

3/10/22 Approved
#22-19

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2021

**MARSHALL COUNTY
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November 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

Marshall County Board
Marshall County, Illinois

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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, 2021, 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, 2022, 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.

Hopkins & Assoc.

Granville, Illinois
January 29, 2022



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

Marshall County Board
Marshall County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois as of and for the year ended November 30, 2021, 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, 2022. 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. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Hopkins & Assoc.

Granville, Illinois
January 29, 2022

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2021

	Governmental Activities	Component Unit- 911 ETSB	Total
ASSETS			
Cash and Equivalents (Note 2)	\$ 10,556,438	\$ 1,113,776	\$ 11,670,214
Receivables (net) :			
Property Tax (Note 1D)	3,229,300	-	3,229,300
Other (Note 7)	366,878	30,509	397,387
Prepaid Expenses (Note 7)	-	-	-
Inventory - Airport Fuel and Highway Salt	56,952	-	56,952
Net Pension Benefit (Note 12)	24,945	-	24,945
Other Post Employment Benefits (Note 13)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	2,017,310	-	2,017,310
Equipment and Furniture	3,677,361	988,918	4,666,279
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Road & Bridges	11,414,606	-	11,414,606
Accumulated Depreciation	(11,939,483)	(884,084)	(12,823,567)
Total Assets	\$ 25,800,290	\$ 1,306,961	\$ 27,107,251
DEFERRED OUTFLOWS	\$ 1,598,990	\$ -	\$ 1,598,990
Total Assets and Deferred Outflows	\$ 27,399,280	\$ 1,306,961	\$ 28,706,241
LIABILITIES			
Accounts Payable and Accrued Payroll (Note 7)	\$ 181,995	\$ 2,731	\$ 184,726
Advance from Grantors (Note 7)	1,101,657	-	1,101,657
Long-Term Liabilities (Note 11):			
Due Within One Year	222,495	-	222,495
Due In More Than One Year	-	-	-
Total Liabilities	\$ 1,506,147	\$ 2,731	\$ 1,508,878
DEFERRED INFLOWS			
Deferred Inflows- Property Tax Receivable	\$ 3,229,300	\$ -	\$ 3,229,300
Deferred Inflows- IMRF - GASB 68	2,837,323	-	2,837,323
Total Deferred Inflows	\$ 6,066,623	\$ -	\$ 6,066,623
NET POSITION			
Net Investment in Capital Assets	\$ 11,564,934	\$ 162,676	\$ 11,727,610
Restricted for: (Note 4)			
Roads and Bridges	3,023,434	-	3,023,434
Health and Welfare	270,587	-	270,587
Retirement	1,129,884	-	1,129,884
Airport	262,663	-	262,663
Other Purposes	953,045	-	953,045
Unrestricted	2,621,963	1,141,554	3,763,517
Total Net Position	\$ 19,826,510	\$ 1,304,230	\$ 21,130,740
Total Liabilities, Def. Inflows, and Net Position	\$ 27,399,280	\$ 1,306,961	\$ 28,706,241

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended November 30, 2021

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB
Governmental Activities:						
General Administration	\$ 1,377,491	\$ 455,595	\$ 957,198	\$ -	\$ 35,302	\$ 35,302
Employee Benefit	561,158	-	-	-	(561,158)	(561,158)
Public Safety	1,498,733	105,254	5,456	-	(1,388,023)	(1,388,023)
Judiciary and Court Related	671,866	115,884	-	-	(555,982)	(555,982)
Transportation	1,938,272	503,637	305,673	347,215	(781,747)	(781,747)
Public Health and Welfare	736,161	60,377	506,384	79,819	(89,581)	(89,581)
Other	360,769	-	-	-	(360,769)	(360,769)
Total Governmental Activities	\$ 7,144,450	\$ 1,240,747	\$ 1,774,711	\$ 427,034	\$ (3,701,958)	\$ (3,701,958)
911 ETSB						
Total Component Unit	\$ 255,235	\$ -	\$ 364,105	\$ -	\$ 108,870	\$ 108,870
Total Primary Government	\$ 255,235	\$ -	\$ 364,105	\$ -	\$ 108,870	\$ 108,870
	\$ 7,399,685	\$ 1,240,747	\$ 2,138,816	\$ 427,034	\$ (3,701,958)	\$ (3,593,088)

General revenues:**Taxes:**

Property Taxes	\$ 3,177,710	\$ -	\$ 3,177,710
Motor Fuel	494,114	-	494,114
Sales and Use Taxes	566,584	-	566,584
Replacement Tax	244,029	-	244,029
Income Tax	571,434	-	571,434
Interest Earned	8,900	2,107	11,007
Other General Revenue	159,796	1,981	161,777
Total General Revenues	\$ 5,222,567	\$ 4,088	\$ 5,226,655
Change in Net Position from Operations	\$ 1,520,609	\$ 112,958	\$ 1,633,567
Change in Net Pension Liability and Related Deferrals	917,741	-	917,741
Change in Vacation/PTO Accrual	(24,097)	-	(24,097)
Transfers In (Note 5)	482,500	-	482,500
Transfers Out (Note 5)	(482,500)	-	(482,500)
Change in Net Position	\$ 2,414,253	\$ 112,958	\$ 2,527,211
Net Position - Beginning	17,412,257	1,191,272	18,603,529
Net Position - Ending	\$ 19,826,510	\$ 1,304,230	\$ 21,130,740

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2021

MAJOR FUNDS						
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds TOTAL
ASSETS						
Cash and Equivalents (Note 2)	\$ 4,962,894	\$ 299,753	\$ 261,413	\$ 376,481	\$ 1,129,884	\$ 3,526,013
Property Tax Receivable (Note 1D)	1,473,800	279,000	120,500	139,000	735,000	482,000
Due from State of IL (Note 7)	116,817	-	-	-	-	215,347
Other Receivables (Note 7)	-	-	4,199	-	-	-
Due from Other Funds (Note 5)	63,366	-	-	-	-	5,773
Due from Agency Funds	17,083	-	-	-	-	13,432
Inventory	-	7,000	3,952	-	-	46,000
Total Assets	\$ 6,633,960	\$ 585,753	\$ 390,064	\$ 515,481	\$ 1,864,884	\$ 4,288,565
						\$ 14,278,707
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE						
Liabilities:						
Accounts Payable (Note 7)	\$ 44,050	\$ 7,661	\$ 3,107	\$ -	\$ -	\$ 39,921
Advance from Grantors (Note 7)	988,845	-	-	-	-	112,812
Accrued Payroll (Note 7)	70,262	13,200	3,794	-	-	-
Due to Other Funds (Note 5)	-	-	-	-	-	69,139
Due to Agency Funds	-	-	-	-	-	-
Total Liabilities	\$ 1,103,157	\$ 20,861	\$ 6,901	\$ -	\$ -	\$ 221,872
Deferred Inflows of Resources: (Note 1D)						
Deferred Inflows - Property Tax	\$ 1,473,800	\$ 279,000	\$ 120,500	\$ 139,000	\$ 735,000	\$ 482,000
Deferred Inflows	\$ 1,473,800	\$ 279,000	\$ 120,500	\$ 139,000	\$ 735,000	\$ 482,000
Fund Balances (Note 4):						
Nonspendable	\$ -	\$ 7,000	\$ 3,952	\$ -	\$ -	\$ 46,000
Restricted	-	278,892	258,711	376,481	1,129,884	3,538,693
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	4,057,003	-	-	-	-	-
Total Fund Balance	\$ 4,057,003	\$ 285,892	\$ 262,663	\$ 376,481	\$ 1,129,884	\$ 3,584,693
						\$ 9,696,616
Total Liabilities and Fund Balance	\$ 6,633,960	\$ 585,753	\$ 390,064	\$ 515,481	\$ 1,864,884	\$ 4,288,565
						\$ 14,278,707

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

Total Fund Balance	\$ 9,696,616
Book Value of Long-Term Liabilities at Year-End	(222,495)
Book Value of Capital Assets at Year-End	11,564,934
Other Post Employment Benefits	843
Net Pension Benefit (Note 12)	24,945
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	(1,238,333)
Total Net Position	\$ 19,826,510

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, 2021

MAJOR FUNDS							
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
REVENUES							
Property Taxes	\$ 1,443,494	\$ 277,994	\$ 114,596	\$ 138,508	\$ 732,302	\$ 470,816	\$ 3,177,710
Motor Fuel Tax	-	-	-	-	-	494,114	494,114
Sales and Use Taxes	566,584	-	-	-	-	-	566,584
Replacement Tax	229,415	-	-	-	-	-	244,029
Income Tax	571,434	-	-	-	7,307	7,307	571,434
Fees, Licenses, Permits	304,350	-	88,639	-	-	-	803,000
Grants - State Programs & Contributions	-	-	4,044	-	-	410,011	472,099
Grants - Federal Program	150,890	-	163,630	-	-	458,798	773,318
Refunds and Reimbursements	649,777	125,187	-	80,297	-	166,097	1,021,358
City of Lacon - TIF Rebate	235,357	-	-	-	-	-	235,357
Aviation Fuel Sales	-	-	81,953	-	-	-	81,953
Dividend - Franchise Payment	51,494	-	-	-	-	-	51,494
Interest Revenue	6,043	62	95	160	399	2,141	8,900
Other	63,896	45,163	3,846	2,110	8,570	36,211	159,796
Total Revenues	\$ 4,272,734	\$ 448,406	\$ 456,803	\$ 221,075	\$ 748,578	\$ 2,513,550	\$ 8,661,146
EXPENDITURES							
Current:							
General Administrative	\$ 1,282,155	\$ -	\$ -	\$ -	-	\$ 70,004	\$ 1,352,159
Employee Benefit	-	-	-	-	357,298	203,860	561,158
Public Safety	1,383,774	-	-	-	-	64,727	1,448,501
Judiciary and Court Related	614,359	-	-	-	-	52,720	667,079
Transportation	-	598,875	234,992	-	-	527,034	1,360,901
Public Health and Welfare	25,720	-	-	-	-	708,101	733,821
Other	360,769	-	-	-	-	-	360,769
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	157,245	282,585	136,447	146,417	-	-	722,694
Total Expenditures	\$ 3,824,022	\$ 881,460	\$ 371,439	\$ 146,417	\$ 357,298	\$ 1,626,446	\$ 7,207,082
Excess (Deficiency) of Revenues Over Expenditures	\$ 448,712	\$ (433,054)	\$ 85,364	\$ 74,658	\$ 391,280	\$ 887,104	\$ 1,454,064
OTHER FINANCING SOURCES (USES)							
Transfer In (Note 5)	\$ -	\$ 482,500	\$ -	\$ -	\$ -	\$ -	\$ 482,500
Transfer Out (Note 5)	-	-	-	-	-	(482,500)	(482,500)
Total Other Sources (Uses)	\$ -	\$ 482,500	\$ -	\$ -	\$ -	\$ (482,500)	\$ -
Net Change in Fund Balances	\$ 448,712	\$ 49,446	\$ 85,364	\$ 74,658	\$ 391,280	\$ 404,604	\$ 1,454,064
Fund Balances - Beginning	3,608,291	236,446	177,299	301,823	738,604	3,180,089	8,242,552
Fund Balances - Ending	\$ 4,057,003	\$ 285,892	\$ 262,663	\$ 376,481	\$ 1,129,884	\$ 3,584,693	\$ 9,696,616

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, 2021

Net change in fund balances - total governmental funds	\$ 1,454,064
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.	722,694
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(656,149)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position.	-
Change in compensated absences that are only reported on statement of net position	(24,097)
Change in Net Pension Liability that is only reported on statement of net position	917,741
Change in net assets of governmental activities	<u>\$ 2,414,253</u>

See accompanying notes to basic financial statements.

