

#24-13

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2023

Approved 2/8/2024

Henry Hammett

**MARSHALL COUNTY
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November 30, 2023**

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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, 2023, 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, 2023, 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 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 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 10, 2024, 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 10, 2024



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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, 2023, 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 10, 2024.

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 10, 2024

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2023

	<u>Governmental Activities</u>	<u>Component Unit- 911 ETSB</u>	<u>Total</u>
ASSETS			
Cash and Equivalents(Note 2)	\$ 12,272,677	\$ 1,540,476	\$ 13,813,153
Receivables (net) :			
Property Tax (Note 1D)	3,506,530	-	3,506,530
Other (Note 7)	560,699	-	560,699
Prepaid Expenses (Note 7)	-	-	-
Inventory - Airport Fuel and Highway Salt	96,430	-	96,430
Other Post Employment Benefits (Note 10)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	2,819,973	-	2,819,973
Equipment and Furniture	5,179,314	1,012,237	6,191,551
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Airport, Road, & Bridges	12,791,263	-	12,791,263
Accumulated Depreciation	(13,644,825)	(1,004,102)	(14,648,927)
Total Assets	<u>\$ 29,978,044</u>	<u>\$ 1,606,453</u>	<u>\$ 31,584,497</u>
 DEFERRED OUTFLOWS - PENSION	 <u>\$ 4,550,776</u>	 <u>\$ -</u>	 <u>\$ 4,550,776</u>
 Total Assets and Deferred Outflows	 <u><u>\$ 34,528,820</u></u>	 <u><u>\$ 1,606,453</u></u>	 <u><u>\$ 36,135,273</u></u>
LIABILITIES			
Accounts Payable and Accrued Payroll (Note 7)	\$ 160,237	\$ 3,437	\$ 163,674
Advance from Grantors (Note 7)	-	-	-
Long-Term Liabilities (Note 11):			
Due Within One Year	175,593	-	175,593
Due In More Than One Year	-	-	-
Net Pension Liability (Note 12)	2,106,007	-	2,106,007
Total Liabilities	<u>\$ 2,441,837</u>	<u>\$ 3,437</u>	<u>\$ 2,445,274</u>
DEFERRED INFLOWS			
Deferred Inflows- Property Tax Receivable	\$ 3,506,530	\$ -	\$ 3,506,530
Deferred Inflows- IMRF - GASB 68	2,361,415	-	2,361,415
Total Deferred Inflows	<u>\$ 5,867,945</u>	<u>\$ -</u>	<u>\$ 5,867,945</u>
NET POSITION			
Net Investment in Capital Assets	\$ 13,540,865	\$ 65,977	\$ 13,606,842
Restricted for: (Note 4)			
Roads and Bridges	3,256,059	-	3,256,059
Health and Welfare	396,186	-	396,186
Retirement	2,104,493	-	2,104,493
Airport	402,586	-	402,586
Other Purposes	901,136	-	901,136
Unrestricted	5,617,713	1,537,039	7,154,752
Total Net Position	<u>\$ 26,219,038</u>	<u>\$ 1,603,016</u>	<u>\$ 27,822,054</u>
 Total Liabilities, Def. Inflows, and Net Position	 <u><u>\$ 34,528,820</u></u>	 <u><u>\$ 1,606,453</u></u>	 <u><u>\$ 36,135,273</u></u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended November 30, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:							
General Administration	\$ 2,147,484	\$ 603,959	\$ 978,562	\$ 488,877	\$ (76,086)	\$	\$ (76,086)
Employee Benefit	535,365	-	-	-	(535,365)		(535,365)
Public Safety	1,661,438	-	-	-	(1,661,438)		(1,661,438)
Judiciary and Court Related	774,551	78,486	18,629	-	(677,436)		(677,436)
Transportation	2,368,771	314,698	964,271	241,302	(848,500)		(848,500)
Public Health and Welfare	579,707	28,583	448,705	-	(102,419)		(102,419)
Other	417,697	-	-	-	(417,697)		(417,697)
Total Governmental Activities	\$ 8,485,013	\$ 1,025,726	\$ 2,410,167	\$ 730,179	\$ (4,318,941)	\$ -	\$ (4,318,941)
911 ETSB	\$ 271,529	\$ -	\$ 414,899	\$ -		\$ 143,370	\$ 143,370
Total Component Unit	\$ 271,529	\$ -	\$ 414,899	\$ -		\$ 143,370	\$ 143,370
Total Primary Government	\$ 8,756,542	\$ 1,025,726	\$ 2,825,066	\$ 730,179	\$ (4,318,941)	\$ 143,370	\$ (4,175,571)
General revenues:							
Taxes:							
Property Taxes					\$ 3,368,511	\$ -	\$ 3,368,511
Motor Fuel					566,160	-	566,160
Sales and Use Taxes					582,477	-	582,477
Replacement Tax					453,410	-	453,410
Income Tax					627,833	-	627,833
Interest Earned					52,922	2,107	55,029
Other General Revenue					100,219	691	100,910
Total General Revenues					\$ 5,751,532	\$ 2,798	\$ 5,754,330
Change in Net Position from Operations					\$ 1,432,591	\$ 146,168	\$ 1,578,759
Change in Net Pension Liability and Related Deferrals					134,109	-	134,109
Change in Vacation/PTO Accrual					19,577	-	19,577
Transfers In (Note 5)					-	-	-
Transfers Out (Note 5)					-	-	-
Change in Net Position					\$ 1,586,277	\$ 146,168	\$ 1,732,445
Net Position - Beginning					24,632,761	1,456,848	26,089,609
Net Position - Ending					\$ 26,219,038	\$ 1,603,016	\$ 27,822,054

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2023

MAJOR FUNDS

	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	TOTAL
ASSETS							
Cash and Equivalents (Note 2)	\$ 5,536,213	\$ 215,621	\$ 387,844	\$ 253,794	\$ 1,902,870	\$ 3,976,335	\$ 12,272,677
Property Tax Receivable (Note 1D)	1,649,000	330,000	130,000	75,000	700,000	622,530	3,506,530
Due from State of IL (Note 7)	234,695	-	-	139,687	-	141,047	515,429
Other Receivables (Note 7)	-	-	3,890	-	-	-	3,890
Due from Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due from Agency Funds	25,481	-	-	-	-	15,899	41,380
Inventory	-	7,000	14,430	-	-	75,000	96,430
Total Assets	\$ 7,445,389	\$ 552,621	\$ 536,164	\$ 468,481	\$ 2,602,870	\$ 4,836,584	\$ 16,442,109

LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE

Liabilities:							
Accounts Payable (Note 7)	\$ 13,459	\$ -	\$ 186	\$ 51,311	\$ -	\$ -	\$ 64,956
Advance from Grantors (Note 7)	-	-	-	-	-	-	-
Accrued Payroll (Note 7)	73,821	18,068	3,392	-	-	-	95,281
Due to Other Funds (Note 5)	-	-	-	-	-	5,773	5,773
Due to Agency Funds	-	-	-	-	-	-	-
Total Liabilities	\$ 87,280	\$ 18,068	\$ 3,578	\$ 51,311	\$ -	\$ 5,773	\$ 166,010
Deferred Inflows of Resources: (Note 1D)							
Deferred Inflows - Property Tax	\$ 1,649,000	\$ 330,000	\$ 130,000	\$ 75,000	\$ 700,000	\$ 622,530	\$ 3,506,530
Deferred Inflows	\$ 1,649,000	\$ 330,000	\$ 130,000	\$ 75,000	\$ 700,000	\$ 622,530	\$ 3,506,530
Fund Balances (Note 4):							
Nonspendable	\$ -	\$ 7,000	\$ 14,430	\$ -	\$ -	\$ -	\$ 21,430
Restricted	-	197,553	388,156	342,170	1,902,870	4,208,281	7,039,030
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	5,709,109	-	-	-	-	-	5,709,109
Total Fund Balance	\$ 5,709,109	\$ 204,553	\$ 402,586	\$ 342,170	\$ 1,902,870	\$ 4,208,281	\$ 12,769,569
Total Liabilities and Fund Balance	\$ 7,445,389	\$ 552,621	\$ 536,164	\$ 468,481	\$ 2,602,870	\$ 4,836,584	\$ 16,442,109

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

Total Fund Balance	\$ 12,769,569
Book Value of Long-Term Liabilities at Year-End	(175,593)
Book Value of Capital Assets at Year-End	13,540,865
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(2,106,007)
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	2,189,361
Total Net Position	\$ 26,219,038

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, 2023

MAJOR FUNDS

	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	TOTAL
REVENUES							
Property Taxes	\$ 1,645,423	\$ 278,459	\$ 126,260	\$ 74,866	\$ 698,591	\$ 544,912	\$ 3,368,511
Motor Fuel Tax	-	-	-	-	-	566,160	566,160
Sales and Use Taxes	582,477	-	-	-	-	-	582,477
Replacement Tax	438,419	-	-	-	6,565	8,426	453,410
Income Tax	627,833	-	-	-	-	-	627,833
Fees, Licenses, Permits	420,516	-	86,723	28,583	-	400,853	936,675
Grants - Federal and State	488,877	-	85,744	445,340	-	538,948	1,558,909
Refunds, Rentals, and Reimbursements	745,457	579,417	-	-	-	23,458	1,348,332
City of Lacon - TIF Rebate	233,105	-	-	-	-	-	233,105
Aviation Fuel Sales	-	-	89,051	-	-	-	89,051
Dividend - Franchise Payment	4,719	-	-	-	-	-	4,719
Interest Revenue	32,746	272	637	719	2,950	15,598	52,922
Other	64,981	3,678	1,431	322	5,689	19,399	95,500
Total Revenues	\$ 5,284,553	\$ 861,826	\$ 389,846	\$ 549,830	\$ 713,795	\$ 2,117,754	\$ 9,917,604

EXPENDITURES

Current:							
General Administrative	\$ 1,848,966	\$ -	\$ -	\$ -	\$ -	\$ 129,415	\$ 1,978,381
Employee Benefit	-	-	-	-	307,591	227,774	535,365
Public Safety	1,509,112	-	-	-	-	49,004	1,558,116
Judiciary and Court Related	704,830	-	-	-	-	68,110	772,940
Transportation	-	636,799	240,646	-	-	844,163	1,721,608
Public Health and Welfare	29,864	-	-	495,085	-	52,418	577,367
Other	417,697	-	-	-	-	-	417,697
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	939,003	144,076	140,011	-	-	519,933	1,743,023
Total Expenditures	\$ 5,449,472	\$ 780,875	\$ 380,657	\$ 495,085	\$ 307,591	\$ 1,890,817	\$ 9,304,497
Excess (Deficiency) of Revenues Over Expenditures	\$ (164,919)	\$ 80,951	\$ 9,189	\$ 54,745	\$ 406,204	\$ 226,937	\$ 613,107

OTHER FINANCING SOURCES (USES)

Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (164,919)	\$ 80,951	\$ 9,189	\$ 54,745	\$ 406,204	\$ 226,937	\$ 613,107
Fund Balances - Beginning	5,874,028	123,602	393,397	287,425	1,496,666	3,981,344	12,156,462
Fund Balances - Ending	\$ 5,709,109	\$ 204,553	\$ 402,586	\$ 342,170	\$ 1,902,870	\$ 4,208,281	\$ 12,769,569

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, 2023

Net change in fund balances - total governmental funds	\$ 613,107
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.	1,743,023
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(923,539)
Change in compensated absences that are only reported on statement of net position	19,577
Change in Net Pension Liability that is only reported on statement of net position	134,109
Change in net assets of governmental activities	<u>\$ 1,586,277</u>

See accompanying notes to basic financial statements.

