

#23-21

**MARSHALL COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**Year Ended November 30, 2022**

Approved 3/9/23



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November 30, 2022**

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**INDEPENDENT AUDITOR'S REPORT**

County Board  
Marshall County, Illinois

**Opinions**

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, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

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, as of November 30, 2022, 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.

**Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **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 the Budgetary Comparison Schedules on page 38 be presented to supplement the basic financial statements, as listed as *Required Supplementary Information* in the table of contents. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 the County's basic financial statements. The accompanying Schedules on pages 39-81 and the schedule of expenditures of federal awards and other notes and supplementary schedules, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules on pages 39-81 and the schedule of expenditures of federal awards and associated notes and supplementary schedules 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 20, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Hopkins & Assoc.*

Granville, Illinois  
January 20, 2023



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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**

County Board  
Marshall County, IL

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 as of and for the year ended November 30, 2022, 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 20, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 20, 2023



## Statement 1

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2022

	Governmental Activities	Component Unit- 911 ETSB	Total
<b>ASSETS</b>			
Cash and Equivalents(Note 2)	\$ 12,017,518	\$ 1,311,045	\$ 13,328,563
Receivables (net) :			
Property Tax (Note 1D)	3,375,500	-	3,375,500
Other (Note 7)	463,257	30,637	493,894
Prepaid Expenses (Note 7)	-	-	-
Inventory - Airport Fuel and Highway Salt	72,016	-	72,016
Net Pension Benefit (Note 12)	2,217,578	-	2,217,578
Other Post Employment Benefits (Note 13)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	2,384,219	-	2,384,219
Equipment and Furniture	4,518,418	1,004,289	5,522,707
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Road & Bridges	12,144,890	-	12,144,890
Accumulated Depreciation	(12,721,286)	(944,095)	(13,665,381)
<b>Total Assets</b>	<b>\$ 30,868,093</b>	<b>\$ 1,459,718</b>	<b>\$ 32,327,811</b>
<b>DEFERRED OUTFLOWS</b>	<b>\$ 1,232,039</b>	<b>\$ -</b>	<b>\$ 1,232,039</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 32,100,132</b>	<b>\$ 1,459,718</b>	<b>\$ 33,559,850</b>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Payroll (Note 7)	\$ 186,733	\$ 2,870	\$ 189,603
Advance from Grantors (Note 7)	209,596	-	209,596
Long-Term Liabilities (Note 11):			
Due Within One Year	195,170	-	195,170
Due In More Than One Year	-	-	-
<b>Total Liabilities</b>	<b>\$ 591,499</b>	<b>\$ 2,870</b>	<b>\$ 594,369</b>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 3,375,500	\$ -	\$ 3,375,500
Deferred Inflows- IMRF - GASB 68	3,500,372	-	3,500,372
<b>Total Deferred Inflows</b>	<b>\$ 6,875,872</b>	<b>\$ -</b>	<b>\$ 6,875,872</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 12,721,381	\$ 118,036	\$ 12,839,417
Restricted for: (Note 4)			
Roads and Bridges	2,997,606	-	2,997,606
Health and Welfare	387,297	-	387,297
Retirement	1,698,303	-	1,698,303
Airport	393,397	-	393,397
Other Purposes	805,831	-	805,831
Unrestricted	5,628,946	1,338,812	6,967,758
<b>Total Net Position</b>	<b>\$ 24,632,761</b>	<b>\$ 1,456,848</b>	<b>\$ 26,089,609</b>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<b>\$ 32,100,132</b>	<b>\$ 1,459,718</b>	<b>\$ 33,559,850</b>

See accompanying notes to basic financial statements.



**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
Year Ended November 30, 2022

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:						
General Administration	\$ 1,626,936	\$ 680,871	\$ 3,149,203	\$ -	\$ 2,203,138	\$ 2,203,138
Employee Benefit	610,542	-	-	-	(610,542)	(610,542)
Public Safety	1,668,320	105,505	-	-	(1,562,815)	(1,562,815)
Judiciary and Court Related	722,518	92,963	-	-	(629,555)	(629,555)
Transportation	2,253,603	286,446	602,950	370,891	(993,316)	(993,316)
Public Health and Welfare	568,861	57,912	453,427	-	(57,522)	(57,522)
Other	411,507	-	-	-	(411,507)	(411,507)
<b>Total Governmental Activities</b>	<b>\$ 7,862,287</b>	<b>\$ 1,223,697</b>	<b>\$ 4,205,580</b>	<b>\$ 370,891</b>	<b>\$ (2,062,119)</b>	<b>\$ (2,062,119)</b>
911 ETSB	\$ 266,452	\$ -	\$ 414,742	\$ -	\$ 148,290	\$ 148,290
<b>Total Component Unit</b>	<b>\$ 266,452</b>	<b>\$ -</b>	<b>\$ 414,742</b>	<b>\$ -</b>	<b>\$ 148,290</b>	<b>\$ 148,290</b>
<b>Total Primary Government</b>	<b>\$ 8,128,739</b>	<b>\$ 1,223,697</b>	<b>\$ 4,620,322</b>	<b>\$ 370,891</b>	<b>\$ (2,062,119)</b>	<b>\$ (1,913,829)</b>
<b>General revenues:</b>						
<b>Taxes:</b>						
Property Taxes				\$ 3,231,683	\$ -	\$ 3,231,683
Motor Fuel				517,023	-	517,023
Sales and Use Taxes				591,222	-	591,222
Replacement Tax				506,341	-	506,341
Income Tax				634,602	-	634,602
Interest Earned				13,494	2,708	16,202
Other General Revenue				196,296	1,620	197,916
<b>Total General Revenues</b>				<b>\$ 5,690,661</b>	<b>\$ 4,328</b>	<b>\$ 5,694,989</b>
Change in Net Position from Operations				\$ 3,628,542	\$ 152,618	\$ 3,781,160
Change in Net Pension Liability and Related Deferrals				1,162,633	-	1,162,633
Change in Vacation/PTO Accrual				27,325	-	27,325
Loss on Sale of Fixed Assets				(12,249)	-	(12,249)
Transfers In (Note 5)				-	-	-
Transfers Out (Note 5)				-	-	-
Change in Net Position				\$ 4,806,251	\$ 152,618	\$ 4,958,869
Net Position - Beginning				19,826,510	1,304,230	21,130,740
<b>Net Position - Ending</b>				<b>\$ 24,632,761</b>	<b>\$ 1,456,848</b>	<b>\$ 26,089,609</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**November 30, 2022**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 5,709,213	\$ 148,768	\$ 380,026	\$ 479,655	\$ 1,496,666	\$ 3,803,190	\$ 12,017,518
Property Tax Receivable (Note 1D)	1,649,000	279,000	126,500	75,000	700,000	546,000	3,375,500
Due from State of IL (Note 7)	233,506	-	-	72,562	-	115,922	421,990
Other Receivables (Note 7)	-	-	1,780	-	-	-	1,780
Due from Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due from Agency Funds	23,255	-	-	-	-	16,232	39,487
Inventory	-	7,000	19,016	-	-	46,000	72,016
<b>Total Assets</b>	<b>\$ 7,614,974</b>	<b>\$ 434,768</b>	<b>\$ 527,322</b>	<b>\$ 627,217</b>	<b>\$ 2,196,666</b>	<b>\$ 4,533,117</b>	<b>\$ 15,934,064</b>

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

<b>Liabilities:</b>							
Accounts Payable (Note 7)	\$ 17,165	\$ 16,146	\$ 3,975	\$ 55,196	\$ -	\$ -	\$ 92,482
Advance from Grantors (Note 7)	-	-	-	209,596	-	-	209,596
Accrued Payroll (Note 7)	74,781	16,020	3,450	-	-	-	94,251
Due to Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due to Agency Funds	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 91,946</b>	<b>\$ 32,166</b>	<b>\$ 7,425</b>	<b>\$ 264,792</b>	<b>\$ -</b>	<b>\$ 5,773</b>	<b>\$ 402,102</b>
<b>Deferred Inflows of Resources: (Note 1D)</b>							
Deferred Inflows - Property Tax	\$ 1,649,000	\$ 279,000	\$ 126,500	\$ 75,000	\$ 700,000	\$ 546,000	\$ 3,375,500
<b>Deferred Inflows</b>	<b>\$ 1,649,000</b>	<b>\$ 279,000</b>	<b>\$ 126,500</b>	<b>\$ 75,000</b>	<b>\$ 700,000</b>	<b>\$ 546,000</b>	<b>\$ 3,375,500</b>
<b>Fund Balances (Note 4):</b>							
Nonspendable	\$ -	\$ 7,000	\$ 19,016	\$ -	\$ -	\$ 46,000	\$ 72,016
Restricted	-	116,602	374,381	287,425	1,496,666	3,935,344	6,210,418
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	5,874,028	-	-	-	-	-	5,874,028
<b>Total Fund Balance</b>	<b>\$ 5,874,028</b>	<b>\$ 123,602</b>	<b>\$ 393,397</b>	<b>\$ 287,425</b>	<b>\$ 1,496,666</b>	<b>\$ 3,981,344</b>	<b>\$ 12,156,462</b>

**Total Liabilities and Fund Balance**

	\$ 7,614,974	\$ 434,768	\$ 527,322	\$ 627,217	\$ 2,196,666	\$ 4,533,117	\$ 15,934,064
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**Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position**

Total Fund Balance	\$ 12,156,462
Book Value of Long-Term Liabilities at Year-End	(195,170)
Book Value of Capital Assets at Year-End	12,721,381
Other Post Employment Benefits	843
Net Pension Benefit (Note 12)	2,217,578
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	(2,268,333)
<b>Total Net Position</b>	<b>\$ 24,632,761</b>

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, 2022**

	MAJOR FUNDS						
	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	TOTAL
<b>REVENUES</b>							
Property Taxes	\$ 1,474,860	\$ 279,210	\$ 120,612	\$ 75,061	\$ 735,518	\$ 546,422	\$ 3,231,683
Motor Fuel Tax	-	-	-	-	-	517,023	517,023
Sales and Use Taxes	591,222	-	-	-	-	-	591,222
Replacement Tax	476,853	-	-	-	14,744	14,744	506,341
Income Tax	634,602	-	-	-	-	-	634,602
Fees, Licenses, Permits	352,678	-	89,003	27,784	-	349,557	819,022
Grants - Federal and State	2,434,447	-	156,153	442,477	-	524,796	3,557,873
Refunds, Rentals, and Reimbursements	714,756	202,205	-	-	-	101,637	1,018,598
City of Lacon - TIF Rebate	228,666	-	-	-	-	-	228,666
Aviation Fuel Sales	-	-	102,226	-	-	-	102,226
Dividend - Franchise Payment	73,783	-	-	-	-	-	73,783
Interest Revenue	8,902	92	224	372	948	2,956	13,494
Other	95,248	14,756	45,874	268	6,365	33,785	196,296
<b>Total Revenues</b>	<b>\$ 7,086,017</b>	<b>\$ 496,263</b>	<b>\$ 514,092</b>	<b>\$ 545,962</b>	<b>\$ 757,575</b>	<b>\$ 2,090,920</b>	<b>\$ 11,490,829</b>
<b>EXPENDITURES</b>							
Current:							
General Administrative	\$ 1,457,266	\$ -	\$ -	\$ -	\$ -	\$ 64,099	\$ 1,521,365
Employee Benefit	-	-	-	-	390,793	219,749	610,542
Public Safety	1,526,636	-	-	-	-	69,764	1,596,400
Judiciary and Court Related	679,355	-	-	-	-	41,521	720,876
Transportation	-	611,640	252,767	-	-	774,915	1,639,322
Public Health and Welfare	29,112	-	-	478,071	-	59,338	566,521
Other	411,507	-	-	-	-	-	411,507
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	1,165,116	46,913	130,591	-	-	621,830	1,964,450
<b>Total Expenditures</b>	<b>\$ 5,268,992</b>	<b>\$ 658,553</b>	<b>\$ 383,358</b>	<b>\$ 478,071</b>	<b>\$ 390,793</b>	<b>\$ 1,851,216</b>	<b>\$ 9,030,983</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,817,025</b>	<b>\$ (162,290)</b>	<b>\$ 130,734</b>	<b>\$ 67,891</b>	<b>\$ 366,782</b>	<b>\$ 239,704</b>	<b>\$ 2,459,846</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,817,025</b>	<b>\$ (162,290)</b>	<b>\$ 130,734</b>	<b>\$ 67,891</b>	<b>\$ 366,782</b>	<b>\$ 239,704</b>	<b>\$ 2,459,846</b>
Fund Balances - Beginning	4,057,003	285,892	262,663	219,534	1,129,884	3,741,640	9,696,616
<b>Fund Balances - Ending</b>	<b>\$ 5,874,028</b>	<b>\$ 123,602</b>	<b>\$ 393,397</b>	<b>\$ 287,425</b>	<b>\$ 1,496,666</b>	<b>\$ 3,981,344</b>	<b>\$ 12,156,462</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES**  
**Year Ended November 30, 2022**

Net change in fund balances - total governmental funds	\$ 2,459,846
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.	1,964,450
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(795,754)
Governmental funds report proceeds from sale of capital assets as revenue; but in the statement of net position capital assets and accumulated depreciation are reduced.	(12,249)
Change in compensated absences that are only reported on statement of net position	27,325
Change in Net Pension Liability that is only reported on statement of net position	1,162,633
Change in net assets of governmental activities	<u>\$ 4,806,251</u>

See accompanying notes to basic financial statements.

## Statement 5

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**November 30, 2022**

	<b>Custodial Funds</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 1,376,005
Due from State of Illinois	313,311
<b>Total Assets</b>	<b>\$ 1,689,316</b>
<b>LIABILITIES AND NET POSITION</b>	
Current Liabilities	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>
<b>NET POSITION</b>	
Net Position - Custodial Funds	\$ 1,689,316
<b>Total Liabilities and Net Position</b>	<b>\$ 1,689,316</b>

## Statement 6

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS**  
**November 30, 2022**

	<b>Custodial Funds</b>
<b>ADDITIONS</b>	
Property Taxes Collected	\$ 25,800,425
Motor Fuel Tax	913,302
State Grants	706,486
Fees, Fines, and Charges for Service	1,168,022
Interest	940
<b>Total Additions</b>	<b>\$ 28,589,175</b>
<b>DEDUCTIONS</b>	
Property Taxes Disbursed	\$ 25,767,325
Resurface Roads and Engineering	1,496,599
Reimbursement of Fines, Fees, and Charges for Service	991,843
<b>Total Deductions</b>	<b>\$ 28,255,767</b>
<b>Changes in Net Position</b>	<b>\$ 333,408</b>
<b>Net Position, November 30, 2021</b>	<b>1,355,908</b>
<b>Net Position, November 30, 2022</b>	<b>\$ 1,689,316</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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 Health Fund* accounts 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.