Statement 5

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2021

	Custodial Funds
ASSETS	
Cash (Note 2)	\$ 961,775
Due from State of Illinois	394,133
Due from Other Marshall County Funds	-
Total Assets	\$ 1,355,908
LIABILITIES AND NET POSITION	
Current Liabilities	\$ -
Total Liabilities	\$ -
NET POSITION	
Net Position - Custodial Funds	\$ 1,355,908
Total Liabilities and Net Position	\$ 1,355,908

Statement 6

MARSHALL COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
November 30, 2021

	Custodial Funds
ADDITIONS	
Property Taxes Collected	\$ 24,817,850
Motor Fuel Tax	912,262
State Grants	662,578
Fees, Fines, and Charges for Service	1,092,670
Interest	690
Total Additions	\$ 27,486,050
DEDUCTIONS	
Property Taxes Disbursed	\$ 24,823,306
Resurface Roads and Engineering	1,666,788
Reimbursement of Fines, Fees, and Charges for Service	1,102,310
Total Deductions	\$ 27,592,404
Changes in Net Position	\$ (106,354)
Net Position, November 30, 2020	1,462,262
Net Position, November 30, 2021	\$ 1,355,908

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

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, 2021

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, 2021

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, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Major Funds

The County reports the following major governmental funds:

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

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

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

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

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

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

F. Budgets and Budgetary Accounting

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

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

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, 2021

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, 2021 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, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

M. Accumulated Unpaid Vacation and Sick Pay

Sick & Personal Leave – Full time employees will be granted ten (10) sick/personal leave days per year. Unused sick/personal leave days will not be paid out to employees at the end of the year or otherwise credited for except for as explained below for IMRF credit. 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 (20) days of unpaid, unused sick leave of fraction thereof. Marshall County IMRF Administration can provide information on the specific details for receiving this additional pension service credit. While an employee is off duty because of illness, additional sick leave is not accumulated.

Vacation - Employees earn vacation time in accordance with the following schedule which is based upon continuous years of service: 1. One week with full pay after one year of service based on employee's anniversary date. 2. Two weeks with full pay after two years of service based on employee's anniversary date. 3. Three weeks with full pay after five years of service based on employee's anniversary date. 4. Four weeks with full pay after fifteen years of service based on employee's anniversary date. In the event of termination of employment, the employee will receive a pro-rated vacation allowance At the discretion of their supervisor, employees may carry over one week of unused vacation to the next year. Used vacation will not be compensated for at the end of the year.

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

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

O. Restricted and Unrestricted Resources (Continued)

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.
- 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;

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 2 - Cash and Investments (Continued)

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;
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, 2021, the carrying amount of the County's pooled and segregated deposits including the component unit was \$11,670,214 and the bank balance was \$11,670,360. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2021. 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, 2021, \$0 of the County's bank balance of \$11,670,360 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, 2021

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 \$656,149.

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

General administration - \$25,332
Judiciary - \$4,787
Public safety - \$50,232
Transportation - \$573,458
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2021.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 3 - Capital Assets (Continued)

	<u>COST BASIS</u>			
	<u>Beginning of</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
	<u>Year</u>			
Non-Depreciable Assets				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Land	1,510,349	-	-	1,510,349
Total Non- Depreciable Assets	<u>\$ 1,510,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,349</u>
Depreciable Assets				
Buildings	\$ 1,955,039	\$ 62,271	\$ -	\$ 2,017,310
Equipment and Furniture	3,339,767	383,859	46,265	3,677,361
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	11,138,042	276,564	-	11,414,606
Total Depreciable Capital Assets	<u>\$ 21,317,639</u>	<u>\$ 722,694</u>	<u>\$ 46,265</u>	<u>\$ 21,994,068</u>
Total Capital Assets	<u>\$ 22,827,988</u>	<u>\$ 722,694</u>	<u>\$ 46,265</u>	<u>\$ 23,504,417</u>

	<u>ACCUMULATED DEPRECIATION</u>			
	<u>Beginning of</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
	<u>Year</u>			
Depreciable Assets				
Buildings	\$ 1,112,861	\$ 62,970	\$ -	\$ 1,175,831
Equipment and Furniture	2,750,193	159,171	46,265	2,863,099
Improvements	4,317,819	64,819	-	4,382,638
Infrastructure - Road & Bridge	3,148,726	369,189	-	3,517,915
Total Accumulated Depreciation	<u>\$ 11,329,599</u>	<u>\$ 656,149</u>	<u>\$ 46,265</u>	<u>\$ 11,939,483</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2021 was as follows:

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	967,957	20,961	-	988,918
Total Depreciated Assets	\$ 1,025,799	\$ 20,961	\$ -	\$ 1,046,760

ACCUMULATED DEPRECIATION

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 54,422	\$ 587	\$ -	\$ 55,009
Equipment	774,606	54,469	-	829,075
Total Accumulated Depreciation	\$ 829,028	\$ 55,056	\$ -	\$ 884,084

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2021. Prepaid expenses of \$0 and Inventory of \$56,952 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 3,023,434
Retirement	1,129,884
Social Security	186,887
Public Health	270,587
Airport	262,663
Court Related & Judiciary	280,061
Public Safety	54,254
Recordkeeping	211,485
Transportation	48,640
Mapping	171,718
Total	<u>\$ 5,639,613</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 5 - Interfund Receivables/Payables and Transfers

At November 30, 2021, 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 \$210,000 from the County Motor Fuel Tax Fund and \$272,500 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, 2022, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - Other Receivables and Payables

At November 30, 2021, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2021 to be collected in fiscal year 2022.
- 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 2022 for goods received and services performed in fiscal year 2021.
- Advance from Grantors – amount of grants received in fiscal year 2021 for expenditures that will not be incurred until fiscal year 2022.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

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, 2021 no funds had a deficit fund balance. Actual expenditures in the Court Systems 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 in a prior year. 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.

Note 11 - Long-Term Liabilities

Long-term liability activity for the year ended November 30, 2021 was as follows:

Compensated Absences Payable

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee. The balance is due within one year and increased by \$24,097 to \$222,495 as of November 30, 2021.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 11 - Long-Term Liabilities (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	\$ 288,425,144
Statutory Debt Limitation (2.875%)	\$ 8,292,223
Total Debt:	
Bonds and Contractual	<u>\$ -</u>
Legal Debt Margin	<u><u>\$ 8,292,223</u></u>

Note 12 - Pension Plans

Plan Description – The employer’s defined benefit pension plan for Regular, SLEP, and ECO employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Methods and Assumptions Used to Determine Total Pension Liability – The actuarial cost method is Entry Age Normal. The asset valuation method is the Market Value of Assets. The actuarial assumptions at December 31, 2020, included (a) 3.25% inflation, (b) 2.50% price inflation, (c) 3.35% to 14.25% including inflation for salary increases, and (d) a 7.25% 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, 2021

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 2020 Contribution Rate – The required contribution for 2020 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, 2020, 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, 2020 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, 2021

Note 12 - Pension Plans (Continued)

<u>A. Total Pension Liability</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Service Cost	\$ 169,737	\$ 96,552	\$ 48,794
2. Interest on the Total Pension Liability	743,183	310,973	356,568
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(19,299)	200,401	312,919
5. Changes of Assumptions	(125,656)	(27,197)	(30,887)
6. Benefit payments, including refunds of employee contributions	(559,945)	(209,350)	(241,597)
7. Net Change in Total Pension Liability	\$ 208,020	\$ 371,379	\$ 445,797
8. Total Pension Liability - Beginning	10,445,904	4,345,684	5,014,581
9. Total Pension Liability - Ending	<u>\$ 10,653,924</u>	<u>\$ 4,717,063</u>	<u>\$ 5,460,378</u>
 <u>B. Plan Fiduciary Net Position</u>	 <u>Regular</u>	 <u>SLEP</u>	 <u>ECO</u>
1. Contributions - Employer	\$ 215,112	\$ 22,324	\$ 167,911
2. Contributions - Employee	78,724	41,138	16,568
3. Net Investment Income	1,432,611	648,606	573,769
4. Benefit Payments, including Refunds of Employee Contributions	(559,945)	(209,350)	(241,597)
5. Other (Net Transfer)	430,553	65,219	11,308
6. Net Change in Plan Fiduciary Net Position	\$ 1,597,055	\$ 567,937	\$ 527,959
7. Plan Fiduciary Net Position - Beginning	9,624,509	4,509,664	4,029,186
8. Plan Fiduciary Net Position - Ending	<u>\$ 11,221,564</u>	<u>\$ 5,077,601</u>	<u>\$ 4,557,145</u>
 C. Net Pension Liability / (Asset)	 <u>\$ (567,640)</u>	 <u>\$ (360,538)</u>	 <u>\$ 903,233</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 105.33%	 107.64%	 83.46%
 E. Covered Valuation Payroll	 1,733,378	 548,500	 220,906
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 -32.75%	 -65.73%	 408.88%
 Total Pension Expense (Income)	 \$ (874,640)	 \$ (104,314)	 \$ 61,213

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Pension Plans (Continued)

	<u>Membership</u>		
	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Number of			
- Retirees and Beneficiaries	41	8	16
- Inactive, Non-Retired Members	23	4	1
- Active Members	37	9	2
Total	101	21	19

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

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>Regular</u>	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 11,987,828	\$ 10,653,924	\$ 9,602,005
Plan Fiduciary Net Position	11,221,564	11,221,564	11,221,564
Net Pension Liability / (Asset)	\$ 766,264	\$ (567,640)	\$ (1,619,559)

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>SLEP</u>	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 5,328,883	\$ 4,717,063	\$ 4,216,339
Plan Fiduciary Net Position	5,077,601	5,077,601	5,077,601
Net Pension Liability / (Asset)	\$ 251,282	\$ (360,538)	\$ (861,262)

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>ECO</u>	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 6,031,052	\$ 5,460,378	\$ 4,976,448
Plan Fiduciary Net Position	4,557,145	4,557,145	4,557,145
Net Pension Liability / (Asset)	\$ 1,473,907	\$ 903,233	\$ 419,303

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 12 - Pension Plans (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Regular</u>		
Difference between expected and actual experience	\$ 239	\$ 57,219
Changes in assumptions	75,931	106,076
Net difference between projected and actual earnings on pension plan investments	520,036	1,431,136
Total	<u>\$ 596,206</u>	<u>\$ 1,594,431</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>SLEP</u>		
Difference between expected and actual experience	\$ 235,333	\$ 21,357
Changes in assumptions	31,326	24,755
Net difference between projected and actual earnings on pension plan investments	215,009	671,096
Total	<u>\$ 481,668</u>	<u>\$ 717,208</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>ECO</u>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	165,866	525,684
Total	<u>\$ 165,866</u>	<u>\$ 525,684</u>

The total deferred outflows from the tables above were \$1,243,740 and the total deferred inflows were \$2,837,323. In addition, there were deferred outflows of \$355,250 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2020. 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
NOTES TO FINANCIAL STATEMENTS
November 30, 2021

Note 13 - GASB 84 Implementation

GASB 84 redefined activities in fiduciary funds as follows:

1. Pension (and other employee benefit) trust funds – Used to report pension plans and OPEB plans administered through trusts that meet the criteria in paragraph 3 of Statement 74, as well as other employee benefit plans for which resources are held in a trust which meet the criteria in paragraph 11c and contributions to the trust and earnings on those contributions are irrevocable.
2. Investment Trust Funds – Used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
3. Private-purpose trust funds – Used to report all fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds and are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
4. Custodial Funds – Used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. The external portion of investment pools that are not held in a trust that meets the criteria in GASB 84, paragraph 11c(1) should be reported in a separate external investment pool funds column, under the custodial funds classification.

With the implementation of GASB 84, the County determined that all funds that were previously considered Agency Funds will now be considered to be Custodial Funds.

Note 14 - Non-Cash Contributions

During the fiscal year ended November 30, 2021, the Marshall County Health Department received non-cash vaccine donations in the amount of \$22,615. The donated vaccines were recorded as a revenue and expenditure in the County's Health Department Fund.

