
<b>General revenues:</b>						
Taxes:						
Property Taxes		\$ 3,108,345	\$ -	\$ -	\$ 3,108,345	\$ 3,108,345
Motor Fuel		800,752	-	-	800,752	800,752
Sales and Use Taxes		460,504	-	-	460,504	460,504
Replacement Tax		145,002	-	-	145,002	145,002
Income Tax		473,218	-	-	473,218	473,218
Interest Earned		22,850	-	-	4,478	27,328
Other General Revenue		108,499	-	-	7,835	116,334
Total General Revenues		\$ 5,119,170	\$ -	\$ -	\$ 12,313	\$ 5,131,483
Change in Net Position from Operations		\$ 1,379,269	\$ -	\$ -	\$ 222,542	\$ 1,601,811
Transfers In (Note 5)		355,000	-	-	-	355,000
Transfers Out (Note 5)		(355,000)	-	-	-	(355,000)
Change in Net Position		\$ 1,379,269	\$ -	\$ -	\$ 222,542	\$ 1,601,811
Net Position - Beginning		16,032,988	-	-	968,730	17,001,718
<b>Net Position - Ending</b>		<b>\$ 17,412,257</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,191,272</b>	<b>\$ 18,603,529</b>

See accompanying notes to basic financial statements.



**MARSHALL COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**November 30, 2020**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 3,398,685	\$ 256,010	\$ 178,256	\$ 301,823	\$ 779,978	\$ 3,171,547	\$ 8,086,299
Property Tax Receivable (Note 1D)	1,448,800	279,000	115,000	139,000	735,000	472,500	3,189,300
Due from State of IL (Note 7)	261,698	-	2,882	-	-	166,278	430,858
Other Receivables (Note 7)	-	-	-	-	-	67,604	67,604
Due from Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due from Agency Funds	13,836	-	-	-	-	14,421	28,257
Inventory	-	3,000	4,942	-	-	19,000	26,942
<b>Total Assets</b>	<b>\$ 5,123,019</b>	<b>\$ 538,010</b>	<b>\$ 301,080</b>	<b>\$ 440,823</b>	<b>\$ 1,514,978</b>	<b>\$ 3,917,123</b>	<b>\$ 11,835,033</b>

**LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE**

<b>Liabilities:</b>							
Accounts Payable (Note 7)	\$ 9,235	\$ 10,088	\$ 5,170	\$ -	\$ 41,374	\$ 118,706	\$ 184,573
Advance from Grantors (Note 7)	-	-	-	-	-	140,055	140,055
Accrued Payroll (Note 7)	56,693	12,476	3,611	-	-	-	72,780
Due to Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due to Agency Funds	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 65,928</b>	<b>\$ 22,564</b>	<b>\$ 8,781</b>	<b>\$ -</b>	<b>\$ 41,374</b>	<b>\$ 264,534</b>	<b>\$ 403,181</b>
Deferred Inflows of Resources: (Note 1D)							
Deferred Inflows - Property Tax	\$ 1,448,800	\$ 279,000	\$ 115,000	\$ 139,000	\$ 735,000	\$ 472,500	\$ 3,189,300
<b>Deferred Inflows</b>	<b>\$ 1,448,800</b>	<b>\$ 279,000</b>	<b>\$ 115,000</b>	<b>\$ 139,000</b>	<b>\$ 735,000</b>	<b>\$ 472,500</b>	<b>\$ 3,189,300</b>
<b>Fund Balances (Note 4):</b>							
Nonspendable	\$ -	\$ 3,000	\$ 4,942	\$ -	\$ -	\$ 19,000	\$ 26,942
Restricted	-	233,446	172,357	301,823	738,604	3,161,089	4,607,319
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,608,291	-	-	-	-	-	3,608,291
<b>Total Fund Balance</b>	<b>\$ 3,608,291</b>	<b>\$ 236,446</b>	<b>\$ 177,299</b>	<b>\$ 301,823</b>	<b>\$ 738,604</b>	<b>\$ 3,180,089</b>	<b>\$ 8,242,552</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,123,019</b>	<b>\$ 538,010</b>	<b>\$ 301,080</b>	<b>\$ 440,823</b>	<b>\$ 1,514,978</b>	<b>\$ 3,917,123</b>	<b>\$ 11,835,033</b>

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

Total Fund Balance	\$ 8,242,552
Book Value of Long-Term Liabilities at Year-End	(198,398)
Book Value of Capital Assets at Year-End	11,498,389
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(1,642,810)
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	(488,319)
Total Net Position	<u>\$17,412,257</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, 2020**

	MAJOR FUNDS						TOTAL
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	
<b>REVENUES</b>							
Property Taxes	\$ 1,415,272	\$ 278,240	\$ 114,746	\$ 138,842	\$ 699,230	\$ 462,015	\$ 3,108,345
Motor Fuel Tax	-	-	-	-	-	800,752	800,752
Sales and Use Taxes	460,504	-	-	-	-	-	460,504
Replacement Tax	138,191	-	-	-	3,410	3,401	145,002
Income Tax	473,218	-	-	-	-	-	473,218
Fees, Licenses, Permits	344,815	-	94,369	-	-	300,227	739,411
Capital Grants - State Program	-	-	8,736	-	-	-	8,736
Capital Grants - Federal Program	-	-	130,010	-	-	-	130,010
Operating Grants & Contributions	190,278	-	-	-	-	-	190,278
Refunds and Reimbursements	602,051	120,885	-	173,124	-	750,492	1,273,435
City of Lacon - TIF Rebate	237,427	-	-	-	-	377,375	614,802
Aviation Fuel Sales	-	-	70,190	-	-	-	70,190
Interest Income	20,544	36	63	217	223	1,767	22,850
Other	47,221	25,363	1,648	9,939	8,587	15,741	108,499
<b>Total Revenues</b>	<b>\$ 3,929,521</b>	<b>\$ 424,524</b>	<b>\$ 419,762</b>	<b>\$ 322,122</b>	<b>\$ 711,450</b>	<b>\$ 2,711,770</b>	<b>\$ 8,519,149</b>
<b>EXPENDITURES</b>							
Current:							
General Administrative	\$ 1,312,963	\$ -	\$ -	\$ -	\$ -	\$ 62,135	\$ 1,375,098
Employee Benefit	-	-	-	-	395,401	190,398	585,799
Public Safety	1,350,988	-	-	-	-	71,562	1,422,550
Judiciary and Court Related	592,662	-	-	-	-	44,546	637,208
Transportation	-	544,169	219,076	-	-	446,019	1,209,264
Public Health and Welfare	24,682	-	-	-	-	500,709	525,391
Other	321,137	-	-	-	-	-	321,137
Debt Service:							
Principal	-	-	10,000	-	-	-	10,000
Interest	-	-	515	-	-	-	515
Capital Outlay	111,899	95,167	206,924	403,320	-	143,511	960,821
<b>Total Expenditures</b>	<b>\$ 3,714,331</b>	<b>\$ 639,336</b>	<b>\$ 436,515</b>	<b>\$ 403,320</b>	<b>\$ 395,401</b>	<b>\$ 1,458,880</b>	<b>\$ 7,047,783</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 215,190</b>	<b>\$ (214,812)</b>	<b>\$ (16,753)</b>	<b>\$ (81,198)</b>	<b>\$ 316,049</b>	<b>\$ 1,252,890</b>	<b>\$ 1,471,366</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In (Note 5)	\$ -	\$ 355,000	\$ -	\$ -	\$ -	\$ -	\$ 355,000
Transfer Out (Note 5)	-	-	-	(35,103)	-	(319,897)	(355,000)
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 355,000</b>	<b>\$ -</b>	<b>\$ (35,103)</b>	<b>\$ -</b>	<b>\$ (319,897)</b>	<b>\$ -</b>
Net Change in Fund Balances	\$ 215,190	\$ 140,188	\$ (16,753)	\$ (116,301)	\$ 316,049	\$ 932,993	\$ 1,471,366
Fund Balances - Beginning	3,393,101	96,258	194,052	418,124	422,555	2,247,096	6,771,186
<b>Fund Balances - Ending</b>	<b>\$ 3,608,291</b>	<b>\$ 236,446</b>	<b>\$ 177,299</b>	<b>\$ 301,823</b>	<b>\$ 738,604</b>	<b>\$ 3,180,089</b>	<b>\$ 8,242,552</b>

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, 2020**

Net change in fund balances - total governmental funds	\$ 1,471,366
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.	960,821
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(634,029)
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	21,654
Change in Net Pension Liability that is only reported on statement of net position	(450,543)
Change in net assets of governmental activities	<u><u>\$ 1,379,269</u></u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**November 30, 2020**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 1,168,826
Due from State of Illinois	293,441
Due from Other Marshall County Funds	-
<b>Total Assets</b>	<b>\$ 1,462,267</b>
<b>LIABILITIES AND NET POSITION</b>	
Due to Other Marshall County Funds	\$ 28,257
Due to Other Taxing Units	1,213,625
Held in Trust for Others	220,385
<b>Total Liabilities</b>	<b>\$ 1,462,267</b>
Net Position	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 1,462,267</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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 30<sup>th</sup> 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, 2020**

**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.

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, 2020**

**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, 2020 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, 2020**

**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, 2020**

**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 Depository Insurance Corporation;

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**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, 2020, the carrying amount of the County's pooled and segregated deposits including the component unit was \$9,081,266 and the bank balance was \$9,221,291. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2020. 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, 2020, \$0 of the County's bank balance of \$9,221,291 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, 2020**

**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 \$634,029.

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

General administration - \$19,751  
Judiciary - \$8,252  
Public safety - \$53,611  
Transportation - \$550,075  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2020.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**Note 3 - Capital Assets (Continued)**

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b> <b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
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	\$ 1,917,308	\$ 37,731	\$ -	\$ 1,955,039
Equipment and Furniture	3,170,432	169,335	-	3,339,767
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	10,384,287	753,755	-	11,138,042
<b>Total Depreciable Capital Assets</b>	<u>\$ 20,356,818</u>	<u>\$ 960,821</u>	<u>\$ -</u>	<u>\$ 21,317,639</u>
<b>Total Capital Assets</b>	<u>\$ 21,867,167</u>	<u>\$ 960,821</u>	<u>\$ -</u>	<u>\$ 22,827,988</u>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b> <b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
Depreciable Assets				
Buildings	\$ 1,051,630	\$ 61,231	\$ -	\$ 1,112,861
Equipment and Furniture	2,602,951	147,242	-	2,750,193
Improvements	4,249,896	67,923	-	4,317,819
Infrastructure - Road & Bridge	2,791,093	357,633	-	3,148,726
<b>Total Accumulated Depreciation</b>	<u>\$ 10,695,570</u>	<u>\$ 634,029</u>	<u>\$ -</u>	<u>\$ 11,329,599</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**Note 3 - Capital Assets (Continued)**

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2020 was as follows:

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	885,518	82,439	-	967,957
<b>Total Depreciated Assets</b>	<b>\$ 943,360</b>	<b>\$ 82,439</b>	<b>\$ -</b>	<b>\$ 1,025,799</b>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 53,835	\$ 587	\$ -	\$ 54,422
Equipment	730,478	44,128	-	774,606
<b>Total Accumulated Depreciation</b>	<b>\$ 784,313</b>	<b>\$ 44,715</b>	<b>\$ -</b>	<b>\$ 829,028</b>

**Note 4 - Net Position/Fund Balance**

The net position/fund balances are restricted for the following purposes at November 30, 2020. Prepaid expenses of \$0 and Inventory of \$26,942 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 2,459,978
Retirement	912,754
Public Health	374,062
Airport	172,357
Court Related & Judiciary	265,933
Public Safety	54,037
Recordkeeping	185,984
Transportation	47,979
Mapping	134,235
<b>Total</b>	<b>\$ 4,607,319</b>



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**Note 5 - Interfund Receivables/Payables and Transfers**

At November 30, 2020, 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 \$265,000 from the County Motor Fuel Tax Fund and \$90,000 from the Engineering Revolving Fund to the County Highway Fund to help finance road maintenance.