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

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

F. Budgets and Budgetary Accounting

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

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

**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, 2022**

**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, 2022 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, 2022**

**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, 2022**

**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, 2022**

**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, 2022, the carrying amount of the County's pooled and segregated deposits including the component unit was \$13,328,563 and the bank balance was \$13,485,473. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2022. 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, 2022, \$0 of the County's bank balance of \$13,485,473 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, 2022**

**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 \$795,754.

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

General administration - \$105,571  
Judiciary - \$1,642  
Public safety - \$71,920  
Transportation - \$614,281  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2022.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

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

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b>			<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
Non-Depreciable Assets				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Land	1,510,349	-	-	1,510,349
Total Non- Depreciable Assets	<u>\$ 1,510,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,349</u>
Depreciable Assets				
Buildings	\$ 2,017,310	\$ 366,909	\$ -	\$ 2,384,219
Equipment and Furniture	3,677,361	867,257	26,200	4,518,418
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	11,414,606	730,284	-	12,144,890
Total Depreciable Capital Assets	<u>\$ 21,994,068</u>	<u>\$ 1,964,450</u>	<u>\$ 26,200</u>	<u>\$ 23,932,318</u>
Total Capital Assets	<u>\$ 23,504,417</u>	<u>\$ 1,964,450</u>	<u>\$ 26,200</u>	<u>\$ 25,442,667</u>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b>			<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
Depreciable Assets				
Buildings	\$ 1,175,831	\$ 70,482	\$ -	\$ 1,246,313
Equipment and Furniture	2,863,099	272,312	13,951	3,121,460
Improvements	4,382,638	60,603	-	4,443,241
Infrastructure - Road & Bridge	3,517,915	392,357	-	3,910,272
Total Accumulated Depreciation	<u>\$ 11,939,483</u>	<u>\$ 795,754</u>	<u>\$ 13,951</u>	<u>\$ 12,721,286</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

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

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2022 was as follows:

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b>			
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	988,918	15,371	-	1,004,289
<b>Total Depreciated Assets</b>	<b>\$ 1,046,760</b>	<b>\$ 15,371</b>	<b>\$ -</b>	<b>\$ 1,062,131</b>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b>			
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 55,009	\$ 587	\$ -	\$ 55,596
Equipment	829,075	59,424	-	888,499
<b>Total Accumulated Depreciation</b>	<b>\$ 884,084</b>	<b>\$ 60,011</b>	<b>\$ -</b>	<b>\$ 944,095</b>

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

The net position/fund balances are restricted for the following purposes at November 30, 2022. Prepaid expenses of \$0 and Inventory of \$72,016 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 2,997,606
Health and Welfare	387,297
Retirement	1,698,303
Airport	393,397
Other Purposes	805,831
<b>Total</b>	<b><u>\$ 6,282,434</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

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

At November 30, 2022, 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.

No interfund transfers made during the year.

**Note 6 - Subsequent Events**

Management evaluated Subsequent Events through January 20, 2023, the date the financial statements were available to be issued. Nothing of substance to note.

**Note 7 - Other Receivables and Payables**

At November 30, 2022, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2022 to be collected in fiscal year 2023.
- 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 2023 for goods received and services performed in fiscal year 2022.
- Advance from Grantors – amount of grants received in fiscal year 2022 for expenditures that will not be incurred until fiscal year 2023 or later.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

**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, 2022 no funds had a deficit fund balance. Actual expenditures in the County Motor Fuel Tax Fund, Social Security Fund, Mental Health Fund, and FTA Warrant 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, 2022 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 \$195,170 as of November 30, 2022.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

**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 - 2021 Tax Year	\$ 304,444,773
Statutory Debt Limitation (2.875%)	\$ 8,752,787
Total Debt:	
Bonds and Contractual	<u>\$ -</u>
	-
Legal Debt Margin	<u><u>\$ 8,752,787</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](http://www.imrf.org).

**Methods and Assumptions Used to Determine Total Pension Liability** – The actuarial cost method is Entry Age Normal. The asset valuation method is the Market Value of Assets. The actuarial assumptions at December 31, 2020, included (a) 3.25% inflation, (b) 2.25% price inflation, (c) 2.85% to 13.75% 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 2020 valuation pursuant to an experience study of the period 2017-2019. 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, 2022**

**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 1.84%; and the resulting single discount rate is 7.25%.

**Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate** – The required contribution for 2021 was determined as part of the December 31, 2021, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2021, 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, 2021 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 2022 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, 2022**

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

<b><u>A. Total Pension Liability</u></b>	<b><u>Regular</u></b>	<b><u>SLEP</u></b>	<b><u>ECO</u></b>
1. Service Cost	\$ 161,273	\$ 95,841	\$ 15,757
2. Interest on the Total Pension Liability	756,424	337,024	382,819
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	390,703	10,371	(87,894)
5. Changes of Assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions	(602,250)	(232,761)	(375,976)
7. Net Change in Total Pension Liability	\$ 706,150	\$ 210,475	\$ (65,294)
8. Total Pension Liability - Beginning	10,653,924	4,717,063	5,460,378
9. Total Pension Liability - Ending	<u>\$ 11,360,074</u>	<u>\$ 4,927,538</u>	<u>\$ 5,395,084</u>
 <b><u>B. Plan Fiduciary Net Position</u></b>	 <b><u>Regular</u></b>	 <b><u>SLEP</u></b>	 <b><u>ECO</u></b>
1. Contributions - Employer	\$ 212,279	\$ 76,844	\$ 63,498
2. Contributions - Employee	82,850	61,873	6,949
3. Net Investment Income	1,966,320	893,121	826,079
4. Benefit Payments, including Refunds of Employee Contributions	(602,250)	(232,761)	(375,976)
5. Other (Net Transfer)	33,105	(13,516)	45,549
6. Net Change in Plan Fiduciary Net Position	\$ 1,692,304	\$ 785,561	\$ 566,099
7. Plan Fiduciary Net Position - Beginning	11,221,564	5,077,601	4,557,145
8. Plan Fiduciary Net Position - Ending	<u>\$ 12,913,868</u>	<u>\$ 5,863,162</u>	<u>\$ 5,123,244</u>
 C. Net Pension Liability / (Asset)	 <u>\$ (1,553,794)</u>	 <u>\$ (935,624)</u>	 <u>\$ 271,840</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 113.68%	 118.99%	 94.96%
 E. Covered Valuation Payroll	 1,841,101	 599,873	 92,659
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 84.39%	 -155.97%	 293.38%
 Total Pension Expense (Income)	 \$ (631,069)	 \$ (196,377)	 \$ (335,187)

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
November 30, 2022

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

	<u>Membership</u>		
	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
<b>Number of</b>			
- Retirees and Beneficiaries	42	8	16
- Inactive, Non-Retired Members	23	6	1
- Active Members	39	11	2
<b>Total</b>	<u>104</u>	<u>25</u>	<u>19</u>

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

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<b><u>Regular</u></b>			
Total Pension Liability	\$ 12,790,261	\$ 11,360,074	\$ 10,234,169
Plan Fiduciary Net Position	<u>12,913,868</u>	<u>12,913,868</u>	<u>12,913,868</u>
Net Pension Liability / (Asset)	\$ (123,607)	\$ (1,553,794)	\$ (2,679,699)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<b><u>SLEP</u></b>			
Total Pension Liability	\$ 5,566,504	\$ 4,927,538	\$ 4,404,018
Plan Fiduciary Net Position	<u>5,863,162</u>	<u>5,863,162</u>	<u>5,863,162</u>
Net Pension Liability / (Asset)	\$ (296,658)	\$ (935,624)	\$ (1,459,144)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<b><u>ECO</u></b>			
Total Pension Liability	\$ 5,945,145	\$ 5,395,084	\$ 4,927,265
Plan Fiduciary Net Position	<u>5,123,244</u>	<u>5,123,244</u>	<u>5,123,244</u>
Net Pension Liability / (Asset)	\$ 821,901	\$ 271,840	\$ (195,979)

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2022**

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

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>Regular</u></b>		
Difference between expected and actual experience	\$ 238,458	\$ 29,669
Changes in assumptions	2,262	64,984
Net difference between projected and actual earnings on pension plan investments	260,019	1,800,989
Total	<u>\$ 500,739</u>	<u>\$ 1,895,642</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>SLEP</u></b>		
Difference between expected and actual experience	\$ 141,937	\$ -
Changes in assumptions	2,083	15,787
Net difference between projected and actual earnings on pension plan investments	107,505	849,987
Total	<u>\$ 251,525</u>	<u>\$ 865,774</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>ECO</u></b>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	82,932	738,956
Total	<u>\$ 82,932</u>	<u>\$ 738,956</u>

The total deferred outflows from the tables above were \$835,196 and the total deferred inflows were \$3,500,372. In addition, there were deferred outflows of \$351,843 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2021. 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, 2022**

**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.

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

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios							
	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 161,273	\$ 169,737	\$ 163,518	\$ 146,044	\$ 146,764	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	756,424	743,183	725,785	709,431	718,771	723,196	717,937	678,025
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	390,703	(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	(602,250)	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
<b>Net Change in Total Pension Liability</b>	<b>\$ 706,150</b>	<b>\$ 208,020</b>	<b>\$ 224,675</b>	<b>\$ 528,642</b>	<b>\$ (145,429)</b>	<b>\$ (62,902)</b>	<b>\$ 102,042</b>	<b>\$ 537,020</b>
<b>Total Pension Liability - Beginning</b>	<b>10,653,924</b>	<b>10,445,904</b>	<b>10,221,229</b>	<b>9,692,587</b>	<b>9,838,016</b>	<b>9,900,918</b>	<b>9,798,876</b>	<b>9,261,856</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 11,360,074</b>	<b>\$ 10,653,924</b>	<b>\$ 10,445,904</b>	<b>\$ 10,221,229</b>	<b>\$ 9,692,587</b>	<b>\$ 9,838,016</b>	<b>\$ 9,900,918</b>	<b>\$ 9,798,876</b>
<b>Plan Fiduciary Net Position</b>								
Employer Contributions	\$ 212,279	\$ 215,112	\$ 168,076	\$ 192,910	\$ 192,272	\$ 194,602	\$ 191,823	\$ 167,285
Employee Contributions	82,850	78,724	75,861	73,505	70,963	75,251	81,798	91,099
Pension Plan Net Investment Income	1,966,320	1,432,611	1,674,965	(616,577)	1,595,102	569,910	44,034	528,581
Benefit Payments and Refunds	(602,250)	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
Other	33,105	430,553	(68,857)	70,450	(462,221)	(43,566)	(383,475)	(57,468)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,692,304</b>	<b>1,597,055</b>	<b>1,265,719</b>	<b>(892,765)</b>	<b>740,537</b>	<b>194,848</b>	<b>(641,839)</b>	<b>114,371</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>11,221,564</b>	<b>9,624,509</b>	<b>8,358,790</b>	<b>9,251,555</b>	<b>8,511,018</b>	<b>8,316,170</b>	<b>8,958,009</b>	<b>8,843,638</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>12,913,868</b>	<b>11,221,564</b>	<b>9,624,509</b>	<b>8,358,790</b>	<b>9,251,555</b>	<b>8,511,018</b>	<b>8,316,170</b>	<b>8,958,009</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>(1,553,794)</b>	<b>(567,640)</b>	<b>821,395</b>	<b>1,862,439</b>	<b>441,032</b>	<b>1,326,998</b>	<b>1,584,748</b>	<b>840,867</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>113.68%</b>	<b>105.33%</b>	<b>92.14%</b>	<b>81.78%</b>	<b>95.45%</b>	<b>86.51%</b>	<b>83.99%</b>	<b>91.42%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 1,841,101</b>	<b>\$ 1,733,378</b>	<b>\$ 1,685,813</b>	<b>\$ 1,633,456</b>	<b>\$ 1,546,839</b>	<b>\$ 1,535,934</b>	<b>\$ 1,531,748</b>	<b>\$ 1,381,658</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-84.39%</b>	<b>-32.75%</b>	<b>48.72%</b>	<b>114.02%</b>	<b>28.51%</b>	<b>86.40%</b>	<b>103.46%</b>	<b>60.86%</b>

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2021	212,279	212,279	-	1,841,101	11.53%
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 11.53% and covered valuation payroll of \$1,841,101.

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

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios							
	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 95,841	\$ 96,552	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408	\$ 104,674	\$ 97,453
Interest on the Total Pension Liability	337,024	310,973	294,484	263,881	258,296	237,225	225,370	196,396
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	10,371	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	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
<b>Net Change in Total Pension Liability</b>	<b>\$ 210,475</b>	<b>\$ 371,379</b>	<b>\$ 237,511</b>	<b>\$ 584,212</b>	<b>\$ 98,896</b>	<b>\$ 285,347</b>	<b>\$ 174,287</b>	<b>\$ 388,374</b>
<b>Total Pension Liability - Beginning</b>	<b>4,717,063</b>	<b>4,345,684</b>	<b>4,108,173</b>	<b>3,523,961</b>	<b>3,425,065</b>	<b>3,139,718</b>	<b>2,965,431</b>	<b>2,577,057</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 4,927,538</b>	<b>\$ 4,717,063</b>	<b>\$ 4,345,684</b>	<b>\$ 4,108,173</b>	<b>\$ 3,523,961</b>	<b>\$ 3,425,065</b>	<b>\$ 3,139,718</b>	<b>\$ 2,965,431</b>
<b>Plan Fiduciary Net Position</b>								
Employer Contributions	\$ 76,844	\$ 22,324	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	61,873	41,138	37,348	38,077	37,560	64,519	36,799	37,468
Pension Plan Net Investment Income	893,121	648,606	871,324	(222,250)	558,574	192,247	14,919	166,683
Benefit Payments and Refunds	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Other	(13,516)	65,219	(644,376)	658,551	(40,503)	63,445	(169,584)	(3,624)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>785,561</b>	<b>567,937</b>	<b>120,103</b>	<b>594,143</b>	<b>569,733</b>	<b>355,308</b>	<b>(72,066)</b>	<b>256,819</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>5,077,601</b>	<b>4,509,664</b>	<b>4,389,561</b>	<b>3,795,418</b>	<b>3,225,685</b>	<b>2,870,377</b>	<b>2,942,443</b>	<b>2,685,624</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>5,863,162</b>	<b>5,077,601</b>	<b>4,509,664</b>	<b>4,389,561</b>	<b>3,795,418</b>	<b>3,225,685</b>	<b>2,870,377</b>	<b>2,942,443</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>(935,624)</b>	<b>(360,538)</b>	<b>(163,980)</b>	<b>(281,388)</b>	<b>(271,457)</b>	<b>199,380</b>	<b>269,341</b>	<b>22,988</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>118.99%</b>	<b>107.64%</b>	<b>103.77%</b>	<b>106.85%</b>	<b>107.70%</b>	<b>94.18%</b>	<b>91.42%</b>	<b>99.22%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 599,873</b>	<b>\$ 548,500</b>	<b>\$ 497,966</b>	<b>\$ 507,697</b>	<b>\$ 500,805</b>	<b>\$ 502,708</b>	<b>\$ 486,731</b>	<b>\$ 529,176</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-155.97%</b>	<b>-65.73%</b>	<b>-32.93%</b>	<b>-55.42%</b>	<b>-54.20%</b>	<b>39.66%</b>	<b>55.34%</b>	<b>4.34%</b>

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2021	76,844	76,844	-	599,873	12.81%
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 12.81% and covered valuation payroll of \$599,873.