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

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios						
	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 169,737	\$ 163,518	\$ 146,044	\$ 146,764	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	743,183	725,785	709,431	718,771	723,196	717,937	678,025
Benefit Changes	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(19,299)	(80,302)	(10,718)	8,043	(312,025)	(212,572)	(45,981)
Assumption Changes	(125,656)	-	296,938	(363,428)	(34,912)	23,883	348,018
Benefit Payments and Refunds	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
Net Change in Total Pension Liability	\$ 208,020	\$ 224,675	\$ 528,642	\$ (145,429)	\$ (62,902)	\$ 102,042	\$ 537,020
Total Pension Liability - Beginning	10,445,904	10,221,229	9,692,587	9,838,016	9,900,918	9,798,876	9,261,856
Total Pension Liability - Ending (a)	\$ 10,653,924	\$ 10,445,904	\$ 10,221,229	\$ 9,692,587	\$ 9,838,016	\$ 9,900,918	\$ 9,798,876
Plan Fiduciary Net Position							
Employer Contributions	\$ 215,112	\$ 168,076	\$ 192,910	\$ 192,272	\$ 194,602	\$ 191,823	\$ 167,285
Employee Contributions	78,724	75,861	73,505	70,963	75,251	81,798	91,099
Pension Plan Net Investment Income	1,432,611	1,674,965	(616,577)	1,595,102	569,910	44,034	528,581
Benefit Payments and Refunds	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
Other	430,553	(68,857)	70,450	(462,221)	(43,566)	(383,475)	(57,468)
Net Change in Plan Fiduciary Net Position	1,597,055	1,265,719	(892,765)	740,537	194,848	(641,839)	114,371
Plan Fiduciary Net Position - Beginning	9,624,509	8,358,790	9,251,555	8,511,018	8,316,170	8,958,009	8,843,638
Plan Fiduciary Net Position - Ending (b)	11,221,564	9,624,509	8,358,790	9,251,555	8,511,018	8,316,170	8,958,009
Net Pension Liability / (Asset) - Ending (a)-(b)	(567,640)	821,395	1,862,439	441,032	1,326,998	1,584,748	840,867
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	105.33%	92.14%	81.78%	95.45%	86.51%	83.99%	91.42%
Covered Valuation Payroll	\$ 1,733,378	\$ 1,685,813	\$ 1,633,456	\$ 1,546,839	\$ 1,535,934	\$ 1,531,748	\$ 1,381,658
Net Pension Liability as a Percentage of Covered Valuation Payroll	-32.75%	48.72%	114.02%	28.51%	86.40%	103.46%	60.86%

Multiyear Schedule of Contributions					
Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2020	215,112	215,112	-	1,733,378	12.41%
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 12.41% and covered valuation payroll of \$1,733,378.

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

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios						
	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 96,552	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408	\$ 104,674	\$ 97,453
Interest on the Total Pension Liability	310,973	294,484	263,881	258,296	237,225	225,370	196,396
Benefit Changes	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	200,401	35,673	212,365	(171,655)	(2,122)	(134,422)	69,344
Assumption Changes	(27,197)	-	119,055	(25,513)	(4,759)	4,337	39,528
Benefit Payments and Refunds	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Net Change in Total Pension Liability	\$ 371,379	\$ 237,511	\$ 584,212	\$ 98,896	\$ 285,347	\$ 174,287	\$ 388,374
Total Pension Liability - Beginning	4,345,684	4,108,173	3,523,961	3,425,065	3,139,718	2,965,431	2,577,057
Total Pension Liability - Ending (a)	\$ 4,717,063	\$ 4,345,684	\$ 4,108,173	\$ 3,523,961	\$ 3,425,065	\$ 3,139,718	\$ 2,965,431
Plan Fiduciary Net Position							
Employer Contributions	\$ 22,324	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	41,138	37,348	38,077	37,560	64,519	36,799	37,468
Pension Plan Net Investment Income	648,606	871,324	(222,250)	558,574	192,247	14,919	166,683
Benefit Payments and Refunds	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Other	65,219	(644,376)	658,551	(40,503)	63,445	(169,584)	(3,624)
Net Change in Plan Fiduciary Net Position	567,937	120,103	594,143	569,733	355,308	(72,066)	256,819
Plan Fiduciary Net Position - Beginning	4,509,664	4,389,561	3,795,418	3,225,685	2,870,377	2,942,443	2,685,624
Plan Fiduciary Net Position - Ending (b)	5,077,601	4,509,664	4,389,561	3,795,418	3,225,685	2,870,377	2,942,443
Net Pension Liability / (Asset) - Ending (a)-(b)	(360,538)	(163,980)	(281,388)	(271,457)	199,380	269,341	22,988
Plan Fiduciary Net Position as a Percentage of							
Total Pension Liability	107.64%	103.77%	106.85%	107.70%	94.18%	91.42%	99.22%
Covered Valuation Payroll	\$ 548,500	\$ 497,966	\$ 507,697	\$ 500,805	\$ 502,708	\$ 486,731	\$ 529,176
Net Pension Liability as a Percentage of Covered							
Valuation Payroll	-65.73%	-32.93%	-55.42%	-54.20%	39.66%	55.34%	4.34%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2020	22,324	22,324	-	548,500	4.07%
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 4.07% and covered valuation payroll of \$548,500.

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

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios						
	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 48,794	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	356,568	350,724	348,781	352,381	323,966	304,390	301,557
Benefit Changes	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	312,919	(78,146)	(99,228)	(220,797)	260,295	141,070	(152,867)
Assumption Changes	(30,887)	-	130,474	37,926	(82,214)	-	101,470
Benefit Payments and Refunds	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Net Change in Total Pension Liability	\$ 445,797	\$ 81,436	\$ 185,429	\$ (70,905)	\$ 319,806	\$ 269,439	\$ 69,408
Total Pension Liability - Beginning	5,014,581	4,933,145	4,747,716	4,818,621	4,498,815	4,229,376	4,159,968
Total Pension Liability - Ending (a)	\$ 5,460,378	\$ 5,014,581	\$ 4,933,145	\$ 4,747,716	\$ 4,818,621	\$ 4,498,815	\$ 4,229,376
Plan Fiduciary Net Position							
Employer Contributions	\$ 167,911	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	16,568	16,769	16,558	16,295	16,138	15,999	15,873
Pension Plan Net Investment Income	573,769	655,520	(172,390)	444,203	323,640	10,195	137,828
Benefit Payments and Refunds	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Other	11,308	20,122	162,028	(219,953)	(155,692)	181,232	(346,068)
Net Change in Plan Fiduciary Net Position	527,959	690,666	388,671	505,233	209,407	201,152	(242,583)
Plan Fiduciary Net Position - Beginning	4,029,186	3,338,520	2,949,849	2,444,616	2,235,209	2,034,057	2,276,640
Plan Fiduciary Net Position - Ending (b)	4,557,145	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)	903,233	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	83.46%	80.35%	67.68%	62.13%	50.73%	49.68%	48.09%
Covered Valuation Payroll	\$ 220,906	\$ 223,596	\$ 220,772	\$ 217,266	\$ 215,174	\$ 213,317	\$ 211,641
Net Pension Liability as a Percentage of Covered Valuation Payroll	408.88%	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
2020	167,911	167,911	-	220,906	76.01%
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 76.01% and covered valuation payroll of \$220,906.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 1,448,819	\$ 1,448,819	\$ 1,443,494	\$ 1,415,272
Personal Property Replacement Taxes	124,000	124,000	229,415	138,191
County Offices Fees	185,000	185,000	158,551	145,128
Court Fees and Fines	125,000	125,000	105,831	115,452
Building Permit and Zoning Fees	18,000	18,000	23,178	83,385
Liquor licenses	1,750	1,750	990	850
Sales and Use Tax	400,000	400,000	566,584	460,504
Income Tax	450,000	450,000	571,434	473,218
State of Illinois	271,910	271,910	338,414	334,388
Interest on Investments	5,000	5,000	6,043	20,544
City of Lacon - TIF Rebate	25,000	25,000	235,357	237,427
Penalties, Interest, and Costs on Property Taxes	45,000	45,000	51,991	32,875
Administration fees	18,000	18,000	15,800	18,000
Other Reimbursements	205,980	205,980	311,363	249,663
Dividend - Franchise Payment	-	-	51,494	953
Grants	50,000	1,160,849	150,890	190,278
Miscellaneous	50,000	50,000	11,905	13,393
Total Revenues	\$ 3,423,459	\$ 4,534,308	\$ 4,272,734	\$ 3,929,521
EXPENDITURES				
General Government	\$ 1,306,894	\$ 1,306,894	\$ 1,282,155	\$ 1,312,963
Public Safety	1,256,658	1,377,808	1,383,774	1,350,988
Judiciary and Court Related	607,715	607,715	614,359	592,662
Public Health and Welfare	25,500	25,500	25,720	24,682
Other	97,465	310,073	360,769	321,137
Capital Outlay	122,100	209,624	157,245	111,899
Total Expenditures	\$ 3,416,332	\$ 3,837,614	\$ 3,824,022	\$ 3,714,331
Excess (deficiency) of revenues over expenditures	\$ 7,127	\$ 696,694	\$ 448,712	\$ 215,190
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 7,127	\$ 696,694	\$ 448,712	\$ 215,190
FUND BALANCE, BEGINNING OF YEAR			3,608,291	3,393,101
FUND BALANCE, END OF YEAR			\$ 4,057,003	\$ 3,608,291

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

COUNTY HIGHWAY FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 279,000	\$ 279,000	\$ 277,994	\$ 278,240
Putnam County Reimbursements	75,000	75,000	78,627	78,305
Interest on Investments	10	10	62	36
Signs	500	500	-	-
Miscellaneous	23,000	23,000	19,513	25,363
Total Revenues	\$ 377,510	\$ 377,510	\$ 376,196	\$ 381,944
EXPENDITURES				
Road Resurfacing	\$ 40,000	\$ 40,000	\$ 15,178	\$ 30,951
Salt	-	-	-	17,434
Gas and Oil	52,000	52,000	43,502	29,707
Audit	3,000	3,000	3,000	4,500
Mileage	150	150	-	-
Office Expense	4,200	4,200	3,356	3,695
Supplies	32,000	52,000	53,415	31,384
Salaries	415,160	415,160	397,863	363,687
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	14,000	14,000	9,638	13,963
Repairs	50,000	50,000	63,913	39,414
Capital Outlays	180,000	290,000	282,585	95,167
Miscellaneous	3,000	3,000	4,010	4,434
Total Expenditures	\$ 798,510	\$ 928,510	\$ 881,460	\$ 639,336
Excess (Deficiency) of Revenues over Expenditures	\$ (421,000)	\$ (551,000)	\$ (505,264)	\$ (257,392)
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 210,000	\$ 210,000	\$ 210,000	\$ 265,000
Transfer In from Engineering Revolving Fund	180,000	180,000	272,500	90,000
Reimbursement from General Fund	32,000	32,000	46,560	42,580
Proceeds from Sale of Fixed Assets	-	-	25,650	-
Total Other Financing Sources	\$ 422,000	\$ 422,000	\$ 554,710	\$ 397,580
Net Change in Fund Balance	\$ 1,000	\$ (129,000)	\$ 49,446	\$ 140,188
FUND BALANCE, BEGINNING OF YEAR			\$ 236,446	\$ 96,258
FUND BALANCE, END OF YEAR			\$ 285,892	\$ 236,446