**Note 6 - Subsequent Events**

Management evaluated Subsequent Events through January 29, 2021, the date the financial statements were available to be issued. Nothing of substance to note.

**Note 7 - Other Receivables and Payables**

At November 30, 2020, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2020 to be collected in fiscal year 2021.
- 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, Covid – Cures Grant, and Replacement Tax.
- Other Receivables – payments from the Bureau County Department of Health for November Fees not collected until December.
- Accounts Payable – amount paid for invoices received in fiscal year 2021 for goods received and services performed in fiscal year 2020.
- Advance from Grantors – amount of grants received in fiscal year 2020 for expenditures that will not be incurred until fiscal year 2021.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**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, 2020 no funds had a deficit fund balance. Actual expenditures in the General Fund exceeded appropriated amounts for the fiscal year. Actual expenditures in excess of budgeted amounts is in violation of state statutes.

**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 - 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**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**Note 11 - Long-Term Liabilities**

Long-term liability activity for the year ended November 30, 2020 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	\$ 10,000	\$ -	\$ (10,000)	\$ -	\$ -
Compensated Absences	220,052	-	(21,654)	198,398	198,398
Total Long-Term Liabilities	<u>\$ 230,052</u>	<u>\$ -</u>	<u>\$ (31,654)</u>	<u>\$ 198,398</u>	<u>\$ 198,398</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 1<sup>st</sup> and July 1<sup>st</sup> 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 bond was paid in full during the fiscal year ended November 30, 2020.

**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 \$198,398 as of November 30, 2020.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**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 - 2020 Tax Year	\$ 278,848,528
Statutory Debt Limitation (2.875%)	\$ 8,016,895
Total Debt:	
Bonds and Contractual	\$ -
	-
Legal Debt Margin	<u>\$ 8,016,895</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](http://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, 2019, included (a) 3.25% inflation, (b) 2.50% price inflation, (c) 3.35% to 14.25% 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, 2020**

**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 2.75%; and the resulting single discount rate is 7.25%.

**Methods and Assumptions Used in the Calculation of the 2019 Contribution Rate** –

The required contribution for 2019 was determined as part of the December 31, 2019, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2019, included (a) 7.25 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.35% to 14.25% including inflation, and (c) wage growth of 3.25%. 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, 2019 is being amortized over a 24 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, 2020**

**Note 12 - Pension Plans (Continued)**

<b><u>A. Total Pension Liability</u></b>	<b><u>Regular</u></b>	<b><u>SLEP</u></b>	<b><u>ECO</u></b>
1. Service Cost	\$ 163,518	\$ 93,674	\$ 48,129
2. Interest on the Total Pension Liability	725,785	294,484	350,724
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(80,302)	35,673	(78,146)
5. Changes of Assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions	(584,326)	(186,320)	(239,271)
7. Net Change in Total Pension Liability	\$ 224,675	\$ 237,511	\$ 81,436
8. Total Pension Liability - Beginning	10,221,229	4,108,173	4,933,145
9. Total Pension Liability - Ending	<u>\$ 10,445,904</u>	<u>\$ 4,345,684</u>	<u>\$ 5,014,581</u>
 <b><u>B. Plan Fiduciary Net Position</u></b>	 <b><u>Regular</u></b>	 <b><u>SLEP</u></b>	 <b><u>ECO</u></b>
1. Contributions - Employer	\$ 168,076	\$ 42,127	\$ 237,526
2. Contributions - Employee	75,861	37,348	16,769
3. Net Investment Income	1,674,965	871,324	655,520
4. Benefit Payments, including Refunds of Employee Contributions	(584,326)	(186,320)	(239,271)
5. Other (Net Transfer)	(68,857)	(644,376)	20,122
6. Net Change in Plan Fiduciary Net Position	\$ 1,265,719	\$ 120,103	\$ 690,666
7. Plan Fiduciary Net Position - Beginning	8,358,790	4,389,561	3,338,520
8. Plan Fiduciary Net Position - Ending	<u>\$ 9,624,509</u>	<u>\$ 4,509,664</u>	<u>\$ 4,029,186</u>
 C. Net Pension Liability / (Asset)	 <u>\$ 821,395</u>	 <u>\$ (163,980)</u>	 <u>\$ 985,395</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 92.14%	 103.77%	 80.35%
 E. Covered Valuation Payroll	 1,685,813	 497,966	 223,596
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 48.72%	 -32.93%	 440.70%
 Total Pension Expense (Income)	 \$ 32,460	 \$ 668,484	 \$ (250,401)

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2020**

**Note 12 - Pension Plans (Continued)**

	<b><u>Membership</u></b>		
	<b><u>Regular</u></b>	<b><u>SLEP</u></b>	<b><u>ECO</u></b>
<b>Number of</b>			
- Retirees and Beneficiaries	39	7	15
- Inactive, Non-Retired Members	21	4	1
- Active Members	40	8	3
<b>Total</b>	<u>100</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%
<b><u>Regular</u></b>			
Total Pension Liability	\$ 11,837,895	\$ 10,445,904	\$ 9,305,177
Plan Fiduciary Net Position	<u>9,624,509</u>	<u>9,624,509</u>	<u>9,624,509</u>
Net Pension Liability / (Asset)	\$ 2,213,386	\$ 821,395	\$ (319,332)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<b><u>SLEP</u></b>			
Total Pension Liability	\$ 4,915,306	\$ 4,345,684	\$ 3,878,762
Plan Fiduciary Net Position	<u>4,509,664</u>	<u>4,509,664</u>	<u>4,509,664</u>
Net Pension Liability / (Asset)	\$ 405,642	\$ (163,980)	\$ (630,902)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<b><u>ECO</u></b>			
Total Pension Liability	\$ 5,594,419	\$ 5,014,581	\$ 4,525,572
Plan Fiduciary Net Position	<u>4,029,186</u>	<u>4,029,186</u>	<u>4,029,186</u>
Net Pension Liability / (Asset)	\$ 1,565,233	\$ 985,395	\$ 496,386

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2020

**Note 12 - Pension Plans (Continued)**

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>Regular</u></b>		
Difference between expected and actual experience	\$ 2,190	\$ 104,263
Changes in assumptions	149,600	103,264
Net difference between projected and actual earnings on pension plan investments	787,999	1,262,560
Total	<u>\$ 939,789</u>	<u>\$ 1,470,087</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>SLEP</u></b>		
Difference between expected and actual experience	\$ 136,423	\$ 68,400
Changes in assumptions	60,861	9,782
Net difference between projected and actual earnings on pension plan investments	328,343	590,741
Total	<u>\$ 525,627</u>	<u>\$ 668,923</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>ECO</u></b>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	248,800	465,243
Total	<u>\$ 248,800</u>	<u>\$ 465,243</u>

The total deferred outflows from the tables above were \$1,714,216 and the total deferred inflows were \$2,604,253. In addition, there were deferred outflows of \$401,718 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2019. 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.



**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,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 163,518	\$ 146,044	\$ 146,764	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	725,785	709,431	718,771	723,196	717,937	678,025
Benefit Changes	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(80,302)	(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	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
<b>Net Change in Total Pension Liability</b>	<b>\$ 224,675</b>	<b>\$ 528,642</b>	<b>\$ (145,429)</b>	<b>\$ (62,902)</b>	<b>\$ 102,042</b>	<b>\$ 537,020</b>
<b>Total Pension Liability - Beginning</b>	<b>10,221,229</b>	<b>9,692,587</b>	<b>9,838,016</b>	<b>9,900,918</b>	<b>9,798,876</b>	<b>9,261,856</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 10,445,904</b>	<b>\$ 10,221,229</b>	<b>\$ 9,692,587</b>	<b>\$ 9,838,016</b>	<b>\$ 9,900,918</b>	<b>\$ 9,798,876</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 168,076	\$ 192,910	\$ 192,272	\$ 194,602	\$ 191,823	\$ 167,285
Employee Contributions	75,861	73,505	70,963	75,251	81,798	91,099
Pension Plan Net Investment Income	1,674,965	(616,577)	1,595,102	569,910	44,034	528,581
Benefit Payments and Refunds	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
Other	(68,857)	70,450	(462,221)	(43,566)	(383,475)	(57,468)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,265,719</b>	<b>(892,765)</b>	<b>740,537</b>	<b>194,848</b>	<b>(641,839)</b>	<b>114,371</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>8,358,790</b>	<b>9,251,555</b>	<b>8,511,018</b>	<b>8,316,170</b>	<b>8,958,009</b>	<b>8,843,638</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>9,624,509</b>	<b>8,358,790</b>	<b>9,251,555</b>	<b>8,511,018</b>	<b>8,316,170</b>	<b>8,958,009</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>821,395</b>	<b>1,862,439</b>	<b>441,032</b>	<b>1,326,998</b>	<b>1,584,748</b>	<b>840,867</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>92.14%</b>	<b>81.78%</b>	<b>95.45%</b>	<b>86.51%</b>	<b>83.99%</b>	<b>91.42%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 1,685,813</b>	<b>\$ 1,633,456</b>	<b>\$ 1,546,839</b>	<b>\$ 1,535,934</b>	<b>\$ 1,531,748</b>	<b>\$ 1,381,658</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>48.72%</b>	<b>114.02%</b>	<b>28.51%</b>	<b>86.40%</b>	<b>103.46%</b>	<b>60.86%</b>

**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
2019	168,076	168,076	-	1,685,813	9.97%
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 9.97% and covered valuation payroll of \$1,685,813.

**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					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408	\$ 104,674	\$ 97,453
Interest on the Total Pension Liability	294,484	263,881	258,296	237,225	225,370	196,396
Benefit Changes	-	-	-	-	-	-
Difference Between Expected and Actual Experience	35,673	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	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
<b>Net Change in Total Pension Liability</b>	<b>\$ 237,511</b>	<b>\$ 584,212</b>	<b>\$ 98,896</b>	<b>\$ 285,347</b>	<b>\$ 174,287</b>	<b>\$ 388,374</b>
<b>Total Pension Liability - Beginning</b>	<b>4,108,173</b>	<b>3,523,961</b>	<b>3,425,065</b>	<b>3,139,718</b>	<b>2,965,431</b>	<b>2,577,057</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 4,345,684</b>	<b>\$ 4,108,173</b>	<b>\$ 3,523,961</b>	<b>\$ 3,425,065</b>	<b>\$ 3,139,718</b>	<b>\$ 2,965,431</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	37,348	38,077	37,560	64,519	36,799	37,468
Pension Plan Net Investment Income	871,324	(222,250)	558,574	192,247	14,919	166,683
Benefit Payments and Refunds	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Other	(644,376)	658,551	(40,503)	63,445	(169,584)	(3,624)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>120,103</b>	<b>594,143</b>	<b>569,733</b>	<b>355,308</b>	<b>(72,066)</b>	<b>256,819</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,389,561</b>	<b>3,795,418</b>	<b>3,225,685</b>	<b>2,870,377</b>	<b>2,942,443</b>	<b>2,685,624</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>4,509,664</b>	<b>4,389,561</b>	<b>3,795,418</b>	<b>3,225,685</b>	<b>2,870,377</b>	<b>2,942,443</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>(163,980)</b>	<b>(281,388)</b>	<b>(271,457)</b>	<b>199,380</b>	<b>269,341</b>	<b>22,988</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>103.77%</b>	<b>106.85%</b>	<b>107.70%</b>	<b>94.18%</b>	<b>91.42%</b>	<b>99.22%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 497,966</b>	<b>\$ 507,697</b>	<b>\$ 500,805</b>	<b>\$ 502,708</b>	<b>\$ 486,731</b>	<b>\$ 529,176</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-32.93%</b>	<b>-55.42%</b>	<b>-54.20%</b>	<b>39.66%</b>	<b>55.34%</b>	<b>4.34%</b>

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
2019	48,552	42,127	6,425	497,966	8.46%
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 9.75% and covered valuation payroll of \$497,966.