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

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios							
	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 15,757	\$ 48,794	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	382,819	356,568	350,724	348,781	352,381	323,966	304,390	301,557
Benefit Changes	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(87,894)	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	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
<b>Net Change in Total Pension Liability</b>	<b>\$ (65,294)</b>	<b>\$ 445,797</b>	<b>\$ 81,436</b>	<b>\$ 185,429</b>	<b>\$ (70,905)</b>	<b>\$ 319,806</b>	<b>\$ 269,439</b>	<b>\$ 69,408</b>
<b>Total Pension Liability - Beginning</b>	<b>5,460,378</b>	<b>5,014,581</b>	<b>4,933,145</b>	<b>4,747,716</b>	<b>4,818,621</b>	<b>4,498,815</b>	<b>4,229,376</b>	<b>4,159,968</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 5,395,084</b>	<b>\$ 5,460,378</b>	<b>\$ 5,014,581</b>	<b>\$ 4,933,145</b>	<b>\$ 4,747,716</b>	<b>\$ 4,818,621</b>	<b>\$ 4,498,815</b>	<b>\$ 4,229,376</b>
<b>Plan Fiduciary Net Position</b>								
Employer Contributions	\$ 63,498	\$ 167,911	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	6,949	16,568	16,769	16,558	16,295	16,138	15,999	15,873
Pension Plan Net Investment Income	826,079	573,769	655,520	(172,390)	444,203	323,640	10,195	137,828
Benefit Payments and Refunds	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Other	45,549	11,308	20,122	162,028	(219,953)	(155,692)	181,232	(346,068)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>566,099</b>	<b>527,959</b>	<b>690,666</b>	<b>388,671</b>	<b>505,233</b>	<b>209,407</b>	<b>201,152</b>	<b>(242,583)</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,557,145</b>	<b>4,029,186</b>	<b>3,338,520</b>	<b>2,949,849</b>	<b>2,444,616</b>	<b>2,235,209</b>	<b>2,034,057</b>	<b>2,276,640</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>5,123,244</b>	<b>4,557,145</b>	<b>4,029,186</b>	<b>3,338,520</b>	<b>2,949,849</b>	<b>2,444,616</b>	<b>2,235,209</b>	<b>2,034,057</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>271,840</b>	<b>903,233</b>	<b>985,395</b>	<b>1,594,625</b>	<b>1,797,867</b>	<b>2,374,005</b>	<b>2,263,606</b>	<b>2,195,319</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>94.96%</b>	<b>83.46%</b>	<b>80.35%</b>	<b>67.68%</b>	<b>62.13%</b>	<b>50.73%</b>	<b>49.68%</b>	<b>48.09%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 92,659</b>	<b>\$ 220,906</b>	<b>\$ 223,596</b>	<b>\$ 220,772</b>	<b>\$ 217,266</b>	<b>\$ 215,174</b>	<b>\$ 213,317</b>	<b>\$ 211,641</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>293.38%</b>	<b>408.88%</b>	<b>440.70%</b>	<b>722.29%</b>	<b>827.50%</b>	<b>1103.30%</b>	<b>1061.15%</b>	<b>1037.28%</b>

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2021	63,499	63,498	1	92,659	68.53%
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 68.53% and covered valuation payroll of \$92,659.



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 1,473,819	\$ 1,473,819	\$ 1,474,860	\$ 1,443,494
Personal Property Replacement Taxes	115,000	115,000	476,853	229,415
County Offices Fees	184,000	184,000	178,070	158,551
Court Fees and Fines	49,600	49,600	136,824	105,831
Building Permit and Zoning Fees	50,000	50,000	18,804	23,178
Liquor licenses	960	960	980	990
Sales and Use Tax	389,000	389,000	591,222	566,584
Income Tax	350,000	350,000	634,602	571,434
State of Illinois	514,068	514,068	316,589	338,414
Interest on Investments	2,000	2,000	8,902	6,043
City of Lacon - TIF Rebate	22,500	22,500	228,666	235,357
Penalties, Interest, and Costs on Property Taxes	30,000	30,000	70,065	51,991
Administration fees	-	-	18,000	15,800
Other Reimbursements	276,960	276,960	398,167	311,363
Dividend - Franchise Payment	15,000	15,000	73,783	51,494
Grants	1,210,849	1,210,849	2,434,447	150,890
Miscellaneous	25,000	25,000	25,183	11,905
Total Revenues	<u>\$ 4,708,756</u>	<u>\$ 4,708,756</u>	<u>\$ 7,086,017</u>	<u>\$ 4,272,734</u>
<b>EXPENDITURES</b>				
General Government	\$ 1,509,432	\$ 1,527,241	\$ 1,457,266	\$ 1,282,155
Public Safety	1,568,373	1,701,708	1,526,636	1,383,774
Judiciary and Court Related	665,859	665,859	679,355	614,359
Public Health and Welfare	-	-	29,112	25,720
Other	20,785	626,680	411,507	360,769
Capital Outlay	1,508,849	1,587,758	1,165,116	157,245
Total Expenditures	<u>\$ 5,273,298</u>	<u>\$ 6,109,246</u>	<u>\$ 5,268,992</u>	<u>\$ 3,824,022</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (564,542)</u>	<u>\$ (1,400,490)</u>	<u>\$ 1,817,025</u>	<u>\$ 448,712</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (564,542)</u>	<u>\$ (1,400,490)</u>	<u>\$ 1,817,025</u>	<u>\$ 448,712</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,057,003</u>	<u>3,608,291</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,874,028</u>	<u>\$ 4,057,003</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COUNTY HIGHWAY FUND**

	2022			2021
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Tax	\$ 279,000	\$ 279,000	\$ 279,210	\$ 277,994
Putnam County Reimbursements	78,000	78,000	81,355	78,627
Interest on Investments	10	10	92	62
Signs	500	500	2,909	-
Miscellaneous	5,000	5,000	11,244	19,513
<b>Total Revenues</b>	<u>\$ 362,510</u>	<u>\$ 362,510</u>	<u>\$ 374,810</u>	<u>\$ 376,196</u>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 30,000	\$ 30,000	\$ 21,817	\$ 15,178
Salt	-	-	-	-
Gas and Oil	55,000	55,000	52,098	43,502
Audit	3,000	3,000	5,500	3,000
Mileage	150	150	-	-
Office Expense	4,300	4,300	6,311	3,356
Supplies	50,000	50,000	26,002	53,415
Salaries	430,375	430,375	420,409	397,863
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	15,000	15,000	20,741	9,638
Repairs	50,000	50,000	48,244	63,913
Capital Outlays	40,000	40,000	46,913	282,585
Miscellaneous	3,000	3,000	5,518	4,010
<b>Total Expenditures</b>	<u>\$ 685,825</u>	<u>\$ 685,825</u>	<u>\$ 658,553</u>	<u>\$ 881,460</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (323,315)</u>	<u>\$ (323,315)</u>	<u>\$ (283,743)</u>	<u>\$ (505,264)</u>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 210,000	\$ 210,000	\$ 80,000	\$ 210,000
Transfer In from Engineering Revolving Fund	-	-	-	272,500
Reimbursement from General Fund	50,000	50,000	40,850	46,560
Proceeds from Sale of Fixed Assets	-	-	603	25,650
<b>Total Other Financing Sources</b>	<u>\$ 260,000</u>	<u>\$ 260,000</u>	<u>\$ 121,453</u>	<u>\$ 554,710</u>
<b>Net Change in Fund Balance</b>	<u>\$ (63,315)</u>	<u>\$ (63,315)</u>	<u>\$ (162,290)</u>	<u>\$ 49,446</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>\$ 285,892</u>	<u>\$ 236,446</u>
<b>FUND BALANCE, END OF YEAR</b>			<u><u>\$ 123,602</u></u>	<u><u>\$ 285,892</u></u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COUNTY AIRPORT FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 120,500	\$ 120,500	\$ 120,612	\$ 114,596
Capital Grants and Contributions - Federal Revenue	200,000	200,000	153,860	163,630
Capital Grants and Contributions - State Revenue	13,720	13,720	2,293	4,044
Fines, Fees, and Charges for Services	75,000	75,000	89,003	88,639
Aviation Fuel Sales	85,000	85,000	102,226	81,953
Aviation Fuel Tax Reimbursement	-	-	23,454	-
Interest Earned	75	75	224	95
Proceeds from Sale of Fixed Assets	-	-	21,500	-
Miscellaneous	300	300	920	3,846
<b>Total Revenues</b>	<b>\$ 494,595</b>	<b>\$ 494,595</b>	<b>\$ 514,092</b>	<b>\$ 456,803</b>
<b>EXPENDITURES</b>				
Salaries	\$ 84,602	\$ 84,602	\$ 78,539	\$ 82,067
Health Insurance	8,200	8,200	7,345	7,249
Building Maintenance	26,000	26,000	13,761	17,396
Repairs & Maintenance	15,100	15,100	14,525	13,853
Administration costs	5,000	5,000	10,816	9,969
Equipment Maintenance	7,000	7,000	4,438	2,806
Utilities	17,000	17,000	12,935	12,265
Capital Outlay - Equipment	9,000	9,000	22,137	6,300
Construction	200,000	200,000	108,454	130,147
Runway Maintenance	80,000	80,000	-	-
Aviation Fuel	70,000	98,405	83,341	65,426
Fuel Tax	2,800	2,800	5,755	4,745
Credit Card Processing	5,600	5,600	3,027	2,467
Property Taxes	10,400	10,400	9,695	9,704
Liability Insurance	5,400	5,400	3,909	3,475
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	-	650
General Supplies	1,000	1,000	554	132
Audit	2,500	2,500	2,000	2,000
Miscellaneous	1,000	1,000	2,127	788
<b>Total Expenditures</b>	<b>\$ 554,602</b>	<b>\$ 583,007</b>	<b>\$ 383,358</b>	<b>\$ 371,439</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (60,007)</b>	<b>\$ (88,412)</b>	<b>\$ 130,734</b>	<b>\$ 85,364</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ (5,000)	\$ (5,000)	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (65,007)</b>	<b>\$ (93,412)</b>	<b>\$ 130,734</b>	<b>\$ 85,364</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>262,663</b>	<b>177,299</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 393,397</b>	<b>\$ 262,663</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**ILLINIOS MUNICIPAL RETIREMENT FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 735,000	\$ 735,000	\$ 735,518	\$ 732,302
Personal Property Replacement Taxes	4,000	4,000	14,744	7,307
Interest Earned	-	-	948	399
Miscellaneous	2,000	2,000	6,365	8,570
<b>Total Revenues</b>	<b>\$ 741,000</b>	<b>\$ 741,000</b>	<b>\$ 757,575</b>	<b>\$ 748,578</b>
<b>EXPENDITURES</b>				
IMRF	\$ 600,000	\$ 600,000	\$ 390,793	\$ 357,298
<b>Total Expenditures</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 390,793</b>	<b>\$ 357,298</b>
<b>Net Change in Fund Balance</b>	<b>\$ 141,000</b>	<b>\$ 141,000</b>	<b>\$ 366,782</b>	<b>\$ 391,280</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>1,129,884</b>	<b>738,604</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 1,496,666</b>	<b>\$ 1,129,884</b>

**COUNTY HEALTH FUND**

<b>REVENUES</b>				
Property Tax	\$ 75,000	\$ 75,000	\$ 75,061	\$ 74,745
Fees, Fines, and Charges for Services	23,350	23,350	27,784	29,089
Operating Grants and Contributions	462,726	462,726	442,477	439,096
Other	8,000	8,000	268	169
Interest Revenue	30	30	372	197
<b>Total Revenues</b>	<b>\$ 569,106</b>	<b>\$ 569,106</b>	<b>\$ 545,962</b>	<b>\$ 543,296</b>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 309,765	\$ 309,765	\$ 379,955	\$ 415,312
Health Department Expenditures	256,821	256,821	87,616	209,648
Vaccine Non-Cash Expenditures	-	-	-	22,615
Audit	-	-	5,500	5,200
Administrative - General Fund Reimbursement	-	-	5,000	5,000
<b>Total Expenditures</b>	<b>\$ 566,586</b>	<b>\$ 566,586</b>	<b>\$ 478,071</b>	<b>\$ 657,775</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 2,520</b>	<b>\$ 2,520</b>	<b>\$ 67,891</b>	<b>\$ (114,479)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer (Out)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 2,520</b>	<b>\$ 2,520</b>	<b>\$ 67,891</b>	<b>\$ (114,479)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>219,534</b>	<b>334,013</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 287,425</b>	<b>\$ 219,534</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2022**

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

The budgetary comparison schedule for the General Fund, County Highway Fund, County Airport Fund, County Health 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.