Statement 5

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2023

	Custodial Funds
ASSETS	
Cash (Note 2)	\$ 696,169
Due from State of Illinois	380,678
Total Assets	\$ 1,076,847
LIABILITIES AND NET POSITION	
Current Liabilities	\$ -
Total Liabilities	\$ -
NET POSITION	
Net Position - Custodial Funds	\$ 1,076,847
Total Liabilities and Net Position	\$ 1,076,847

Statement 6

MARSHALL COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
November 30, 2023

	Custodial Funds
ADDITIONS	
Property Taxes Collected	\$ 28,287,579
Motor Fuel Tax	1,106,888
State Grants	-
Fees, Fines, and Charges for Service	1,407,276
Interest	5,604
Total Additions	\$ 30,807,347
DEDUCTIONS	
Property Taxes Disbursed	\$ 28,304,815
Resurface Roads and Engineering	1,821,672
Reimbursement of Fines, Fees, and Charges for Service	1,293,335
Total Deductions	\$ 31,419,822
Changes in Net Position	\$ (612,475)
Net Position, November 30, 2022	1,689,322
Net Position, November 30, 2023	\$ 1,076,847

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

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, 2023

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, 2023

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, 2023

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 30th and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

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, 2023

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, 2023 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, 2023

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, 2023

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, 2023

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, 2023, the carrying amount of the County's pooled and segregated deposits including the component unit was \$13,813,153 and the bank balance was \$14,171,418. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2023. 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, 2023, \$0 of the County's bank balance of \$14,171,418 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, 2023

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 \$923,539.

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

General administration - \$169,103
Judiciary - \$1,611
Public safety - \$103,322
Transportation - \$647,163
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2023.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

Note 3 - Capital Assets (Continued)

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Non-Depreciable Assets				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Land	1,510,349	-	-	1,510,349
Total Non- Depreciable Assets	<u>\$ 1,510,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,349</u>
Depreciable Assets				
Buildings	\$ 2,384,219	\$ 435,754	\$ -	\$ 2,819,973
Equipment and Furniture	4,518,418	660,896	-	5,179,314
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	12,144,890	646,373	-	12,791,263
Total Depreciable Capital Assets	<u>\$ 23,932,318</u>	<u>\$ 1,743,023</u>	<u>\$ -</u>	<u>\$ 25,675,341</u>
Total Capital Assets	<u>\$ 25,442,667</u>	<u>\$ 1,743,023</u>	<u>\$ -</u>	<u>\$ 27,185,690</u>

<u>ACCUMULATED DEPRECIATION</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Buildings	\$ 1,246,313	\$ 92,329	\$ -	\$ 1,338,642
Equipment and Furniture	3,121,460	352,775	-	3,474,235
Improvements	4,443,241	1,735	-	4,444,976
Infrastructure - Road & Bridge	3,910,272	476,700	-	4,386,972
Total Accumulated Depreciation	<u>\$ 12,721,286</u>	<u>\$ 923,539</u>	<u>\$ -</u>	<u>\$ 13,644,825</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2023 was as follows:

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	1,004,289	7,948	-	1,012,237
Total Depreciated Assets	\$ 1,062,131	\$ 7,948	\$ -	\$ 1,070,079

<u>ACCUMULATED DEPRECIATION</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 55,596	\$ 587	\$ -	\$ 56,183
Equipment	888,499	59,420	-	947,919
Total Accumulated Depreciation	\$ 944,095	\$ 60,007	\$ -	\$ 1,004,102

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2023. Prepaid expenses of \$0 and Inventory of \$96,430 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 3,256,059
Health and Welfare	396,186
Retirement	2,104,493
Airport	402,586
Other Purposes	901,136
Total	\$ 7,060,460

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

Note 5 - Interfund Receivables/Payables and Transfers

At November 30, 2023, 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 10, 2024, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - Other Receivables and Payables

At November 30, 2023, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2023 to be collected in fiscal year 2024.
- 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 2024 for goods received and services performed in fiscal year 2023.
- Advance from Grantors – amount of grants received in fiscal year 2023 for expenditures that will not be incurred until fiscal year 2024 or later.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

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, 2023 no funds had a deficit fund balance. Actual expenditures in the County Highway Engineering Revolving Fund and the State's Attorney Automation 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, 2023 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 decreased by \$19,577 to \$175,593 as of November 30, 2023.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

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 - 2022 Tax Year	\$ 342,874,904
Statutory Debt Limitation (2.875%)	\$ 9,857,653
Total Debt:	-
Bonds and Contractual	\$ -
Legal Debt Margin	<u>\$ 9,857,653</u>

Note 12 - Pension Plans

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

Methods and Assumptions Used to Determine Total Pension Liability – The actuarial cost method is Entry Age Normal. The asset valuation method is the Market Value of Assets. The actuarial assumptions at December 31, 2022, 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, 2023

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 4.05%; and the resulting single discount rate is 7.25%.

Methods and Assumptions Used in the Calculation of the 2023 Contribution Rate – The required contribution for 2023 was determined as part of the December 31, 2022, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2022, included (a) 7.25 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 2.85% to 13.75% 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, 2022 is being amortized over a 25 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, 2023

Note 12 - Pension Plans (Continued)

<u>A. Total Pension Liability</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Service Cost	\$ 179,375	\$ 109,516	\$ 15,627
2. Interest on the Total Pension Liability	806,593	352,371	378,706
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	62,090	(53,716)	(124,977)
5. Changes of Assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions	(648,694)	(244,023)	(358,727)
7. Net Change in Total Pension Liability	\$ 399,364	\$ 164,148	\$ (89,371)
8. Total Pension Liability - Beginning	11,360,074	4,927,538	5,395,084
9. Total Pension Liability - Ending	<u>\$ 11,759,438</u>	<u>\$ 5,091,686</u>	<u>\$ 5,305,713</u>
 <u>B. Plan Fiduciary Net Position</u>	 <u>Regular</u>	 <u>SLEP</u>	 <u>ECO</u>
1. Contributions - Employer	\$ 138,174	\$ 75,010	\$ 178,838
2. Contributions - Employee	87,646	52,333	7,000
3. Net Investment Income	(1,726,384)	(780,981)	(742,158)
4. Benefit Payments, including Refunds of Employee Contributions	(648,694)	(244,023)	(358,727)
5. Other (Net Transfer)	84,425	(1,460)	29,557
6. Net Change in Plan Fiduciary Net Position	\$ (2,064,833)	\$ (899,121)	\$ (885,490)
7. Plan Fiduciary Net Position - Beginning	12,913,868	5,863,162	5,123,244
8. Plan Fiduciary Net Position - Ending	<u>\$ 10,849,035</u>	<u>\$ 4,964,041</u>	<u>\$ 4,237,754</u>
 C. Net Pension Liability / (Asset)	 <u>\$ 910,403</u>	 <u>\$ 127,645</u>	 <u>\$ 1,067,959</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 92.26%	 97.49%	 79.87%
 E. Covered Valuation Payroll	 1,903,220	 697,772	 93,334
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 47.83%	 18.29%	 1144.23%
 Total Pension Expense (Income)	 \$ 96,009	 \$ 17,675	 \$ (247,793)

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

Note 12 - Pension Plans (Continued)

	<u>Membership</u>		
	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Number of			
- Retirees and Beneficiaries	43	8	15
- Inactive, Non-Retired Members	30	7	1
- Active Members	37	10	2
Total	110	25	18

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

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<u>Regular</u>			
Total Pension Liability	\$ 13,195,844	\$ 11,759,438	\$ 10,620,667
Plan Fiduciary Net Position	10,849,035	10,849,035	10,849,035
Net Pension Liability / (Asset)	\$ 2,346,809	\$ 910,403	\$ (228,368)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<u>SLEP</u>			
Total Pension Liability	\$ 5,742,394	\$ 5,091,686	\$ 4,558,789
Plan Fiduciary Net Position	4,964,041	4,964,041	4,964,041
Net Pension Liability / (Asset)	\$ 778,353	\$ 127,645	\$ (405,252)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
<u>ECO</u>			
Total Pension Liability	\$ 5,833,707	\$ 5,305,713	\$ 4,855,385
Plan Fiduciary Net Position	4,237,754	4,237,754	4,237,754
Net Pension Liability / (Asset)	\$ 1,595,953	\$ 1,067,959	\$ 617,631

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2023

Note 12 - Pension Plans (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Regular</u>		
Difference between expected and actual experience	\$ 221,399	\$ 5,322
Changes in assumptions	-	34,648
Net difference between projected and actual earnings on pension plan investments	2,120,297	1,205,918
Total	<u>\$ 2,341,696</u>	<u>\$ 1,245,888</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>SLEP</u>		
Difference between expected and actual experience	\$ 86,620	\$ 43,386
Changes in assumptions	-	10,082
Net difference between projected and actual earnings on pension plan investments	961,422	563,229
Total	<u>\$ 1,048,042</u>	<u>\$ 616,697</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>ECO</u>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	886,718	498,830
Total	<u>\$ 886,718</u>	<u>\$ 498,830</u>

The total deferred outflows from the tables above were \$4,276,456 and the total deferred inflows were \$2,361,415. In addition, there were deferred outflows of \$274,320 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2022. 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, 2023

Note 13 - GASB 84

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 in the fiscal year ended November 30, 2022, the County determined that all funds that were previously considered Agency Funds to be considered Custodial Funds.

Note 14 - Leases and Subscription-Based Information Technology Arrangements

The County has adopted GASB 87, Leases, but no material leases have been identified with a term of longer than 12 months, so no additional disclosure has been included.

The County has adopted GASB 96, Subscription-Based Information Technology Arrangements, but no material arrangements have been identified with a term of longer than 12 months, so no additional disclosure has been included.