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

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	350,724	348,781	352,381	323,966	304,390	301,557
Benefit Changes	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(78,146)	(99,228)	(220,797)	260,295	141,070	(152,867)
Assumption Changes	-	130,474	37,926	(82,214)	-	101,470
Benefit Payments and Refunds	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
<b>Net Change in Total Pension Liability</b>	<b>\$ 81,436</b>	<b>\$ 185,429</b>	<b>\$ (70,905)</b>	<b>\$ 319,806</b>	<b>\$ 269,439</b>	<b>\$ 69,408</b>
<b>Total Pension Liability - Beginning</b>	<b>4,933,145</b>	<b>4,747,716</b>	<b>4,818,621</b>	<b>4,498,815</b>	<b>4,229,376</b>	<b>4,159,968</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 5,014,581</b>	<b>\$ 4,933,145</b>	<b>\$ 4,747,716</b>	<b>\$ 4,818,621</b>	<b>\$ 4,498,815</b>	<b>\$ 4,229,376</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	16,769	16,558	16,295	16,138	15,999	15,873
Pension Plan Net Investment Income	655,520	(172,390)	444,203	323,640	10,195	137,828
Benefit Payments and Refunds	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Other	20,122	162,028	(219,953)	(155,692)	181,232	(346,068)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>690,666</b>	<b>388,671</b>	<b>505,233</b>	<b>209,407</b>	<b>201,152</b>	<b>(242,583)</b>
Plan Fiduciary Net Position - Beginning	3,338,520	2,949,849	2,444,616	2,235,209	2,034,057	2,276,640
Plan Fiduciary Net Position - Ending (b)	4,029,186	3,338,520	2,949,849	2,444,616	2,235,209	2,034,057
Net Pension Liability / (Asset) - Ending (a)-(b)	985,395	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	80.35%	67.68%	62.13%	50.73%	49.68%	48.09%
Covered Valuation Payroll	\$ 223,596	\$ 220,772	\$ 217,266	\$ 215,174	\$ 213,317	\$ 211,641
Net Pension Liability as a Percentage of Covered Valuation Payroll	440.70%	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
2019	237,526	237,526	-	223,596	106.23%
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 106.23% and covered valuation payroll of \$223,596.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 1,400,000	\$ 1,400,000	\$ 1,415,272	\$ 1,416,007
Personal Property Replacement Taxes	139,000	139,000	138,191	159,139
County Offices Fees	224,000	224,000	145,128	238,371
Court Fees and Fines	145,000	145,000	115,452	107,157
Building Permit and Zoning Fees	18,000	18,000	83,385	24,334
Liquor licenses	1,750	1,750	850	1,960
Sales and Use Tax	425,000	425,000	460,504	389,597
Income Tax	400,000	400,000	473,218	460,250
State of Illinois	280,017	280,017	334,388	290,253
Interest on Investments	12,000	12,000	20,544	22,896
City of Lacon - TIF Rebate	25,000	25,000	237,427	253,211
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	32,875	45,725
Administration fees	18,000	18,000	18,000	17,500
Other Reimbursements	271,370	271,370	249,663	230,419
Grants	80,000	80,000	190,278	-
Miscellaneous	35,000	35,000	14,346	13,076
Total Revenues	<u>\$ 3,524,137</u>	<u>\$ 3,524,137</u>	<u>\$ 3,929,521</u>	<u>\$ 3,669,895</u>
<b>EXPENDITURES</b>				
General Government	\$ 1,408,389	\$ 1,408,389	\$ 1,312,963	\$ 1,378,277
Public Safety	1,188,616	1,188,616	1,350,988	1,233,056
Judiciary and Court Related	603,156	603,156	592,662	566,689
Public Health and Welfare	25,500	25,500	24,682	25,541
Other	102,755	102,755	321,137	324,329
Capital Outlay	164,000	164,000	111,899	65,553
Total Expenditures	<u>\$ 3,492,416</u>	<u>\$ 3,492,416</u>	<u>\$ 3,714,331</u>	<u>\$ 3,593,445</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 31,721</u>	<u>\$ 31,721</u>	<u>\$ 215,190</u>	<u>\$ 76,450</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 31,721</u>	<u>\$ 31,721</u>	<u>\$ 215,190</u>	<u>\$ 76,450</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,393,101</u>	<u>3,316,651</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,608,291</u>	<u>\$ 3,393,101</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COUNTY HIGHWAY FUND**

	<b>2020</b>			<b>2019</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Tax	\$ 278,800	\$ 278,800	\$ 278,240	\$ 259,874
Putnam County Reimbursements	73,000	73,000	78,305	77,700
Interest on Investments	10	10	36	28
Signs	500	500	-	513
Miscellaneous	28,000	28,000	25,363	12,123
<b>Total Revenues</b>	<b>\$ 380,310</b>	<b>\$ 380,310</b>	<b>\$ 381,944</b>	<b>\$ 350,238</b>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 20,000	\$ 20,000	\$ 30,951	\$ 10,663
Salt	-	-	17,434	-
Gas and Oil	52,000	52,000	29,707	44,556
Audit	4,500	4,500	4,500	4,500
Mileage	150	150	-	93
Office Expense	4,200	4,200	3,695	3,130
Supplies	22,000	22,000	31,384	24,578
Salaries	413,060	413,060	363,687	398,296
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	14,000	14,000	13,963	13,003
Repairs	50,000	50,000	39,414	40,490
Capital Outlays	226,000	226,000	95,167	-
Miscellaneous	3,000	3,000	4,434	2,626
<b>Total Expenditures</b>	<b>\$ 813,910</b>	<b>\$ 813,910</b>	<b>\$ 639,336</b>	<b>\$ 546,935</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (433,600)</b>	<b>\$ (433,600)</b>	<b>\$ (257,392)</b>	<b>\$ (196,697)</b>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 210,000	\$ 210,000	\$ 265,000	\$ 185,000
Transfer In from Engineering Revolving Fund	-	-	90,000	-
Reimbursement from General Fund	253,000	253,000	42,580	41,825
<b>Total Other Financing Sources</b>	<b>\$ 463,000</b>	<b>\$ 463,000</b>	<b>\$ 397,580</b>	<b>\$ 226,825</b>
<b>Net Change in Fund Balance</b>	<b>\$ 29,400</b>	<b>\$ 29,400</b>	<b>\$ 140,188</b>	<b>\$ 30,128</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>\$ 96,258</b>	<b>\$ 66,130</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 236,446</b>	<b>\$ 96,258</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COUNTY AIRPORT FUND**

	<b>2020</b>			<b>2019</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Taxes	\$ 114,860	\$ 114,860	\$ 114,746	\$ 109,318
Capital Grants and Contributions - Federal Revenue	272,200	272,200	130,010	151,826
Capital Grants and Contributions - State Revenue	-	-	8,736	14,536
Fines, Fees, and Charges for Services	88,600	88,600	94,369	88,167
Aviation Fuel Sales	80,300	80,300	70,190	96,716
Interest Earned	60	60	63	71
Miscellaneous	-	-	1,648	11,118
<b>Total Revenues</b>	<b>\$ 556,020</b>	<b>\$ 556,020</b>	<b>\$ 419,762</b>	<b>\$ 471,752</b>
<b>EXPENDITURES</b>				
Salaries	\$ 77,303	\$ 77,303	\$ 80,302	\$ 78,498
Health Insurance	7,000	7,000	6,834	6,587
Building Maintenance	26,000	26,000	15,230	17,715
Repairs & Maintenance	26,000	26,000	13,774	12,424
Administration costs	4,500	4,500	8,507	11,822
Equipment Maintenance	6,500	6,500	7,405	6,868
Utilities	16,500	16,500	11,548	13,967
Capital Outlay	244,875	244,875	-	11,042
Construction	-	-	108,496	240,675
Runway Maintenance	-	-	-	2,316
Aviation Fuel	76,900	76,900	49,591	74,942
Fuel Tax	-	-	6,093	5,607
Credit Card Processing	-	-	2,166	1,976
Property Taxes	10,000	10,000	9,438	9,333
Liability Insurance	5,400	5,400	3,475	3,475
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	1,053	2,864
General Supplies	1,000	1,000	672	211
Audit	2,500	2,500	2,500	2,000
Runway Phase 1	-	-	98,428	-
Debt Service - Principal Payment	10,000	10,000	10,000	10,000
Interest Expense	600	600	515	1,030
Miscellaneous	1,000	1,000	488	3,373
<b>Total Expenditures</b>	<b>\$ 520,078</b>	<b>\$ 520,078</b>	<b>\$ 436,515</b>	<b>\$ 516,725</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 35,942</b>	<b>\$ 35,942</b>	<b>\$ (16,753)</b>	<b>\$ (44,973)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(5,000)	(5,000)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 30,942</b>	<b>\$ 30,942</b>	<b>\$ (16,753)</b>	<b>\$ (44,973)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>194,052</b>	<b>239,025</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 177,299</b>	<b>\$ 194,052</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**ILLINIOS MUNICIPAL RETIREMENT FUND**

	<b>2020</b>			<b>2019</b>
	<b><u>Orginal Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Tax	\$ 700,000	\$ 700,000	\$ 699,230	\$ 699,629
Personal Property Replacement Taxes	-	-	3,410	5,586
Interest Earned	-	-	223	101
Miscellaneous	-	-	8,587	7,349
<b>Total Revenues</b>	<b><u>\$ 700,000</u></b>	<b><u>\$ 700,000</u></b>	<b><u>\$ 711,450</u></b>	<b><u>\$ 712,665</u></b>
<b>EXPENDITURES</b>				
IMRF	\$ 450,000	\$ 450,000	\$ 395,401	\$ 456,564
<b>Total Expenditures</b>	<b><u>\$ 450,000</u></b>	<b><u>\$ 450,000</u></b>	<b><u>\$ 395,401</u></b>	<b><u>\$ 456,564</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ 250,000</u></b>	<b><u>\$ 250,000</u></b>	<b><u>\$ 316,049</u></b>	<b><u>\$ 256,101</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>422,555</u></b>	<b><u>166,454</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 738,604</u></b>	<b><u>\$ 422,555</u></b>