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**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2022**

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, 2022**

<b>REVENUES</b>	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
Property Taxes	\$ 1,473,819	\$ 1,473,819	\$ 1,474,860	\$ 1,443,494
Personal Property Replacement Taxes	115,000	115,000	476,853	229,415
Office Fees (Co Clerk, Cir Clerk, Sherriff)	184,000	184,000	178,070	158,551
Court Fees and Fines	49,600	49,600	136,824	105,831
Building Permit and Zoning Fees	50,000	50,000	18,804	23,178
Liquor Licenses	960	960	980	990
Sales and Use Tax	389,000	389,000	591,222	566,584
Income Tax	350,000	350,000	634,602	571,434
City of Lacon - TIF Rebate	22,500	22,500	228,666	235,357
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	28,571	28,571	28,509	27,798
State's Attorney's Salary	122,267	122,267	127,944	124,260
Violent Crimes Assistant Salary	32,000	32,000	49,500	24,000
Other State Reimbursements:				
Public Defender Salary	40,000	40,000	39,829	39,829
Probation Officer Salary	57,500	57,500	52,710	65,003
Election Cost	146,000	146,000	17,929	57,305
Other	87,730	87,730	168	219
Interest on Investments	2,000	2,000	8,902	6,043
Dividends - Franchise Payments	15,000	15,000	73,783	51,494
Penalties, Interest, and Costs on Property Taxes	30,000	30,000	70,065	51,991
Other Reimbursements:				
Dispatch - 911 Fund	-	-	70,972	75,169
Employee Share - Health Insurance	120,000	120,000	134,602	114,299
Insurance Claims	-	-	19,053	30,650
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	18,000	15,800
City of Wenona - Sheriff Patrol	138,960	138,960	127,380	66,610
Other	-	-	46,160	24,635
Grants	1,210,849	1,210,849	2,434,447	150,890
Miscellaneous	25,000	25,000	25,183	11,905
<b>Subtotal</b>	<b>\$ 4,708,756</b>	<b>\$ 4,708,756</b>	<b>\$ 7,086,017</b>	<b>\$ 4,272,734</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 14,000	\$ 14,000	\$ 20,663	\$ 11,441
Repairs	12,000	12,000	10,060	9,230
Supplies	9,000	9,000	8,629	7,580
Water	800	800	1,016	591
Telephone	17,000	17,000	13,810	16,849
Maintenance Director Salary	-	-	1,096	-
Pest Control	700	700	695	705
Elevator	3,700	3,700	2,926	2,822
Garbage	4,000	4,000	4,983	4,270
Lawn - Summer	2,500	2,500	2,600	2,533
Janitorial Services	24,000	24,000	25,648	21,638
Landscaping	400	400	1,357	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	2022			2021
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 100,000	\$ 100,000	\$ 123,018	\$ 110,397
Workman's Compensation	95,000	95,000	90,912	81,215
Health	430,000	430,000	440,729	403,039
Unemployment Compensation	100	100	550	9,921
Tort Settlement	100	100	-	-
County Clerk:				
Salary	57,142	57,142	61,128	56,540
Deputy & Clerk Salary	86,240	86,240	85,862	79,872
Book Repair	3,500	3,500	2,395	3,136
Office Expense	8,500	8,500	8,461	8,053
Travel	800	800	-	-
Purchase of Equipment	1,200	1,200	664	-
Dues, Subscriptions, & Conferences	1,200	1,200	1,104	1,289
Elections:				
Ballots & Supplies	65,000	65,000	64,969	34,380
Elections Salaries - Judges & Clerks	37,160	37,160	31,898	15,999
Computer Maintenance & Software	30,000	30,000	29,700	26,500
County Treasurer:				
Salary	57,142	57,142	57,142	56,540
Deputy & Clerk Salary	43,041	43,041	43,140	41,930
Office Expense	1,500	1,500	1,391	1,323
Real Estate Tax Forms	5,000	5,000	5,000	4,750
Board Members:				
Mileage	1,000	1,000	2,135	1,179
NACO & ICBM Dues	1,600	1,600	2,238	2,349
Board Members Salaries	20,767	20,767	20,757	20,887
Vice-Chairman Salary	3,039	3,039	3,039	3,037
Chairman Salary	5,065	5,065	5,065	5,063
Miscellaneous	1,000	1,000	1,205	1,233
Supervisor of Assessments:				
Salary	57,142	57,142	57,142	56,540
Deputy & Clerk Salary	24,225	24,225	22,290	23,673
Office Expense	2,000	2,000	1,164	1,302
Publication	7,500	7,500	5,789	3,144
Dues, Memberships, & Seminars	500	500	350	450
Mileage	1,500	1,500	831	1,008
Copier Supplies	2,500	2,500	1,624	1,471
Board of Review - Salary	2,700	2,700	1,800	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	28,500	28,500	25,250	27,285
Office Expense	2,700	2,700	2,859	2,712
Utilities	1,350	1,350	1,350	1,275
Public Notices	2,000	2,000	42	1,357
Postage	1,000	1,000	30	915
Mileage	2,000	2,000	1,772	1,986
Mapping and Software	400	400	-	-



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 35,000	\$ 35,000	\$ 69,328	\$ 46,369
Printing	13,000	13,000	13,606	7,330
Postage & Envelopes	25,000	25,000	29,624	26,231
Audit	27,000	37,000	17,250	17,650
NCICG	3,000	3,000	2,790	2,790
Payroll Supplies	1,500	1,500	1,384	519
Accounting System Software, Training, & Support	4,000	4,000	200	399
Notification System	8,000	8,000	7,988	7,500
Resurface Roads	-	-	-	-
Education	-	-	750	1,229
Miscellaneous	12,000	29,809	16,068	29
Total General Government	<u>\$ 1,411,713</u>	<u>\$ 1,439,522</u>	<u>\$ 1,457,266</u>	<u>\$ 1,282,155</u>
Public Safety:				
Coroner:				
Salary	\$ 23,126	\$ 23,126	\$ 23,126	\$ 22,885
Physicians, Autopsy, Transportation	10,000	10,000	10,103	12,347
Telephone	2,200	2,200	1,977	1,883
Dues	550	550	440	508
Jury Fees	100	100	-	-
Vehicle Maintenance	1,000	1,000	-	-
Insurance	1,000	1,000	-	-
Indigent Burials	600	600	705	-
Education	1,500	1,500	-	-
Assistant	800	800	965	525
ESDA:				
Director's Salary	18,302	18,302	18,302	17,836
Supplies:				
Office	1,500	1,500	1,399	994
Emergency	500	500	-	-
Training	250	250	-	-
Travel	350	350	-	96
Radio Equipment	750	750	714	610
Other Equipment	1,200	1,200	1,218	1,047
Dues & Subscriptions	150	150	130	65
Building Rent	7,200	7,200	7,800	7,200

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 71,407	\$ 72,330	\$ 72,330	\$ 71,580
Deputy Sheriffs' Salary	560,391	601,871	602,214	537,712
Radio Operators	228,187	239,577	239,538	223,781
Jailers	193,098	226,799	230,537	206,495
Buildings - Repairs & Maintenance	-	120	120	1,971
Vehicles - Repairs & Maintenance	15,000	15,000	14,672	13,855
Cameras - Repairs & Maintenance	3,900	3,900	3,821	3,900
Ammunition	3,600	3,600	1,628	1,771
Office Supplies	5,000	5,000	3,878	3,612
Education & Training	13,000	13,000	12,782	8,272
Uniform Allowance	12,000	12,000	10,994	14,652
Gasoline	33,000	62,843	68,243	39,883
Crime Commission	1,269	1,269	1,200	200
Computer Line Charge	20,000	20,000	17,236	16,215
Communications & Dispatch	6,000	6,000	5,743	6,007
Secretary	55,350	58,913	59,078	56,578
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	10,319	9,876	9,095
Telephone	7,300	8,346	8,353	7,234
Food Services - Prisoners	24,000	24,000	19,999	21,564
Matron Pay	765	962	621	177
Court Baliff	40,318	44,842	44,678	44,572
Medical Bills - Prisoners	7,500	13,479	13,429	8,705
Office Supplies	4,000	4,000	4,471	4,286
Prisoner Supplies	200	200	186	153
Rugs	3,000	3,000	1,902	2,061
Energy Maintenance	1,200	1,200	1,184	1,223
Repairs	9,000	9,000	7,587	8,880
Soft Water	1,000	1,000	881	757
Food Service Supplies	1,100	1,100	588	453
Patrol Expenses	2,000	2,000	1,988	2,134
Total Public Safety	<u>\$ 1,403,413</u>	<u>\$ 1,536,748</u>	<u>\$ 1,526,636</u>	<u>\$ 1,383,774</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Judiciary and Court Related:				
Court Expenses	\$ 7,500	\$ 7,500	\$ 5,908	\$ 3,969
Multi-County Purchasing	100	100	-	-
Jurors	4,500	4,500	2,589	2,345
Court Security	1,200	1,200	920	1,049
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	13,801	18,992
Clerk Scheduled Fees	10,000	10,000	33,812	5,962
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	57,142	57,142	57,142	56,540
Deputy & Clerk Hire	119,761	119,761	119,550	116,251
Office Expense	5,000	5,000	13,807	4,987
Audit	4,750	4,750	4,750	4,750
Microfilm	5,000	5,000	1,190	-
State Attorney's Office:				
State's Attorney's Salary	143,843	143,843	143,653	123,970
Clerk Hire	43,140	43,140	43,408	42,007
Office Expense	5,000	5,000	3,975	5,627
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	907	2,458
Training & Seminars	2,000	2,000	1,914	1,658
Appellate Court Services	5,100	5,100	4,500	4,500
Witness Advocate	43,109	43,109	42,828	41,949
Public Defender Salary	59,750	59,750	59,750	59,750
Public Defender - Expenses	5,200	5,200	4,800	4,500
Probation Officer:				
Salary	58,423	58,423	58,423	55,640
Office Expense	3,200	3,200	2,500	2,420
Deputy Probation Officer	47,841	47,841	58,340	41,930
Travel	2,000	2,000	888	1,707
Juvenile Board	17,000	17,000	-	11,398
Total Judiciary and Court Related	<u>\$ 665,859</u>	<u>\$ 665,859</u>	<u>\$ 679,355</u>	<u>\$ 614,359</u>
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 29,000	\$ 29,000	\$ 29,112	\$ 25,720
Total Public Health and Welfare	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ 29,112</u>	<u>\$ 25,720</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 20,785	\$ 20,785	\$ 20,785	\$ 19,246
All other:				
TIF Rebate Payment	-	205,895	205,895	212,608
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Registrar - City of Lacon	-	-	-	126
Sheriff Contract - Wenona	138,960	138,960	108,108	52,070
Investment	-	400,000	-	-
Total Other	<u>\$ 236,464</u>	<u>\$ 842,359</u>	<u>\$ 411,507</u>	<u>\$ 360,769</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2022**

	<u>Original Budget</u>	<u>2022 Final Budget</u>	<u>Actual</u>	<u>2021 Actual</u>
<b><u>EXPENDITURES (continued)</u></b>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 298,000	\$ 366,909	\$ 366,909	\$ 25,907
Purchase of Equipment - County Clerk	-	-	-	682
Purchase of Equipment - County Sheriff	18,000	18,000	17,988	5,199
Vehicles - County Sheriff	90,000	90,000	90,000	28,000
American Rescue Plan - Capital Outlay	1,110,849	1,110,849	690,219	87,524
Purchase of Equipment - Circuit Clerk	10,000	10,000	-	9,933
Total Capital Outlay	<u>\$ 1,526,849</u>	<u>\$ 1,595,758</u>	<u>\$ 1,165,116</u>	<u>\$ 157,245</u>
Total Expenditures	<u>\$ 5,273,298</u>	<u>\$ 6,109,246</u>	<u>\$ 5,268,992</u>	<u>\$ 3,824,022</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (564,542)</u>	<u>\$ (1,400,490)</u>	<u>\$ 1,817,025</u>	<u>\$ 448,712</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>\$ (564,542)</u>	<u>\$ (1,400,490)</u>	1,817,025	448,712
FUND BALANCE, BEGINNING OF YEAR			<u>4,057,003</u>	<u>3,608,291</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,874,028</u>	<u>\$ 4,057,003</u>

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2022**

**County Bridge Fund** - to account 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.

**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

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2022**

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.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2022**

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

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

**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, 2022**

<b>ASSETS</b>	<b>County Bridge</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
Cash and Equivalents	\$ 450,722	\$ 831,060	\$ 1,266,789	\$ 163,511
Receivables, net:				
State of Illinois	-	-	115,922	-
Property Taxes	139,000	139,000	-	-
Other	-	-	-	-
Inventory	-	-	46,000	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 589,722</b>	<b>\$ 970,060</b>	<b>\$ 1,428,711</b>	<b>\$ 163,511</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ 139,000	\$ 139,000	\$ -	\$ -
<b>Total Deferred Infows of Resources</b>	<b>\$ 139,000</b>	<b>\$ 139,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ 46,000	\$ -
Restricted	450,722	831,060	1,382,711	163,511
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 450,722</b>	<b>\$ 831,060</b>	<b>\$ 1,428,711</b>	<b>\$ 163,511</b>
<b>Total Liab, Def Inflows &amp; Fund Balances</b>	<b>\$ 589,722</b>	<b>\$ 970,060</b>	<b>\$ 1,428,711</b>	<b>\$ 163,511</b>



**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2022**

<b>Marshall-Stark Transportation</b>	<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court System</b>	<b>County Clerk's Automation</b>
\$ 48,351	\$ 201,637	\$ 36,755	\$ 34,649	\$ 64,168	\$ 123,891
-	-	-	-	-	-
-	217,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,123	1,152	4,204
<u>\$ 48,351</u>	<u>\$ 418,637</u>	<u>\$ 36,755</u>	<u>\$ 35,772</u>	<u>\$ 65,320</u>	<u>\$ 128,095</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48,351	201,637	36,755	35,772	65,320	128,095
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,351</u>	<u>\$ 201,637</u>	<u>\$ 36,755</u>	<u>\$ 35,772</u>	<u>\$ 65,320</u>	<u>\$ 128,095</u>
<u>\$ 48,351</u>	<u>\$ 418,637</u>	<u>\$ 36,755</u>	<u>\$ 35,772</u>	<u>\$ 65,320</u>	<u>\$ 128,095</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2022**

<b>ASSETS</b>	<b>Animal Control</b>	<b>County Law Library</b>	<b>E Citation</b>	<b>Maintenance and Child Support</b>
Cash and Equivalents	\$ 5,892	\$ 27,717	\$ 10,557	\$ 13,959
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	880	240	-
<b>Total Assets</b>	<b>\$ 5,892</b>	<b>\$ 28,597</b>	<b>\$ 10,797</b>	<b>\$ 13,959</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	5,773
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,773</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total Deferred Infows of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,892	28,597	10,797	8,186
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 5,892</b>	<b>\$ 28,597</b>	<b>\$ 10,797</b>	<b>\$ 8,186</b>
<b>Total Liab, Def Inflows &amp; Fund Balances</b>	<b>\$ 5,892</b>	<b>\$ 28,597</b>	<b>\$ 10,797</b>	<b>\$ 13,959</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
November 30, 2022

<b>Drug Enforcement &amp; Addiction</b>	<b>Community Mental Health</b>	<b>Indemnity</b>	<b>Public Defender Operations</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>
\$ 23,146	\$ 21,621	\$ 80,053	\$ 186	\$ 102,787	\$ 6,455	\$ 24,757	\$ 774
-	-	-	-	-	-	-	-
-	51,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	190	1,134	-	144
<u>\$ 23,146</u>	<u>\$ 72,621</u>	<u>\$ 80,053</u>	<u>\$ 186</u>	<u>\$ 102,977</u>	<u>\$ 7,589</u>	<u>\$ 24,757</u>	<u>\$ 918</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,146	21,621	80,053	186	102,977	7,589	24,757	918
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,146</u>	<u>\$ 21,621</u>	<u>\$ 80,053</u>	<u>\$ 186</u>	<u>\$ 102,977</u>	<u>\$ 7,589</u>	<u>\$ 24,757</u>	<u>\$ 918</u>
<u>\$ 23,146</u>	<u>\$ 72,621</u>	<u>\$ 80,053</u>	<u>\$ 186</u>	<u>\$ 102,977</u>	<u>\$ 7,589</u>	<u>\$ 24,757</u>	<u>\$ 918</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2022**