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						
	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability							
Service Cost	\$ 179,375	\$ 161,273	\$ 169,737	\$ 163,518	\$ 146,044	\$ 146,764	\$ 162,188
Interest on the Total Pension Liability	806,593	756,424	743,183	725,785	709,431	718,771	723,196
Benefit Changes							
Difference Between Expected and Actual Experience	62,090	390,703	(19,299)	(80,302)	(10,718)	8,043	(312,025)
Assumption Changes	-	-	(125,656)	-	296,938	(363,428)	(34,912)
Benefit Payments and Refunds	(648,694)	(602,250)	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)
Net Change in Total Pension Liability	\$ 399,364	\$ 706,150	\$ 208,020	\$ 224,675	\$ 528,642	\$ (145,429)	\$ (62,902)
Total Pension Liability - Beginning	11,360,074	10,653,924	10,445,904	10,221,229	9,692,587	9,838,016	9,900,918
Total Pension Liability - Ending (a)	\$ 11,759,438	\$ 11,360,074	\$ 10,653,924	\$ 10,445,904	\$ 10,221,229	\$ 9,692,587	\$ 9,838,016
Plan Fiduciary Net Position							
Employer Contributions	\$ 138,174	\$ 212,279	\$ 215,112	\$ 168,076	\$ 192,910	\$ 192,272	\$ 194,602
Employee Contributions	87,646	82,850	78,724	75,861	73,505	70,963	75,251
Pension Plan Net Investment Income	(1,726,384)	1,966,320	1,432,611	1,674,965	(616,577)	1,595,102	569,910
Benefit Payments and Refunds	(648,694)	(602,250)	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)
Other	84,425	33,105	430,553	(68,857)	70,450	(462,221)	(43,566)
Net Change in Plan Fiduciary Net Position	(2,064,833)	1,692,304	1,597,055	1,265,719	(892,765)	740,537	194,848
Plan Fiduciary Net Position - Beginning	12,913,868	11,221,564	9,624,509	8,358,790	9,251,555	8,511,018	8,316,170
Plan Fiduciary Net Position - Ending (b)	10,849,035	12,913,868	11,221,564	9,624,509	8,358,790	9,251,555	8,511,018
Net Pension Liability / (Asset) - Ending (a)-(b)	910,403	(1,553,794)	(567,640)	821,395	1,862,439	441,032	1,326,998
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.26%	113.68%	105.33%	92.14%	81.78%	95.45%	86.51%
Covered Valuation Payroll	\$ 1,903,220	\$ 1,841,101	\$ 1,733,378	\$ 1,685,813	\$ 1,633,456	\$ 1,546,839	\$ 1,535,934
Net Pension Liability as a Percentage of Covered Valuation Payroll	47.83%	-84.39%	-32.75%	48.72%	114.02%	28.51%	86.40%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actual		
	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll
2022	138,174	-	1,903,220
2021	212,279	-	1,841,101
2020	215,112	-	1,733,378
2019	168,076	-	1,685,813
2018	192,911	-	1,633,456
2017	192,272	-	1,546,839
2016	194,602	(614)	1,535,934
2015	191,823	(508)	1,531,748
2014	167,285	(13,506)	1,381,658

*Estimated based on contribution rate of 7.26% and covered valuation payroll of \$1,903,220.

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						
	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability	\$ 109,516	\$ 95,841	\$ 96,552	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408
Service Cost	352,371	337,024	310,973	294,484	263,881	258,296	237,225
Interest on the Total Pension Liability	-	-	-	-	-	-	-
Benefit Changes	(53,716)	10,371	200,401	35,673	212,365	(171,655)	(2,122)
Difference Between Expected and Actual Experience	-	-	(27,197)	-	119,055	(25,513)	(4,759)
Assumption Changes	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)
Benefit Payments and Refunds	\$ 164,148	\$ 210,475	\$ 371,379	\$ 237,511	\$ 584,212	\$ 98,896	\$ 285,347
Net Change in Total Pension Liability	4,927,538	4,717,063	4,345,684	4,108,173	3,523,961	3,425,065	3,139,718
Total Pension Liability - Beginning	\$ 5,091,686	\$ 4,927,538	\$ 4,717,063	\$ 4,345,684	\$ 4,108,173	\$ 3,523,961	\$ 3,425,065
Total Pension Liability - Ending (a)							
Plan Fiduciary Net Position							
Employer Contributions	\$ 75,010	\$ 76,844	\$ 22,324	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502
Employee Contributions	52,333	61,873	41,138	37,348	38,077	37,560	64,519
Pension Plan Net Investment Income	(780,981)	893,121	648,606	871,324	(222,250)	558,574	192,247
Benefit Payments and Refunds	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)
Other	(1,460)	(13,516)	65,219	(644,376)	658,551	(40,503)	63,445
Net Change in Plan Fiduciary Net Position	(899,121)	785,561	567,937	120,103	594,143	569,733	355,308
Plan Fiduciary Net Position - Beginning	5,863,162	5,077,601	4,509,664	4,389,561	3,795,418	3,225,685	2,870,377
Plan Fiduciary Net Position - Ending (b)	4,964,041	5,863,162	5,077,601	4,509,664	4,389,561	3,795,418	3,225,685
Net Pension Liability / (Asset) - Ending (a)-(b)	127,645	(935,624)	(360,538)	(163,980)	(281,388)	(271,457)	269,341
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.49%	118.99%	107.64%	103.77%	106.85%	107.70%	94.18%
Covered Valuation Payroll	\$ 697,772	\$ 599,873	\$ 548,500	\$ 497,966	\$ 507,697	\$ 500,805	\$ 502,708
Net Pension Liability as a Percentage of Covered Valuation Payroll	18.29%	-155.97%	-65.73%	-32.93%	-55.42%	-54.20%	39.66%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actual Contribution as a			
	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	% of Covered Valuation Payroll
2022	75,010	-	697,772	10.75%
2021	76,844	-	599,873	12.81%
2020	22,324	-	548,500	4.07%
2019	48,552	6,425	497,966	8.46%
2018	70,214	(150,058)	507,697	43.39%
2017	73,719	(1)	500,805	14.72%
2016	74,501	(1)	502,708	14.82%
2015	70,917	(555)	486,731	14.68%
2014	74,825	4,186	529,176	13.35%

*Estimated based on contribution rate of 10.75% and covered valuation payroll of \$697,772.

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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability	\$ 15,627	\$ 15,757	\$ 48,794	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534	
Service Cost	378,706	382,819	356,568	350,724	348,781	352,381	323,966	304,390	301,557	
Interest on the Total Pension Liability	-	-	-	-	-	-	-	-	-	
Benefit Changes	(124,977)	(87,894)	312,919	(78,146)	(99,228)	(220,797)	260,295	141,070	(152,867)	
Difference Between Expected and Actual Experience	-	-	(30,887)	-	130,474	37,926	(82,214)	-	101,470	
Assumption Changes	(358,727)	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)	
Benefit Payments and Refunds	(89,371)	(65,294)	445,797	81,436	185,429	(70,905)	319,806	269,439	69,408	
Net Change in Total Pension Liability	\$ 5,395,084	\$ 5,460,378	\$ 5,014,581	\$ 4,933,145	\$ 4,747,716	\$ 4,818,621	\$ 4,498,815	\$ 4,229,376	\$ 4,159,968	
Total Pension Liability - Beginning	\$ 5,305,713	\$ 5,395,084	\$ 5,460,378	\$ 5,014,581	\$ 4,933,145	\$ 4,747,716	\$ 4,818,621	\$ 4,498,815	\$ 4,229,376	
Total Pension Liability - Ending (a)										
Plan Fiduciary Net Position										
Employer Contributions	\$ 178,838	\$ 63,498	\$ 167,911	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070	
Employee Contributions	7,000	6,949	16,568	16,769	16,558	16,295	16,138	15,999	15,873	
Pension Plan Net Investment Income	(742,158)	826,079	573,769	655,520	(172,390)	444,203	323,640	10,195	137,828	
Benefit Payments and Refunds	(358,727)	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)	
Other	29,557	45,549	11,308	20,122	162,028	(219,953)	(155,692)	181,232	(346,068)	
Net Change in Plan Fiduciary Net Position	(885,490)	566,099	527,959	690,666	388,671	505,233	209,407	201,152	(242,583)	
Plan Fiduciary Net Position - Beginning	\$ 5,123,244	\$ 4,557,145	\$ 4,029,186	\$ 3,338,520	\$ 2,949,849	\$ 2,444,616	\$ 2,235,209	\$ 2,034,057	\$ 2,276,640	
Plan Fiduciary Net Position - Ending (b)	\$ 4,237,754	\$ 5,123,244	\$ 4,557,145	\$ 4,029,186	\$ 3,338,520	\$ 2,949,849	\$ 2,444,616	\$ 2,235,209	\$ 2,034,057	
Net Pension Liability / (Asset) - Ending (a)-(b)	\$ 1,067,959	\$ 271,840	\$ 903,233	\$ 985,395	\$ 1,594,625	\$ 1,797,867	\$ 2,374,005	\$ 2,263,606	\$ 2,195,319	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.87%	94.96%	83.46%	80.35%	67.68%	62.13%	50.73%	49.68%	48.09%	
Covered Valuation Payroll	\$ 93,334	\$ 92,659	\$ 220,906	\$ 223,596	\$ 220,772	\$ 217,266	\$ 215,174	\$ 213,317	\$ 211,641	
Net Pension Liability as a Percentage of Covered Valuation Payroll	1144.23%	293.38%	408.88%	440.70%	722.29%	827.50%	1103.30%	1061.15%	1037.28%	

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Contribution as a % of		Actual	
		Actual Contribution	Covered Valuation Payroll	Contribution Deficiency (Excess)	Covered Valuation Payroll
2022	178,837	178,838	93,334	(1)	191,619
2021	63,499	63,498	92,659	1	68,536
2020	167,911	167,911	220,906	-	76,016
2019	237,526	237,526	223,596	-	106,239
2018	2,147,008	620,564	220,772	1,526,444	281,099
2017	260,719	510,720	217,266	(250,001)	235,079
2016	264,858	264,858	215,174	-	123,099
2015	226,692	226,693	213,317	(1)	106,279
2014	233,779	191,070	211,641	42,709	90,286

* Estimated based on contribution rate of 191.61% and covered valuation payroll of \$93,334.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 1,656,283	\$ 1,656,283	\$ 1,645,423	\$ 1,474,860
Personal Property Replacement Taxes	211,000	211,000	438,419	476,853
County Offices Fees	190,017	190,017	151,925	178,070
Court Fees and Fines	42,000	42,000	175,137	136,824
Building Permit and Zoning Fees	60,000	60,000	74,240	18,804
Liquor licenses	950	950	1,214	980
Sales and Use Tax	380,000	380,000	582,477	591,222
Income Tax	450,000	450,000	627,833	634,602
State of Illinois	397,504	397,504	310,354	316,589
Interest on Investments	3,000	3,000	32,746	8,902
City of Lacon - TIF Rebate	20,000	20,000	233,105	228,666
Penalties, Interest, and Costs on Property Taxes	30,000	30,000	54,389	70,065
Administration fees	18,000	18,000	18,000	18,000
Other Reimbursements	371,460	371,460	435,103	398,167
Dividend - Franchise Payment	25,000	25,000	4,719	73,783
Grants	50,000	50,000	488,877	2,434,447
Miscellaneous	25,000	25,000	10,592	25,183
Total Revenues	<u>\$ 3,930,214</u>	<u>\$ 3,930,214</u>	<u>\$ 5,284,553</u>	<u>\$ 7,086,017</u>
EXPENDITURES				
General Government	\$ 1,574,412	\$ 1,574,412	\$ 1,848,966	\$ 1,457,266
Public Safety	1,523,935	1,523,935	1,509,112	1,526,636
Judiciary and Court Related	693,666	885,003	704,830	679,355
Public Health and Welfare	29,000	29,000	29,864	29,112
Other	212,504	422,651	417,697	411,507
Capital Outlay	307,687	307,687	939,003	1,165,116
Total Expenditures	<u>\$ 4,341,204</u>	<u>\$ 4,742,688</u>	<u>\$ 5,449,472</u>	<u>\$ 5,268,992</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (410,990)</u>	<u>\$ (812,474)</u>	<u>\$ (164,919)</u>	<u>\$ 1,817,025</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ (410,990)</u>	<u>\$ (812,474)</u>	<u>\$ (164,919)</u>	<u>\$ 1,817,025</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,874,028</u>	<u>4,057,003</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,709,109</u>	<u>\$ 5,874,028</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