**COUNTY BRIDGE FUND**

<b>REVENUES</b>				
Property Tax	\$ 139,000	\$ 139,000	\$ 138,842	\$ 129,935
Other Revenue	-	-	9,939	4,555
Various Townships - Share of Bridge Construction	135,000	135,000	173,124	16,452
Operating Grants	-	-	-	2,722
Interest Revenue	400	400	217	86
<b>Total Revenues</b>	<b><u>\$ 274,400</u></b>	<b><u>\$ 274,400</u></b>	<b><u>\$ 322,122</u></b>	<b><u>\$ 153,750</u></b>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 50,000	\$ 70,000	\$ 66,821	\$ 22,853
Bridges	200,000	320,000	322,651	170,114
Engineering	70,000	20,000	6,131	45,200
Miscellaneous	4,000	4,000	7,717	-
<b>Total Expenditures</b>	<b><u>\$ 324,000</u></b>	<b><u>\$ 414,000</u></b>	<b><u>\$ 403,320</u></b>	<b><u>\$ 238,167</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (49,600)</u></b>	<b><u>\$ (139,600)</u></b>	<b><u>\$ (81,198)</u></b>	<b><u>\$ (84,417)</u></b>
<b>OTHER FINANCING SOURCES</b>				
Transfer to Township Bridge Program Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Engineer Revolving	(42,000)	(42,000)	(35,103)	(28,842)
<b>Total Other Financing Sources</b>	<b><u>\$ (42,000)</u></b>	<b><u>\$ (42,000)</u></b>	<b><u>\$ (35,103)</u></b>	<b><u>\$ (28,842)</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (91,600)</u></b>	<b><u>\$ (181,600)</u></b>	<b><u>\$ (116,301)</u></b>	<b><u>\$ (113,259)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>418,124</u></b>	<b><u>531,383</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 301,823</u></b>	<b><u>\$ 418,124</u></b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2020**

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

The budgetary comparison schedule for the General Fund, County Highway Fund, County Airport Fund, and Illinois Municipal Retirement Fund present comparisons of the budget with actual data on a modified accrual basis. The actual expenditures in the General fund exceeded appropriated amounts for the fiscal year.



**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2020**

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, 2020**

	2020			2019
	Original Budget	Final Budget	Actual	Actual
<b><u>REVENUES</u></b>				
Property Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,415,272	\$ 1,416,007
Personal Property Replacement Taxes	139,000	139,000	138,191	159,139
Office Fees (Co Clerk, Cir Clerk, Sherriff)	224,000	224,000	145,128	238,371
Court Fees and Fines	145,000	145,000	115,452	107,157
Building Permit and Zoning Fees	18,000	18,000	83,385	24,334
Liquor Licenses	1,750	1,750	850	1,960
Sales and Use Tax	425,000	425,000	460,504	389,597
Income Tax	400,000	400,000	473,218	460,250
City of Lacon - TIF Rebate	25,000	25,000	237,427	253,211
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	27,545	27,545	27,545	27,475
State's Attorney's Salary	118,000	118,000	120,808	117,221
Violent Crimes Assistant Salary	36,000	36,000	32,000	24,000
Other State Reimbursements:				
Public Defender Salary	40,000	40,000	39,695	38,154
Probation Officer Salary	51,872	51,872	49,242	60,091
Election Cost	6,600	6,600	65,031	23,094
Other	-	-	67	218
Interest on Investments	12,000	12,000	20,544	22,896
Dividends - Franchise Payments	-	-	953	-
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	32,875	45,725
Other Reimbursements:				
Dispatch - 911 Fund	72,980	72,980	72,980	71,549
Employee Share - Health Insurance	198,390	198,390	117,542	115,560
Insurance Claims	-	-	38,453	17,116
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	18,000	17,500
Other	-	-	20,688	26,194
Grants	80,000	80,000	190,278	-
Miscellaneous	35,000	35,000	13,393	13,076
<b>Subtotal</b>	<b>\$ 3,524,137</b>	<b>\$ 3,524,137</b>	<b>\$ 3,929,521</b>	<b>\$ 3,669,895</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 14,000	\$ 14,000	\$ 12,795	\$ 14,170
Repairs	12,000	12,000	2,919	18,208
Supplies	10,000	10,000	7,693	8,928
Water	1,200	1,200	457	1,524
Telephone	13,000	13,000	11,981	14,228
Maintenance Director Salary	11,628	11,628	1,428	11,872
Pest Control	800	800	640	685
Elevator	3,500	3,500	2,795	2,768
Garbage	3,600	3,600	3,308	3,539
Lawn - Summer	2,500	2,500	1,250	1,240
Lawn - Winter	250	250	-	-
Landscaping	300	300	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	2020			2019
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 100,465	\$ 100,465	\$ 109,144	\$ 105,729
Workman's Compensation	71,128	71,128	69,084	70,955
Health	400,000	400,000	405,821	401,863
Unemployment Compensation	100	100	401	-
Tort Settlement	100	100	-	-
County Clerk:				
Salary	55,090	55,090	55,090	55,090
Deputy & Clerk Salary	111,146	111,146	100,335	69,729
Book Repair	19,500	19,500	246	1,948
Office Expense	8,500	8,500	8,632	8,237
Revenue Stamps	50,000	50,000	-	49,024
Travel	800	800	-	-
Dues, Subscriptions, & Conferences	1,200	1,200	780	1,686
Elections:				
Ballots & Supplies	50,000	50,000	57,466	29,314
Elections Salaries - Judges & Clerks	36,000	36,000	39,115	58,304
Computer Maintenance	30,000	30,000	37,348	32,641
County Treasurer:				
Salary	55,090	55,090	55,090	55,090
Deputy & Clerk Salary	66,716	66,716	58,460	56,659
Office Expense	1,500	1,500	1,493	1,315
Real Estate Tax Forms	4,750	4,750	4,750	4,750
Board Members:				
Mileage	3,000	3,000	322	1,605
NACO & ICBM Dues	1,600	1,600	1,975	775
Board Members Salaries	20,500	20,500	20,499	20,417
Vice-Chairman Salary	3,000	3,000	3,000	3,000
Chairman Salary	5,000	5,000	5,000	5,000
Miscellaneous	1,000	1,000	374	330
Supervisor of Assessments:				
Salary	55,090	55,090	55,090	55,090
Deputy & Clerk Salary	26,952	26,952	26,060	25,254
Office Expense	2,000	2,000	1,361	1,577
Publication	7,500	7,500	6,949	17,470
Dues, Memberships, & Seminars	500	500	378	430
Mileage	1,500	1,500	552	1,294
Copier Supplies	2,500	2,500	2,033	1,812
Board of Review - Salary	2,700	2,700	2,700	2,700
Board of Review - Per Diem & Mileage	500	500	-	-
Board of Review - Education	1,000	1,000	-	-
Education	2,500	2,500	-	-
Zoning:				
Salaries	27,285	27,285	27,285	26,750
Office Expense	2,600	2,600	2,600	2,600
Utilities	1,275	1,275	1,275	1,275
Public Notices	3,060	3,060	520	1,029
Postage	1,224	1,224	486	645
Mileage	1,530	1,530	500	1,835
Mapping and Software	410	410	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 25,800	\$ 25,800	\$ 37,774	\$ 57,626
Printing	13,000	13,000	10,903	6,049
Postage & Envelopes	22,000	22,000	25,076	22,202
Audit	28,500	28,500	17,600	17,800
NCICG	-	-	2,790	2,790
Payroll Supplies	-	-	1,323	686
Accounting System Software, Training, & Support	-	-	549	200
Notification System	-	-	7,500	7,500
Resurface Roads	-	-	-	1,800
Education	-	-	1,406	583
Miscellaneous	10,000	10,000	562	10,657
Total General Government	<u>\$ 1,408,389</u>	<u>\$ 1,408,389</u>	<u>\$ 1,312,963</u>	<u>\$ 1,378,277</u>
Public Safety:				
Coroner:				
Salary	\$ 22,379	\$ 22,379	\$ 22,779	\$ 22,854
Physicians, Autopsy, Transportation	3,600	3,600	7,926	5,760
Telephone	1,800	1,800	2,141	2,321
Dues	400	400	132	325
Jury Fees	100	100	-	-
Indigent Burials	600	600	-	-
Education	1,200	1,200	229	-
Assistant	750	750	-	-
ESDA:				
Director's Salary	17,486	17,486	17,486	17,144
Supplies:				
Office	1,500	1,500	834	1,253
Emergency	500	500	-	-
Training	250	250	-	50
Travel	600	600	-	460
Radio Equipment	1,000	1,000	820	-
Other Equipment	1,500	1,500	422	-
Dues & Subscriptions	175	175	65	130
Computer Maintenance	500	500	-	-
Mass Notification System	7,500	7,500	-	-
Building Rent	6,600	6,600	7,150	6,600

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 70,000	\$ 70,000	\$ 70,000	\$ 71,107
Deputy Sheriffs' Salary	409,649	409,649	528,468	481,556
Radio Operators	221,541	221,541	216,042	215,503
Jailers	187,474	187,474	196,639	184,029
Buildings - Repairs & Maintenance	-	-	20,580	-
Vehicles - Repairs & Maintenance	15,000	15,000	15,047	18,752
Cameras - Repairs & Maintenance	3,900	3,900	3,367	3,894
Ammunition	1,800	1,800	1,730	1,811
Office Supplies	4,300	4,300	3,181	3,003
Education & Training	6,800	6,800	5,678	7,135
Uniform Allowance	10,800	10,800	10,741	10,168
Gasoline	33,000	33,000	27,068	36,602
Crime Commission	1,269	1,269	1,269	1,269
Computer Line Charge	26,000	26,000	15,233	17,777
Communications & Dispatch	6,000	6,000	35,626	6,440
Secretary	53,000	53,000	54,008	50,701
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	8,661	9,040
Telephone	7,300	7,300	6,648	6,523
Food Services - Prisoners	15,000	15,000	17,510	14,143
Matron Pay	765	765	286	504
Court Baliff	11,828	11,828	30,851	11,904
Medical Bills - Prisoners	7,500	7,500	6,476	5,659
Jail Supplies	4,000	4,000	4,000	3,710
Prisoner Supplies	200	200	195	189
Rugs	3,000	3,000	2,172	1,970
Energy Maintenance	1,200	1,200	1,078	1,152
Repairs	5,000	5,000	5,310	8,643
Soft Water	1,000	1,000	758	742
Food Service Supplies	1,100	1,100	391	341
Patrol Expenses	2,000	2,000	1,991	1,892
Total Public Safety	<u>\$ 1,188,616</u>	<u>\$ 1,188,616</u>	<u>\$ 1,350,988</u>	<u>\$ 1,233,056</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	2020			2019
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Judiciary and Court Related:				
Court Expenses	\$ 10,000	\$ 10,000	\$ 3,588	\$ 2,653
Multi-County Purchasing	2,000	2,000	1,615	1,983
Jurors	4,500	4,500	-	1,621
Court Security	1,000	1,000	876	933
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	14,363	4,590
Clerk Scheduled Fees	-	-	5,482	-
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	55,090	55,090	55,090	55,090
Deputy & Clerk Hire	102,000	102,000	110,812	112,008
Office Expense	5,000	5,000	4,276	5,664
Audit	4,500	4,500	4,500	4,500
State Attorney's Office:				
State's Attorney's Salary	134,568	134,568	137,719	132,914
Clerk Hire	39,450	39,450	39,653	38,795
Office Expense	5,000	5,000	5,834	3,292
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	-	2,596
Training & Seminars	2,000	2,000	-	1,419
Appellate Court Services	5,100	5,100	5,500	5,500
Witness Advocate	38,975	38,975	39,477	38,679
Public Defender Salary	59,750	59,750	59,750	57,340
Public Defender - Expenses	3,600	3,600	3,900	3,600
Probation Officer:				
Salary	55,090	55,090	55,090	51,877
Office Expense	2,300	2,300	904	1,733
Deputy Probation Officer	39,433	39,433	39,437	38,338
Travel	1,500	1,500	1,190	1,564
Juvenile Board	17,000	17,000	3,606	-
Total Judiciary and Court Related	<u>\$ 603,156</u>	<u>\$ 603,156</u>	<u>\$ 592,662</u>	<u>\$ 566,689</u>
Public Health and Welfare:				
Welfare:				
Recycling Center	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 24,682</u>	<u>\$ 25,541</u>
Total Public Health and Welfare	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 24,682</u>	<u>\$ 25,541</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 19,246	\$ 19,246
All other:				
TIF Rebate Payment	-	-	214,558	228,364
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Census Grant	-	-	10,481	-
Registrar - City of Lacon	-	-	133	-
Membership	1,290	1,290	-	-
Accounting System Software, Training, Support	4,000	4,000	-	-
Payroll Supplies	1,500	1,500	-	-
Total Other	<u>\$ 102,755</u>	<u>\$ 102,755</u>	<u>\$ 321,137</u>	<u>\$ 324,329</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2020**