<b>ASSETS</b>	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
Cash and Equivalents	\$ 14,232	\$ 199,665	\$ 3,788	\$ 24,456
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,772	6,916	-	-
<b>Total Assets</b>	<b>\$ 20,004</b>	<b>\$ 206,581</b>	<b>\$ 3,788</b>	<b>\$ 24,456</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total Deferred Inflows of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	20,004	206,581	3,788	24,456
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 20,004</b>	<b>\$ 206,581</b>	<b>\$ 3,788</b>	<b>\$ 24,456</b>
<b>Total Liab, Def Inflows &amp; Fund Balances</b>	<b>\$ 20,004</b>	<b>\$ 206,581</b>	<b>\$ 3,788</b>	<b>\$ 24,456</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2022**

<b>State's Attorney Drug</b>	<b>Vehicle Maintenance</b>	<b>FTA Warrant</b>	<b>Sheriff Commissary</b>	<b>State's Attorney Automation</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 150	\$ 8,457	\$ 1,246	\$ 5,224	\$ 6,535	\$ 3,803,190
-	-	-	-	-	115,922
-	-	-	-	-	546,000
-	-	-	-	-	-
-	-	-	-	-	46,000
-	-	210	-	40	22,005
<u>\$ 150</u>	<u>\$ 8,457</u>	<u>\$ 1,456</u>	<u>\$ 5,224</u>	<u>\$ 6,575</u>	<u>\$ 4,533,117</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	5,773
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,773</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 546,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000
150	8,457	1,456	5,224	6,575	3,935,344
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 8,457</u>	<u>\$ 1,456</u>	<u>\$ 5,224</u>	<u>\$ 6,575</u>	<u>\$ 3,981,344</u>
<u>\$ 150</u>	<u>\$ 8,457</u>	<u>\$ 1,456</u>	<u>\$ 5,224</u>	<u>\$ 6,575</u>	<u>\$ 4,533,117</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>REVENUES</b>				
Property Taxes	\$ 139,106	\$ 139,106	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	517,023	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	35,197	-	179,541	-
Fees, Fines, and Charges for Services	24,139	-	-	71,078
Refunds and Reimbursements	-	53,665	47,972	-
Interest Earned	295	952	889	76
Other	24,744	-	-	-
<b>Total Revenues</b>	<u>\$ 223,481</u>	<u>\$ 193,723</u>	<u>\$ 745,425</u>	<u>\$ 71,154</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	-
Transportation	954	24,504	439,576	10,457
Capital Outlay	148,286	473,544	-	-
<b>Total Expenditures</b>	<u>\$ 149,240</u>	<u>\$ 498,048</u>	<u>\$ 439,576</u>	<u>\$ 10,457</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 74,241	\$ (304,325)	\$ 305,849	\$ 60,697
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balances</b>	\$ 74,241	\$ (304,325)	\$ 305,849	\$ 60,697
<b>Fund Balances - Beginning</b>	<u>376,481</u>	<u>1,135,385</u>	<u>1,122,862</u>	<u>102,814</u>
<b>Fund Balances - Ending</b>	<u>\$ 450,722</u>	<u>\$ 831,060</u>	<u>\$ 1,428,711</u>	<u>\$ 163,511</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

<b>Marshall-Stark Transportation</b>	<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court Systems</b>	<b>County Clerk's Automation</b>
\$ -	\$ 217,149	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	14,744	-	-	-	-
299,108	-	-	-	-	-
-	-	3,559	10,898	10,765	39,535
-	-	-	-	-	-
27	114	14	26	49	93
-	2,492	-	-	-	-
<u>\$ 299,135</u>	<u>\$ 234,499</u>	<u>\$ 3,573</u>	<u>\$ 10,924</u>	<u>\$ 10,814</u>	<u>\$ 39,628</u>
\$ -	\$ -	\$ 1,160	\$ -	\$ -	\$ 10,696
-	219,749	-	-	-	-
-	-	-	-	-	-
-	-	-	2,700	-	-
-	-	-	-	-	-
299,424	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 299,424</u>	<u>\$ 219,749</u>	<u>\$ 1,160</u>	<u>\$ 2,700</u>	<u>\$ -</u>	<u>\$ 10,696</u>
\$ (289)	\$ 14,750	\$ 2,413	\$ 8,224	\$ 10,814	\$ 28,932
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (289)	\$ 14,750	\$ 2,413	\$ 8,224	\$ 10,814	\$ 28,932
48,640	186,887	34,342	27,548	54,506	99,163
<u>\$ 48,351</u>	<u>\$ 201,637</u>	<u>\$ 36,755</u>	<u>\$ 35,772</u>	<u>\$ 65,320</u>	<u>\$ 128,095</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	7,086	26,678	2,004	4,368
Refunds and Reimbursements	-	-	-	-
Interest Earned	15	4	-	11
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,101</b>	<b>\$ 26,682</b>	<b>\$ 2,004</b>	<b>\$ 4,379</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 3,702	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	26,674	-	-
Judiciary and Court Related	-	-	-	2,412
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,702</b>	<b>\$ 26,674</b>	<b>\$ -</b>	<b>\$ 2,412</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 3,399</b>	<b>\$ 8</b>	<b>\$ 2,004</b>	<b>\$ 1,967</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 3,399</b>	<b>\$ 8</b>	<b>\$ 2,004</b>	<b>\$ 1,967</b>
<b>Fund Balances - Beginning</b>	<b>25,198</b>	<b>5,884</b>	<b>8,793</b>	<b>6,219</b>
<b>Fund Balances - Ending</b>	<b>\$ 28,597</b>	<b>\$ 5,892</b>	<b>\$ 10,797</b>	<b>\$ 8,186</b>



**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

<b>Drug Enforcement &amp; Addiction</b>	<b>Community Mental Health</b>	<b>Indemnity</b>	<b>Public Defender Operations</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>
\$ -	\$ 51,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,950	-
105	-	3,320	60	12,777	10,553	3,500	1,113
-	-	-	-	-	-	-	-
16	-	58	-	155	5	-	-
-	130	-	-	1,842	-	4,577	-
<u>\$ 121</u>	<u>\$ 51,191</u>	<u>\$ 3,378</u>	<u>\$ 60</u>	<u>\$ 14,774</u>	<u>\$ 10,558</u>	<u>\$ 11,027</u>	<u>\$ 1,113</u>
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ 1,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,651	-
-	-	-	-	14,937	18,945	-	-
-	51,619	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 51,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,937</u>	<u>\$ 18,945</u>	<u>\$ 8,651</u>	<u>\$ 1,500</u>
 \$ 121	 \$ (428)	 \$ 3,378	 \$ 60	 \$ (163)	 \$ (8,387)	 \$ 2,376	 \$ (387)
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 \$ 121	 \$ (428)	 \$ 3,378	 \$ 60	 \$ (163)	 \$ (8,387)	 \$ 2,376	 \$ (387)
<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>\$ 23,146</u>	<u>\$ 21,621</u>	<u>\$ 80,053</u>	<u>\$ 186</u>	<u>\$ 102,977</u>	<u>\$ 7,589</u>	<u>\$ 24,757</u>	<u>\$ 918</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	2,410	-	-	5,590
Fees, Fines, and Charges for Services	-	81,776	1,950	3,450
Refunds and Reimbursements	-	-	-	-
Interest Earned	11	128	-	15
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,421</b>	<b>\$ 81,904</b>	<b>\$ 1,950</b>	<b>\$ 9,055</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 47,041	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	2,823	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	7,719
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 47,041</b>	<b>\$ 2,823</b>	<b>\$ 7,719</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 2,421</b>	<b>\$ 34,863</b>	<b>\$ (873)</b>	<b>\$ 1,336</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 2,421</b>	<b>\$ 34,863</b>	<b>\$ (873)</b>	<b>\$ 1,336</b>
<b>Fund Balances - Beginning</b>	<b>17,583</b>	<b>171,718</b>	<b>4,661</b>	<b>23,120</b>
<b>Fund Balances - Ending</b>	<b>\$ 20,004</b>	<b>\$ 206,581</b>	<b>\$ 3,788</b>	<b>\$ 24,456</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

<b>State's Attorney Drug</b>	<b>Vehicle Maintenance</b>	<b>FTA Warrant</b>	<b>Sheriff Commissary</b>	<b>State's Attorney Automation</b>	<b>Total Nonmajor Special</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 546,422
-	-	-	-	-	517,023
-	-	-	-	-	14,744
-	-	-	-	-	524,796
-	21,646	3,158	5,505	534	349,557
-	-	-	-	-	101,637
-	-	-	-	3	2,956
-	-	-	-	-	33,785
<u>\$ -</u>	<u>\$ 21,646</u>	<u>\$ 3,158</u>	<u>\$ 5,505</u>	<u>\$ 537</u>	<u>\$ 2,090,920</u>
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ 64,099
-	-	-	-	-	219,749
-	27,148	-	4,468	-	69,764
-	-	2,527	-	-	41,521
-	-	-	-	-	59,338
-	-	-	-	-	774,915
-	-	-	-	-	621,830
<u>\$ -</u>	<u>\$ 27,148</u>	<u>\$ 2,527</u>	<u>\$ 4,468</u>	<u>\$ -</u>	<u>\$ 1,851,216</u>
 \$ -	 \$ (5,502)	 \$ 631	 \$ 1,037	 \$ 537	 \$ 239,704
 \$ -	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 \$ -	 \$ (5,502)	 \$ 631	 \$ 1,037	 \$ 537	 \$ 239,704
150	13,959	825	4,187	6,038	3,741,640
<u>\$ 150</u>	<u>\$ 8,457</u>	<u>\$ 1,456</u>	<u>\$ 5,224</u>	<u>\$ 6,575</u>	<u>\$ 3,981,344</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COUNTY BRIDGE**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 139,000	\$ 139,000	\$ 139,106	\$ 138,508
Other Revenue	-	-	24,139	2,110
Various Townships - Share of Bridge Construction	50,000	50,000	35,197	25,373
Reimbursements	-	-	24,744	54,924
Interest Revenue	400	400	295	160
<b>Total Revenues</b>	<b>\$ 189,400</b>	<b>\$ 189,400</b>	<b>\$ 223,481</b>	<b>\$ 221,075</b>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 25,000	\$ 25,000	\$ 106,125	\$ 5,132
Bridges	150,000	150,000	33,591	25,940
Engineering	25,000	25,000	8,570	104,935
Miscellaneous	5,000	5,000	954	10,410
<b>Total Expenditures</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 149,240</b>	<b>\$ 146,417</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (15,600)</b>	<b>\$ (15,600)</b>	<b>\$ 74,241</b>	<b>\$ 74,658</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ 35,000	\$ 35,000	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 19,400</b>	<b>\$ 19,400</b>	<b>\$ 74,241</b>	<b>\$ 74,658</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>376,481</b>	<b>301,823</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 450,722</b>	<b>\$ 376,481</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**FEDERAL AID TO SECONDARY ROADS FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 139,000	\$ 139,000	\$ 139,106	\$ 138,508
State Grant	-	-	-	-
Wind Farm Share of Road Projects	140,000	140,000	53,665	140,780
Interest Earned	500	500	952	988
<b>Total Revenues</b>	<b>\$ 279,500</b>	<b>\$ 279,500</b>	<b>\$ 193,723</b>	<b>\$ 280,276</b>
<b>EXPENDITURES</b>				
Projects	\$ 190,000	\$ 190,000	\$ 473,544	\$ 18,286
Reimbursement - Salt	-	-	24,504	-
Other Engineering - General	750,000	750,000	-	13,182
<b>Total Expenditures</b>	<b>\$ 940,000</b>	<b>\$ 940,000</b>	<b>\$ 498,048</b>	<b>\$ 31,468</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (660,500)</b>	<b>\$ (660,500)</b>	<b>\$ (304,325)</b>	<b>\$ 248,808</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (660,500)</b>	<b>\$ (660,500)</b>	<b>\$ (304,325)</b>	<b>\$ 248,808</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>1,135,385</b>	<b>886,577</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 831,060</b>	<b>\$ 1,135,385</b>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 155,000	\$ 155,000	\$ 71,078	\$ 127,561
Grant Revenue	-	-	-	-
Interest Earned	20	20	76	57
Other	-	-	-	22,275
<b>Total Revenues</b>	<b>\$ 155,020</b>	<b>\$ 155,020</b>	<b>\$ 71,154</b>	<b>\$ 149,893</b>
<b>EXPENDITURES</b>				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ 74	\$ -
Miscellaneous	-	10,500	10,383	110
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 10,500</b>	<b>\$ 10,457</b>	<b>\$ 110</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 155,020</b>	<b>\$ 144,520</b>	<b>\$ 60,697</b>	<b>\$ 149,783</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from (to) Other Funds	\$ (95,000)	\$ (95,000)	\$ -	\$ (272,500)
Reimbursement to Other Funds	-	-	-	-
Sale of Assets - Snow Plow	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (95,000)</b>	<b>\$ (95,000)</b>	<b>\$ -</b>	<b>\$ (272,500)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 60,020</b>	<b>\$ 49,520</b>	<b>\$ 60,697</b>	<b>\$ (122,717)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>102,814</b>	<b>225,531</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 163,511</b>	<b>\$ 102,814</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COUNTY MOTOR FUEL TAX**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Motor Fuel Tax Allotments	\$ 350,000	\$ 350,000	\$ 517,023	\$ 494,114
Rebuild Illinois - Motor Fuel Allotment	179,541	179,541	179,541	179,541
Reimbursements	60,000	60,000	47,972	25,317
Interest Earned	300	300	889	401
Other Revenue	-	-	-	21
<b>Total Revenues</b>	<b>\$ 589,841</b>	<b>\$ 589,841</b>	<b>\$ 745,425</b>	<b>\$ 699,394</b>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 280,000	\$ 280,000	\$ 363,758	\$ 142,504
Salt	80,000	80,000	75,818	55,629
<b>Total Expenditures</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 439,576</b>	<b>\$ 198,133</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 229,841</b>	<b>\$ 229,841</b>	<b>\$ 305,849</b>	<b>\$ 501,261</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(260,000)	(260,000)	-	(210,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (260,000)</b>	<b>\$ (260,000)</b>	<b>\$ -</b>	<b>\$ (210,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (30,159)</b>	<b>\$ (30,159)</b>	<b>\$ 305,849</b>	<b>\$ 291,261</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>1,122,862</b>	<b>831,601</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 1,428,711</b>	<b>\$ 1,122,862</b>

**MARSHALL-STARK TRANSPORTATION PROGRAM**

<b>REVENUES</b>				
Federal Grant	\$ 245,599	\$ 245,599	\$ 112,154	\$ 112,083
State Grants	101,865	101,865	186,954	185,885
System Fares and Donations	25,050	25,050	-	-
Interest	-	-	27	16
<b>Total Revenues</b>	<b>\$ 372,514</b>	<b>\$ 372,514</b>	<b>\$ 299,135</b>	<b>\$ 297,984</b>
<b>EXPENDITURES</b>				
Payments to Administrator	\$ 360,439	\$ 360,439	\$ 298,392	\$ 293,911
Salaries	10,000	10,000	836	1,447
Supplies	200	200	-	1,599
Payroll Tax & IMRF	1,125	1,125	126	278
Travel	750	750	70	88
<b>Total Expenditures</b>	<b>\$ 372,514</b>	<b>\$ 372,514</b>	<b>\$ 299,424</b>	<b>\$ 297,323</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (289)</b>	<b>\$ 661</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (289)</b>	<b>\$ 661</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>48,640</b>	<b>47,979</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 48,351</b>	<b>\$ 48,640</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
Year Ended November 30, 2022