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

COUNTY AIRPORT FUND

	2021			2020
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property Taxes	\$ 115,000	\$ 115,000	\$ 114,596	\$ 114,746
Capital Grants and Contributions - Federal Revenue	200,000	200,000	163,630	130,010
Capital Grants and Contributions - State Revenue	-	-	4,044	8,736
Fines, Fees, and Charges for Services	85,560	85,560	88,639	94,369
Aviation Fuel Sales	82,800	82,800	81,953	70,190
Interest Earned	60	60	95	63
Miscellaneous	-	-	3,846	1,648
Total Revenues	\$ 483,420	\$ 483,420	\$ 456,803	\$ 419,762
EXPENDITURES				
Salaries	\$ 81,920	\$ 81,920	\$ 82,067	\$ 80,302
Health Insurance	-	-	7,249	6,834
Building Maintenance	26,000	26,000	17,396	15,230
Repairs & Maintenance	14,500	14,500	13,853	13,774
Administration costs	5,000	5,000	9,969	8,507
Equipment Maintenance	9,000	9,000	2,806	7,405
Utilities	16,500	16,500	12,265	11,548
Capital Outlay - Equipment	-	-	6,300	-
Construction	300,000	300,000	130,147	206,924
Runway Maintenance	6,500	6,500	-	-
Aviation Fuel	76,900	76,900	65,426	49,591
Fuel Tax	7,700	7,700	4,745	6,093
Credit Card Processing	-	-	2,467	2,166
Property Taxes	10,200	10,200	9,704	9,438
Liability Insurance	5,400	5,400	3,475	3,475
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	650	1,053
General Supplies	1,000	1,000	132	672
Audit	2,500	2,500	2,000	2,500
Debt Service - Principal Payment	-	-	-	10,000
Interest Expense	-	-	-	515
Miscellaneous	1,000	1,000	788	488
Total Expenditures	\$ 568,120	\$ 568,120	\$ 371,439	\$ 436,515
Excess (Deficiency) of Revenues over Expenditures	\$ (84,700)	\$ (84,700)	\$ 85,364	\$ (16,753)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(5,000)	(5,000)	-	-
Total Other Financing Sources (Uses)	\$ (5,000)	\$ (5,000)	\$ -	\$ -
Net Change in Fund Balance	\$ (89,700)	\$ (89,700)	\$ 85,364	\$ (16,753)
FUND BALANCE, BEGINNING OF YEAR			177,299	194,052
FUND BALANCE, END OF YEAR			\$ 262,663	\$ 177,299

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

ILLINOIS MUNICIPAL RETIREMENT FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 735,000	\$ 735,000	\$ 732,302	\$ 699,230
Personal Property Replacement Taxes	-	-	7,307	3,410
Interest Earned	-	-	399	223
Miscellaneous	-	-	8,570	8,587
Total Revenues	\$ 735,000	\$ 735,000	\$ 748,578	\$ 711,450
EXPENDITURES				
IMRF	\$ 475,000	\$ 475,000	\$ 357,298	\$ 395,401
Total Expenditures	\$ 475,000	\$ 475,000	\$ 357,298	\$ 395,401
Net Change in Fund Balance	\$ 260,000	\$ 260,000	\$ 391,280	\$ 316,049
FUND BALANCE, BEGINNING OF YEAR			738,604	422,555
FUND BALANCE, END OF YEAR			\$ 1,129,884	\$ 738,604

COUNTY BRIDGE FUND

REVENUES				
Property Tax	\$ 139,000	\$ 139,000	\$ 138,508	\$ 138,842
Other Revenue	-	-	2,110	9,939
Various Townships - Share of Bridge Construction	50,000	50,000	25,373	173,124
Reimbursements	-	-	54,924	-
Interest Revenue	400	400	160	217
Total Revenues	\$ 189,400	\$ 189,400	\$ 221,075	\$ 322,122
EXPENDITURES				
Pipe Culverts	\$ 50,000	\$ 50,000	\$ 5,132	\$ 66,821
Bridges	100,000	100,000	25,940	322,651
Engineering	100,000	100,000	104,935	6,131
Miscellaneous	4,000	4,000	10,410	7,717
Total Expenditures	\$ 254,000	\$ 254,000	\$ 146,417	\$ 403,320
Excess (Deficiency) of Revenues over Expenditures	\$ (64,600)	\$ (64,600)	\$ 74,658	\$ (81,198)
OTHER FINANCING SOURCES				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer (Out)	(10,000)	(10,000)	-	(35,103)
Total Other Financing Sources	\$ (10,000)	\$ (10,000)	\$ -	\$ (35,103)
Net Change in Fund Balance	\$ (74,600)	\$ (74,600)	\$ 74,658	\$ (116,301)
FUND BALANCE, BEGINNING OF YEAR			301,823	418,124
FUND BALANCE, END OF YEAR			\$ 376,481	\$ 301,823

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2021

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 did not exceed appropriated amounts in any of these funds for the fiscal year.

MARSHALL COUNTY, ILLINOIS
FUND DESCRIPTION
November 30, 2021

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, 2021

	2021			2020
REVENUES	Original Budget	Final Budget	Actual	Actual
Property Taxes	\$ 1,448,819	\$ 1,448,819	\$ 1,443,494	\$ 1,415,272
Personal Property Replacement Taxes	124,000	124,000	229,415	138,191
Office Fees (Co Clerk, Cir Clerk, Sherriff)	185,000	185,000	158,551	145,128
Court Fees and Fines	125,000	125,000	105,831	115,452
Building Permit and Zoning Fees	18,000	18,000	23,178	83,385
Liquor Licenses	1,750	1,750	990	850
Sales and Use Tax	400,000	400,000	566,584	460,504
Income Tax	450,000	450,000	571,434	473,218
City of Lacon - TIF Rebate	25,000	25,000	235,357	237,427
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	27,820	27,820	27,798	27,545
State's Attorney's Salary	118,000	118,000	124,260	120,808
Violent Crimes Assistant Salary	24,000	24,000	24,000	32,000
Other State Reimbursements:				
Public Defender Salary	40,000	40,000	39,829	39,695
Probation Officer Salary	55,090	55,090	65,003	49,242
Election Cost	7,000	7,000	57,305	65,031
Other	-	-	219	67
Interest on Investments	5,000	5,000	6,043	20,544
Dividends - Franchise Payments	25,000	25,000	51,494	953
Penalties, Interest, and Costs on Property Taxes	45,000	45,000	51,991	32,875
Other Reimbursements:				
Dispatch - 911 Fund	72,980	72,980	75,169	72,980
Employee Share - Health Insurance	133,000	133,000	114,299	117,542
Insurance Claims	-	-	30,650	38,453
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	15,800	18,000
City of Wenona - Sheriff Patrol	-	-	66,610	-
Other	-	-	24,635	20,688
Grants	50,000	1,160,849	150,890	190,278
Miscellaneous	25,000	25,000	11,905	13,393
Subtotal	\$ 3,423,459	\$ 4,534,308	\$ 4,272,734	\$ 3,929,521
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 14,000	\$ 14,000	\$ 11,441	\$ 12,795
Repairs	12,000	12,000	9,230	2,919
Supplies	9,000	9,000	7,580	7,693
Water	1,200	1,200	591	457
Telephone	13,000	13,000	16,849	11,981
Maintenance Director Salary	-	-	-	1,428
Pest Control	800	800	705	640
Elevator	3,500	3,500	2,822	2,795
Garbage	3,600	3,600	4,270	3,308
Lawn - Summer	2,500	2,500	2,533	1,250
Janitorial Services	23,184	23,184	21,638	-
Landscaping	300	300	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 100,465	\$ 100,465	\$ 110,397	\$ 109,144
Workman's Compensation	77,700	77,700	81,215	69,084
Health	427,000	427,000	403,039	405,821
Unemployment Compensation	100	100	9,921	401
Tort Settlement	100	100	-	-
County Clerk:				
Salary	55,641	55,641	56,540	55,090
Deputy & Clerk Salary	75,163	75,163	79,872	100,335
Book Repair	19,500	19,500	3,136	246
Office Expense	8,500	8,500	8,053	8,632
Travel	800	800	-	-
Dues, Subscriptions, & Conferences	1,200	1,200	1,289	780
Elections:				
Ballots & Supplies	28,900	28,900	34,380	57,466
Elections Salaries - Judges & Clerks	20,000	20,000	15,999	39,115
Computer Maintenance & Software	30,000	30,000	26,500	37,348
County Treasurer:				
Salary	55,641	55,641	56,540	55,090
Deputy & Clerk Salary	40,000	40,000	41,930	58,460
Office Expense	1,500	1,500	1,323	1,493
Real Estate Tax Forms	4,750	4,750	4,750	4,750
Board Members:				
Mileage	1,000	1,000	1,179	322
NACO & ICBM Dues	1,600	1,600	2,349	1,975
Board Members Salaries	20,500	20,500	20,887	20,499
Vice-Chairman Salary	3,000	3,000	3,037	3,000
Chairman Salary	5,000	5,000	5,063	5,000
Miscellaneous	1,000	1,000	1,233	374
Supervisor of Assessments:				
Salary	55,641	55,641	56,540	55,090
Deputy & Clerk Salary	25,759	25,759	23,673	26,060
Office Expense	2,000	2,000	1,302	1,361
Publication	7,500	7,500	3,144	6,949
Dues, Memberships, & Seminars	500	500	450	378
Mileage	1,500	1,500	1,008	552
Copier Supplies	2,500	2,500	1,471	2,033
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	27,285
Office Expense	2,600	2,600	2,712	2,600
Utilities	1,275	1,275	1,275	1,275
Public Notices	2,500	2,500	1,357	520
Postage	1,000	1,000	915	486
Mileage	1,500	1,500	1,986	500
Mapping and Software	400	400	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 25,800	\$ 25,800	\$ 46,369	\$ 37,774
Printing	13,000	13,000	7,330	10,903
Postage & Envelopes	22,000	22,000	26,231	25,076
Audit	28,500	28,500	17,650	17,600
NCICG	2,790	2,790	2,790	2,790
Payroll Supplies	-	-	519	1,323
Accounting System Software, Training, & Support	4,000	4,000	399	549
Notification System	-	-	7,500	7,500
Resurface Roads	-	-	-	-
Education	-	-	1,229	1,406
Miscellaneous	10,000	10,000	29	562
Total General Government	\$ 1,306,894	\$ 1,306,894	\$ 1,282,155	\$ 1,312,963
Public Safety:				
Coroner:				
Salary	\$ 22,603	\$ 22,603	\$ 22,885	\$ 22,779
Physicians, Autopsy, Transportation	5,000	5,000	12,347	7,926
Telephone	2,200	2,200	1,883	2,141
Dues	550	550	508	132
Jury Fees	100	100	-	-
Indigent Burials	600	600	-	-
Education	1,200	1,200	-	229
Assistant	400	400	525	-
ESDA:				
Director's Salary	17,836	17,836	17,836	17,486
Supplies:				
Office	1,500	1,500	994	834
Emergency	500	500	-	-
Training	250	250	-	-
Travel	500	500	96	-
Radio Equipment	1,000	1,000	610	820
Other Equipment	1,500	1,500	1,047	422
Dues & Subscriptions	175	175	65	65
Computer Maintenance	-	-	-	-
Mass Notification System	7,500	7,500	-	-
Building Rent	7,200	7,200	7,200	7,150

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 70,700	\$ 71,580	\$ 71,580	\$ 70,000
Deputy Sheriffs' Salary	464,745	534,169	537,712	528,468
Radio Operators	221,541	222,831	223,781	216,042
Jailers	187,474	205,863	206,495	196,639
Buildings - Repairs & Maintenance	-	-	1,971	20,580
Vehicles - Repairs & Maintenance	15,000	15,000	13,855	15,047
Cameras - Repairs & Maintenance	3,900	3,900	3,900	3,367
Ammunition	1,800	1,800	1,771	1,730
Office Supplies	3,200	3,200	3,612	3,181
Education & Training	6,800	6,800	8,272	5,678
Uniform Allowance	10,800	10,800	14,652	10,741
Gasoline	33,000	33,000	39,883	27,068
Crime Commission	1,269	1,269	200	1,269
Computer Line Charge	20,000	20,000	16,215	15,233
Communications & Dispatch	6,000	6,000	6,007	35,626
Secretary	53,000	56,297	56,578	54,008
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	9,095	8,661
Telephone	7,300	7,300	7,234	6,648
Food Services - Prisoners	15,000	22,200	21,564	17,510
Matron Pay	765	825	177	286
Court Baliff	25,000	44,130	44,572	30,851
Medical Bills - Prisoners	7,500	8,655	8,705	6,476
Office Supplies	4,000	4,000	4,286	4,000
Prisoner Supplies	200	200	153	195
Rugs	3,000	3,000	2,061	2,172
Energy Maintenance	1,200	1,200	1,223	1,078
Repairs	9,000	9,191	8,880	5,310
Soft Water	1,000	1,000	757	758
Food Service Supplies	1,100	1,100	453	391
Patrol Expenses	2,000	2,134	2,134	1,991
Total Public Safety	\$ 1,256,658	\$ 1,377,808	\$ 1,383,774	\$ 1,350,988