	<b>Original Budget</b>	<b>2020 Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 90,000	\$ 90,000	\$ 37,731	\$ 17,356
Purchase of Equipment - County Clerk	1,000	1,000	630	8,310
Purchase of Equipment - County Sheriff	7,000	7,000	8,127	5,093
Vehicles - County Sheriff	56,000	56,000	55,778	28,000
Purchase of Equipment - ESDA	-	-	-	4,799
Purchase of Equipment - Circuit Clerk	10,000	10,000	9,633	1,995
Total Capital Outlay	<u>\$ 164,000</u>	<u>\$ 164,000</u>	<u>\$ 111,899</u>	<u>\$ 65,553</u>
 Total Expenditures	 <u>\$ 3,492,416</u>	 <u>\$ 3,492,416</u>	 <u>\$ 3,714,331</u>	 <u>\$ 3,593,445</u>
 <b>Excess (Deficiency) of Revenues over Expenditures</b>	 <u>\$ 31,721</u>	 <u>\$ 31,721</u>	 <u>\$ 215,190</u>	 <u>\$ 76,450</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer Out to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b>Net Change In Fund Balance</b>	 <u>\$ 31,721</u>	 <u>\$ 31,721</u>	 215,190	 76,450
 <b>FUND BALANCE, BEGINNING OF YEAR</b>			 <u>3,393,101</u>	 <u>3,316,651</u>
 <b>FUND BALANCE, END OF YEAR</b>			 <u><u>\$ 3,608,291</u></u>	 <u><u>\$ 3,393,101</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2020**

**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, 2020**

**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 and Addiction 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.

**Public Defender Operations Fund** – to account for fees collected by the Clerk of the Circuit Court for services of the public defender.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2020**

**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.

**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, 2020**

<b>ASSETS</b>	<b>County Health</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
Cash and Equivalents	\$ 477,555	\$ 886,577	\$ 693,938	\$ 225,531
Receivables, net:				
State of Illinois	47,615	-	118,663	-
Property Taxes	75,000	139,000	-	-
Other	67,604	-	-	-
Inventory	-	-	19,000	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 667,774</b>	<b>\$ 1,025,577</b>	<b>\$ 831,601</b>	<b>\$ 225,531</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 118,706	\$ -	\$ -	\$ -
Advances from Grantors	140,055	-	-	-
Due to other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 258,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ 75,000	\$ 139,000	\$ -	\$ -
<b>Total Deferred Inflows of Resources</b>	<b>\$ 75,000</b>	<b>\$ 139,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ 19,000	\$ -
Restricted	334,013	886,577	812,601	225,531
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 334,013</b>	<b>\$ 886,577</b>	<b>\$ 831,601</b>	<b>\$ 225,531</b>
<b>Total Liab, Def Inflows &amp; Fund Balances</b>	<b>\$ 667,774</b>	<b>\$ 1,025,577</b>	<b>\$ 831,601</b>	<b>\$ 225,531</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2020**

<b>Marshall-Stark Transportation</b>	<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court System</b>	<b>County Clerk's Automation</b>
\$ 47,979	\$ 174,150	\$ 31,568	\$ 26,326	\$ 54,545	\$ 74,700
-	-	-	-	-	-
-	210,000	-	-	-	-
-	-	-	1,130	1,268	2,423
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,979</u>	<u>\$ 384,150</u>	<u>\$ 31,568</u>	<u>\$ 27,456</u>	<u>\$ 55,813</u>	<u>\$ 77,123</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 210,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47,979	174,150	31,568	27,456	55,813	77,123
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,979</u>	<u>\$ 174,150</u>	<u>\$ 31,568</u>	<u>\$ 27,456</u>	<u>\$ 55,813</u>	<u>\$ 77,123</u>
<u>\$ 47,979</u>	<u>\$ 384,150</u>	<u>\$ 31,568</u>	<u>\$ 27,456</u>	<u>\$ 55,813</u>	<u>\$ 77,123</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2020**

<b>ASSETS</b>	<b>Animal Control</b>	<b>County Law Library</b>	<b>E Citation</b>	<b>Maintenance and Child Support</b>
Cash and Equivalents	\$ 4,965	\$ 21,972	\$ 7,101	\$ 8,628
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	798	200	-
Inventory	-	-	-	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,965</b>	<b>\$ 22,770</b>	<b>\$ 7,301</b>	<b>\$ 8,628</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	5,773
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,773</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total Deferred Inflows of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	4,965	22,770	7,301	2,855
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 4,965</b>	<b>\$ 22,770</b>	<b>\$ 7,301</b>	<b>\$ 2,855</b>
<b>Total Liab, Def Inflows &amp; Fund Balances</b>	<b>\$ 4,965</b>	<b>\$ 22,770</b>	<b>\$ 7,301</b>	<b>\$ 8,628</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2020**

<b>Drug Enforcement &amp; Addiction</b>	<b>Community Mental Health</b>	<b>Indemnity</b>	<b>Public Defender Operations</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>
\$ 13,528	\$ 21,227	\$ 72,579	\$ 64	\$ 102,692	\$ 25,031	\$ 15,541	\$ 4,554
-	-	-	-	-	-	-	-
-	48,500	-	-	-	-	-	-
-	-	-	-	903	1,070	-	160
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 13,528</u>	<u>\$ 69,727</u>	<u>\$ 72,579</u>	<u>\$ 64</u>	<u>\$ 103,595</u>	<u>\$ 26,101</u>	<u>\$ 15,541</u>	<u>\$ 4,714</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,528	21,227	72,579	64	103,595	26,101	15,541	4,714
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 13,528</u>	<u>\$ 21,227</u>	<u>\$ 72,579</u>	<u>\$ 64</u>	<u>\$ 103,595</u>	<u>\$ 26,101</u>	<u>\$ 15,541</u>	<u>\$ 4,714</u>
<u>\$ 13,528</u>	<u>\$ 69,727</u>	<u>\$ 72,579</u>	<u>\$ 64</u>	<u>\$ 103,595</u>	<u>\$ 26,101</u>	<u>\$ 15,541</u>	<u>\$ 4,714</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2020**

<b>ASSETS</b>	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
Cash and Equivalents	\$ 10,118	\$ 128,037	\$ 2,911	\$ 18,822
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	6,198	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	-	-	-
<b>Total Assets</b>	<b>\$ 15,891</b>	<b>\$ 134,235</b>	<b>\$ 2,911</b>	<b>\$ 18,822</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total Deferred Infows of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	15,891	134,235	2,911	18,822
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 15,891</b>	<b>\$ 134,235</b>	<b>\$ 2,911</b>	<b>\$ 18,822</b>
<b>Total Liab, Def Inflows &amp; Fund Balance</b>	<b>\$ 15,891</b>	<b>\$ 134,235</b>	<b>\$ 2,911</b>	<b>\$ 18,822</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2020**

<b>State's Attorney Drug</b>	<b>Vehicle Maintenance</b>	<b>GIS County Clerk</b>	<b>RHSP County Clerk</b>	<b>FTA Warrant</b>	<b>Sheriff Commissary</b>	<b>State's Attorney Automation</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 150	\$ 13,706	\$ -	\$ -	\$ 106	\$ 3,386	\$ 3,560	\$ 3,171,547
-	-	-	-	-	-	-	166,278
-	-	-	-	-	-	-	472,500
-	-	-	-	210	-	61	82,025
-	-	-	-	-	-	-	19,000
-	-	-	-	-	-	-	5,773
<u>\$ 150</u>	<u>\$ 13,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 3,386</u>	<u>\$ 3,621</u>	<u>\$ 3,917,123</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,706
-	-	-	-	-	-	-	140,055
-	-	-	-	-	-	-	5,773
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,534</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,500
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472,500</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
150	13,706	-	-	316	3,386	3,621	3,161,089
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 13,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 3,386</u>	<u>\$ 3,621</u>	<u>\$ 3,180,089</u>
<u>\$ 150</u>	<u>\$ 13,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 3,386</u>	<u>\$ 3,621</u>	<u>\$ 3,917,123</u>



**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

	<b>County Health</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
<b>REVENUES</b>				
Property Taxes	\$ 74,931	\$ 138,842	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	800,752	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	412,318	-	-	80,000
Fees, Fines, and Charges for Services	18,300	-	-	35,440
Refunds and Reimbursements	-	330,000	44,742	-
Interest Earned	168	492	251	147
Other	267	-	-	-
<b>Total Revenues</b>	<u>\$ 505,984</u>	<u>\$ 469,334</u>	<u>\$ 845,745</u>	<u>\$ 115,587</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	449,081	-	-	-
Transportation	-	-	195,882	200
Capital Outlay	-	143,511	-	-
<b>Total Expenditures</b>	<u>\$ 449,081</u>	<u>\$ 143,511</u>	<u>\$ 195,882</u>	<u>\$ 200</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	\$ 56,903	\$ 325,823	\$ 649,863	\$ 115,387
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	(265,000)	(54,897)
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (265,000)</u>	<u>\$ (54,897)</u>
<b>Net Change in Fund Balances</b>	\$ 56,903	\$ 325,823	\$ 384,863	\$ 60,490
<b>Fund Balances - Beginning</b>	<u>277,110</u>	<u>560,754</u>	<u>446,738</u>	<u>165,041</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 334,013</u></u>	<u><u>\$ 886,577</u></u>	<u><u>\$ 831,601</u></u>	<u><u>\$ 225,531</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

<b>Marshall-Stark Transportation</b>	<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court Systems</b>	<b>County Clerk's Automation</b>
\$ -	\$ 199,774	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	3,401	-	-	-	-
250,135	-	-	-	-	-
-	-	4,829	10,477	11,498	31,540
-	2,633	-	-	-	-
19	62	265	20	36	44
-	-	-	-	-	-
<u>\$ 250,154</u>	<u>\$ 205,870</u>	<u>\$ 5,094</u>	<u>\$ 10,497</u>	<u>\$ 11,534</u>	<u>\$ 31,584</u>
\$ -	\$ -	\$ 1,556	\$ -	\$ -	\$ 9,630
-	190,398	-	-	-	-
-	-	-	-	-	-
-	-	-	17,788	4,673	-
-	-	-	-	-	-
249,937	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 249,937</u>	<u>\$ 190,398</u>	<u>\$ 1,556</u>	<u>\$ 17,788</u>	<u>\$ 4,673</u>	<u>\$ 9,630</u>
\$ 217	\$ 15,472	\$ 3,538	\$ (7,291)	\$ 6,861	\$ 21,954
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 217	\$ 15,472	\$ 3,538	\$ (7,291)	\$ 6,861	\$ 21,954
47,762	158,678	28,030	34,747	48,952	55,169
<u>\$ 47,979</u>	<u>\$ 174,150</u>	<u>\$ 31,568</u>	<u>\$ 27,456</u>	<u>\$ 55,813</u>	<u>\$ 77,123</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