**SOCIAL SECURITY FUND**

	<b>2022</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 217,000	\$ 217,000	\$ 217,149	\$ 209,224
Personal Property Replacement Taxes	4,000	4,000	14,744	7,307
Interest Earned	-	-	114	66
Other Revenue	3,000	3,000	2,492	-
<b>Total Revenues</b>	<b>\$ 224,000</b>	<b>\$ 224,000</b>	<b>\$ 234,499</b>	<b>\$ 216,597</b>
<b>EXPENDITURES</b>				
County's Share of Social Security Tax	\$ 217,000	\$ 217,000	\$ 219,749	\$ 203,860
<b>Total Expenditures</b>	<b>\$ 217,000</b>	<b>\$ 217,000</b>	<b>\$ 219,749</b>	<b>\$ 203,860</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 14,750</b>	<b>\$ 12,737</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 14,750</b>	<b>\$ 12,737</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>186,887</b>	<b>174,150</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 201,637</b>	<b>\$ 186,887</b>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 3,150	\$ 3,150	\$ 3,559	\$ 4,108
Interest Earned	-	-	14	69
<b>Total Revenues</b>	<b>\$ 3,150</b>	<b>\$ 3,150</b>	<b>\$ 3,573</b>	<b>\$ 4,177</b>
<b>EXPENDITURES</b>				
Salaries	\$ 550	\$ 550	\$ -	\$ -
Supplies	1,000	1,000	834	626
Training	1,500	1,500	326	80
Miscellaneous	1,000	1,000	-	697
<b>Total Expenditures</b>	<b>\$ 4,050</b>	<b>\$ 4,050</b>	<b>\$ 1,160</b>	<b>\$ 1,403</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (900)</b>	<b>\$ (900)</b>	<b>\$ 2,413</b>	<b>\$ 2,774</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (900)</b>	<b>\$ (900)</b>	<b>\$ 2,413</b>	<b>\$ 2,774</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>34,342</b>	<b>31,568</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 36,755</b>	<b>\$ 34,342</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COURT AUTOMATION FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 6,500	\$ 6,500	\$ 10,898	\$ 8,267
Interest Earned	-	-	26	14
<b>Total Revenues</b>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 10,924</u>	<u>\$ 8,281</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 2,700	\$ 8,189
Equipment Purchase	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 2,700</u>	<u>\$ 8,189</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (13,500)</u>	<u>\$ (13,500)</u>	<u>\$ 8,224</u>	<u>\$ 92</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (13,500)</u>	<u>\$ (13,500)</u>	<u>\$ 8,224</u>	<u>\$ 92</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>27,548</u>	<u>27,456</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 35,772</u>	<u>\$ 27,548</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 10,765	\$ 9,629
Interest Earned	-	-	49	26
<b>Total Revenues</b>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 10,814</u>	<u>\$ 9,655</u>
<b>EXPENDITURES</b>				
Supplies	\$ 10,000	\$ 10,000	\$ -	\$ 10,962
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,962</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 10,814</u>	<u>\$ (1,307)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 10,814</u>	<u>\$ (1,307)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>54,506</u>	<u>55,813</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 65,320</u>	<u>\$ 54,506</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**COUNTY CLERK'S AUTOMATION FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 33,000	\$ 33,000	\$ 39,535	\$ 33,220
Interest Earned	-	-	93	39
<b>Total Revenues</b>	<u>\$ 33,000</u>	<u>\$ 33,000</u>	<u>\$ 39,628</u>	<u>\$ 33,259</u>
<b>EXPENDITURES</b>				
Microfilm Expense	\$ 22,000	\$ 22,000	\$ 10,696	\$ 11,219
<b>Total Expenditures</b>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 10,696</u>	<u>\$ 11,219</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 28,932</u>	<u>\$ 22,040</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 28,932</u>	<u>\$ 22,040</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>99,163</u>	<u>77,123</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 128,095</u>	<u>\$ 99,163</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 7,086	\$ 6,384
Interest Earned	-	-	15	11
<b>Total Revenues</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 7,101</u>	<u>\$ 6,395</u>
<b>EXPENDITURES</b>				
Law Library Payment	\$ 6,000	\$ 6,000	\$ 3,702	\$ 3,967
<b>Total Expenditures</b>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 3,702</u>	<u>\$ 3,967</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ 3,399</u>	<u>\$ 2,428</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ 3,399</u>	<u>\$ 2,428</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>25,198</u>	<u>22,770</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 28,597</u>	<u>\$ 25,198</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**ANIMAL CONTROL**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines and Charges for Services	\$ 26,500	\$ 26,500	\$ 26,678	\$ 28,113
Interest Earned	-	-	4	3
<b>Total Revenues</b>	<u>\$ 26,500</u>	<u>\$ 26,500</u>	<u>\$ 26,682</u>	<u>\$ 28,116</u>
<b>EXPENDITURES</b>				
Salary	\$ 8,163	\$ 8,163	\$ 8,163	\$ 7,753
Dog Tags	1,550	1,550	491	645
Dog Food	450	450	432	432
Water and Sewer	350	350	360	360
Maintenance	500	500	34	1,004
Dog Catcher	1,500	1,500	400	650
Dog Catcher Mileage	750	750	183	317
Veterinarian	8,000	8,000	7,155	7,638
Veterinary Salary	7,500	7,500	8,000	7,800
Miscellaneous	2,500	2,500	1,456	598
<b>Total Expenditures</b>	<u>\$ 31,263</u>	<u>\$ 31,263</u>	<u>\$ 26,674</u>	<u>\$ 27,197</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (4,763)</u>	<u>\$ (4,763)</u>	<u>\$ 8</u>	<u>\$ 919</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,763)</u>	<u>\$ (4,763)</u>	<u>\$ 8</u>	<u>\$ 919</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>5,884</u>	<u>4,965</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,892</u>	<u>\$ 5,884</u>

**E CITATION FUNDS**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 2,004	\$ 1,492
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,004</u>	<u>\$ 1,492</u>
<b>EXPENDITURES</b>				
Expenditures	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,004</u>	<u>\$ 1,492</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>8,793</u>	<u>7,301</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 10,797</u>	<u>\$ 8,793</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**MAINTENANCE AND CHILD SUPPORT FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,500	\$ 5,500	\$ 4,368	\$ 5,771
Interest Earned	-	-	11	5
<b>Total Revenues</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 4,379</b>	<b>\$ 5,776</b>
<b>EXPENDITURES</b>				
Supplies	\$ 15,000	\$ 15,000	\$ 2,412	\$ 2,412
<b>Total Expenditures</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 2,412</b>	<b>\$ 2,412</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (9,500)</b>	<b>\$ (9,500)</b>	<b>\$ 1,967</b>	<b>\$ 3,364</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (9,500)</b>	<b>\$ (9,500)</b>	<b>\$ 1,967</b>	<b>\$ 3,364</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>6,219</b>	<b>2,855</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 8,186</b>	<b>\$ 6,219</b>

**DRUG ENFORCEMENT AND ADDICTION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 105	\$ 9,990
Interest Earned	10	10	16	8
<b>Total Revenues</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 121</b>	<b>\$ 9,998</b>
<b>EXPENDITURES</b>				
Supplies	\$ 1,500	\$ 1,500	\$ -	\$ -
Miscellaneous	-	-	-	501
<b>Total Expenditures</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 501</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,490)</b>	<b>\$ (1,490)</b>	<b>\$ 121</b>	<b>\$ 9,497</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,490)</b>	<b>\$ (1,490)</b>	<b>\$ 121</b>	<b>\$ 9,497</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>23,025</b>	<b>13,528</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 23,146</b>	<b>\$ 23,025</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
Year Ended November 30, 2022

**MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 51,000	\$ 51,000	\$ 51,061	\$ 48,339
Donations	-	-	130	-
<b>Total Revenues</b>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,191</u>	<u>\$ 48,339</u>
<b>EXPENDITURES</b>				
Gateway Center	\$ 17,500	\$ 17,500	\$ 17,500	\$ 16,500
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	17,000	17,000	17,500	16,500
Community MH ED	-	-	1,719	-
Midland Mental Health Program	5,500	5,500	3,900	2,996
Travel, Training, Printing, Etc.	500	500	500	1,021
Dues	500	500	500	500
<b>Total Expenditures</b>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,619</u>	<u>\$ 47,517</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (428)</u>	<u>\$ 822</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (428)</u>	<u>\$ 822</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>22,049</u>	<u>21,227</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 21,621</u>	<u>\$ 22,049</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Fees and Fines	\$ 4,000	\$ 4,000	\$ 3,320	\$ 4,060
Interest Earned	-	-	58	36
<b>Total Revenues</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,378</u>	<u>\$ 4,096</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,378</u>	<u>\$ 4,096</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,378</u>	<u>\$ 4,096</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>76,675</u>	<u>72,579</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 80,053</u>	<u>\$ 76,675</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2022**

**PUBLIC DEFENDER OPERATIONS**

	<b>2022</b>		<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fees/Fines	\$ -	\$ -	\$ 60
Interest Earned	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>
<b>EXPENDITURES</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>126</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 186</b>

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 12,777	\$ 9,064
Miscellaneous Revenue	2,000	2,000	1,842	1,027
Grant Revenue	-	-	-	156
Interest Earned	80	80	155	51
<b>Total Revenues</b>	<b>\$ 12,080</b>	<b>\$ 12,080</b>	<b>\$ 14,774</b>	<b>\$ 10,298</b>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	8,200	8,200	3,431	635
Supplies	9,750	9,750	6,510	7,174
Training	2,500	2,500	2,435	907
Miscellaneous	2,750	2,750	2,561	2,037
<b>Total Expenditures</b>	<b>\$ 25,700</b>	<b>\$ 25,700</b>	<b>\$ 14,937</b>	<b>\$ 10,753</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (13,620)</b>	<b>\$ (13,620)</b>	<b>\$ (163)</b>	<b>\$ (455)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (13,620)</b>	<b>\$ (13,620)</b>	<b>\$ (163)</b>	<b>\$ (455)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>103,140</b>	<b>103,595</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 102,977</b>	<b>\$ 103,140</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**DOCUMENT STORAGE FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 6,500	\$ 6,500	\$ 10,553	\$ 8,395
Interest Earned	-	-	5	8
<b>Total Revenues</b>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 10,558</u>	<u>\$ 8,403</u>
<b>EXPENDITURES</b>				
Microfilm	\$ -	\$ -	\$ -	\$ 334
Supplies	20,000	20,000	18,945	18,194
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 18,945</u>	<u>\$ 18,528</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (13,500)</u>	<u>\$ (13,500)</u>	<u>\$ (8,387)</u>	<u>\$ (10,125)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (13,500)</u>	<u>\$ (13,500)</u>	<u>\$ (8,387)</u>	<u>\$ (10,125)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>15,976</u>	<u>26,101</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,589</u>	<u>\$ 15,976</u>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 3,100	\$ 3,100	\$ 3,500	\$ 4,050
Grants	-	-	800	-
Donations	2,100	2,100	2,150	5,300
Other	5,750	5,750	4,577	12,719
<b>Total Revenues</b>	<u>\$ 10,950</u>	<u>\$ 10,950</u>	<u>\$ 11,027</u>	<u>\$ 22,069</u>
<b>EXPENDITURES</b>				
Canine Expenditures	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7,000	8,651	8,651	15,229
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 7,000</u>	<u>\$ 8,651</u>	<u>\$ 8,651</u>	<u>\$ 15,229</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,950</u>	<u>\$ 2,299</u>	<u>\$ 2,376</u>	<u>\$ 6,840</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 3,950</u>	<u>\$ 2,299</u>	<u>\$ 2,376</u>	<u>\$ 6,840</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>22,381</u>	<u>15,541</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 24,757</u>	<u>\$ 22,381</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**VITAL RECORDS FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,113	\$ 1,339
Interest Earned	-	-	-	2
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,113</u>	<u>\$ 1,341</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 1,750	\$ 1,750	\$ 1,500	\$ 4,750
Deputy Clerk	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,750</u>	<u>\$ 1,750</u>	<u>\$ 1,500</u>	<u>\$ 4,750</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (750)</u>	<u>\$ (750)</u>	<u>\$ (387)</u>	<u>\$ (3,409)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (750)</u>	<u>\$ (750)</u>	<u>\$ (387)</u>	<u>\$ (3,409)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,305	4,714
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 918</u>	<u>\$ 1,305</u>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 1,300	\$ 1,300	\$ 2,410	\$ 870
Fees and Fines	-	-	-	816
Interest Earned	-	-	11	6
<b>Total Revenues</b>	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>\$ 2,421</u>	<u>\$ 1,692</u>
<b>EXPENDITURES</b>				
Supplies	\$ 2,500	\$ 2,500	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,200)</u>	<u>\$ (1,200)</u>	<u>\$ 2,421</u>	<u>\$ 1,692</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,200)</u>	<u>\$ (1,200)</u>	<u>\$ 2,421</u>	<u>\$ 1,692</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			17,583	15,891
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 20,004</u>	<u>\$ 17,583</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	2022			2021
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 65,700	\$ 65,700	\$ 81,776	\$ 86,022
Interest Earned	50	50	128	126
<b>Total Revenues</b>	<u>\$ 65,750</u>	<u>\$ 65,750</u>	<u>\$ 81,904</u>	<u>\$ 86,148</u>
<b>EXPENDITURES</b>				
Mapping Program	\$ 25,000	\$ 25,000	\$ 20,248	\$ 20,732
Map Digitization	80,000	80,000	5,444	6,709
Salaries	24,225	24,225	21,349	21,224
<b>Total Expenditures</b>	<u>\$ 129,225</u>	<u>\$ 129,225</u>	<u>\$ 47,041</u>	<u>\$ 48,665</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (63,475)</u>	<u>\$ (63,475)</u>	<u>\$ 34,863</u>	<u>\$ 37,483</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (63,475)</u>	<u>\$ (63,475)</u>	<u>\$ 34,863</u>	<u>\$ 37,483</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>171,718</u>	<u>134,235</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 206,581</u>	<u>\$ 171,718</u>

**DUI EQUIPMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 700	\$ 700	\$ 1,950	\$ 1,750
<b>Total Revenues</b>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 1,950</u>	<u>\$ 1,750</u>
<b>EXPENDITURES</b>				
Supplies and Small Equipment	\$ -	\$ 2,823	\$ 2,823	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 2,823</u>	<u>\$ 2,823</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 700</u>	<u>\$ (2,123)</u>	<u>\$ (873)</u>	<u>\$ 1,750</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 700</u>	<u>\$ (2,123)</u>	<u>\$ (873)</u>	<u>\$ 1,750</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,661</u>	<u>2,911</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,788</u>	<u>\$ 4,661</u>