COUNTY HIGHWAY FUND

	2023			2022
	Orginal Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 279,000	\$ 279,000	\$ 278,459	\$ 279,210
Putnam County Reimbursements	80,000	80,000	116,865	81,355
Interest on Investments	10	10	272	92
Signs	500	500	145	2,909
Miscellaneous	35,000	35,000	3,533	11,244
Total Revenues	\$ 394,510	\$ 394,510	\$ 399,274	\$ 374,810
EXPENDITURES				
Road Resurfacing	\$ 30,000	\$ 30,000	\$ 11,940	\$ 21,817
Gas and Oil	60,000	60,000	49,055	52,098
Audit	-	-	5,500	5,500
Mileage	150	150	-	-
Office Expense	5,000	5,000	4,948	6,311
Supplies	55,000	55,000	27,773	26,002
Salaries	484,685	484,685	460,021	420,409
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	30,000	30,000	14,607	20,741
Repairs	50,000	50,000	55,317	48,244
Capital Outlays	220,000	220,000	144,076	46,913
Miscellaneous	3,000	3,000	2,638	5,518
Total Expenditures	\$ 942,835	\$ 942,835	\$ 780,875	\$ 658,553
Excess (Deficiency) of Revenues over Expenditures	\$ (548,325)	\$ (548,325)	\$ (381,601)	\$ (283,743)
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 230,000	\$ 230,000	\$ 305,000	\$ 80,000
Reimbursement from Engineering Revolving Fund	235,000	235,000	126,000	-
Reimbursement from General Fund	24,000	24,000	31,552	40,850
Proceeds from Sale of Fixed Assets	-	-	-	603
Total Other Financing Sources	\$ 489,000	\$ 489,000	\$ 462,552	\$ 121,453
Net Change in Fund Balance	\$ (59,325)	\$ (59,325)	\$ 80,951	\$ (162,290)
FUND BALANCE, BEGINNING OF YEAR			\$ 123,602	\$ 285,892
FUND BALANCE, END OF YEAR			\$ 204,553	\$ 123,602

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

COUNTY AIRPORT FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 126,500	\$ 126,500	\$ 126,260	\$ 120,612
Capital Grants and Contributions - Federal Revenue	200,000	200,000	85,235	153,860
Capital Grants and Contributions - State Revenue	11,220	11,220	509	2,293
Fines, Fees, and Charges for Services	75,000	75,000	86,723	89,003
Aviation Fuel Sales	85,000	85,000	89,051	102,226
Aviation Fuel Tax Reimbursement	-	-	-	23,454
Interest Earned	115	115	637	224
Proceeds from Sale of Fixed Assets	-	-	-	21,500
Miscellaneous	3,650	3,650	1,431	920
Total Revenues	\$ 501,485	\$ 501,485	\$ 389,846	\$ 514,092
EXPENDITURES				
Salaries	\$ 85,000	\$ 85,000	\$ 91,284	\$ 78,539
Health Insurance	8,500	8,500	8,328	7,345
Building Maintenance	22,000	22,000	18,781	13,761
Repairs & Maintenance	16,640	16,640	16,194	14,525
Administration costs	10,000	10,000	10,039	10,816
Equipment Maintenance	7,000	7,000	2,954	4,438
Utilities	18,500	18,500	11,893	12,935
Capital Outlay - Equipment	9,000	9,000	8,334	22,137
Construction	200,000	200,000	131,677	108,454
Runway Maintenance	80,000	80,000	-	-
Aviation Fuel	80,000	80,000	53,900	83,341
Fuel Tax	6,000	6,000	5,178	5,755
Credit Card Processing	3,300	3,300	3,463	3,027
Property Taxes	10,400	10,400	10,147	9,695
Liability Insurance	6,000	6,000	3,909	3,909
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	2,075	-
General Supplies	1,000	1,000	-	554
Audit	2,000	2,000	2,000	2,000
Miscellaneous	1,000	1,000	501	2,127
Total Expenditures	\$ 570,340	\$ 570,340	\$ 380,657	\$ 383,358
Excess (Deficiency) of Revenues over Expenditures	\$ (68,855)	\$ (68,855)	\$ 9,189	\$ 130,734
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (68,855)	\$ (68,855)	\$ 9,189	\$ 130,734
FUND BALANCE, BEGINNING OF YEAR			393,397	262,663
FUND BALANCE, END OF YEAR			\$ 402,586	\$ 393,397

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

ILLINIOS MUNICIPAL RETIREMENT FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 700,000	\$ 735,000	\$ 698,591	\$ 735,518
Personal Property Replacement Taxes	3,000	4,000	6,565	14,744
Interest Earned	-	-	2,950	948
Miscellaneous	6,000	2,000	5,689	6,365
Total Revenues	\$ 709,000	\$ 741,000	\$ 713,795	\$ 757,575
EXPENDITURES				
IMRF	\$ 425,000	\$ 600,000	\$ 307,591	\$ 390,793
Total Expenditures	\$ 425,000	\$ 600,000	\$ 307,591	\$ 390,793
Net Change in Fund Balance	\$ 284,000	\$ 141,000	\$ 406,204	\$ 366,782
FUND BALANCE, BEGINNING OF YEAR			1,496,666	1,129,884
FUND BALANCE, END OF YEAR			\$ 1,902,870	\$ 1,496,666

COUNTY HEALTH FUND

REVENUES				
Property Tax	\$ 75,000	\$ 75,000	\$ 74,866	\$ 75,061
Fees, Fines, and Charges for Services	19,300	19,300	28,583	27,784
Operating Grants and Contributions	295,192	295,192	445,340	442,477
Other	8,000	8,000	322	268
Interest Revenue	240	240	719	372
Total Revenues	\$ 397,732	\$ 397,732	\$ 549,830	\$ 545,962
EXPENDITURES				
Personnel and Management	\$ 325,093	\$ 349,277	\$ 400,305	\$ 379,955
Health Department Expenditures	51,962	301,092	84,280	87,616
Audit	-	-	5,500	5,500
Administrative - General Fund Reimbursement	-	-	5,000	5,000
Total Expenditures	\$ 377,055	\$ 650,369	\$ 495,085	\$ 478,071
Excess (Deficiency) of Revenues over Expenditures	\$ 20,677	\$ (252,637)	\$ 54,745	\$ 67,891
OTHER FINANCING SOURCES				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer (Out)	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 20,677	\$ (252,637)	\$ 54,745	\$ 67,891
FUND BALANCE, BEGINNING OF YEAR			287,425	219,534
FUND BALANCE, END OF YEAR			\$ 342,170	\$ 287,425

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2023

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.

MARSHALL COUNTY, ILLINOIS
FUND DESCRIPTION
November 30, 2023

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, 2023

REVENUES	2023			2022
	Original Budget	Final Budget	Actual	
Property Taxes	\$ 1,656,283	\$ 1,656,283	\$ 1,645,423	\$ 1,474,860
Personal Property Replacement Taxes	211,000	211,000	438,419	476,853
Office Fees (Co Clerk, Cir Clerk, Sherriff)	190,017	190,017	151,925	178,070
Court Fees and Fines	42,000	42,000	175,137	136,824
Building Permit and Zoning Fees	60,000	60,000	74,240	18,804
Liquor Licenses	950	950	1,214	980
Sales and Use Tax	380,000	380,000	582,477	591,222
Income Tax	450,000	450,000	627,833	634,602
City of Lacon - TIF Rebate	20,000	20,000	233,105	228,666
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	29,000	29,000	28,964	28,509
State's Attorney's Salary	126,124	126,124	132,371	127,944
Violent Crimes Assistant Salary	35,000	35,000	27,250	49,500
Other State Reimbursements:				
Public Defender Salary	63,097	63,097	39,829	39,829
Probation Officer Salary	-	-	67,339	52,710
Sheriff Salary	78,005	78,005	76,326	-
Election Cost	50,000	50,000	5,446	17,929
Other	16,278	16,278	168	168
Interest on Investments	3,000	3,000	32,746	8,902
Dividends - Franchise Payments	25,000	25,000	4,719	73,783
Penalties, Interest, and Costs on Property Taxes	30,000	30,000	54,389	70,065
Other Reimbursements:				
Dispatch - 911 Fund	80,000	80,000	80,000	70,972
Employee Share - Health Insurance	120,000	120,000	103,043	134,602
Insurance Claims	-	-	93	19,053
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	18,000	18,000
City of Wenona - Sheriff Patrol	138,960	138,960	150,540	127,380
Other	32,500	32,500	34,088	46,160
Grants	50,000	50,000	488,877	2,434,447
Miscellaneous	25,000	25,000	10,592	25,183
Subtotal	\$ 3,930,214	\$ 3,930,214	\$ 5,284,553	\$ 7,086,017
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 15,000	\$ 15,000	\$ 11,895	\$ 20,663
Repairs	12,000	12,000	12,563	10,060
Supplies	9,000	9,000	9,039	8,629
Water	975	975	1,565	1,016
Telephone	17,000	17,000	14,527	13,810
Maintenance Director Salary	-	-	-	1,096
Pest Control	700	700	920	695
Elevator	3,700	3,700	3,168	2,926
Garbage	5,800	5,800	4,776	4,983
Lawn - Summer	2,500	2,500	1,710	2,600
Janitorial Services	25,000	25,000	28,088	25,648
Landscaping	500	500	82	1,357

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 110,000	\$ 110,000	\$ 137,473	\$ 123,018
Workman's Compensation	100,000	100,000	112,750	90,912
Health	450,000	450,000	463,691	440,729
Unemployment Compensation	100	100	20,713	550
Tort Settlement	100	100	-	-
County Clerk:				
Salary	58,000	58,000	57,967	61,128
Deputy & Clerk Salary	87,053	87,053	85,512	85,862
Book Repair	13,500	13,500	7,092	2,395
Office Expense	8,500	8,500	8,263	8,461
Travel	800	800	-	-
Purchase of Equipment	1,200	1,200	632	664
Dues, Subscriptions, & Conferences	1,200	1,200	1,827	1,104
Elections:				
Ballots & Supplies	45,000	45,000	41,206	64,969
Elections Salaries - Judges & Clerks	39,000	39,000	16,736	31,898
Computer Maintenance & Software	35,000	35,000	31,262	29,700
County Treasurer:				
Salary	58,000	58,000	57,967	57,142
Deputy & Clerk Salary	44,332	44,332	44,429	43,140
Office Expense	1,500	1,500	1,476	1,391
Real Estate Tax Forms	5,000	5,000	5,000	5,000
Board Members:				
Mileage	3,000	3,000	1,010	2,135
NACO & ICBM Dues	1,600	1,600	2,027	2,238
Board Members Salaries	30,750	30,750	29,709	20,757
Vice-Chairman Salary	4,500	4,500	4,444	3,039
Chairman Salary	7,500	7,500	6,252	5,065
Miscellaneous	2,000	2,000	2,007	1,205
Supervisor of Assessments:				
Salary	58,000	58,000	57,967	57,142
Deputy & Clerk Salary	24,952	24,952	33,402	22,290
Office Expense	2,000	2,000	11,808	1,164
Publication	18,500	18,500	18,500	5,789
Dues, Memberships, & Seminars	500	500	780	350
Mileage	2,000	2,000	1,936	831
Copier Supplies	2,500	2,500	2,022	1,624
Board of Review - Salary	2,700	2,700	1,800	1,800
Board of Review - Per Diem & Mileage	500	500	-	-
Board of Review - Education	1,000	1,000	-	-
Education	3,500	3,500	-	-
Zoning:				
Salaries	65,000	65,000	57,703	25,250
Office Expense	3,000	3,000	2,762	2,859
Utilities	1,500	1,500	1,440	1,350
Public Notices	2,000	2,000	580	42
Postage	10,000	10,000	-	30
Mileage	3,000	3,000	3,307	1,772
Mapping and Software	1,000	1,000	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 67,250	\$ 67,250	\$ 82,838	\$ 69,328
Printing	13,000	13,000	7,453	13,606
Postage & Envelopes	25,000	25,000	23,682	29,624
Audit	27,000	27,000	21,000	17,250
NCICG	-	-	1,191	2,790
Payroll Supplies	2,000	2,000	329	1,384
Accounting System Software, Training, & Support	10,000	10,000	12,716	200
Notification System	8,700	8,700	8,674	7,988
ARPA - Grant Expenditures - Non Capital	-	-	249,955	-
Education	-	-	3,263	750
Miscellaneous	20,000	20,000	16,080	16,068
Total General Government	<u>\$ 1,574,412</u>	<u>\$ 1,574,412</u>	<u>\$ 1,848,966</u>	<u>\$ 1,457,266</u>
Public Safety:				
Coroner:				
Salary	\$ 23,126	\$ 23,126	\$ 23,126	\$ 23,126
Physicians, Autopsy, Transportation	12,000	12,000	11,670	10,103
Telephone	2,200	2,200	2,000	1,977
Dues	550	550	850	440
Jury Fees	100	100	-	-
Vehicle Maintenance	1,000	1,000	-	-
Insurance	-	-	-	-
Indigent Burials	600	600	-	705
Education	1,500	1,500	-	-
Assistant	1,100	1,100	925	965
ESDA:				
Director's Salary	18,851	18,851	18,830	18,302
Supplies:				
Office	1,750	1,750	983	1,399
Emergency	500	500	-	-
Training	250	250	-	-
Travel	350	350	183	-
Radio Equipment	750	750	145	714
Other Equipment	1,200	1,200	894	1,218
Dues & Subscriptions	150	150	65	130
Building Rent	7,200	7,200	7,200	7,800