	<b>County Law Library</b>	<b>Animal Control</b>	<b>E Citation Funds</b>	<b>Maintenance and Child Support</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	5,691	24,384	2,348	3,514
Refunds and Reimbursements	-	-	-	-
Interest Earned	16	2	-	8
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,707</b>	<b>\$ 24,386</b>	<b>\$ 2,348</b>	<b>\$ 3,522</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 3,593	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	25,974	-	-
Judiciary and Court Related	-	-	-	5,095
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,593</b>	<b>\$ 25,974</b>	<b>\$ -</b>	<b>\$ 5,095</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,114</b>	<b>\$ (1,588)</b>	<b>\$ 2,348</b>	<b>\$ (1,573)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 2,114</b>	<b>\$ (1,588)</b>	<b>\$ 2,348</b>	<b>\$ (1,573)</b>
<b>Fund Balances - Beginning</b>	<b>20,656</b>	<b>6,553</b>	<b>4,953</b>	<b>4,428</b>
<b>Fund Balances - Ending</b>	<b>\$ 22,770</b>	<b>\$ 4,965</b>	<b>\$ 7,301</b>	<b>\$ 2,855</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

<b>Drug Enforcement &amp; Addiction</b>	<b>Community Mental Health</b>	<b>Indemnity</b>	<b>Public Defender Operations</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>
\$ -	\$ 48,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,500	-
135	-	3,200	38	6,422	10,396	3,150	1,378
-	-	-	-	-	-	-	-
8	-	35	-	74	15	-	3
-	-	-	-	2,766	-	12,708	-
<u>\$ 143</u>	<u>\$ 48,468</u>	<u>\$ 3,235</u>	<u>\$ 38</u>	<u>\$ 9,262</u>	<u>\$ 10,411</u>	<u>\$ 18,358</u>	<u>\$ 1,381</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,212	-
-	-	-	-	10,825	2,450	-	-
-	46,940	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 46,940</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,825</u>	<u>\$ 2,450</u>	<u>\$ 9,212</u>	<u>\$ 420</u>
\$ 143	\$ 1,528	\$ 3,235	\$ 38	\$ (1,563)	\$ 7,961	\$ 9,146	\$ 961
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 143	\$ 1,528	\$ 3,235	\$ 38	\$ (1,563)	\$ 7,961	\$ 9,146	\$ 961
13,385	19,699	69,344	26	105,158	18,140	6,395	3,753
<u>\$ 13,528</u>	<u>\$ 21,227</u>	<u>\$ 72,579</u>	<u>\$ 64</u>	<u>\$ 103,595</u>	<u>\$ 26,101</u>	<u>\$ 15,541</u>	<u>\$ 4,714</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	168	-	-	4,336
Fees, Fines, and Charges for Services	1,385	82,155	1,050	3,000
Refunds and Reimbursements	-	-	-	-
Interest Earned	7	81	-	13
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,560</b>	<b>\$ 82,236</b>	<b>\$ 1,050</b>	<b>\$ 7,349</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 46,936	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	4,688
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 46,936</b>	<b>\$ -</b>	<b>\$ 4,688</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,560</b>	<b>\$ 35,300</b>	<b>\$ 1,050</b>	<b>\$ 2,661</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,560</b>	<b>\$ 35,300</b>	<b>\$ 1,050</b>	<b>\$ 2,661</b>
<b>Fund Balances - Beginning</b>	<b>14,331</b>	<b>98,935</b>	<b>1,861</b>	<b>16,161</b>
<b>Fund Balances - Ending</b>	<b>\$ 15,891</b>	<b>\$ 134,235</b>	<b>\$ 2,911</b>	<b>\$ 18,822</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

State's Attorney Drug	Vehicle Maintenance	GIS County Clerk	RHSP County Clerk	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,015
-	-	-	-	-	-	-	800,752
-	-	-	-	-	-	-	3,401
-	-	-	-	-	-	1,035	750,492
-	29,380	-	-	2,145	7,658	714	300,227
-	-	-	-	-	-	-	377,375
-	-	-	-	-	-	1	1,767
-	-	-	-	-	-	-	15,741
<u>\$ -</u>	<u>\$ 29,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ 7,658</u>	<u>\$ 1,750</u>	<u>\$ 2,711,770</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,135
-	-	-	-	-	-	-	190,398
-	25,369	-	-	-	11,007	-	71,562
-	-	-	-	3,715	-	-	44,546
-	-	-	-	-	-	-	500,709
-	-	-	-	-	-	-	446,019
-	-	-	-	-	-	-	143,511
<u>\$ -</u>	<u>\$ 25,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,715</u>	<u>\$ 11,007</u>	<u>\$ -</u>	<u>\$ 1,458,880</u>
\$ -	\$ 4,011	\$ -	\$ -	\$ (1,570)	\$ (3,349)	\$ 1,750	\$ 1,252,890
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	(319,897)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (319,897)</u>
\$ -	\$ 4,011	\$ -	\$ -	\$ (1,570)	\$ (3,349)	\$ 1,750	\$ 932,993
150	9,695	-	-	1,886	6,735	1,871	2,247,096
<u>\$ 150</u>	<u>\$ 13,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 3,386</u>	<u>\$ 3,621</u>	<u>\$ 3,180,089</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COUNTY HEALTH**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 75,000	\$ 75,000	\$ 74,931	\$ 74,973
Fees, Fines and Charges for Services	25,100	25,100	18,300	33,020
Operating Grants and Contributions	352,946	352,946	434,656	359,809
Less: Non-Cash Vaccine Inventory Use	-	-	(22,338)	(21,163)
Other	3,000	3,000	267	716
Interest Earned	80	80	168	110
<b>Total Revenues</b>	<b>\$ 456,126</b>	<b>\$ 456,126</b>	<b>\$ 505,984</b>	<b>\$ 447,465</b>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 302,574	\$ 302,574	\$ 278,176	\$ 205,835
Health Department Expenditures	157,830	157,830	96,319	118,508
WIC Expenditures	-	-	64,886	73,139
Audit	-	-	4,700	4,500
Administrative - General Fund Reimbursement	-	-	5,000	5,000
<b>Total Expenditures</b>	<b>\$ 460,404</b>	<b>\$ 460,404</b>	<b>\$ 449,081</b>	<b>\$ 406,982</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (4,278)</b>	<b>\$ (4,278)</b>	<b>\$ 56,903</b>	<b>\$ 40,483</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (4,278)</b>	<b>\$ (4,278)</b>	<b>\$ 56,903</b>	<b>\$ 40,483</b>
Prior Period Adjustment			-	23,779
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>277,110</b>	<b>212,848</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 334,013</b>	<b>\$ 277,110</b>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2020**

**FEDERAL AID TO SECONDARY ROADS FUND**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 139,000	\$ 139,000	\$ 138,842	\$ 129,935
State Grant	-	-	-	2,075
Wind Farm Share of Road Projects	-	-	330,000	-
Interest Earned	500	500	492	1,026
<b>Total Revenues</b>	<b>\$ 139,500</b>	<b>\$ 139,500</b>	<b>\$ 469,334</b>	<b>\$ 133,036</b>
<b>EXPENDITURES</b>				
Projects	\$ 50,000	\$ 50,000	\$ 31,519	\$ 86,826
Other Engineering - General	250,000	250,000	111,992	33,002
<b>Total Expenditures</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 143,511</b>	<b>\$ 119,828</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (160,500)</b>	<b>\$ (160,500)</b>	<b>\$ 325,823</b>	<b>\$ 13,208</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (160,500)</b>	<b>\$ (160,500)</b>	<b>\$ 325,823</b>	<b>\$ 13,208</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>560,754</b>	<b>547,546</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 886,577</b>	<b>\$ 560,754</b>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 70,000	\$ 70,000	\$ 35,440	\$ 3,102
Grant Revenue	-	-	80,000	-
Interest Earned	-	-	147	202
Other	-	-	-	10,657
<b>Total Revenues</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 115,587</b>	<b>\$ 13,961</b>
<b>EXPENDITURES</b>				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 115,587</b>	<b>\$ 13,961</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from (to) Other Funds	\$ (200,000)	\$ (200,000)	\$ (55,097)	\$ 28,442
Reimbursement to Other Funds	-	-	-	(7,000)
Sale of Assets - Snow Plow	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (200,000)</b>	<b>\$ (200,000)</b>	<b>\$ (55,097)</b>	<b>\$ 21,442</b>
<b>Net Change in Fund Balance</b>	<b>\$ (130,000)</b>	<b>\$ (130,000)</b>	<b>\$ 60,490</b>	<b>\$ 35,403</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>165,041</b>	<b>129,638</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 225,531</b>	<b>\$ 165,041</b>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COUNTY MOTOR FUEL TAX**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Motor Fuel Tax Allotments	\$ 500,000	\$ 500,000	\$ 621,211	\$ 286,320
Rebuild Illinois - Motor Fuel Allotment	-	-	179,541	-
Reimbursements	-	-	44,742	26,642
Interest Earned	-	-	251	356
Other Revenue	30,000	30,000	-	4,021
<b>Total Revenues</b>	<b>\$ 530,000</b>	<b>\$ 530,000</b>	<b>\$ 845,745</b>	<b>\$ 317,339</b>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 350,000	\$ 350,000	\$ 131,320	\$ 66,346
Salt	50,000	50,000	64,562	52,076
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 195,882</b>	<b>\$ 118,422</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 649,863</b>	<b>\$ 198,917</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(210,000)	(210,000)	(265,000)	(185,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (210,000)</b>	<b>\$ (210,000)</b>	<b>\$ (265,000)</b>	<b>\$ (185,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (80,000)</b>	<b>\$ (80,000)</b>	<b>\$ 384,863</b>	<b>\$ 13,917</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>446,738</b>	<b>432,821</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 831,601</b>	<b>\$ 446,738</b>