**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2022**

**CORONER'S MORGUE FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 28,000	\$ 28,000	\$ 3,450	\$ 3,175
Operating Grants and Contributions	4,000	4,000	5,590	3,922
Interest Earned	5	5	15	10
<b>Total Revenues</b>	<b>\$ 32,005</b>	<b>\$ 32,005</b>	<b>\$ 9,055</b>	<b>\$ 7,107</b>
<b>EXPENDITURES</b>				
Morgue	\$ 3,000	\$ 7,719	\$ 7,719	\$ 2,809
Capital Outlay - Vehicle Purchase	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,000</b>	<b>\$ 7,719</b>	<b>\$ 7,719</b>	<b>\$ 2,809</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 29,005</b>	<b>\$ 24,286</b>	<b>\$ 1,336</b>	<b>\$ 4,298</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 29,005</b>	<b>\$ 24,286</b>	<b>\$ 1,336</b>	<b>\$ 4,298</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>23,120</b>	<b>18,822</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 24,456</b>	<b>\$ 23,120</b>

**STATE'S ATTORNEY DRUG FUND**

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

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**VEHICLE MAINTENANCE FUND**

	<b>2022</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 15,044
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 15,044</u>
<b>EXPENDITURES</b>			
Maintenance	\$ 8,000	\$ 27,148	\$ 14,791
<b>Total Expenditures</b>	<u>\$ 8,000</u>	<u>\$ 27,148</u>	<u>\$ 14,791</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ (19,148)</u>	<u>\$ 253</u>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (19,148)</u>	<u>\$ 253</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>13,959</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 8,457</u>

**FTA WARRANT FUND**

	<b>2022</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Fees, Fines, Charges for Services, Other Revenue	\$ 1,500	\$ 1,500	\$ 2,385
<b>Total Revenues</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 2,385</u>
<b>EXPENDITURES</b>			
Supplies	\$ 1,500	\$ 1,500	\$ 1,876
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,876</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509</u>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>825</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,456</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2022**

**SHERIFF COMMISSARY FUND**

	<b>2022</b>			<b>2021</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 7,500	\$ 7,500	\$ 5,505	\$ 7,810
Donation	-	-	-	-
<b>Total Revenues</b>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 5,505</u>	<u>\$ 7,810</u>
<b>EXPENDITURES</b>				
Supplies	\$ 5,000	\$ 5,000	\$ 4,468	\$ 7,009
<b>Total Expenditures</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 4,468</u>	<u>\$ 7,009</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 1,037</u>	<u>\$ 801</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 1,037</u>	<u>\$ 801</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,187</u>	<u>3,386</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,224</u>	<u>\$ 4,187</u>

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 534	\$ 2,415
Monies from State	-	-	-	-
Interest Earned	-	-	3	2
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537</u>	<u>\$ 2,417</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537</u>	<u>\$ 2,417</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537</u>	<u>\$ 2,417</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,038</u>	<u>3,621</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 6,575</u>	<u>\$ 6,038</u>

## Schedule 7

**MARSHALL COUNTY, ILLINOIS  
COMPONENT UNIT - 911-ETSB  
STATEMENT OF CASH FLOWS  
Year Ended November 30, 2022**

	<u>2022</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 414,614
Payments to Employees	(130,610)
Payments to Suppliers	(75,691)
Other Operating Revenues (Expenses)	4,328
<b>Net cash provided (used) by operating activities</b>	<u>\$ 212,641</u>
 <b>Cash flows from investing activities:</b>	
Purchase of Capital Assets	\$ (15,371)
<b>Net cash provided (used) by investing activities</b>	<u>\$ (15,371)</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ 197,270
 <b>Cash and equivalents, November 30, 2021</b>	 <u>1,113,775</u>
 <b>Cash and equivalents, November 30, 2022</b>	 <u><u>\$ 1,311,045</u></u>
 <b>Reconciliation of Operating Income (Loss) to</b>	
<b>Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ 152,618
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	60,011
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	(128)
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	140
Total Adjustments	<u>60,023</u>
<b>Net Cash provided (used) by operating activities</b>	<u><u>\$ 212,641</u></u>

**MARSHALL COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
FUND DESCRIPTION  
November 30, 2022**

**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, 2022

ASSETS	County Collector	Circuit Clerk	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Total
Cash (Note 2)	\$ 38,118	\$ 107,545	\$ 965,704	\$ 159,949	\$ 93,746	\$ -	\$ 3,232	\$ 7,711	\$ 1,376,005
Due from State of IL	-	-	313,311	-	-	-	-	-	313,311
<b>Total Assets</b>	<b>\$ 38,118</b>	<b>\$ 107,545</b>	<b>\$ 1,279,015</b>	<b>\$ 159,949</b>	<b>\$ 93,746</b>	<b>\$ -</b>	<b>\$ 3,232</b>	<b>\$ 7,711</b>	<b>\$ 1,689,316</b>
<b>LIABILITIES AND NET POSITION</b>									
Current Liabilities	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Position - Custodial Funds	\$ 38,118	\$ 107,545	\$ 1,279,015	\$ 159,949	\$ 93,746	\$ -	\$ 3,232	\$ 7,711	\$ 1,689,316
<b>Total Liabilities and Net Position</b>	<b>\$ 38,118</b>	<b>\$ 107,545</b>	<b>\$ 1,279,015</b>	<b>\$ 159,949</b>	<b>\$ 93,746</b>	<b>\$ -</b>	<b>\$ 3,232</b>	<b>\$ 7,711</b>	<b>\$ 1,689,316</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND NET POSITION**  
**CUSTODIAL FUNDS**  
**Year Ended November 30, 2022**

	Balance December 1, 2021	Increase	Decrease	Balance November 30, 2022
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 5,018	\$25,800,425	\$25,767,325	\$ 38,118
Net Position - Custodial Funds	\$ 5,018	\$25,800,425	\$25,767,325	\$ 38,118
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 100,502	\$ 386,170	\$ 379,127	\$ 107,545
Net Position - Custodial Funds	\$ 100,502	\$ 386,170	\$ 379,127	\$ 107,545
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 1,176,576	\$ 1,545,714	\$ 1,443,275	\$ 1,279,015
Net Position - Custodial Funds	\$ 1,176,576	\$ 1,545,714	\$ 1,443,275	\$ 1,279,015
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 10,284	\$ 202,989	\$ 53,324	\$ 159,949
Net Position - Custodial Funds	\$ 10,284	\$ 202,989	\$ 53,324	\$ 159,949
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 52,588	\$ 623,757	\$ 582,599	\$ 93,746
Net Position - Custodial Funds	\$ 52,588	\$ 623,757	\$ 582,599	\$ 93,746
<b>SHERIFF</b>				
Assets - Cash	\$ -	\$ 30,111	\$ 30,111	\$ -
Net Position - Custodial Funds	\$ -	\$ 30,111	\$ 30,111	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 3,229	\$ 3	\$ -	\$ 3,232
Net Position - Custodial Funds	\$ 3,229	\$ 3	\$ -	\$ 3,232
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,711	\$ 6	\$ 6	\$ 7,711
Net Position - Custodial Funds	\$ 7,711	\$ 6	\$ 6	\$ 7,711
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 1,355,908	\$28,589,175	\$28,255,767	\$ 1,689,316
Net Position - Custodial Funds	\$ 1,355,908	\$28,589,175	\$28,255,767	\$ 1,689,316

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2021 TAX SETTLEMENT  
Year Ended November 30, 2022**

<b>2021 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>		<b>\$ 25,901,838</b>
<b>ADDITIONS</b>		
Interest on Taxes Collected	-	
<b>DEDUCTIONS</b>		
Delinquent Taxes	\$ 71,316	
Errors and Corrections	30,097	
Other	-	101,413
<b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>		<b><u>\$ 25,800,425</u></b>
<b>CURRENT TAXES</b>		
Distribution to County Funds		\$ 3,216,423
Distribution to Other Taxing Units		<u>22,584,002</u>
<b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>		<b><u>\$ 25,800,425</u></b>





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

314 S. McCoy St. Box 224  
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1718 Peoria St.  
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306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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

To the County Board  
Marshall County, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Marshall County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Marshall County complied, in all material respects, with the types of compliance and requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material

noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*Hopkins & Assoc.*

Granville, Illinois  
January 20, 2023

**MARSHALL COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ending November 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	Federal Assistance Listing Number	Pass Through Grantor's Number	Expenses for Year 12/1/21-11/30/22
<b><u>United States Department of Agriculture</u></b>			
Passed through Illinois Department of Human Services:			
Special supplemental food program for women, infants, and children (WIC)	10.557	FCSAQ01057	\$ 28,459
		FCSAQ01057	1,762
Total passed through Illinois Department of Human Services			\$ 28,221
<b>Total United States Department of Agriculture</b>			<b>\$ 28,221</b>
<b><u>United States Election Assistance Commission</u></b>			
Passed through Illinois State Board of Elections:			
Help America Vote Act	90.404	Polling Place Access	\$ 120,000
		Polling Place Access	14,744
		Security	15,313
Total passed through Illinois State Board of Elections			\$ 150,057
<b>Total United States Election Assistance Commission</b>			<b>\$ 150,057</b>
<b><u>United States Department of Health and Human Services and Centers for Disease Control and Prevention</u></b>			
Passed through Illinois Department of Public Health			
Covid 19 - Response Grant - 2022	93.323	26180558J	\$ 36,434
Covid 19 - Crisis Grant	93.354	27680058J	27,295
Covid 19 - Contact Tracing Grant	93.268	05180168H	17,208
Covid 19 - Mass Vaccination Grant	93.268	NH23IP922637	92,565
Total for Assistance Listing Number 93.268			109,773
Influenza Grant	93.283	27180057J	19,802
Public Health Emergency Preparedness	93.069	27180057J	42,883
Cities Readiness Initiative Cooperative Agreement	93.074	27680016J	44,213
Total Passed through Illinois Department of Public Health			\$ 280,380
Passed through Illinois Department of Healthcare and Family Services			
Child Support Enforcement	93.563	N/A	\$ 2,411
Total Passed through Illinois Department of Healthcare and Family Services			\$ 2,411
<b>Total United States Department of Health and Human Services</b>			<b>\$ 282,791</b>
<b><u>United States Environmental Protection Agency</u></b>			
Passed through Illinois Department of Public Health			
Non-Community Water	66.605	N/A	\$ 421
<b>Total United States Environmental Protection Agency</b>			<b>\$ 421</b>
<b><u>United States Department of Homeland Security</u></b>			
Passed through Illinois Emergency Management Agency			
Emergency Preparedness	97.042	EMAMARSHALL	\$ 19,768
<b>Total United States Department of Homeland Security</b>			<b>\$ 19,768</b>
<b><u>United States Department of Transportation</u></b>			
Passed through Illinois Department of Transportation			
Airport Improvement Program	20.108	Various C75	\$ 153,860
Non-Metro Area Transportation Operating and Administrative Assistance Grant	20.509	22-2410-24771-A1	\$ 78,385
		22-2410-24771-A1	32,789
			\$ 112,154
<b>Total United States Department of Transportation</b>			<b>\$ 266,014</b>
<b><u>United States Department of Treasury</u></b>			
Passed through Illinois Department of Healthcare and Family Services			
American Rescue Plan (M)	21.027		\$ 2,184,391
<b>Total United States Department of Treasury</b>			<b>\$ 2,184,391</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,931,663</b>

• (M) Program was audited as a major program as defined by Uniform Guidance.

The accompanying notes are an integral part of this schedule.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending November 30, 2022**

**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Marshall County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Indirect Facilities & Administration costs**

Auditee elected to use 10% de minimis cost rate?                      YES                      **X**                      NO

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Marshall County provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
N/A		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Marshall County and are not included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555):	<u>\$0</u>
OTHER NON-CASH ASSISTANCE	<u>\$0</u>

**Note 5: Other Information**

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at November 30:	<u>\$0</u>
County had Federal grants requiring matching expenditures	<u>Yes</u>
	(Yes/No)

**MARSHALL COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending November 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified? YES ☐ X NO
  
- Significant Deficiency(s) identified that are not considered to be material weakness(es) YES ☐ X None Reported
  
- Noncompliance material to financial statements noted? YES ☐ X NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? YES ☐ X NO
  
- Significant Deficiency(s) identified that are not considered to be material weakness(es) YES ☐ X None Reported

Type of auditor's report issued on compliance for major programs:

Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

YES ☐ X NO

**IDENTIFICATION OF MAJOR PROGRAMS:**

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER
21.027	American Rescue Plan

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000.00

Auditee qualified as low-risk auditee?

YES ☐ X NO

MARSHALL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending November 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: N/A 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?  
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context

6. Effect

7. Cause

8. Recommendation

9. Management's response

**MARSHALL COUNTY, ILLINOIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ending November 30, 2022**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
N/A		

**MARSHALL COUNTY, ILLINOIS**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**Year Ending November 30, 2022**

**Corrective Action Plan**

Finding No.:     N/A    

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person:

Management Response:





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

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

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East  
Princeton, IL 61356

February 28, 2023

To the County Board:

First off, I'd like to thank the Treasurer's Office, the County Clerk's Office, and the Circuit Clerk's Office for all of their help during the audit. They have the County records in good shape, and have been very receptive to all of our questions over the years. We appreciate their help and cooperation.

In addition to the County Audit Report, we also complete a compliance audit of the Circuit Clerk's office. All board members should've received a copy of this audit report at an earlier date. Despite a complete change in the required reporting model, the audit went very well, and I received great cooperation from their office as always.

As an aid in understanding what is presented in the audited financial statement report for the County, I have prepared a brief executive summary to highlight some of the major items included in the audit this year. Enclosed in this packet are the following documents:

1. Government-Wide Statement of Net Position – 5 Year Comparative Schedule
2. Government-Wide Statement of Activities – 5 Year Comparative Schedule
3. Management Letter for the 2022 Financial Statement Audit
4. SAS 114 Letter for the 2022 Financial Statement Audit

**Audit Opinions and GATA**

Our firm issued three audit opinions that are included within the audit report, and will issue one separate audit opinion that will be attached to the County's GATA submission.

- Independent Auditor's Report – this is the audit opinion that states that the County's financial statements were presented fairly in accordance with accounting principles generally accepted in the United States. This is a clean or un-modified audit opinion, and basically states that the audit was successful and that we had no significant findings to disclose.
- Independent Auditor's Report on Internal Control and Compliance – the purpose of this report is solely to describe the scope of our testing of internal controls 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. This report indicates that we identified no significant deficiencies or material weaknesses in the internal control of the County or with compliance with applicable laws. This should be considered a clean audit opinion.