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 116,950	\$ 116,950	\$ 117,303	\$ 72,330
Deputy Sheriffs' Salary	580,000	580,000	562,947	602,214
Radio Operators	240,000	240,000	244,694	239,538
Jailers	202,753	202,753	219,993	230,537
Buildings - Repairs & Maintenance	-	-	-	120
Vehicles - Repairs & Maintenance	15,000	15,000	15,411	14,672
Cameras - Repairs & Maintenance	3,900	3,900	3,900	3,821
Ammunition	4,000	4,000	4,023	1,628
Office Supplies	5,000	5,000	3,758	3,878
Education & Training	20,000	20,000	19,589	12,782
Uniform Allowance	12,000	12,000	11,233	10,994
Gasoline	50,000	50,000	50,315	68,243
Crime Commission	1,269	1,269	1,655	1,200
Computer Line Charge	20,000	20,000	18,388	17,236
Communications & Dispatch	6,000	6,000	5,546	5,743
Secretary	57,011	57,011	56,774	59,078
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	10,251	9,876
Telephone	7,300	7,300	8,877	8,353
Food Services - Prisoners	24,000	24,000	17,434	19,999
Matron Pay	765	765	593	621
Court Baliff	48,560	48,560	46,002	44,678
Medical Bills - Prisoners	7,500	7,500	4,624	13,429
Office Supplies	4,500	4,500	3,623	4,471
Prisoner Supplies	200	200	173	186
Rugs	-	-	1,999	1,902
Energy Maintenance	1,200	1,200	964	1,184
Repairs	9,000	9,000	9,000	7,587
Soft Water	1,000	1,000	660	881
Food Service Supplies	1,100	1,100	529	588
Patrol Expenses	2,000	2,000	1,983	1,988
Total Public Safety	<u>\$ 1,523,935</u>	<u>\$ 1,523,935</u>	<u>\$ 1,509,112</u>	<u>\$ 1,526,636</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Judiciary and Court Related:				
Court Expenses	\$ 7,500	\$ 7,500	\$ 2,764	\$ 5,908
Multi-County Purchasing	100	100	76	-
Jurors	4,500	4,500	4,438	2,589
Court Security	1,200	1,200	1,044	920
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	15,000	15,000	26,418	13,801
Clerk Scheduled Fees	15,000	206,337	16,401	33,812
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	58,000	58,000	57,967	57,142
Deputy & Clerk Hire	123,000	123,000	127,114	119,550
Office Expense	5,000	5,000	9,871	13,807
Audit	5,000	5,000	5,000	4,750
Microfilm	5,000	5,000	4,913	1,190
State Attorney's Office:				
State's Attorney's Salary	148,381	148,381	148,774	143,653
Clerk Hire	45,934	45,934	45,775	43,408
Office Expense	5,250	5,250	4,680	3,975
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	1,855	907
Training & Seminars	2,000	2,000	2,000	1,914
Appellate Court Services	5,100	5,100	5,500	4,500
Witness Advocate	45,934	45,934	46,244	42,828
Public Defender Salary	59,750	59,750	59,750	59,750
Public Defender - Expenses	5,200	5,200	4,800	4,800
Probation Officer:				
Salary	63,097	63,097	62,927	58,423
Office Expense	4,000	4,000	4,109	2,500
Deputy Probation Officer	45,420	45,420	45,658	58,340
Travel	2,000	2,000	1,350	888
Juvenile Board	17,000	17,000	15,402	-
Total Judiciary and Court Related	<u>\$ 693,666</u>	<u>\$ 885,003</u>	<u>\$ 704,830</u>	<u>\$ 679,355</u>
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 29,000	\$ 29,000	\$ 29,864	\$ 29,112
Total Public Health and Welfare	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ 29,864</u>	<u>\$ 29,112</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 20,785	\$ 20,785	\$ 20,785	\$ 20,785
All other:				
TIF Rebate Payment	-	210,147	210,147	205,895
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Registrar - City of Lacon	-	-	127	-
Sheriff Contract - Wenona	115,000	115,000	109,919	108,108
Investment	-	-	-	-
Total Other	<u>\$ 212,504</u>	<u>\$ 422,651</u>	<u>\$ 417,697</u>	<u>\$ 411,507</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2023

	2023			2022
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 210,000	\$ 210,000	\$ 330,506	\$ 366,909
Purchase of Equipment - County Clerk	-	-	-	-
Purchase of Equipment - County Sheriff	9,000	9,000	9,000	17,988
Vehicles - County Sheriff	83,687	83,687	83,687	90,000
American Rescue Plan - Capital Outlay	-	-	515,810	690,219
Purchase of Equipment - Circuit Clerk	5,000	5,000	-	-
Total Capital Outlay	<u>\$ 307,687</u>	<u>\$ 307,687</u>	<u>\$ 939,003</u>	<u>\$ 1,165,116</u>
Total Expenditures	<u>\$ 4,341,204</u>	<u>\$ 4,742,688</u>	<u>\$ 5,449,472</u>	<u>\$ 5,268,992</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (410,990)</u>	<u>\$ (812,474)</u>	<u>\$ (164,919)</u>	<u>\$ 1,817,025</u>
OTHER FINANCING SOURCES (USES)				
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>\$ (410,990)</u>	<u>\$ (812,474)</u>	<u>(164,919)</u>	<u>1,817,025</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,874,028</u>	<u>4,057,003</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,709,109</u>	<u>\$ 5,874,028</u>

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2023

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 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.

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2023

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

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

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

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

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

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

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

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

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

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

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.

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2023

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.

Vehicle Impoundment Fund – to account for fines collected by the clerk of the circuit court for the Sheriff's department to use for vehicle purchases.

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023

ASSETS	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 457,456	\$ 842,428	\$ 1,371,513	\$ 164,062
Receivables, net:				
State of Illinois	-	-	141,047	-
Property Taxes	175,000	175,000	-	-
Other	-	-	-	-
Inventory	-	-	75,000	-
Due from other Funds	-	-	-	-
Total Assets	<u>\$ 632,456</u>	<u>\$ 1,017,428</u>	<u>\$ 1,587,560</u>	<u>\$ 164,062</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ 175,000	\$ 175,000	\$ -	\$ -
Total Deferred Inflows of Resources	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	457,456	842,428	1,587,560	164,062
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>\$ 457,456</u>	<u>\$ 842,428</u>	<u>\$ 1,587,560</u>	<u>\$ 164,062</u>
Total Liab, Def Inflows & Fund Balances	<u>\$ 632,456</u>	<u>\$ 1,017,428</u>	<u>\$ 1,587,560</u>	<u>\$ 164,062</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's Automation
\$ 48,791	\$ 201,623	\$ 38,278	\$ 32,048	\$ 68,452	\$ 157,238
-	-	-	-	-	-
-	220,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,133	1,292	3,988
<u>\$ 48,791</u>	<u>\$ 421,623</u>	<u>\$ 38,278</u>	<u>\$ 33,181</u>	<u>\$ 69,744</u>	<u>\$ 161,226</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
48,791	201,623	38,278	33,181	69,744	161,226
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,791</u>	<u>\$ 201,623</u>	<u>\$ 38,278</u>	<u>\$ 33,181</u>	<u>\$ 69,744</u>	<u>\$ 161,226</u>
<u>\$ 48,791</u>	<u>\$ 421,623</u>	<u>\$ 38,278</u>	<u>\$ 33,181</u>	<u>\$ 69,744</u>	<u>\$ 161,226</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 2,086	\$ 28,096	\$ 13,685	\$ 14,847
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	700	250	-
Total Assets	\$ 2,086	\$ 28,796	\$ 13,935	\$ 14,847

LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES

LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	5,773
Total Liabilities	\$ -	\$ -	\$ -	\$ 5,773

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Infows of Resources	\$ -	\$ -	\$ -	\$ -

FUND BALANCES

Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,086	28,796	13,935	9,074
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 2,086	\$ 28,796	\$ 13,935	\$ 9,074
Total Liab, Def Inflows & Fund Balances	\$ 2,086	\$ 28,796	\$ 13,935	\$ 14,847

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 23,231	\$ 21,345	\$ 84,444	\$ 264	\$ 102,762	\$ 11,533	\$ 32,143	\$ 772
-	-	-	-	-	-	-	-
-	52,530	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,163	1,093	-	94
<u>\$ 23,231</u>	<u>\$ 73,875</u>	<u>\$ 84,444</u>	<u>\$ 264</u>	<u>\$ 103,925</u>	<u>\$ 12,626</u>	<u>\$ 32,143</u>	<u>\$ 866</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 52,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 52,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,231	21,345	84,444	264	103,925	12,626	32,143	866
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,231</u>	<u>\$ 21,345</u>	<u>\$ 84,444</u>	<u>\$ 264</u>	<u>\$ 103,925</u>	<u>\$ 12,626</u>	<u>\$ 32,143</u>	<u>\$ 866</u>
<u>\$ 23,231</u>	<u>\$ 73,875</u>	<u>\$ 84,444</u>	<u>\$ 264</u>	<u>\$ 103,925</u>	<u>\$ 12,626</u>	<u>\$ 32,143</u>	<u>\$ 866</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 15,083	\$ 169,820	\$ 7,946	\$ 30,585
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	5,356	-	-
Total Assets	\$ 20,856	\$ 175,176	\$ 7,946	\$ 30,585
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Infows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	20,856	175,176	7,946	30,585
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 20,856	\$ 175,176	\$ 7,946	\$ 30,585
Total Liab, Def Inflows & Fund Balances	\$ 20,856	\$ 175,176	\$ 7,946	\$ 30,585