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Judiciary and Court Related:				
Court Expenses	\$ 7,500	\$ 7,500	\$ 3,969	\$ 3,588
Multi-County Purchasing	100	100	-	1,615
Jurors	4,500	4,500	2,345	-
Court Security	1,000	1,000	1,049	876
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	18,992	14,363
Clerk Scheduled Fees	-	-	5,962	5,482
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	55,641	55,641	56,540	55,090
Deputy & Clerk Hire	102,000	102,000	116,251	110,812
Office Expense	5,000	5,000	4,987	4,276
Audit	4,750	4,750	4,750	4,500
State Attorney's Office:				
State's Attorney's Salary	138,603	138,603	123,970	137,719
Clerk Hire	40,664	40,664	42,007	39,653
Office Expense	5,000	5,000	5,627	5,834
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	2,458	-
Training & Seminars	2,000	2,000	1,658	-
Appellate Court Services	5,100	5,100	4,500	5,500
Witness Advocate	40,633	40,633	41,949	39,477
Public Defender Salary	59,750	59,750	59,750	59,750
Public Defender - Expenses	3,600	3,600	4,500	3,900
Probation Officer:				
Salary	55,641	55,641	55,640	55,090
Office Expense	2,500	2,500	2,420	904
Deputy Probation Officer	39,433	39,433	41,930	39,437
Travel	2,000	2,000	1,707	1,190
Juvenile Board	17,000	17,000	11,398	3,606
Total Judiciary and Court Related	<u>\$ 607,715</u>	<u>\$ 607,715</u>	<u>\$ 614,359</u>	<u>\$ 592,662</u>
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 25,500	\$ 25,500	\$ 25,720	\$ 24,682
Total Public Health and Welfare	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 25,720</u>	<u>\$ 24,682</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 19,246	\$ 19,246
All other:				
TIF Rebate Payment	-	212,608	212,608	214,558
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Census Grant	-	-	-	10,481
Registrar - City of Lacon	-	-	126	133
Sheriff Contract - Wenona	-	-	52,070	-
Accounting System Software, Training, Support	-	-	-	-
Payroll Supplies	1,500	1,500	-	-
Total Other	<u>\$ 97,465</u>	<u>\$ 310,073</u>	<u>\$ 360,769</u>	<u>\$ 321,137</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2021

	2021			2020
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 78,000	\$ 78,000	\$ 25,907	\$ 37,731
Purchase of Equipment - County Clerk	1,000	1,000	682	630
Purchase of Equipment - County Sheriff	5,100	5,100	5,199	8,127
Vehicles - County Sheriff	28,000	28,000	28,000	55,778
American Rescue Plan - Capital Outlay	-	87,524	87,524	-
Purchase of Equipment - Circuit Clerk	10,000	10,000	9,933	9,633
Total Capital Outlay	<u>\$ 122,100</u>	<u>\$ 209,624</u>	<u>\$ 157,245</u>	<u>\$ 111,899</u>
Total Expenditures	<u>\$ 3,416,332</u>	<u>\$ 3,837,614</u>	<u>\$ 3,824,022</u>	<u>\$ 3,714,331</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 7,127</u>	<u>\$ 696,694</u>	<u>\$ 448,712</u>	<u>\$ 215,190</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer Out to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change In Fund Balance	<u>\$ 7,127</u>	<u>\$ 696,694</u>	448,712	215,190
FUND BALANCE, BEGINNING OF YEAR			<u>3,608,291</u>	<u>3,393,101</u>
FUND BALANCE, END OF YEAR			<u><u>\$ 4,057,003</u></u>	<u><u>\$ 3,608,291</u></u>

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2021

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 Automation 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, 2021

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, 2021

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.

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, 2021

ASSETS	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 331,218	\$ 1,135,385	\$ 965,930	\$ 102,814
Receivables, net:				
State of Illinois	104,415	-	110,932	-
Property Taxes	75,000	139,000	-	-
Other	-	-	-	-
Inventory	-	-	46,000	-
Due from other Funds	-	-	-	-
Total Assets	\$ 510,633	\$ 1,274,385	\$ 1,122,862	\$ 102,814
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 39,921	\$ -	\$ -	\$ -
Advances from Grantors	112,812	-	-	-
Due to other Funds	63,366	-	-	-
Total Liabilities	\$ 216,099	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ 75,000	\$ 139,000	\$ -	\$ -
Total Deferred Inflows of Resources	\$ 75,000	\$ 139,000	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ 46,000	\$ -
Restricted	219,534	1,135,385	1,076,862	102,814
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 219,534	\$ 1,135,385	\$ 1,122,862	\$ 102,814
Total Liab, Def Inflows & Fund Balances	\$ 510,633	\$ 1,274,385	\$ 1,122,862	\$ 102,814

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2021

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's Automation
\$ 48,640	\$ 186,887	\$ 34,342	\$ 26,566	\$ 53,561	\$ 96,735
-	-	-	-	-	-
-	217,000	-	-	-	-
-	-	-	982	945	2,428
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,640</u>	<u>\$ 403,887</u>	<u>\$ 34,342</u>	<u>\$ 27,548</u>	<u>\$ 54,506</u>	<u>\$ 99,163</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 217,000	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 217,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48,640	186,887	34,342	27,548	54,506	99,163
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,640</u>	<u>\$ 186,887</u>	<u>\$ 34,342</u>	<u>\$ 27,548</u>	<u>\$ 54,506</u>	<u>\$ 99,163</u>
<u>\$ 48,640</u>	<u>\$ 403,887</u>	<u>\$ 34,342</u>	<u>\$ 27,548</u>	<u>\$ 54,506</u>	<u>\$ 99,163</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2021**

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 5,884	\$ 24,778	\$ 8,608	\$ 11,992
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	420	185	-
Inventory	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	\$ 5,884	\$ 25,198	\$ 8,793	\$ 11,992
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	5,773
Total Liabilities	\$ -	\$ -	\$ -	\$ 5,773
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Infows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,884	25,198	8,793	6,219
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 5,884	\$ 25,198	\$ 8,793	\$ 6,219
Total Liab, Def Inflows & Fund Balances	\$ 5,884	\$ 25,198	\$ 8,793	\$ 11,992

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2021

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 23,025	\$ 22,049	\$ 76,675	\$ 126	\$ 102,268	\$ 15,039	\$ 22,381	\$ 1,249
-	-	-	-	-	-	-	-
-	51,000	-	-	-	-	-	-
-	-	-	-	872	937	-	56
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,025</u>	<u>\$ 73,049</u>	<u>\$ 76,675</u>	<u>\$ 126</u>	<u>\$ 103,140</u>	<u>\$ 15,976</u>	<u>\$ 22,381</u>	<u>\$ 1,305</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 51,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,025	22,049	76,675	126	103,140	15,976	22,381	1,305
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,025</u>	<u>\$ 22,049</u>	<u>\$ 76,675</u>	<u>\$ 126</u>	<u>\$ 103,140</u>	<u>\$ 15,976</u>	<u>\$ 22,381</u>	<u>\$ 1,305</u>
<u>\$ 23,025</u>	<u>\$ 73,049</u>	<u>\$ 76,675</u>	<u>\$ 126</u>	<u>\$ 103,140</u>	<u>\$ 15,976</u>	<u>\$ 22,381</u>	<u>\$ 1,305</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2021

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 11,810	\$ 165,454	\$ 4,661	\$ 23,120
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	6,264	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	-	-	-
Total Assets	\$ 17,583	\$ 171,718	\$ 4,661	\$ 23,120
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	17,583	171,718	4,661	23,120
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 17,583	\$ 171,718	\$ 4,661	\$ 23,120
Total Liab, Def Inflows & Fund Balances	\$ 17,583	\$ 171,718	\$ 4,661	\$ 23,120

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2021

<u>State's Attorney Drug</u>	<u>Vehicle Maintenance</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>State's Attorney Automation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 150	\$ 13,959	\$ 545	\$ 4,187	\$ 5,975	\$ 3,526,013
-	-	-	-	-	215,347
-	-	-	-	-	482,000
-	-	280	-	63	13,432
-	-	-	-	-	46,000
-	-	-	-	-	5,773
<u>\$ 150</u>	<u>\$ 13,959</u>	<u>\$ 825</u>	<u>\$ 4,187</u>	<u>\$ 6,038</u>	<u>\$ 4,288,565</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,921
-	-	-	-	-	112,812
-	-	-	-	-	69,139
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,872</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000
150	13,959	825	4,187	6,038	3,538,693
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 13,959</u>	<u>\$ 825</u>	<u>\$ 4,187</u>	<u>\$ 6,038</u>	<u>\$ 3,584,693</u>
<u>\$ 150</u>	<u>\$ 13,959</u>	<u>\$ 825</u>	<u>\$ 4,187</u>	<u>\$ 6,038</u>	<u>\$ 4,288,565</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
REVENUES				
Property Taxes	\$ 74,745	\$ 138,508	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	494,114	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	439,096	-	179,541	-
Fees, Fines, and Charges for Services	29,089	-	-	127,561
Refunds and Reimbursements	-	140,780	25,317	-
Interest Earned	197	988	401	57
Other	169	-	21	22,275
Total Revenues	<u>\$ 543,296</u>	<u>\$ 280,276</u>	<u>\$ 699,394</u>	<u>\$ 149,893</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	657,775	-	-	-
Transportation	-	31,468	198,133	110
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 657,775</u>	<u>\$ 31,468</u>	<u>\$ 198,133</u>	<u>\$ 110</u>
Excess (Deficiency) of Revenues				
Over Expenditures	\$ (114,479)	\$ 248,808	\$ 501,261	\$ 149,783
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	(210,000)	(272,500)
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (210,000)</u>	<u>\$ (272,500)</u>
Net Change in Fund Balances	\$ (114,479)	\$ 248,808	\$ 291,261	\$ (122,717)
Fund Balances - Beginning	<u>334,013</u>	<u>886,577</u>	<u>831,601</u>	<u>225,531</u>
Fund Balances - Ending	<u>\$ 219,534</u>	<u>\$ 1,135,385</u>	<u>\$ 1,122,862</u>	<u>\$ 102,814</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court Systems	County Clerk's Automation
\$ -	\$ 209,224	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	7,307	-	-	-	-
297,968	-	-	-	-	-
-	-	4,108	8,267	9,629	33,220
-	-	-	-	-	-
16	66	69	14	26	39
-	-	-	-	-	-
<u>\$ 297,984</u>	<u>\$ 216,597</u>	<u>\$ 4,177</u>	<u>\$ 8,281</u>	<u>\$ 9,655</u>	<u>\$ 33,259</u>
\$ -	\$ -	\$ 1,403	\$ -	\$ -	\$ 11,219
-	203,860	-	-	-	-
-	-	-	-	-	-
-	-	-	8,189	10,962	-
-	-	-	-	-	-
297,323	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 297,323</u>	<u>\$ 203,860</u>	<u>\$ 1,403</u>	<u>\$ 8,189</u>	<u>\$ 10,962</u>	<u>\$ 11,219</u>
\$ 661	\$ 12,737	\$ 2,774	\$ 92	\$ (1,307)	\$ 22,040
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 661	\$ 12,737	\$ 2,774	\$ 92	\$ (1,307)	\$ 22,040
47,979	174,150	31,568	27,456	55,813	77,123
<u>\$ 48,640</u>	<u>\$ 186,887</u>	<u>\$ 34,342</u>	<u>\$ 27,548</u>	<u>\$ 54,506</u>	<u>\$ 99,163</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	6,384	28,113	1,492	5,771
Refunds and Reimbursements	-	-	-	-
Interest Earned	11	3	-	5
Other	-	-	-	-
Total Revenues	\$ 6,395	\$ 28,116	\$ 1,492	\$ 5,776
EXPENDITURES				
Current:				
General Government	\$ 3,967	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	27,197	-	-
Judiciary and Court Related	-	-	-	2,412
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,967	\$ 27,197	\$ -	\$ 2,412
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,428	\$ 919	\$ 1,492	\$ 3,364
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 2,428	\$ 919	\$ 1,492	\$ 3,364
Fund Balances - Beginning	22,770	4,965	7,301	2,855
Fund Balances - Ending	\$ 25,198	\$ 5,884	\$ 8,793	\$ 6,219