*Granville:* 815-339-6630

*Peru:* 815-224-4600

*Princeton:* 815-875-1186

*E-mail:* hopkinsoffice@aol.com

*Website:* www.hopkinsilcpa.com

- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance – This is the opinion associated with the required single audit. Since the County spent over \$750,000 in federal funds during the fiscal year, we are required to prepare additional reporting to the federal government to indicate all of the federal grants received and spent during the fiscal year. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. We indicated no findings or significant deficiencies related to the federal grant programs. This should be considered a clean opinion.
- In-Relation To Opinion – GATA – The State of Illinois developed a new grant reporting system a few years ago called "GATA". Each year the county is required to complete an annual report detailing how state and federal grant money was spent. I will help Jill complete the submission this year, and I will also be required to issue a separate audit opinion with this submission indicating that I agree with the amounts submitted.

#### **Government-Wide Statement of Net Position – 5 Year Comparative Schedule**

Assets and Deferred Outflows totaled \$33,559,850 for the year-ended November 30, 2022 as compared to \$28,706,241 for the year-ended November 30, 2021. The cash and equivalents balance increased by about \$1,658,349 from 2021 to 2022, and has increased by about \$6.5 million in the past 5 years! The current year increase in cash is due partially to the receipt of American Rescue Plan grant funds during the year that was in excess of \$1.16 million, most of which has not been spent. Also, the County had another profitable year of operations, which will be discussed below.

IMRF provided us with a calculation of the Net Pension Asset and Deferred Outflow of Resources from the 12/31/21 actuarial report. Since this is only done once per calendar year, we are required to use these amounts on the 11/30/22 financial statements. Due to the strong market performance in 2021, the combined net pension asset and related deferred outflows increased by \$1.8 million from the prior year. I would expect this to come crashing back down for 2022, as the market performance was much worse in 2022.

In addition, the increases in fixed assets was \$1,953,621 during FY 2022 and annual depreciation expense was only \$841,814, so there was a net increase in the asset balance of \$1.1 million from fixed assets in FY 22.

Total liabilities decreased from \$1,508,878 at November 30, 2021 to \$594,369 at November 30, 2022. The decrease is primarily due to advance from grantors declining by almost \$900,000 from the prior year. In FY 2021, we considered any unspent portion of the ARPA money to be deferred at year-end, and also had additional deferrals for health department program money that had remained unspent at year-end. During FY 2022, the County identified that the ARPA money received would be used to cover loss in revenue from prior years. Because of this, all ARPA money that has been received so far by the County and not spent has been recognized as revenue in FY 2022. This will result in a significant increase in general fund revenues and a decrease in the County's liability balances at year-end.

Total Net Position for the County increased from \$21,706,241 at November 30, 2021 to \$26,089,609 at November 30, 2022. This change will be discussed in the next section.

#### **Government-Wide Statement of Activities – 5 Year Comparative Schedule**

Total revenues for 2022 were \$11,909,899 as compared to \$9,033,252 in 2021. As discussed above, the recognition of all unspent ARPA grant funds during the year significantly increased revenues for FY 2022.

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Also, replacement tax revenue from the state more than doubled to \$506,000 for FY 2022. Increased in income tax revenue and fees/fines and charges for service also helped to increase revenue for the year.

Total expenses for 2022 totaled \$8,140,988 as compared to \$7,399,685 in FY 2021. Increased spending for general administration, public safety, and transportation made up most of the increase. Increases in depreciation expense related to the digitization of records using the ARPA funds caused a significant increase in the general administration expenses during the year. Also, higher election expenses during the year contributed to the increase. Increases in fuel expense, the Wenona police contract (consistent with revenue increase), and sheriff's salaries resulted in the increase in public safety expenses during the year. Increases in fuel expense, gravel expenses, and other roadway expenses resulted in the increase in transportation expenses during the year.

Without considering the changes in the net pension liability and the related deferred outflows, the County had a net positive change in operations of \$3,768,911 from the prior year, as compared to \$1,633,567 in 2021. Both years show very strong financial performance. The County is in very good financial condition at year-end.

#### **Grant Reporting and Record Keeping**

I just wanted to mention that all of the grant reporting and record keeping, specifically for the grants resulting from COVID, has been a major undertaking. The County Clerk's office has done a great job of keeping up with the grants and getting the County all available funds that they are eligible for. This is a lot of work and headaches, so I just wanted to make sure they were given some recognition in my presentation.

#### **Interest Rates on CDs**

Something we noted during the audit is that the interest rates that the County was earning on CDs at 11/30/22 was very low compared available rates at that time. I have discussed this with the County Treasurer, and she is looking into reinvesting this money into higher interest rate CDs. Many of the CD rates were under 1%, and local banks now have similar CDs available at over 4%.

#### **Management Letter and SAS 114 Letter**

Both of these letters are required communications from the auditor to the Finance Committee, County Board, and Officers of the County. This information is solely for the information and use of management and should not be used by any other parties. These letters include required communications from the auditor to the board and also explanation of deficiencies identified during the audit. There is nothing we consider to be significant included in these letters, and we found that the audit went very smooth.

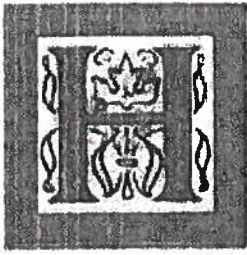
**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2022, 2021, 2020, 2019, and 2018

	2022	2021	2020	2019	2018
<b>ASSETS</b>					
Cash and Equivalents	\$ 13,328,563	\$ 11,670,214	\$ 9,081,266	\$ 7,406,084	\$ 6,846,702
Receivables (net) :					
Property Tax	3,375,500	3,229,300	3,189,300	3,111,960	3,059,690
Other	493,894	397,387	528,721	338,459	294,836
Prepaid Expenses	-	-	-	-	-
Inventory - Airport Fuel and Highway Salt	72,016	56,952	26,942	26,000	35,794
Net Pension Benefit	2,217,578	24,945	-	-	-
Other Post Employment Benefits	843	843	843	843	843
Capital Assets:					
Land	1,510,349	1,510,349	1,510,349	1,510,349	1,510,349
Buildings	2,384,219	2,017,310	1,955,039	1,917,308	1,899,952
Equipment and Furniture	5,522,707	4,666,279	4,307,724	4,055,950	3,974,786
Improvements	4,942,633	4,942,633	4,942,633	4,942,633	4,701,958
Infrastructure - Road & Bridges	12,144,890	11,414,606	11,138,042	10,384,287	10,026,292
Accumulated Depreciation	(13,665,381)	(12,823,567)	(12,158,627)	(11,479,883)	(10,806,623)
<b>Total Assets</b>	<b>\$ 32,327,811</b>	<b>\$ 27,107,251</b>	<b>\$ 24,522,232</b>	<b>\$ 22,213,990</b>	<b>\$ 21,544,579</b>
<b>DEFERRED OUTFLOWS</b>	<b>\$ 1,232,039</b>	<b>\$ 1,598,990</b>	<b>\$ 2,115,934</b>	<b>\$ 2,975,050</b>	<b>\$ 1,042,216</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 33,559,850</b>	<b>\$ 28,706,241</b>	<b>\$ 26,638,166</b>	<b>\$ 25,189,040</b>	<b>\$ 22,586,795</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 189,603	\$ 184,726	\$ 259,821	\$ 189,674	\$ 161,920
Advance from Grantors	209,596	1,101,657	140,055	-	-
Due to Agency Funds	-	-	-	-	-
Long-Term Liabilities:					
Due Within One Year	195,170	222,495	198,398	230,052	207,468
Due In More Than One Year	-	-	-	-	10,000
Net Pension Liability	-	-	1,642,810	3,175,676	1,967,442
<b>Total Liabilities</b>	<b>\$ 594,369</b>	<b>\$ 1,508,878</b>	<b>\$ 2,241,084</b>	<b>\$ 3,595,402</b>	<b>\$ 2,346,830</b>
<b>DEFERRED INFLOWS</b>					
Deferred Inflows- Property Tax Receivable	\$ 3,375,500	\$ 3,229,300	\$ 3,189,300	\$ 3,111,960	\$ 3,059,690
Deferred Inflows- IMRF - GASB 68	3,500,372	2,837,323	2,604,253	1,479,960	1,590,079
<b>Total Deferred Inflows</b>	<b>\$ 6,875,872</b>	<b>\$ 6,066,623</b>	<b>\$ 5,793,553</b>	<b>\$ 4,591,920</b>	<b>\$ 4,649,769</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	\$ 12,839,417	\$ 11,727,610	\$ 11,695,160	\$ 11,100,592	\$ 11,089,246
Restricted for:					
Roads and Bridges	2,997,606	3,023,434	2,459,978	1,686,915	1,707,518
Health and Welfare	387,297	270,587	374,062	319,523	281,323
Retirement	1,698,303	1,129,884	912,754	581,233	319,119
Airport	393,397	262,663	172,357	194,078	239,025
Other Purposes	805,831	953,045	688,168	596,336	503,571
Unrestricted	6,967,758	3,763,517	2,301,050	2,523,041	1,450,394
<b>Total Net Position</b>	<b>\$ 26,089,609</b>	<b>\$ 21,130,740</b>	<b>\$ 18,603,529</b>	<b>\$ 17,001,718</b>	<b>\$ 15,590,196</b>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<b>\$ 33,559,850</b>	<b>\$ 28,706,241</b>	<b>\$ 26,638,166</b>	<b>\$ 25,189,040</b>	<b>\$ 22,586,795</b>

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (SUMMARY)**  
For the Years Ended: November 30, 2022, 2021, 2020, 2019, and 2018

	2022	2021	2020	2019	2018
<b>REVENUES</b>					
Property Taxes	\$ 3,231,683	\$ 3,177,710	\$ 3,108,345	\$ 3,058,029	\$ 3,116,977
Motor Fuel Taxes	517,023	494,114	621,211	286,320	370,529
Sales and Use Taxes	591,222	566,584	460,504	389,597	386,304
Replacement Tax	506,341	244,029	145,002	170,088	137,866
Income Tax	634,602	571,434	473,218	460,250	415,353
Interest Earned	16,202	11,007	27,328	29,554	21,482
Fee/Fines - Charges for Service	1,223,697	884,953	809,601	824,815	869,942
Operating Grants and Refunds	4,620,322	2,494,610	3,106,469	1,653,351	1,748,056
Capital Grants and Contributions	370,891	427,034	138,746	407,132	233,384
Other General Revenue	197,916	161,777	116,334	105,537	149,954
<b>Total Revenues</b>	<b>\$ 11,909,899</b>	<b>\$ 9,033,252</b>	<b>\$ 9,006,758</b>	<b>\$ 7,384,673</b>	<b>\$ 7,449,847</b>
<b>EXPENSES</b>					
General Administration	\$ 1,626,936	\$ 1,377,491	\$ 1,394,849	\$ 1,448,489	\$ 1,713,556
Employee Benefits	610,542	561,158	585,799	647,940	971,975
Public Safety	1,934,772	1,753,968	1,741,228	1,556,577	1,550,390
Judiciary and Court Related	722,518	671,866	645,460	636,735	629,093
Transportation	2,253,603	1,938,272	1,759,339	1,807,012	1,781,305
Public Health and Welfare	568,861	736,161	527,731	386,953	537,465
Other	423,756	360,769	321,137	324,329	84,148
Interest on Long-Term Debt	-	-	515	1,030	2,341
<b>Total Expenses</b>	<b>\$ 8,140,988</b>	<b>\$ 7,399,685</b>	<b>\$ 6,976,058</b>	<b>\$ 6,809,065</b>	<b>\$ 7,270,273</b>
<b>Change in Net Position from Operations</b>	<b>\$ 3,768,911</b>	<b>\$ 1,633,567</b>	<b>\$ 2,030,700</b>	<b>\$ 575,608</b>	<b>\$ 179,574</b>
Transfers In	-	482,500	355,000	240,640	228,617
Transfers (Out)	-	(482,500)	(355,000)	(240,640)	(228,617)
Change in Net Pension Liability	1,162,633	917,741	(450,543)	834,719	392,978
Change in Vacation/PTO Liability	27,325	(24,097)	21,654	(22,584)	(3,038)
<b>Change in Net Position</b>	<b>4,958,869</b>	<b>2,527,211</b>	<b>1,601,811</b>	<b>1,387,743</b>	<b>569,514</b>
Prior Period Adjustment	-	-	-	23,779	-
<b>Net Position - Beginning</b>	<b>\$ 21,130,740</b>	<b>\$ 18,603,529</b>	<b>\$ 17,001,718</b>	<b>\$ 15,590,196</b>	<b>\$ 15,020,682</b>
<b>Net Position - Ending</b>	<b>\$ 26,089,609</b>	<b>\$ 21,130,740</b>	<b>\$ 18,603,529</b>	<b>\$ 17,001,718</b>	<b>\$ 15,590,196</b>





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

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Princeton, IL 61356

January 20, 2023

Members of the Finance Committee  
Marshall County, Illinois  
Lacon, Illinois

Dear Board Members:

In planning and performing our audit of the financial statements of Marshall County as of and for the year ended November 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Marshall County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. 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.

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

The following are deficiencies, recommendations, observations, and other communications that we identified during the audit:

Internal Control

Due to the small size of the staff in each County office, segregation of duties that is an important aspect of internal control is not at its optimum. That being said, the County has improved internal control processes and is doing a good job of compensating for that shortcoming by its other checks and balances.

For internal control to be at its highest level the County should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has

prepared these schedules and reports. To compensate for this, the County Treasurer and County Clerk completed a checklist indicating their review of the financial statements and the notes for any concerns.

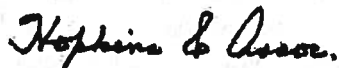
Interest Rates on CDs

During the audit, we noticed that a significant amount of County Funds were invested in CDs that were at lower than a 1% interest rate. Current rates on CDs at local banks are now over 4%. We informed the County Treasurer of this, and she indicated that she would work with local banks to try and reinvest these funds into CDs with better interest rates.

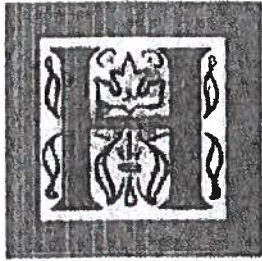
This communication is intended solely for the information and use of management, the County Board, and others within the County government and is not intended to be and should not be used by anyone other than these specified parties.

Thank you for your business and for the cooperation of the officers and the board. Please call us if you have any questions or concerns.

Yours truly,

A handwritten signature in cursive script that reads "Hopkins & Assoc.".

Hopkins and Associates, CPAs



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

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January 20, 2023

County Board  
Marshall County  
Lacon, IL

We have audited the financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information for Marshall County for the year ended November 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 18, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marshall County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 20, 2023.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to Required Supplementary Information (RSI) as labeled in the Table of Contents, which are required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information as detailed in the Table of Contents, which accompany the financial statements but are not RSI. With respect to supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the use of the County Board and County Officials and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs