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2023**

State's Attorney Drug	Vehicle Maintenance	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Vehicle Impoundment	Total Nonmajor Special Revenue Funds
\$ 150	\$ 17,448	\$ 1,149	\$ 5,391	\$ 5,281	\$ 6,385	\$ 3,976,335
-	-	-	-	-	-	141,047
-	-	-	-	-	-	622,530
-	-	-	-	-	-	-
-	-	-	-	-	-	75,000
-	-	-	-	80	750	21,672
<u>\$ 150</u>	<u>\$ 17,448</u>	<u>\$ 1,149</u>	<u>\$ 5,391</u>	<u>\$ 5,361</u>	<u>\$ 7,135</u>	<u>\$ 4,836,584</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	5,773
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,773</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622,530
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 622,530</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	17,448	1,149	5,391	5,361	7,135	4,208,281
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 17,448</u>	<u>\$ 1,149</u>	<u>\$ 5,391</u>	<u>\$ 5,361</u>	<u>\$ 7,135</u>	<u>\$ 4,208,281</u>
<u>\$ 150</u>	<u>\$ 17,448</u>	<u>\$ 1,149</u>	<u>\$ 5,391</u>	<u>\$ 5,361</u>	<u>\$ 7,135</u>	<u>\$ 4,836,584</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
REVENUES				
Property Taxes	\$ 138,717	\$ 138,717	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	566,160	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	155,558	-	-	-
Fees, Fines, and Charges for Services	13,840	-	-	125,084
Refunds and Reimbursements	-	-	23,458	-
Interest Earned	650	4,273	6,595	367
Other	-	-	6,021	1,100
Total Revenues	<u>\$ 308,765</u>	<u>\$ 142,990</u>	<u>\$ 602,234</u>	<u>\$ 126,551</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	-
Transportation	-	-	357,105	126,000
Capital Outlay	302,031	131,622	86,280	-
Total Expenditures	<u>\$ 302,031</u>	<u>\$ 131,622</u>	<u>\$ 443,385</u>	<u>\$ 126,000</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,734	\$ 11,368	\$ 158,849	\$ 551
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ 6,734	\$ 11,368	\$ 158,849	\$ 551
Fund Balances - Beginning	<u>450,722</u>	<u>831,060</u>	<u>1,428,711</u>	<u>163,511</u>
Fund Balances - Ending	<u>\$ 457,456</u>	<u>\$ 842,428</u>	<u>\$ 1,587,560</u>	<u>\$ 164,062</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court Systems	County Clerk's Automation
\$ -	\$ 216,563	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	8,426	-	-	-	-
361,396	-	-	-	-	-
-	-	3,538	12,587	14,038	48,993
-	-	-	-	-	-
102	285	63	180	381	699
-	2,486	-	-	-	-
<u>\$ 361,498</u>	<u>\$ 227,760</u>	<u>\$ 3,601</u>	<u>\$ 12,767</u>	<u>\$ 14,419</u>	<u>\$ 49,692</u>
\$ -	\$ -	\$ 2,078	\$ -	\$ -	\$ 16,561
-	227,774	-	-	-	-
-	-	-	-	-	-
-	-	-	15,358	9,995	-
-	-	-	-	-	-
361,058	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 361,058</u>	<u>\$ 227,774</u>	<u>\$ 2,078</u>	<u>\$ 15,358</u>	<u>\$ 9,995</u>	<u>\$ 16,561</u>
\$ 440	\$ (14)	\$ 1,523	\$ (2,591)	\$ 4,424	\$ 33,131
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 440	\$ (14)	\$ 1,523	\$ (2,591)	\$ 4,424	\$ 33,131
48,351	201,637	36,755	35,772	65,320	128,095
<u>\$ 48,791</u>	<u>\$ 201,623</u>	<u>\$ 38,278</u>	<u>\$ 33,181</u>	<u>\$ 69,744</u>	<u>\$ 161,226</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	6,120	24,883	3,138	3,508
Refunds and Reimbursements	-	-	-	-
Interest Earned	74	8	-	80
Other	-	-	-	-
Total Revenues	\$ 6,194	\$ 24,891	\$ 3,138	\$ 3,588
EXPENDITURES				
Current:				
General Government	\$ 5,995	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	28,697	-	-
Judiciary and Court Related	-	-	-	2,700
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 5,995	\$ 28,697	\$ -	\$ 2,700
Excess (Deficiency) of Revenues Over Expenditures	\$ 199	\$ (3,806)	\$ 3,138	\$ 888
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 199	\$ (3,806)	\$ 3,138	\$ 888
Fund Balances - Beginning	28,597	5,892	10,797	8,186
Fund Balances - Ending	\$ 28,796	\$ 2,086	\$ 13,935	\$ 9,074

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ -	\$ 50,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	12,000	-	6,629	-
45	-	4,240	78	11,420	12,429	4,000	1,070
-	-	-	-	-	-	-	-
40	-	151	-	536	41	-	3
-	120	-	-	1,572	-	6,350	-
<u>\$ 85</u>	<u>\$ 51,035</u>	<u>\$ 4,391</u>	<u>\$ 78</u>	<u>\$ 25,528</u>	<u>\$ 12,470</u>	<u>\$ 16,979</u>	<u>\$ 1,073</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,593	-
-	-	-	-	24,580	7,433	-	-
-	51,311	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 51,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,580</u>	<u>\$ 7,433</u>	<u>\$ 9,593</u>	<u>\$ 1,125</u>
\$ 85	\$ (276)	\$ 4,391	\$ 78	\$ 948	\$ 5,037	\$ 7,386	\$ (52)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 85	\$ (276)	\$ 4,391	\$ 78	\$ 948	\$ 5,037	\$ 7,386	\$ (52)
23,146	21,621	80,053	186	102,977	7,589	24,757	918
<u>\$ 23,231</u>	<u>\$ 21,345</u>	<u>\$ 84,444</u>	<u>\$ 264</u>	<u>\$ 103,925</u>	<u>\$ 12,626</u>	<u>\$ 32,143</u>	<u>\$ 866</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	3,365
Fees, Fines, and Charges for Services	1,817	71,342	4,408	3,800
Refunds and Reimbursements	-	-	-	-
Interest Earned	80	909	-	71
Other	-	-	-	-
Total Revenues	\$ 1,897	\$ 72,251	\$ 4,408	\$ 7,236
EXPENDITURES				
Current:				
General Government	\$ -	\$ 103,656	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	250	-
Judiciary and Court Related	1,045	-	-	-
Public Health and Welfare	-	-	-	1,107
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 1,045	\$ 103,656	\$ 250	\$ 1,107
Excess (Deficiency) of Revenues Over Expenditures	\$ 852	\$ (31,405)	\$ 4,158	\$ 6,129
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 852	\$ (31,405)	\$ 4,158	\$ 6,129
Fund Balances - Beginning	20,004	206,581	3,788	24,456
Fund Balances - Ending	\$ 20,856	\$ 175,176	\$ 7,946	\$ 30,585

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

State's Attorney Drug	Vehicle Maintenance	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Vehicle Impoundment	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,912
-	-	-	-	-	-	566,160
-	-	-	-	-	-	8,426
-	-	-	-	-	-	538,948
-	14,662	2,680	4,960	923	7,250	400,853
-	-	-	-	-	-	23,458
-	-	-	-	10	-	15,598
-	-	-	-	-	1,750	19,399
<u>\$ -</u>	<u>\$ 14,662</u>	<u># \$ 2,680</u>	<u>\$ 4,960</u>	<u>\$ 933</u>	<u>\$ 9,000</u>	<u>\$ 2,117,754</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,415
-	-	-	-	-	-	227,774
-	5,671	-	4,793	-	-	49,004
-	-	2,987	-	2,147	1,865	68,110
-	-	-	-	-	-	52,418
-	-	-	-	-	-	844,163
-	-	-	-	-	-	519,933
<u>\$ -</u>	<u>\$ 5,671</u>	<u># \$ 2,987</u>	<u>\$ 4,793</u>	<u>\$ 2,147</u>	<u>\$ 1,865</u>	<u>\$ 1,890,817</u>
\$ -	\$ 8,991	# \$ (307)	\$ 167	\$ (1,214)	\$ 7,135	\$ 226,937
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 8,991	\$ (307)	\$ 167	\$ (1,214)	\$ 7,135	\$ 226,937
150	8,457	1,456	5,224	6,575	-	3,981,344
<u>\$ 150</u>	<u>\$ 17,448</u>	<u>\$ 1,149</u>	<u>\$ 5,391</u>	<u>\$ 5,361</u>	<u>\$ 7,135</u>	<u>\$ 4,208,281</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

COUNTY BRIDGE

	2023			
	Original Budget	Final Budget	Actual	2022 Actual
REVENUES				
Property Taxes	\$ 139,000	\$ 139,000	\$ 138,717	\$ 139,106
Other Revenue	-	-	13,840	24,139
Various Townships - Share of Bridge Construction	180,000	180,000	155,558	35,197
Reimbursements	-	-	-	24,744
Interest Revenue	200	200	650	295
Total Revenues	\$ 319,200	\$ 319,200	\$ 308,765	\$ 223,481
EXPENDITURES				
Pipe Culverts	\$ 45,000	\$ 45,000	\$ 82,080	\$ 106,125
Bridges	300,000	300,000	117,479	33,591
Engineering	105,000	105,000	102,472	8,570
Miscellaneous	5,000	5,000	-	954
Total Expenditures	\$ 455,000	\$ 455,000	\$ 302,031	\$ 149,240
Excess (Deficiency) of Revenues over Expenditures	\$ (135,800)	\$ (135,800)	\$ 6,734	\$ 74,241
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (135,800)	\$ (135,800)	\$ 6,734	\$ 74,241
FUND BALANCE, BEGINNING OF YEAR			450,722	376,481
FUND BALANCE, END OF YEAR			\$ 457,456	\$ 450,722

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

FEDERAL AID TO SECONDARY ROADS FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 139,000	\$ 139,000	\$ 138,717	\$ 139,106
State Grant	-	-	-	-
Wind Farm Share of Road Projects	-	-	-	53,665
Interest Earned	500	500	4,273	952
Total Revenues	\$ 139,500	\$ 139,500	\$ 142,990	\$ 193,723
EXPENDITURES				
Projects	\$ 50,000	\$ 50,000	\$ 70	\$ 473,544
Reimbursement - Salt	-	-	-	24,504
Other Engineering - General	500,000	500,000	131,552	-
Total Expenditures	\$ 550,000	\$ 550,000	\$ 131,622	\$ 498,048
Excess (Deficiency) of Revenues over Expenditures	\$ (410,500)	\$ (410,500)	\$ 11,368	\$ (304,325)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (410,500)	\$ (410,500)	\$ 11,368	\$ (304,325)
FUND BALANCE, BEGINNING OF YEAR			831,060	1,135,385
FUND BALANCE, END OF YEAR			\$ 842,428	\$ 831,060

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 60,000	\$ 60,000	\$ 125,084	\$ 71,078
Grant Revenue	-	-	-	-
Interest Earned	-	-	367	76
Other	-	-	1,100	-
Total Revenues	\$ 60,000	\$ 60,000	\$ 126,551	\$ 71,154
EXPENDITURES				
Reimbursement to Other County Funds	\$ -	\$ -	\$ 126,000	\$ 74
Miscellaneous	-	-	-	10,383
Total Expenditures	\$ -	\$ -	\$ 126,000	\$ 10,457
Excess (Deficiency) of Revenues over Expenditures	\$ 60,000	\$ 60,000	\$ 551	\$ 60,697
OTHER FINANCING ACTIVITIES				
Transfer from (to) Other Funds	\$ (80,000)	\$ (80,000)	\$ -	\$ -
Reimbursement to Other Funds	-	-	-	-
Sale of Assets - Snow Plow	-	-	-	-
Total Other Financing Sources (Uses)	\$ (80,000)	\$ (80,000)	\$ -	\$ -
Net Change in Fund Balance	\$ (20,000)	\$ (20,000)	\$ 551	\$ 60,697
FUND BALANCE, BEGINNING OF YEAR			163,511	102,814
FUND BALANCE, END OF YEAR			\$ 164,062	\$ 163,511