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ -	\$ 48,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	156	-	5,300	-
9,990	-	4,060	62	9,064	8,395	4,050	1,339
-	-	-	-	-	-	-	-
8	-	36	-	51	8	-	2
-	-	-	-	1,027	-	12,719	-
<u>\$ 9,998</u>	<u>\$ 48,339</u>	<u>\$ 4,096</u>	<u>\$ 62</u>	<u>\$ 10,298</u>	<u>\$ 8,403</u>	<u>\$ 22,069</u>	<u>\$ 1,341</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750
-	-	-	-	-	-	-	-
501	-	-	-	-	-	15,229	-
-	-	-	-	10,753	18,528	-	-
-	47,517	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 501</u>	<u>\$ 47,517</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,753</u>	<u>\$ 18,528</u>	<u>\$ 15,229</u>	<u>\$ 4,750</u>
\$ 9,497	\$ 822	\$ 4,096	\$ 62	\$ (455)	\$ (10,125)	\$ 6,840	\$ (3,409)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 9,497	\$ 822	\$ 4,096	\$ 62	\$ (455)	\$ (10,125)	\$ 6,840	\$ (3,409)
13,528	21,227	72,579	64	103,595	26,101	15,541	4,714
<u>\$ 23,025</u>	<u>\$ 22,049</u>	<u>\$ 76,675</u>	<u>\$ 126</u>	<u>\$ 103,140</u>	<u>\$ 15,976</u>	<u>\$ 22,381</u>	<u>\$ 1,305</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	870	-	-	3,922
Fees, Fines, and Charges for Services	816	86,022	1,750	3,175
Refunds and Reimbursements	-	-	-	-
Interest Earned	6	126	-	10
Other	-	-	-	-
Total Revenues	<u>\$ 1,692</u>	<u>\$ 86,148</u>	<u>\$ 1,750</u>	<u>\$ 7,107</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ 48,665	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	2,809
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 48,665</u>	<u>\$ -</u>	<u>\$ 2,809</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,692</u>	<u>\$ 37,483</u>	<u>\$ 1,750</u>	<u>\$ 4,298</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ 1,692</u>	<u>\$ 37,483</u>	<u>\$ 1,750</u>	<u>\$ 4,298</u>
Fund Balances - Beginning	<u>15,891</u>	<u>134,235</u>	<u>2,911</u>	<u>18,822</u>
Fund Balances - Ending	<u><u>\$ 17,583</u></u>	<u><u>\$ 171,718</u></u>	<u><u>\$ 4,661</u></u>	<u><u>\$ 23,120</u></u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

State's Attorney Drug	Vehicle Maintenance	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,816
-	-	-	-	-	494,114
-	-	-	-	-	7,307
-	-	-	-	-	926,853
-	15,044	2,385	7,810	2,415	410,011
-	-	-	-	-	166,097
-	-	-	-	2	2,141
-	-	-	-	-	36,211
<u>\$ -</u>	<u>\$ 15,044</u>	<u>\$ 2,385</u>	<u>\$ 7,810</u>	<u>\$ 2,417</u>	<u>\$ 2,513,550</u>
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ 70,004
-	-	-	-	-	203,860
-	14,791	-	7,009	-	64,727
-	-	1,876	-	-	52,720
-	-	-	-	-	708,101
-	-	-	-	-	527,034
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 14,791</u>	<u>\$ 1,876</u>	<u>\$ 7,009</u>	<u>\$ -</u>	<u>\$ 1,626,446</u>
 \$ -	 \$ 253	 \$ 509	 \$ 801	 \$ 2,417	 \$ 887,104
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
-	-	-	-	-	(482,500)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (482,500)</u>
 \$ -	 \$ 253	 \$ 509	 \$ 801	 \$ 2,417	 \$ 404,604
 150	 13,706	 316	 3,386	 3,621	 3,180,089
<u>\$ 150</u>	<u>\$ 13,959</u>	<u>\$ 825</u>	<u>\$ 4,187</u>	<u>\$ 6,038</u>	<u>\$ 3,584,693</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

COUNTY HEALTH

	2021			2020
	Orginal Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 75,000	\$ 75,000	\$ 74,745	\$ 74,931
Fees, Fines and Charges for Services	28,350	28,350	29,089	18,300
Operating Grants and Contributions	770,497	770,497	439,096	434,656
Other	-	-	169	267
Interest Earned	80	80	197	168
Total Revenues	\$ 873,927	\$ 873,927	\$ 543,296	\$ 528,322
EXPENDITURES				
Personnel and Management	\$ 401,445	\$ 401,445	\$ 415,312	\$ 278,176
Health Department Expenditures	438,570	438,570	209,648	96,319
Vaccine Non-Cash Expenditures	-	-	22,615	87,224
Audit	-	-	5,200	4,700
Administrative - General Fund Reimbursement	-	-	5,000	5,000
Total Expenditures	\$ 840,015	\$ 840,015	\$ 657,775	\$ 471,419
Excess (Deficiency) of Revenues over Expenditures	\$ 33,912	\$ 33,912	\$ (114,479)	\$ 56,903
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 33,912	\$ 33,912	\$ (114,479)	\$ 56,903
FUND BALANCE, BEGINNING OF YEAR			334,013	277,110
FUND BALANCE, END OF YEAR			\$ 219,534	\$ 334,013

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

FEDERAL AID TO SECONDARY ROADS FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 139,000	\$ 139,000	\$ 138,508	\$ 138,842
State Grant	-	-	-	-
Wind Farm Share of Road Projects	-	-	140,780	330,000
Interest Earned	500	500	988	492
Total Revenues	\$ 139,500	\$ 139,500	\$ 280,276	\$ 469,334
EXPENDITURES				
Projects	\$ 50,000	\$ 50,000	\$ 18,286	\$ 31,519
Other Engineering - General	570,000	570,000	13,182	111,992
Total Expenditures	\$ 620,000	\$ 620,000	\$ 31,468	\$ 143,511
Excess (Deficiency) of Revenues over Expenditures	\$ (480,500)	\$ (480,500)	\$ 248,808	\$ 325,823
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (480,500)	\$ (480,500)	\$ 248,808	\$ 325,823
FUND BALANCE, BEGINNING OF YEAR			886,577	560,754
FUND BALANCE, END OF YEAR			\$ 1,135,385	\$ 886,577

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 50,000	\$ 50,000	\$ 127,561	\$ 35,440
Grant Revenue	-	-	-	80,000
Interest Earned	-	-	57	147
Other	-	-	22,275	-
Total Revenues	\$ 50,000	\$ 50,000	\$ 149,893	\$ 115,587
EXPENDITURES				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	110	110	-
Total Expenditures	\$ -	\$ 110	\$ 110	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 50,000	\$ 49,890	\$ 149,783	\$ 115,587
OTHER FINANCING ACTIVITIES				
Transfer from (to) Other Funds	\$ (180,000)	\$ (272,501)	\$ (272,500)	\$ (55,097)
Reimbursement to Other Funds	-	-	-	-
Sale of Assets - Snow Plow	-	-	-	-
Total Other Financing Sources (Uses)	\$ (180,000)	\$ (272,501)	\$ (272,500)	\$ (55,097)
Net Change in Fund Balance	\$ (130,000)	\$ (222,611)	\$ (122,717)	\$ 60,490
FUND BALANCE, BEGINNING OF YEAR			225,531	165,041
FUND BALANCE, END OF YEAR			\$ 102,814	\$ 225,531

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021**

COUNTY MOTOR FUEL TAX

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Motor Fuel Tax Allotments	\$ 310,000	\$ 310,000	\$ 494,114	\$ 621,211
Rebuild Illinois - Motor Fuel Allotment	179,541	179,541	179,541	179,541
Reimbursements	60,000	60,000	25,317	44,742
Interest Earned	300	300	401	251
Other Revenue	-	-	21	-
Total Revenues	\$ 549,841	\$ 549,841	\$ 699,394	\$ 845,745
EXPENDITURES				
Expenditures on Approved Motor Fuel Tax Projects	\$ 95,000	\$ 143,315	\$ 142,504	\$ 131,320
Salt	50,000	82,201	55,629	64,562
Total Expenditures	\$ 145,000	\$ 225,516	\$ 198,133	\$ 195,882
Excess (Deficiency) of Revenues over Expenditures	\$ 404,841	\$ 324,325	\$ 501,261	\$ 649,863
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(210,000)	(210,000)	(210,000)	(265,000)
Total Other Financing Sources (Uses)	\$ (210,000)	\$ (210,000)	\$ (210,000)	\$ (265,000)
Net Change in Fund Balance	\$ 194,841	\$ 114,325	\$ 291,261	\$ 384,863
FUND BALANCE, BEGINNING OF YEAR			831,601	446,738
FUND BALANCE, END OF YEAR			\$ 1,122,862	\$ 831,601

MARSHALL-STARK TRANSPORTATION PROGRAM

REVENUES				
Federal Grant	\$ 79,365	\$ 79,365	\$ 112,083	\$ 79,365
State Grants	244,967	244,967	185,885	170,770
System Fares and Donations	14,362	14,362	-	-
Interest	-	-	16	19
Total Revenues	\$ 338,694	\$ 338,694	\$ 297,984	\$ 250,154
EXPENDITURES				
Payments to Administrator	\$ 319,264	\$ 319,264	\$ 293,911	\$ 247,672
Salaries	17,430	17,430	1,447	1,740
Supplies	500	500	1,599	-
Payroll Tax & IMRF	-	-	278	-
Travel	1,500	1,500	88	525
Total Expenditures	\$ 338,694	\$ 338,694	\$ 297,323	\$ 249,937
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 661	\$ 217
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -		\$ -
Transfer to Other Funds	-	-		-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 661	\$ 217
FUND BALANCE, BEGINNING OF YEAR			47,979	47,762
FUND BALANCE, END OF YEAR			\$ 48,640	\$ 47,979

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

SOCIAL SECURITY FUND

	2021			
	Original Budget	Final Budget	Actual	2020 Actual
REVENUES				
Property Taxes	\$ 210,000	\$ 210,000	\$ 209,224	\$ 199,774
Personal Property Replacement Taxes	4,000	4,000	7,307	3,401
Interest Earned	-	-	66	62
Other Reimbursement	3,000	3,000	-	2,633
Total Revenues	\$ 217,000	\$ 217,000	\$ 216,597	\$ 205,870
EXPENDITURES				
County's Share of Social Security Tax	\$ 210,000	\$ 210,000	\$ 203,860	\$ 190,398
Total Expenditures	\$ 210,000	\$ 210,000	\$ 203,860	\$ 190,398
Excess (Deficiency) of Revenues over Expenditures	\$ 7,000	\$ 7,000	\$ 12,737	\$ 15,472
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 7,000	\$ 7,000	\$ 12,737	\$ 15,472
FUND BALANCE, BEGINNING OF YEAR			174,150	158,678
FUND BALANCE, END OF YEAR			\$ 186,887	\$ 174,150

TAX SALE AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ 4,108	\$ 4,829
Interest Earned	100	100	69	265
Total Revenues	\$ 2,100	\$ 2,100	\$ 4,177	\$ 5,094
EXPENDITURES				
Salaries	\$ 550	\$ 550	\$ -	\$ -
Supplies	1,000	1,000	626	1,079
Training	1,500	1,500	80	381
Miscellaneous	1,000	1,000	697	96
Total Expenditures	\$ 4,050	\$ 4,050	\$ 1,403	\$ 1,556
Excess (Deficiency) of Revenues over Expenditures	\$ (1,950)	\$ (1,950)	\$ 2,774	\$ 3,538
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (1,950)	\$ (1,950)	\$ 2,774	\$ 3,538
FUND BALANCE, BEGINNING OF YEAR			31,568	28,030
FUND BALANCE, END OF YEAR			\$ 34,342	\$ 31,568