**MARSHALL-STARK TRANSPORTATION PROGRAM**

<b>REVENUES</b>				
Federal Grant	\$ 79,365	\$ 79,365	\$ 79,365	\$ 79,365
State Grants	223,301	223,301	170,770	161,405
System Fares and Donations	21,666	21,666	-	-
Interest	-	-	19	47
<b>Total Revenues</b>	<b>\$ 324,332</b>	<b>\$ 324,332</b>	<b>\$ 250,154</b>	<b>\$ 240,817</b>
<b>EXPENDITURES</b>				
Payments to Administrator	\$ 319,264	\$ 319,264	\$ 247,672	\$ 237,985
Salaries	17,430	17,430	1,740	2,140
Supplies	500	500	-	-
Travel	1,500	1,500	525	525
<b>Total Expenditures</b>	<b>\$ 338,694</b>	<b>\$ 338,694</b>	<b>\$ 249,937</b>	<b>\$ 240,650</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (14,362)</b>	<b>\$ (14,362)</b>	<b>\$ 217</b>	<b>\$ 167</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ 14,362	\$ 14,362	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 14,362</b>	<b>\$ 14,362</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217</b>	<b>\$ 167</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>47,762</b>	<b>47,595</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 47,979</b>	<b>\$ 47,762</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**SOCIAL SECURITY FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 200,000	\$ 200,000	\$ 199,774	\$ 189,884
Personal Property Replacement Taxes	4,000	4,000	3,401	5,363
Interest Earned	-	-	62	58
Other Reimbursement	3,000	3,000	2,633	2,084
<b>Total Revenues</b>	<b>\$ 207,000</b>	<b>\$ 207,000</b>	<b>\$ 205,870</b>	<b>\$ 197,389</b>
<b>EXPENDITURES</b>				
County's Share of Social Security Tax	\$ 200,000	\$ 200,000	\$ 190,398	\$ 191,376
<b>Total Expenditures</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 190,398</b>	<b>\$ 191,376</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 15,472</b>	<b>\$ 6,013</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 15,472</b>	<b>\$ 6,013</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>158,678</b>	<b>152,665</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 174,150</b>	<b>\$ 152,665</b>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ 4,829	\$ 4,544
Interest Earned	100	100	265	305
<b>Total Revenues</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>\$ 5,094</b>	<b>\$ 4,849</b>
<b>EXPENDITURES</b>				
Salaries	\$ 550	\$ 550	\$ -	\$ 294
Supplies	1,000	1,000	1,079	994
Training	1,000	1,000	381	817
Miscellaneous	1,500	1,500	96	1,000
<b>Total Expenditures</b>	<b>\$ 4,050</b>	<b>\$ 4,050</b>	<b>\$ 1,556</b>	<b>\$ 3,105</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,950)</b>	<b>\$ (1,950)</b>	<b>\$ 3,538</b>	<b>\$ 1,744</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,950)</b>	<b>\$ (1,950)</b>	<b>\$ 3,538</b>	<b>\$ 1,744</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>28,030</b>	<b>26,286</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 31,568</b>	<b>\$ 28,030</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COURT AUTOMATION FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 9,000	\$ 9,000	\$ 10,477	\$ 11,328
Interest Earned	-	-	20	45
<b>Total Revenues</b>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 10,497</u>	<u>\$ 11,373</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 17,788	\$ 20,339
Equipment Purchase	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 17,788</u>	<u>\$ 20,339</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	<u>\$ (7,291)</u>	<u>\$ (8,966)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	<u>\$ (7,291)</u>	<u>\$ (8,966)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>34,747</u>	<u>43,713</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 27,456</u>	<u>\$ 34,747</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 4,000	\$ 4,000	\$ 11,498	\$ 8,291
Interest Earned	-	-	36	58
<b>Total Revenues</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 11,534</u>	<u>\$ 8,349</u>
<b>EXPENDITURES</b>				
Supplies	\$ 5,700	\$ 5,700	\$ 4,673	\$ 1,982
<b>Total Expenditures</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 4,673</u>	<u>\$ 1,982</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,700)</u>	<u>\$ (1,700)</u>	<u>\$ 6,861</u>	<u>\$ 6,367</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,700)</u>	<u>\$ (1,700)</u>	<u>\$ 6,861</u>	<u>\$ 6,367</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>48,952</u>	<u>42,585</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 55,813</u>	<u>\$ 48,952</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**COUNTY CLERK'S AUTOMATION FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 25,000	\$ 25,000	\$ 31,540	\$ 29,581
Interest Earned	-	-	44	32
<b>Total Revenues</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 31,584</u>	<u>\$ 29,613</u>
<b>EXPENDITURES</b>				
Microfilm Expense	\$ 20,500	\$ 20,500	\$ 9,630	\$ 9,125
<b>Total Expenditures</b>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 9,630</u>	<u>\$ 9,125</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 21,954</u>	<u>\$ 20,488</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ 26,798
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,798</u>
<b>Net Change in Fund Balance</b>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 21,954</u>	<u>\$ 47,286</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>55,169</u>	<u>7,883</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 77,123</u>	<u>\$ 55,169</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 5,691	\$ 8,132
Interest Earned	-	-	16	19
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 5,707</u>	<u>\$ 8,151</u>
<b>EXPENDITURES</b>				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 3,593	\$ 4,153
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 3,593</u>	<u>\$ 4,153</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 2,114</u>	<u>\$ 3,998</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 2,114</u>	<u>\$ 3,998</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>20,656</u>	<u>16,658</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 22,770</u>	<u>\$ 20,656</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**ANIMAL CONTROL**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines and Charges for Services	\$ 22,600	\$ 22,600	\$ 24,384	\$ 23,336
Interest Earned	-	-	2	5
<b>Total Revenues</b>	<u>\$ 22,600</u>	<u>\$ 22,600</u>	<u>\$ 24,386</u>	<u>\$ 23,341</u>
<b>EXPENDITURES</b>				
Salary	\$ 7,694	\$ 7,694	\$ 7,694	\$ 7,543
Dog Tags	900	900	808	601
Dog Food	250	250	402	478
Water and Sewer	330	330	360	353
Maintenance	2,500	2,500	21	-
Dog Catcher	1,500	1,500	850	950
Dog Catcher Mileage	750	750	519	430
Veterinarian	6,000	6,000	7,333	7,466
Veterinary Salary	6,400	6,400	7,334	6,600
Miscellaneous	500	500	653	521
<b>Total Expenditures</b>	<u>\$ 26,824</u>	<u>\$ 26,824</u>	<u>\$ 25,974</u>	<u>\$ 24,942</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (4,224)</u>	<u>\$ (4,224)</u>	<u>\$ (1,588)</u>	<u>\$ (1,601)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,224)</u>	<u>\$ (4,224)</u>	<u>\$ (1,588)</u>	<u>\$ (1,601)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,553</u>	<u>8,154</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,965</u>	<u>\$ 6,553</u>

**E CITATION FUNDS**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 2,348	\$ 1,927
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,348</u>	<u>\$ 1,927</u>
<b>EXPENDITURES</b>				
Expenditures	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,348</u>	<u>\$ 1,927</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,953</u>	<u>3,026</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,301</u>	<u>\$ 4,953</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**MAINTENANCE AND CHILD SUPPORT FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 9,000	\$ 9,000	\$ 3,514	\$ 6,447
Interest Earned	-	-	8	15
<b>Total Revenues</b>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 3,522</u>	<u>\$ 6,462</u>
<b>EXPENDITURES</b>				
Supplies	\$ 15,000	\$ 15,000	\$ 5,095	\$ 8,314
<b>Total Expenditures</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 5,095</u>	<u>\$ 8,314</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	<u>\$ (1,573)</u>	<u>\$ (1,852)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	<u>\$ (1,573)</u>	<u>\$ (1,852)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,428</u>	<u>6,280</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,855</u>	<u>\$ 4,428</u>

**DRUG ENFORCEMENT AND ADDICTION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 135	\$ 2,170
Interest Earned	5	5	8	5
<b>Total Revenues</b>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 143</u>	<u>\$ 2,175</u>
<b>EXPENDITURES</b>				
Supplies	\$ 1,500	\$ 1,500	\$ -	\$ -
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,495)</u>	<u>\$ (1,495)</u>	<u>\$ 143</u>	<u>\$ 2,175</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,495)</u>	<u>\$ (1,495)</u>	<u>\$ 143</u>	<u>\$ 2,175</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>13,385</u>	<u>11,210</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 13,528</u>	<u>\$ 13,385</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2020**

**MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 48,500	\$ 48,500	\$ 48,468	\$ 48,474
<b>Total Revenues</b>	<u>\$ 48,500</u>	<u>\$ 48,500</u>	<u>\$ 48,468</u>	<u>\$ 48,474</u>
<b>EXPENDITURES</b>				
Gateway Center	\$ 16,500	\$ 16,500	\$ 16,500	\$ 15,500
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	19,000	19,000	19,000	20,000
No Stigmas MC Initiative	-	-	-	500
Impact - Marshall Cty Health Dept	750	750	-	-
Midland Mental Health Program	650	650	745	500
Travel, Training, Printing, Etc.	1,100	1,100	195	-
Dues	500	500	500	-
<b>Total Expenditures</b>	<u>\$ 48,500</u>	<u>\$ 48,500</u>	<u>\$ 46,940</u>	<u>\$ 46,500</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,528</u>	<u>\$ 2,474</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,528</u>	<u>\$ 2,474</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>19,699</u>	<u>17,225</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 21,227</u>	<u>\$ 19,699</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Fees and Fines	\$ 4,000	\$ 4,000	\$ 3,200	\$ 4,482
Interest Earned	-	-	35	30
<b>Total Revenues</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,235</u>	<u>\$ 4,512</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ 1,500	\$ 1,500	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 3,235</u>	<u>\$ 4,512</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 3,235</u>	<u>\$ 4,512</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>69,344</u>	<u>64,832</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 72,579</u>	<u>\$ 69,344</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**PUBLIC DEFENDER OPERATIONS**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees/Fines	\$ -	\$ -	\$ 38	\$ 26
Interest Earned	-	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 26</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 26</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 26</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>26</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 64</u>	<u>\$ 26</u>

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 9,200	\$ 9,200	\$ 6,422	\$ 11,765
Miscellaneous Revenue	-	-	2,766	860
Interest Earned	80	80	74	136
<b>Total Revenues</b>	<u>\$ 9,280</u>	<u>\$ 9,280</u>	<u>\$ 9,262</u>	<u>\$ 12,761</u>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ 767
Offender Services	8,200	8,200	685	2,813
Supplies	9,750	9,750	5,575	3,910
Training	2,000	2,000	2,795	843
Miscellaneous	2,750	2,750	1,770	1,960
<b>Total Expenditures</b>	<u>\$ 25,200</u>	<u>\$ 25,200</u>	<u>\$ 10,825</u>	<u>\$ 10,293</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (15,920)</u>	<u>\$ (15,920)</u>	<u>\$ (1,563)</u>	<u>\$ 2,468</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (15,920)</u>	<u>\$ (15,920)</u>	<u>\$ (1,563)</u>	<u>\$ 2,468</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>105,158</u>	<u>102,690</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 103,595</u>	<u>\$ 105,158</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**DOCUMENT STORAGE FUND**

	<b>2020</b>			<b>2019</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 15,000	\$ 15,000	\$ 10,396	\$ 11,178
Interest Earned	-	-	15	18
<b>Total Revenues</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,411</b>	<b>\$ 11,196</b>
<b>EXPENDITURES</b>				
Microfilm	\$ 5,000	\$ 5,000	\$ -	\$ 3,324
Supplies	20,000	20,000	2,450	2,268
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 2,450</b>	<b>\$ 5,592</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ 7,961</b>	<b>\$ 4,987</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ 7,961</b>	<b>\$ 5,604</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>18,140</b>	<b>12,536</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 26,101</b>	<b>\$ 18,140</b>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 3,750	\$ 3,750	\$ 3,150	\$ 3,000
Grants	-	-	-	6,425
Donations	-	-	2,500	2,085
Other	30	30	12,708	1,537
<b>Total Revenues</b>	<b>\$ 3,780</b>	<b>\$ 3,780</b>	<b>\$ 18,358</b>	<b>\$ 13,047</b>
<b>EXPENDITURES</b>				
Canine Expenditures	\$ 5,000	\$ 5,000	\$ 623	\$ 2,180
Miscellaneous	9,000	9,000	8,589	8,883
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 9,212</b>	<b>\$ 11,063</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,220)</b>	<b>\$ (10,220)</b>	<b>\$ 9,146</b>	<b>\$ 1,984</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (10,220)</b>	<b>\$ (10,220)</b>	<b>\$ 9,146</b>	<b>\$ 1,984</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>6,395</b>	<b>4,411</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 15,541</b>	<b>\$ 6,395</b>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2020**

**VITAL RECORDS FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,378	\$ 1,216
Interest Earned	-	-	3	5
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,381</u>	<u>\$ 1,221</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 1,000	\$ 1,000	\$ 420	\$ 975
Deputy Clerk	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 420</u>	<u>\$ 975</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 961</u>	<u>\$ 246</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 961</u>	<u>\$ 246</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,753</u>	<u>3,507</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,714</u>	<u>\$ 3,753</u>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 3,000	\$ 3,000	\$ 168	\$ 2,103
Fees and Fines	-	-	1,385	-
Interest Earned	-	-	7	11
<b>Total Revenues</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 1,560</u>	<u>\$ 2,114</u>
<b>EXPENDITURES</b>				
Supplies	\$ 10,000	\$ 10,000	\$ -	\$ 403
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 403</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ 1,560</u>	<u>\$ 1,711</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ 1,560</u>	<u>\$ 1,711</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>14,331</u>	<u>12,620</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 15,891</u>	<u>\$ 14,331</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	<b>2020</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2019 Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 50,700	\$ 50,700	\$ 82,155	\$ 76,287
Interest Earned	65	65	81	131
<b>Total Revenues</b>	<u>\$ 50,765</u>	<u>\$ 50,765</u>	<u>\$ 82,236</u>	<u>\$ 76,418</u>
<b>EXPENDITURES</b>				
Mapping Program	\$ 30,000	\$ 30,000	\$ 19,865	\$ 20,324
Map Digitization	10,000	10,000	775	3,429
Salaries	26,953	26,953	26,296	25,235
<b>Total Expenditures</b>	<u>\$ 66,953</u>	<u>\$ 66,953</u>	<u>\$ 46,936</u>	<u>\$ 48,988</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (16,188)</u>	<u>\$ (16,188)</u>	<u>\$ 35,300</u>	<u>\$ 27,430</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (16,188)</u>	<u>\$ (16,188)</u>	<u>\$ 35,300</u>	<u>\$ 27,430</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>98,935</u>	<u>71,505</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 134,235</u>	<u>\$ 98,935</u>

**DUI EQUIPMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 1,050	\$ -
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Capital Outlay	\$ 1,500	\$ 1,500	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 1,050</u>	<u>\$ -</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 1,050</u>	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,861</u>	<u>1,861</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,911</u>	<u>\$ 1,861</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**CORONER'S MORGUE FUND**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ 3,000	\$ 4,058
Operating Grants and Contributions	4,000	4,000	4,336	4,412
Interest Earned	-	-	13	40
<b>Total Revenues</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 7,349</b>	<b>\$ 8,510</b>
<b>EXPENDITURES</b>				
Morgue	\$ 5,250	\$ 5,250	\$ 4,688	\$ 188
Capital Outlay - Vehicle Purchase	-	-	-	21,925
Miscellaneous	-	-	-	261
<b>Total Expenditures</b>	<b>\$ 5,250</b>	<b>\$ 5,250</b>	<b>\$ 4,688</b>	<b>\$ 22,374</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 2,661</b>	<b>\$ (13,864)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 2,661</b>	<b>\$ (13,864)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>16,161</b>	<b>30,025</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 18,822</b>	<b>\$ 16,161</b>

**STATE'S ATTORNEY DRUG FUND**

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

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**VEHICLE MAINTENANCE FUND**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 29,380	\$ 15,725
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,380</u>	<u>\$ 15,725</u>
<b>EXPENDITURES</b>				
Maintenance	\$ -	\$ 25,368	\$ 25,369	\$ 8,237
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 25,368</u>	<u>\$ 25,369</u>	<u>\$ 8,237</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ (25,368)</u>	<u>\$ 4,011</u>	<u>\$ 7,488</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (25,368)</u>	<u>\$ 4,011</u>	<u>\$ 7,488</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>9,695</u>	<u>2,207</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 13,706</u>	<u>\$ 9,695</u>

**GIS COUNTY CLERK FUND**

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

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**RHSP COUNTY CLERK FUND**

	<b>2020</b>			<b>2019</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Supplies and Microfilm	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	(8,201)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,201)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,201)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			-	8,201
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ -</u>	<u>\$ -</u>

**FTA WARRANT FUND**

<b>REVENUES</b>				
Fees, Fines, Charges for Services, Other Revenue	\$ -	\$ -	\$ 2,145	\$ 2,730
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ 2,730</u>
<b>EXPENDITURES</b>				
Supplies	\$ -	\$ 3,715	\$ 3,715	\$ 1,267
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 3,715</u>	<u>\$ 3,715</u>	<u>\$ 1,267</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ (3,715)</u>	<u>\$ (1,570)</u>	<u>\$ 1,463</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (3,715)</u>	<u>\$ (1,570)</u>	<u>\$ 1,463</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,886	423
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 316</u>	<u>\$ 1,886</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2020**

**SHERIFF COMMISSARY FUND**

	2020			2019
	Orginal Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 7,658	\$ 5,282
Donation	-	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,658</u>	<u>\$ 5,282</u>
<b>EXPENDITURES</b>				
Supplies	\$ -	\$ -	\$ -	\$ -
Dog Food Expenditures	-	11,007	11,007	5,026
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 11,007</u>	<u>\$ 11,007</u>	<u>\$ 5,026</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ (11,007)</u>	<u>\$ (3,349)</u>	<u>\$ 256</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (11,007)</u>	<u>\$ (3,349)</u>	<u>\$ 256</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,735</u>	<u>6,479</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,386</u>	<u>\$ 6,735</u>

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 714	\$ 483
Monies from State	-	-	1,035	-
Interest Earned	-	-	1	1
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750</u>	<u>\$ 484</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750</u>	<u>\$ 484</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,750</u>	<u>\$ 484</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,871</u>	<u>1,387</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,621</u>	<u>\$ 1,871</u>

**MARSHALL COUNTY, ILLINOIS  
COMPONENT UNIT - 911-ETSB  
STATEMENT OF CASH FLOWS  
Year Ended November 30, 2020**

	<u>2020</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 511,977
Payments to Employees	(123,108)
Payments to Suppliers	(98,456)
Other Operating Revenues (Expenses)	-
<b>Net cash provided (used) by operating activities</b>	<u>\$ 290,413</u>
 <b>Cash flows from investing activities:</b>	
Interest on Investments	\$ 4,478
Purchase of Capital Assets	(82,439)
<b>Net cash provided (used) by investing activities</b>	<u>\$ (77,961)</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ 212,452
 <b>Cash and equivalents, November 30, 2019</b>	 <u>782,515</u>
 <b>Cash and equivalents, November 30, 2020</b>	 <u><u>\$ 994,967</u></u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ 218,064
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	44,715
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	28,846
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	(1,212)
Total Adjustments	<u>72,349</u>
<b>Net Cash provided (used) by operating activities</b>	<u><u>\$ 290,413</u></u>



**MARSHALL COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2020**

**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, 2020

ASSETS	County	Circuit	Township		Township	County	Land		Total
	Collector	Clerk	MFT	Bridge	Clerk	Sheriff	Escrow	Acquisition	
Cash (Note 2)	\$ 10,474	\$ 190,533	\$ 848,917	\$ 53,311	\$ 54,656	\$ -	\$ 3,228	\$ 7,707	\$ 1,168,826
Due from State of IL	-	-	293,441	-	-	-	-	-	293,441
Due from Other County Funds	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 10,474</b>	<b>\$ 190,533</b>	<b>\$ 1,142,358</b>	<b>\$ 53,311</b>	<b>\$ 54,656</b>	<b>\$ -</b>	<b>\$ 3,228</b>	<b>\$ 7,707</b>	<b>\$ 1,462,267</b>
<b>LIABILITIES AND NET POSITION</b>									
Due to Other County Funds	\$ -	\$ 10,454	\$ -	\$ -	\$ 17,803	\$ -	\$ -	\$ -	\$ 28,257
Due to Other Taxing Units	10,474	2,877	1,142,358	53,311	4,605	-	-	-	1,213,625
Held in Trust for Others	-	177,202	-	-	32,248	-	3,228	7,707	220,385
<b>Total Liabilities</b>	<b>\$ 10,474</b>	<b>\$ 190,533</b>	<b>\$ 1,142,358</b>	<b>\$ 53,311</b>	<b>\$ 54,656</b>	<b>\$ -</b>	<b>\$ 3,228</b>	<b>\$ 7,707</b>	<b>\$ 1,462,267</b>
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 10,474</b>	<b>\$ 190,533</b>	<b>\$ 1,142,358</b>	<b>\$ 53,311</b>	<b>\$ 54,656</b>	<b>\$ -</b>	<b>\$ 3,228</b>	<b>\$ 7,707</b>	<b>\$ 1,462,267</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended November 30, 2020**

	<b>Balance December 1, 2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Balance November 30, 2020</b>
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 14,799	\$24,182,052	\$24,186,377	\$ 10,474
Liabilities - Due to Other Taxing Units	\$ 14,799	\$24,182,052	\$24,186,377	\$ 10,474
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 111,332	\$ 525,283	\$ 446,082	\$ 190,533
Liabilities - Fund Helds for County & Others	\$ 111,332	\$ 525,283	\$ 446,082	\$ 190,533
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 664,928	\$ 1,505,432	\$ 1,028,002	\$ 1,142,358
Liabilities - Due to Other Taxing Units	\$ 664,928	\$ 1,505,432	\$ 1,028,002	\$ 1,142,358
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 55,158	\$ 28	\$ 1,875	\$ 53,311
Liabilities - Due to County and Other Taxing Units	\$ 55,158	\$ 28	\$ 1,875	\$ 53,311
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 40,934	\$ 685,537	\$ 671,815	\$ 54,656
Liabilities - Due to County and Held for Others	\$ 40,934	\$ 685,537	\$ 671,815	\$ 54,656
<b>SHERIFF</b>				
Assets - Cash	\$ -	\$ 37,745	\$ 37,745	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 37,745	\$ 37,745	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 3,226	\$ 2	\$ -	\$ 3,228
Liabilities - Funds Held for Others	\$ 3,226	\$ 2	\$ -	\$ 3,228
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,702	\$ 5	\$ -	\$ 7,707
Liabilities - Funds Held for Others	\$ 7,702	\$ 5	\$ -	\$ 7,707
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 898,079	\$26,936,084	\$26,371,896	\$ 1,462,267
Total Liabilities	\$ 898,079	\$26,936,084	\$26,371,896	\$ 1,462,267

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2019 TAX SETTLEMENT  
Year Ended November 30, 2020**

<b>2019 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>		<b>\$ 24,226,198</b>
<b>ADDITIONS</b>		
Interest on Taxes Collected	196	
<b>DEDUCTIONS</b>		
Delinquent Taxes	\$ 23,823	
Errors and Corrections	20,371	
Other	148	44,342
<b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>		<b><u>\$ 24,182,052</u></b>
<b>CURRENT TAXES</b>		
Distribution to County Funds		\$ 3,107,178
Distribution to Other Taxing Units		<u>21,074,874</u>
<b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>		<b><u>\$ 24,182,052</u></b>