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023**

COUNTY MOTOR FUEL TAX

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Motor Fuel Tax Allotments	\$ 425,000	\$ 425,000	\$ 566,160	\$ 517,023
Rebuild Illinois - Motor Fuel Allotment	-	-	-	179,541
Reimbursements	25,000	25,000	23,458	47,972
Interest Earned	300	300	6,595	889
Other Revenue	-	-	6,021	-
Total Revenues	\$ 450,300	\$ 450,300	\$ 602,234	\$ 745,425
EXPENDITURES				
Expenditures on Approved Motor Fuel Tax Projects	\$ 931,624	\$ 931,624	\$ 410,805	\$ 363,758
Salt	90,000	90,000	32,580	75,818
Total Expenditures	\$ 1,021,624	\$ 1,021,624	\$ 443,385	\$ 439,576
Excess (Deficiency) of Revenues over Expenditures	\$ (571,324)	\$ (571,324)	\$ 158,849	\$ 305,849
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (571,324)	\$ (571,324)	\$ 158,849	\$ 305,849
FUND BALANCE, BEGINNING OF YEAR			1,428,711	1,122,862
FUND BALANCE, END OF YEAR			\$ 1,587,560	\$ 1,428,711

MARSHALL-STARK TRANSPORTATION PROGRAM

REVENUES				
Federal Grant	\$ 79,365	\$ 79,365	\$ 148,247	\$ 112,154
State Grants	279,099	279,099	213,149	186,954
System Fares and Donations	40,259	40,259	-	-
Interest	-	-	102	27
Total Revenues	\$ 398,723	\$ 398,723	\$ 361,498	\$ 299,135
EXPENDITURES				
Payments to Administrator	\$ 386,998	\$ 386,998	\$ 359,271	\$ 298,392
Salaries	10,000	10,000	1,484	836
Supplies	300	300	63	-
Payroll Tax & IMRF	1,125	1,125	206	126
Travel	300	300	34	70
Total Expenditures	\$ 398,723	\$ 398,723	\$ 361,058	\$ 299,424
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 440	\$ (289)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 440	\$ (289)
FUND BALANCE, BEGINNING OF YEAR			48,351	48,640
FUND BALANCE, END OF YEAR			\$ 48,791	\$ 48,351

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

SOCIAL SECURITY FUND

	2023		2022
	Original Budget	Final Budget	Actual
REVENUES			
Property Taxes	\$ 220,000	\$ 220,000	\$ 216,563
Personal Property Replacement Taxes	4,000	4,000	8,426
Interest Earned			285
Other Revenue	2,475	2,475	2,486
Total Revenues	\$ 226,475	\$ 226,475	\$ 227,760
EXPENDITURES			
County's Share of Social Security Tax	\$ 275,000	\$ 275,000	\$ 227,774
Total Expenditures	\$ 275,000	\$ 275,000	\$ 227,774
Excess (Deficiency) of Revenues over Expenditures	\$ (48,525)	\$ (48,525)	\$ (14)
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (48,525)	\$ (48,525)	\$ (14)
FUND BALANCE, BEGINNING OF YEAR			201,637
FUND BALANCE, END OF YEAR			\$ 201,623

TAX SALE AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,150	\$ 3,150	\$ 3,538	\$ 3,559
Interest Earned	5	5	63	14
Total Revenues	\$ 3,155	\$ 3,155	\$ 3,601	\$ 3,573
EXPENDITURES				
Salaries	\$ 550	\$ 550	\$ -	\$ -
Supplies	1,000	1,000	594	834
Training	1,500	1,500	538	326
Miscellaneous	1,000	1,000	946	-
Total Expenditures	\$ 4,050	\$ 4,050	\$ 2,078	\$ 1,160
Excess (Deficiency) of Revenues over Expenditures	\$ (895)	\$ (895)	\$ 1,523	\$ 2,413
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (895)	\$ (895)	\$ 1,523	\$ 2,413
FUND BALANCE, BEGINNING OF YEAR			36,755	34,342
FUND BALANCE, END OF YEAR			\$ 38,278	\$ 36,755

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

COURT AUTOMATION FUND

	2023			
	Original Budget	Final Budget	Actual	2022 Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 12,587	\$ 10,898
Interest Earned	-	-	180	26
Total Revenues	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 12,767</u>	<u>\$ 10,924</u>
EXPENDITURES				
Supplies	\$ 20,000	\$ 20,000	\$ 15,358	\$ 2,700
Equipment Purchase	-	-	-	-
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 15,358</u>	<u>\$ 2,700</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (13,000)</u>	<u>\$ (13,000)</u>	<u>\$ (2,591)</u>	<u>\$ 8,224</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (13,000)</u>	<u>\$ (13,000)</u>	<u>\$ (2,591)</u>	<u>\$ 8,224</u>
FUND BALANCE, BEGINNING OF YEAR			<u>35,772</u>	<u>27,548</u>
FUND BALANCE, END OF YEAR			<u>\$ 33,181</u>	<u>\$ 35,772</u>

COURT SYSTEMS FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 7,500	\$ 7,500	\$ 14,038	\$ 10,765
Interest Earned	-	-	381	49
Total Revenues	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 14,419</u>	<u>\$ 10,814</u>
EXPENDITURES				
Supplies	\$ 10,000	\$ 10,000	\$ 9,995	\$ -
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 9,995</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ 4,424</u>	<u>\$ 10,814</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ 4,424</u>	<u>\$ 10,814</u>
FUND BALANCE, BEGINNING OF YEAR			<u>65,320</u>	<u>54,506</u>
FUND BALANCE, END OF YEAR			<u>\$ 69,744</u>	<u>\$ 65,320</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

COUNTY CLERK'S AUTOMATION FUND

	2023		
	Original Budget	Final Budget	2022 Actual
REVENUES			
Fees, Fines, and Charges for Services	\$ 33,000	\$ 33,000	\$ 48,993
Interest Earned	-	-	699
Total Revenues	\$ 33,000	\$ 33,000	\$ 49,692
EXPENDITURES			
Microfilm Expense	\$ 23,000	\$ 23,000	\$ 16,561
Total Expenditures	\$ 23,000	\$ 23,000	\$ 16,561
Excess (Deficiency) of Revenues over Expenditures	\$ 10,000	\$ 10,000	\$ 33,131
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 10,000	\$ 10,000	\$ 33,131
FUND BALANCE, BEGINNING OF YEAR			128,095
FUND BALANCE, END OF YEAR			\$ 161,226

COUNTY LAW LIBRARY FUND

REVENUES			
Fees, Fines, and Charges for Services	\$ 4,000	\$ 4,000	\$ 6,120
Interest Earned	-	-	74
Total Revenues	\$ 4,000	\$ 4,000	\$ 6,194
EXPENDITURES			
Law Library Payment	\$ 6,000	\$ 6,000	\$ 5,995
Total Expenditures	\$ 6,000	\$ 6,000	\$ 5,995
Excess (Deficiency) of Revenues over Expenditures	\$ (2,000)	\$ (2,000)	\$ 199
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (2,000)	\$ (2,000)	\$ 199
FUND BALANCE, BEGINNING OF YEAR			28,597
FUND BALANCE, END OF YEAR			\$ 28,796

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

ANIMAL CONTROL

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines and Charges for Services	\$ 26,000	\$ 26,000	\$ 24,883	\$ 26,678
Interest Earned	-	-	8	4
Total Revenues	\$ 26,000	\$ 26,000	\$ 24,891	\$ 26,682
EXPENDITURES				
Salary	\$ 8,407	\$ 8,407	\$ 8,397	\$ 8,163
Dog Tags	1,800	1,800	1,348	491
Dog Food	450	450	669	432
Water and Sewer	350	350	360	360
Maintenance	2,500	2,500	80	34
Dog Catcher	1,500	1,500	850	400
Dog Catcher Mileage	750	750	437	183
Veterinarian	8,000	8,000	8,000	7,155
Veterinary Salary	8,000	8,000	8,000	8,000
Miscellaneous	1,000	1,000	556	1,456
Total Expenditures	\$ 32,757	\$ 32,757	\$ 28,697	\$ 26,674
Excess (Deficiency) of Revenues over Expenditures	\$ (6,757)	\$ (6,757)	\$ (3,806)	\$ 8
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (6,757)	\$ (6,757)	\$ (3,806)	\$ 8
FUND BALANCE, BEGINNING OF YEAR			5,892	5,884
FUND BALANCE, END OF YEAR			\$ 2,086	\$ 5,892

E CITATION FUNDS

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 3,138	\$ 2,004
Total Revenues	\$ -	\$ -	\$ 3,138	\$ 2,004
EXPENDITURES				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 3,138	\$ 2,004
FUND BALANCE, BEGINNING OF YEAR			10,797	8,793
FUND BALANCE, END OF YEAR			\$ 13,935	\$ 10,797

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

MAINTENANCE AND CHILD SUPPORT FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 3,508	\$ 4,368
Interest Earned	-	-	80	11
Total Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 3,588</u>	<u>\$ 4,379</u>
EXPENDITURES				
Supplies	\$ 15,000	\$ 15,000	\$ 2,700	\$ 2,412
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 2,700</u>	<u>\$ 2,412</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ 888</u>	<u>\$ 1,967</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ 888</u>	<u>\$ 1,967</u>
FUND BALANCE, BEGINNING OF YEAR			<u>8,186</u>	<u>6,219</u>
FUND BALANCE, END OF YEAR			<u>\$ 9,074</u>	<u>\$ 8,186</u>

DRUG ENFORCEMENT AND ADDICTION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 100	\$ 100	\$ 45	\$ 105
Interest Earned	11	11	40	16
Total Revenues	<u>\$ 111</u>	<u>\$ 111</u>	<u>\$ 85</u>	<u>\$ 121</u>
EXPENDITURES				
Supplies	\$ -	\$ -	\$ -	\$ -
Miscellaneous	500	500	-	-
Total Expenditures	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (389)</u>	<u>\$ (389)</u>	<u>\$ 85</u>	<u>\$ 121</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (389)</u>	<u>\$ (389)</u>	<u>\$ 85</u>	<u>\$ 121</u>
FUND BALANCE, BEGINNING OF YEAR			<u>23,146</u>	<u>23,025</u>
FUND BALANCE, END OF YEAR			<u>\$ 23,231</u>	<u>\$ 23,146</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

	2023			2022 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 51,000	\$ 51,000	\$ 50,915	\$ 51,061
Donations	-	-	120	130
Total Revenues	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,035</u>	<u>\$ 51,191</u>
EXPENDITURES				
Gateway Center	\$ 18,000	\$ 18,000	\$ 18,000	\$ 17,500
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	17,500	17,500	17,500	17,500
Community MH ED	1,500	1,500	620	1,719
Midland Mental Health Program	4,500	4,500	4,500	3,900
Travel, Training, Printing, Etc.	750	750	191	500
Dues	500	500	500	500
Total Expenditures	<u>\$ 52,750</u>	<u>\$ 52,750</u>	<u>\$ 51,311</u>	<u>\$ 51,619</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,750)</u>	<u>\$ (1,750)</u>	<u>\$ (276)</u>	<u>\$ (428)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,750)</u>	<u>\$ (1,750)</u>	<u>\$ (276)</u>	<u>\$ (428)</u>
FUND BALANCE, BEGINNING OF YEAR			21,621	22,049
FUND BALANCE, END OF YEAR			<u>\$ 21,345</u>	<u>\$ 21,621</u>