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

COURT AUTOMATION FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 20,000	\$ 20,000	\$ 8,267	\$ 10,477
Interest Earned	-	-	14	20
Total Revenues	\$ 20,000	\$ 20,000	\$ 8,281	\$ 10,497
EXPENDITURES				
Supplies	\$ 20,000	\$ 20,000	\$ 8,189	\$ 17,788
Equipment Purchase	-	-	-	-
Total Expenditures	\$ 20,000	\$ 20,000	\$ 8,189	\$ 17,788
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 92	\$ (7,291)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 92	\$ (7,291)
FUND BALANCE, BEGINNING OF YEAR			27,456	34,747
FUND BALANCE, END OF YEAR			\$ 27,548	\$ 27,456

COURT SYSTEMS FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 6,000	\$ 6,000	\$ 9,629	\$ 11,498
Interest Earned	-	-	26	36
Total Revenues	\$ 6,000	\$ 6,000	\$ 9,655	\$ 11,534
EXPENDITURES				
Supplies	\$ 6,000	\$ 6,000	\$ 10,962	\$ 4,673
Total Expenditures	\$ 6,000	\$ 6,000	\$ 10,962	\$ 4,673
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (1,307)	\$ 6,861
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ (1,307)	\$ 6,861
FUND BALANCE, BEGINNING OF YEAR			55,813	48,952
FUND BALANCE, END OF YEAR			\$ 54,506	\$ 55,813

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

COUNTY CLERK'S AUTOMATION FUND

	2021			
	Original Budget	Final Budget	Actual	2020 Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 28,577	\$ 28,577	\$ 33,220	\$ 31,540
Interest Earned	-	-	39	44
Total Revenues	<u>\$ 28,577</u>	<u>\$ 28,577</u>	<u>\$ 33,259</u>	<u>\$ 31,584</u>
EXPENDITURES				
Microfilm Expense	\$ 20,500	\$ 20,500	\$ 11,219	\$ 9,630
Total Expenditures	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 11,219</u>	<u>\$ 9,630</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 8,077</u>	<u>\$ 8,077</u>	<u>\$ 22,040</u>	<u>\$ 21,954</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 8,077</u>	<u>\$ 8,077</u>	<u>\$ 22,040</u>	<u>\$ 21,954</u>
FUND BALANCE, BEGINNING OF YEAR			<u>77,123</u>	<u>55,169</u>
FUND BALANCE, END OF YEAR			<u>\$ 99,163</u>	<u>\$ 77,123</u>

COUNTY LAW LIBRARY FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 6,384	\$ 5,691
Interest Earned	-	-	11	16
Total Revenues	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 6,395</u>	<u>\$ 5,707</u>
EXPENDITURES				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 3,967	\$ 3,593
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 3,967</u>	<u>\$ 3,593</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,428</u>	<u>\$ 2,114</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,428</u>	<u>\$ 2,114</u>
FUND BALANCE, BEGINNING OF YEAR			<u>22,770</u>	<u>20,656</u>
FUND BALANCE, END OF YEAR			<u>\$ 25,198</u>	<u>\$ 22,770</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

ANIMAL CONTROL

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines and Charges for Services	\$ 26,000	\$ 26,000	\$ 28,113	\$ 24,384
Interest Earned	-	-	3	2
Total Revenues	\$ 26,000	\$ 26,000	\$ 28,116	\$ 24,386
EXPENDITURES				
Salary	\$ 7,694	\$ 7,694	\$ 7,753	\$ 7,694
Dog Tags	1,300	1,300	645	808
Dog Food	450	450	432	402
Water and Sewer	350	350	360	360
Maintenance	2,500	2,500	1,004	21
Dog Catcher	1,500	1,500	650	850
Dog Catcher Mileage	750	750	317	519
Veterinarian	6,000	6,000	7,638	7,333
Veterinary Salary	7,200	7,200	7,800	7,334
Miscellaneous	500	500	598	653
Total Expenditures	\$ 28,244	\$ 28,244	\$ 27,197	\$ 25,974
Excess (Deficiency) of Revenues over Expenditures	\$ (2,244)	\$ (2,244)	\$ 919	\$ (1,588)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (2,244)	\$ (2,244)	\$ 919	\$ (1,588)
FUND BALANCE, BEGINNING OF YEAR			4,965	6,553
FUND BALANCE, END OF YEAR			\$ 5,884	\$ 4,965

E CITATION FUNDS

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 1,492	\$ 2,348
Total Revenues	\$ -	\$ -	\$ 1,492	\$ 2,348
EXPENDITURES				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 1,492	\$ 2,348
FUND BALANCE, BEGINNING OF YEAR			7,301	4,953
FUND BALANCE, END OF YEAR			\$ 8,793	\$ 7,301

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021**

MAINTENANCE AND CHILD SUPPORT FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 15,000	\$ 15,000	\$ 5,771	\$ 3,514
Interest Earned	-	-	5	8
Total Revenues	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 5,776</u>	<u>\$ 3,522</u>
EXPENDITURES				
Supplies	\$ 15,000	\$ 15,000	\$ 2,412	\$ 5,095
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 2,412</u>	<u>\$ 5,095</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,364</u>	<u>\$ (1,573)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,364</u>	<u>\$ (1,573)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,855</u>	<u>4,428</u>
FUND BALANCE, END OF YEAR			<u>\$ 6,219</u>	<u>\$ 2,855</u>

DRUG ENFORCEMENT AND ADDICTION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 1,500	\$ 1,500	\$ 9,990	\$ 135
Interest Earned	5	5	8	8
Total Revenues	<u>\$ 1,505</u>	<u>\$ 1,505</u>	<u>\$ 9,998</u>	<u>\$ 143</u>
EXPENDITURES				
Supplies	\$ 1,500	\$ 1,500	\$ -	\$ -
Miscellaneous	200	200	501	-
Total Expenditures	<u>\$ 1,700</u>	<u>\$ 1,700</u>	<u>\$ 501</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (195)</u>	<u>\$ (195)</u>	<u>\$ 9,497</u>	<u>\$ 143</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (195)</u>	<u>\$ (195)</u>	<u>\$ 9,497</u>	<u>\$ 143</u>
FUND BALANCE, BEGINNING OF YEAR			<u>13,528</u>	<u>13,385</u>
FUND BALANCE, END OF YEAR			<u>\$ 23,025</u>	<u>\$ 13,528</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 48,500	\$ 48,500	\$ 48,339	\$ 48,468
Total Revenues	<u>\$ 48,500</u>	<u>\$ 48,500</u>	<u>\$ 48,339</u>	<u>\$ 48,468</u>
EXPENDITURES				
Gateway Center	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	16,500	16,500	16,500	19,000
No Stigmas MC Initiative	500	500	-	-
Impact - Marshall Cty Health Dept	-	-	-	-
Midland Mental Health Program	3,000	3,000	2,996	745
Travel, Training, Printing, Etc.	1,500	1,500	1,021	195
Dues	500	500	500	500
Total Expenditures	<u>\$ 48,500</u>	<u>\$ 48,500</u>	<u>\$ 47,517</u>	<u>\$ 46,940</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 822</u>	<u>\$ 1,528</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 822</u>	<u>\$ 1,528</u>
FUND BALANCE, BEGINNING OF YEAR			<u>21,227</u>	<u>19,699</u>
FUND BALANCE, END OF YEAR			<u>\$ 22,049</u>	<u>\$ 21,227</u>

INDEMNITY FUND

REVENUES				
Fees and Fines	\$ 4,000	\$ 4,000	\$ 4,060	\$ 3,200
Interest Earned	-	-	36	35
Total Revenues	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,096</u>	<u>\$ 3,235</u>
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,096</u>	<u>\$ 3,235</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,096</u>	<u>\$ 3,235</u>
FUND BALANCE, BEGINNING OF YEAR			<u>72,579</u>	<u>69,344</u>
FUND BALANCE, END OF YEAR			<u>\$ 76,675</u>	<u>\$ 72,579</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

PUBLIC DEFENDER OPERATIONS

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees/Fines	\$ 100	\$ 100	\$ 62	\$ 38
Interest Earned	-	-	-	-
Total Revenues	\$ 100	\$ 100	\$ 62	\$ 38
EXPENDITURES				
Miscellaneous	\$ 100	\$ 100	\$ -	\$ -
Total Expenditures	\$ 100	\$ 100	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 62	\$ 38
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 62	\$ 38
FUND BALANCE, BEGINNING OF YEAR			64	26
FUND BALANCE, END OF YEAR			\$ 126	\$ 64

PROBATION SERVICES FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 10,800	\$ 10,800	\$ 9,064	\$ 6,422
Miscellaneous Revenue	-	-	1,027	2,766
Grant Revenue	-	-	156	-
Interest Earned	80	80	51	74
Total Revenues	\$ 10,880	\$ 10,880	\$ 10,298	\$ 9,262
EXPENDITURES				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	8,200	8,200	635	685
Supplies	9,750	9,750	7,174	5,575
Training	2,500	2,500	907	2,795
Miscellaneous	2,750	2,750	2,037	1,770
Total Expenditures	\$ 25,700	\$ 25,700	\$ 10,753	\$ 10,825
Excess (Deficiency) of Revenues over Expenditures	\$ (14,820)	\$ (14,820)	\$ (455)	\$ (1,563)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (14,820)	\$ (14,820)	\$ (455)	\$ (1,563)
FUND BALANCE, BEGINNING OF YEAR			103,595	105,158
FUND BALANCE, END OF YEAR			\$ 103,140	\$ 103,595

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

DOCUMENT STORAGE FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 20,000	\$ 20,000	\$ 8,395	\$ 10,396
Interest Earned	-	-	8	15
Total Revenues	\$ 20,000	\$ 20,000	\$ 8,403	\$ 10,411
EXPENDITURES				
Microfilm	\$ 5,000	\$ 5,000	\$ 334	\$ -
Supplies	20,000	20,000	18,194	2,450
Total Expenditures	\$ 25,000	\$ 25,000	\$ 18,528	\$ 2,450
Excess (Deficiency) of Revenues over Expenditures	\$ (5,000)	\$ (5,000)	\$ (10,125)	\$ 7,961
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,000)	\$ (5,000)	\$ (10,125)	\$ 7,961
FUND BALANCE, BEGINNING OF YEAR			26,101	18,140
FUND BALANCE, END OF YEAR			\$ 15,976	\$ 26,101

DRUG PREVENTION FUND

REVENUES				
Calendar Receipts	\$ 3,150	\$ 3,150	\$ 4,050	\$ 3,150
Grants	-	-	-	-
Donations	-	-	5,300	2,500
Other	1,000	1,000	12,719	12,708
Total Revenues	\$ 4,150	\$ 4,150	\$ 22,069	\$ 18,358
EXPENDITURES				
Canine Expenditures	\$ -	\$ -	\$ -	\$ 623
Miscellaneous	9,000	15,230	15,229	8,589
Capital Outlay	-	-	-	-
Total Expenditures	\$ 9,000	\$ 15,230	\$ 15,229	\$ 9,212
Excess (Deficiency) of Revenues over Expenditures	\$ (4,850)	\$ (11,080)	\$ 6,840	\$ 9,146
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (4,850)	\$ (11,080)	\$ 6,840	\$ 9,146
FUND BALANCE, BEGINNING OF YEAR			15,541	6,395
FUND BALANCE, END OF YEAR			\$ 22,381	\$ 15,541

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

VITAL RECORDS FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 1,700	\$ 1,700	\$ 1,339	\$ 1,378
Interest Earned	-	-	2	3
Total Revenues	<u>\$ 1,700</u>	<u>\$ 1,700</u>	<u>\$ 1,341</u>	<u>\$ 1,381</u>
EXPENDITURES				
Microfilm	\$ 5,500	\$ 5,500	\$ 4,750	\$ 420
Deputy Clerk	-	-	-	-
Total Expenditures	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 4,750</u>	<u>\$ 420</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (3,800)</u>	<u>\$ (3,800)</u>	<u>\$ (3,409)</u>	<u>\$ 961</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (3,800)</u>	<u>\$ (3,800)</u>	<u>\$ (3,409)</u>	<u>\$ 961</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,714</u>	<u>3,753</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,305</u>	<u>\$ 4,714</u>

KIDS INTERFACE SYSTEM FUND

REVENUES				
Operating Grants and Contributions - State Revenue	\$ 5,000	\$ 5,000	\$ 870	\$ 168
Fees and Fines	-	-	816	1,385
Interest Earned	-	-	6	7
Total Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 1,692</u>	<u>\$ 1,560</u>
EXPENDITURES				
Supplies	\$ 5,000	\$ 5,000	\$ -	\$ -
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ 1,560</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ 1,560</u>
FUND BALANCE, BEGINNING OF YEAR			<u>15,891</u>	<u>14,331</u>
FUND BALANCE, END OF YEAR			<u>\$ 17,583</u>	<u>\$ 15,891</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

GEOGRAPHIC INFORMATION SYSTEM FUND

	2021			
	Original Budget	Final Budget	Actual	2020 Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 50,700	\$ 50,700	\$ 86,022	\$ 82,155
Interest Earned	50	50	126	81
Total Revenues	\$ 50,750	\$ 50,750	\$ 86,148	\$ 82,236
EXPENDITURES				
Mapping Program	\$ 23,000	\$ 23,000	\$ 20,732	\$ 19,865
Map Digitization	10,000	10,000	6,709	775
Salaries	-	25,759	21,224	26,296
Total Expenditures	\$ 33,000	\$ 58,759	\$ 48,665	\$ 46,936
Excess (Deficiency) of Revenues over Expenditures	\$ 17,750	\$ (8,009)	\$ 37,483	\$ 35,300
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 17,750	\$ (8,009)	\$ 37,483	\$ 35,300
FUND BALANCE, BEGINNING OF YEAR			134,235	98,935
FUND BALANCE, END OF YEAR			\$ 171,718	\$ 134,235

DUE EQUIPMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 1,750	\$ 1,050
Total Revenues	\$ -	\$ -	\$ 1,750	\$ 1,050
EXPENDITURES				
Capital Outlay	\$ -	-	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,750	\$ 1,050
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 1,750	\$ 1,050
FUND BALANCE, BEGINNING OF YEAR			2,911	1,861
FUND BALANCE, END OF YEAR			\$ 4,661	\$ 2,911

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

CORONER'S MORGUE FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 2,100	\$ 2,100	\$ 3,175	\$ 3,000
Operating Grants and Contributions	4,000	4,000	3,922	4,336
Interest Earned	-	-	10	13
Total Revenues	\$ 6,100	\$ 6,100	\$ 7,107	\$ 7,349
EXPENDITURES				
Morgue	\$ 3,500	\$ 3,500	\$ 2,809	\$ 4,688
Capital Outlay - Vehicle Purchase	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 3,500	\$ 3,500	\$ 2,809	\$ 4,688
Excess (Deficiency) of Revenues over Expenditures	\$ 2,600	\$ 2,600	\$ 4,298	\$ 2,661
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 2,600	\$ 2,600	\$ 4,298	\$ 2,661
FUND BALANCE, BEGINNING OF YEAR			18,822	16,161
FUND BALANCE, END OF YEAR			\$ 23,120	\$ 18,822

STATE'S ATTORNEY DRUG FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 100	\$ 100	\$ -	\$ -
Total Revenue	\$ 100	\$ 100	\$ -	\$ -
EXPENDITURES				
Miscellaneous	\$ 100	\$ 100	\$ -	\$ -
Total Expenditures	\$ 100	\$ 100	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR			150	150
FUND BALANCE, END OF YEAR			\$ 150	\$ 150

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

VEHICLE MAINTENANCE FUND

	2021			2020
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 15,044	\$ 29,380
Total Revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 15,044</u>	<u>\$ 29,380</u>
EXPENDITURES				
Maintenance	\$ 8,000	\$ 14,791	\$ 14,791	\$ 25,369
Total Expenditures	<u>\$ 8,000</u>	<u>\$ 14,791</u>	<u>\$ 14,791</u>	<u>\$ 25,369</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (6,791)</u>	<u>\$ 253</u>	<u>\$ 4,011</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,791)</u>	<u>\$ 253</u>	<u>\$ 4,011</u>
FUND BALANCE, BEGINNING OF YEAR			<u>13,706</u>	<u>9,695</u>
FUND BALANCE, END OF YEAR			<u>\$ 13,959</u>	<u>\$ 13,706</u>

FTA WARRANT FUND

	2021			2019
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, Fines, Charges for Services, Other Revenue	\$ 3,000	\$ 3,000	\$ 2,385	\$ 2,145
Total Revenues	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,385</u>	<u>\$ 2,145</u>
EXPENDITURES				
Supplies	\$ 3,000	\$ 3,000	\$ 1,876	\$ 3,715
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 1,876</u>	<u>\$ 3,715</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509</u>	<u>\$ (1,570)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509</u>	<u>\$ (1,570)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>316</u>	<u>1,886</u>
FUND BALANCE, END OF YEAR			<u>\$ 825</u>	<u>\$ 316</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2021

SHERIFF COMMISSARY FUND

	2021			2020
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 7,810	\$ 7,658
Donation	-	-	-	-
Total Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 7,810</u>	<u>\$ 7,658</u>
EXPENDITURES				
Supplies	\$ -	\$ -	\$ -	\$ -
Dog Food Expenditures	5,000	7,009	7,009	11,007
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 7,009</u>	<u>\$ 7,009</u>	<u>\$ 11,007</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (2,009)</u>	<u>\$ 801</u>	<u>\$ (3,349)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,009)</u>	<u>\$ 801</u>	<u>\$ (3,349)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,386</u>	<u>6,735</u>
FUND BALANCE, END OF YEAR			<u>\$ 4,187</u>	<u>\$ 3,386</u>

STATE'S ATTORNEY AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ 2,415	\$ 714
Monies from State	-	-	-	1,035
Interest Earned	-	-	2	1
Total Revenues	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,417</u>	<u>\$ 1,750</u>
EXPENDITURES				
Miscellaneous	\$ 500	\$ 500	\$ -	\$ -
Total Expenditures	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,417</u>	<u>\$ 1,750</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,417</u>	<u>\$ 1,750</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,621</u>	<u>1,871</u>
FUND BALANCE, END OF YEAR			<u>\$ 6,038</u>	<u>\$ 3,621</u>

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2021**

	<u>2021</u>
Cash flows from operating activities:	
Cash Received from Phone Companies and State of IL	\$ 335,598
Payments to Employees	(126,795)
Payments to Suppliers	(73,121)
Other Operating Revenues (Expenses)	1,980
Net cash provided (used) by operating activities	<u>\$ 137,662</u>
 Cash flows from investing activities:	
Interest on Investments	\$ 2,107
Purchase of Capital Assets	(20,961)
Net cash provided (used) by investing activities	<u>\$ (18,854)</u>
 Net increase (decrease) in cash and cash equivalents	 \$ 118,808
 Cash and equivalents, November 30, 2020	 <u>994,967</u>
 Cash and equivalents, November 30, 2021	 <u><u>\$ 1,113,775</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Operating Income (Loss)	\$ 110,850
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	55,056
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	(28,507)
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	263
Total Adjustments	<u>26,812</u>
Net Cash provided (used) by operating activities	<u><u>\$ 137,662</u></u>

MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2021

Custodial Funds

The County maintains a variety of custodial funds. Generally, custodial funds are used to report fiduciary activities that are not required to be reported in a trust or equivalent arrangement that meets specific criteria.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
CUSTODIAL FUNDS
November 30, 2021

ASSETS	County Collector	Circuit Clerk	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Total
Cash (Note 2)	\$ 5,018	\$ 100,502	\$ 782,443	\$ 10,284	\$ 52,588	\$ -	\$ 3,229	\$ 7,711	\$ 961,775
Due from State of IL	-	-	394,133	-	-	-	-	-	394,133
Total Assets	\$ 5,018	\$ 100,502	\$ 1,176,576	\$ 10,284	\$ 52,588	\$ -	\$ 3,229	\$ 7,711	\$ 1,355,908
LIABILITIES AND NET POSITION									
Current Liabilities	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position - Custodial Funds	\$ 5,018	\$ 100,502	\$ 1,176,576	\$ 10,284	\$ 52,588	\$ -	\$ 3,229	\$ 7,711	\$ 1,355,908
Total Liabilities and Net Position	\$ 5,018	\$ 100,502	\$ 1,176,576	\$ 10,284	\$ 52,588	\$ -	\$ 3,229	\$ 7,711	\$ 1,355,908

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND NET POSITION
CUSTODIAL FUNDS
Year Ended November 30, 2021

	<u>Balance December 1, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance November 30, 2021</u>
COUNTY COLLECTOR FUND				
Assets - Cash	\$ 10,474	\$24,817,850	\$24,823,306	\$ 5,018
Net Position - Custodial Funds	\$ 10,474	\$24,817,850	\$24,823,306	\$ 5,018
CIRCUIT CLERK FUND				
Assets - Cash	\$ 190,530	\$ 337,566	\$ 427,594	\$ 100,502
Net Position - Custodial Funds	\$ 190,530	\$ 337,566	\$ 427,594	\$ 100,502
TOWNSHIP MFT				
Assets - Cash and Receivables	\$ 1,142,358	\$ 1,642,583	\$ 1,608,365	\$ 1,176,576
Net Position - Custodial Funds	\$ 1,142,358	\$ 1,642,583	\$ 1,608,365	\$ 1,176,576
TOWNSHIP BRIDGE				
Assets - Cash	\$ 53,311	\$ 15,397	\$ 58,424	\$ 10,284
Net Position - Custodial Funds	\$ 53,311	\$ 15,397	\$ 58,424	\$ 10,284
COUNTY CLERK				
Assets - Cash	\$ 54,656	\$ 636,343	\$ 638,411	\$ 52,588
Net Position - Custodial Funds	\$ 54,656	\$ 636,343	\$ 638,411	\$ 52,588
SHERIFF				
Assets - Cash	\$ -	\$ 36,304	\$ 36,304	\$ -
Net Position - Custodial Funds	\$ -	\$ 36,304	\$ 36,304	\$ -
ESCROW FUND				
Assets - Cash	\$ 3,226	\$ 3	\$ -	\$ 3,229
Net Position - Custodial Funds	\$ 3,226	\$ 3	\$ -	\$ 3,229
LAND ACQUISITION FUND				
Assets - Cash	\$ 7,707	\$ 4	\$ -	\$ 7,711
Net Position - Custodial Funds	\$ 7,707	\$ 4	\$ -	\$ 7,711
TOTAL - ALL AGENCY FUNDS				
Total Assets	\$ 2,026,453	\$27,486,050	\$27,592,404	\$ 1,355,908
Net Position - Custodial Funds	\$ 2,026,453	\$27,486,050	\$27,592,404	\$ 1,355,908

**MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2020 TAX SETTLEMENT
Year Ended November 30, 2021**

**2020 TAX CERTIFIED TO COUNTY COLLECTOR FOR
COLLECTION**

\$ 24,932,236

ADDITIONS

Interest on Taxes Collected

-

DEDUCTIONS

Delinquent Taxes

\$ 82,464

Errors and Corrections

31,922

Other

-

114,386

TOTAL TAXES AND INTEREST TO BE DISTRIBUTED

\$ 24,817,850

CURRENT TAXES

Distribution to County Funds

\$ 3,177,710

Distribution to Other Taxing Units

21,640,140

TOTAL TAXES AND INTEREST DISTRIBUTED

\$ 24,817,850