INDEMNITY FUND

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 4,240	\$ 3,320
Interest Earned	-	-	151	58
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,391</u>	<u>\$ 3,378</u>
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,391</u>	<u>\$ 3,378</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,391</u>	<u>\$ 3,378</u>
FUND BALANCE, BEGINNING OF YEAR			80,053	76,675
FUND BALANCE, END OF YEAR			<u>\$ 84,444</u>	<u>\$ 80,053</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023**

PUBLIC DEFENDER OPERATIONS

	2023		2022 Actual
	Original Budget	Final Budget	
REVENUES			
Fees/Fines	\$ -	\$ -	\$ 78
Interest Earned	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>
EXPENDITURES			
Miscellaneous	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>
FUND BALANCE, BEGINNING OF YEAR			<u>186</u>
FUND BALANCE, END OF YEAR			<u>\$ 186</u>

PROBATION SERVICES FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 15,000	\$ 15,000	\$ 11,420	\$ 12,777
Miscellaneous Revenue	2,000	2,000	1,572	1,842
Grant Revenue	-	-	12,000	-
Interest Earned	60	60	536	155
Total Revenues	<u>\$ 17,060</u>	<u>\$ 17,060</u>	<u>\$ 25,528</u>	<u>\$ 14,774</u>
EXPENDITURES				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	9,000	9,000	5,524	3,431
Supplies	17,750	17,750	17,548	6,510
Training	3,000	3,000	840	2,435
Miscellaneous	3,500	3,500	668	2,561
Total Expenditures	<u>\$ 35,750</u>	<u>\$ 35,750</u>	<u>\$ 24,580</u>	<u>\$ 14,937</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (18,690)</u>	<u>\$ (18,690)</u>	<u>\$ 948</u>	<u>\$ (163)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (18,690)</u>	<u>\$ (18,690)</u>	<u>\$ 948</u>	<u>\$ (163)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>102,977</u>	<u>103,140</u>
FUND BALANCE, END OF YEAR			<u>\$ 103,925</u>	<u>\$ 102,977</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023**

DOCUMENT STORAGE FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 6,500	\$ 6,500	\$ 12,429	\$ 10,553
Interest Earned	-	-	41	5
Total Revenues	\$ 6,500	\$ 6,500	\$ 12,470	\$ 10,558
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ -	\$ -
Supplies	20,000	20,000	7,433	18,945
Total Expenditures	\$ 20,000	\$ 20,000	\$ 7,433	\$ 18,945
Excess (Deficiency) of Revenues over Expenditures	\$ (13,500)	\$ (13,500)	\$ 5,037	\$ (8,387)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (13,500)	\$ (13,500)	\$ 5,037	\$ (8,387)
FUND BALANCE, BEGINNING OF YEAR			7,589	15,976
FUND BALANCE, END OF YEAR			\$ 12,626	\$ 7,589

DRUG PREVENTION FUND

REVENUES				
Calendar Receipts	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,500
Grants	-	-	4,029	800
Donations	2,000	2,000	2,600	2,150
Other	9,000	9,000	6,350	4,577
Total Revenues	\$ 15,000	\$ 15,000	\$ 16,979	\$ 11,027
EXPENDITURES				
Canine Expenditures	\$ -	\$ -	\$ -	\$ -
Miscellaneous	9,000	9,593	9,593	8,651
Capital Outlay	-	-	-	-
Total Expenditures	\$ 9,000	\$ 9,593	\$ 9,593	\$ 8,651
Excess (Deficiency) of Revenues over Expenditures	\$ 6,000	\$ 5,407	\$ 7,386	\$ 2,376
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 6,000	\$ 5,407	\$ 7,386	\$ 2,376
FUND BALANCE, BEGINNING OF YEAR			24,757	22,381
FUND BALANCE, END OF YEAR			\$ 32,143	\$ 24,757

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

VITAL RECORDS FUND

	2023		2022
	Original Budget	Final Budget	Actual
REVENUES			
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,070
Interest Earned	-	-	3
Total Revenues	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,073</u>
EXPENDITURES			
Microfilm	\$ 1,500	\$ 1,500	\$ 1,125
Deputy Clerk	-	-	-
Total Expenditures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,125</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (52)</u>
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (52)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>918</u>
FUND BALANCE, END OF YEAR			<u>\$ 866</u>

KIDS INTERFACE SYSTEM FUND

REVENUES				
Operating Grants and Contributions - State Revenue	\$ 2,000	\$ 2,000	\$ -	\$ 2,410
Fees and Fines	-	-	1,817	-
Interest Earned	-	-	80	11
Total Revenues	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,897</u>	<u>\$ 2,421</u>
EXPENDITURES				
Supplies	\$ 2,000	\$ 2,000	\$ 1,045	\$ -
Total Expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,045</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852</u>	<u>\$ 2,421</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852</u>	<u>\$ 2,421</u>
FUND BALANCE, BEGINNING OF YEAR			<u>20,004</u>	<u>17,583</u>
FUND BALANCE, END OF YEAR			<u>\$ 20,856</u>	<u>\$ 20,004</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

GEOGRAPHIC INFORMATION SYSTEM FUND

	2023			
	Original Budget	Final Budget	Actual	2022 Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 65,700	\$ 65,700	\$ 71,342	\$ 81,776
Interest Earned	50	50	909	128
Total Revenues	\$ 65,750	\$ 65,750	\$ 72,251	\$ 81,904
EXPENDITURES				
Mapping Program	\$ 25,000	\$ 25,000	\$ 23,077	\$ 20,248
Map Digitization	95,000	95,000	58,817	5,444
Salaries	24,952	24,952	21,762	21,349
Total Expenditures	\$ 144,952	\$ 144,952	\$ 103,656	\$ 47,041
Excess (Deficiency) of Revenues over Expenditures	\$ (79,202)	\$ (79,202)	\$ (31,405)	\$ 34,863
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (79,202)	\$ (79,202)	\$ (31,405)	\$ 34,863
FUND BALANCE, BEGINNING OF YEAR			206,581	171,718
FUND BALANCE, END OF YEAR			\$ 175,176	\$ 206,581

DUI EQUIPMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 4,408	\$ 1,950
Total Revenues	\$ 3,000	\$ 3,000	\$ 4,408	\$ 1,950
EXPENDITURES				
Supplies and Small Equipment	\$ 3,000	\$ 3,000	\$ 250	\$ 2,823
Total Expenditures	\$ 3,000	\$ 3,000	\$ 250	\$ 2,823
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 4,158	\$ (873)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 4,158	\$ (873)
FUND BALANCE, BEGINNING OF YEAR			3,788	4,661
FUND BALANCE, END OF YEAR			\$ 7,946	\$ 3,788

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

CORONER'S MORGUE FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 3,800	\$ 3,450
Operating Grants and Contributions	-	-	3,365	5,590
Interest Earned	-	-	71	15
Total Revenues	\$ 3,000	\$ 3,000	\$ 7,236	\$ 9,055
EXPENDITURES				
Morgue	\$ 2,000	\$ 2,000	\$ 1,107	\$ 7,719
Capital Outlay - Vehicle Purchase	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 2,000	\$ 2,000	\$ 1,107	\$ 7,719
Excess (Deficiency) of Revenues over Expenditures	\$ 1,000	\$ 1,000	\$ 6,129	\$ 1,336
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 1,000	\$ 1,000	\$ 6,129	\$ 1,336
FUND BALANCE, BEGINNING OF YEAR			24,456	23,120
FUND BALANCE, END OF YEAR			\$ 30,585	\$ 24,456

STATE'S ATTORNEY DRUG FUND

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

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

VEHICLE MAINTENANCE FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 14,662	\$ 21,646
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,662</u>	<u>\$ 21,646</u>
EXPENDITURES				
Maintenance	\$ -	\$ 5,671	\$ 5,671	\$ 27,148
Total Expenditures	<u>\$ -</u>	<u>\$ 5,671</u>	<u>\$ 5,671</u>	<u>\$ 27,148</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (5,671)</u>	<u>\$ 8,991</u>	<u>\$ (5,502)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (5,671)</u>	<u>\$ 8,991</u>	<u>\$ (5,502)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>8,457</u>	<u>13,959</u>
FUND BALANCE, END OF YEAR			<u>\$ 17,448</u>	<u>\$ 8,457</u>

FTA WARRANT FUND

	2023			2022
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, Charges for Services, Other Revenue	\$ -	\$ -	\$ 2,680	\$ 3,158
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,680</u>	<u>\$ 3,158</u>
EXPENDITURES				
Supplies	\$ -	\$ 2,987	\$ 2,987	\$ 2,527
Total Expenditures	<u>\$ -</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>	<u>\$ 2,527</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (2,987)</u>	<u>\$ (307)</u>	<u>\$ 631</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (2,987)</u>	<u>\$ (307)</u>	<u>\$ 631</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,456</u>	<u>825</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,149</u>	<u>\$ 1,456</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2023

SHERIFF COMMISSARY FUND

	2023			2022
	Orginal Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 4,960	\$ 5,505
Donation	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,960</u>	<u>\$ 5,505</u>
EXPENDITURES				
Supplies	\$ -	\$ 4,793	\$ 4,793	\$ 4,468
Total Expenditures	<u>\$ -</u>	<u>\$ 4,793</u>	<u>\$ 4,793</u>	<u>\$ 4,468</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,793)</u>	<u>\$ 167</u>	<u>\$ 1,037</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,224</u>	<u>4,187</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,391</u>	<u>\$ 5,224</u>

STATE'S ATTORNEY AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 923	\$ 534
Monies from State	-	-	-	-
Interest Earned	-	-	10	3
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933</u>	<u>\$ 537</u>
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ 2,147	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,147</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,214)</u>	<u>\$ 537</u>
FUND BALANCE, BEGINNING OF YEAR			<u>6,575</u>	<u>6,038</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,361</u>	<u>\$ 6,575</u>

VEHICLE IMPOUNDMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 7,250	\$ -
Other Revenue	-	-	1,750	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ -</u>
EXPENDITURES				
Vehicle Impoundment	\$ -	\$ 1,865	\$ 1,865	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 1,865</u>	<u>\$ 1,865</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,865)</u>	<u>\$ 7,135</u>	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR			<u>\$ 7,135</u>	<u>\$ -</u>

Schedule 7

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2023**

	<u>2023</u>
Cash flows from operating activities:	
Cash Received from Phone Companies and State of IL	\$ 448,334
Payments to Employees	(151,204)
Payments to Suppliers	(59,751)
Other Operating Revenues (Expenses)	-
Net cash provided (used) by operating activities	<u>\$ 237,379</u>
 Cash flows from investing activities:	
Purchase of Capital Assets	\$ (7,948)
Net cash provided (used) by investing activities	<u>\$ (7,948)</u>
 Net increase (decrease) in cash and cash equivalents	\$ 229,431
 Cash and equivalents, November 30, 2022	<u>1,311,045</u>
 Cash and equivalents, November 30, 2023	<u><u>\$ 1,540,476</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Operating Income (Loss)	\$ 146,169
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	60,007
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	30,637
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	566
Total Adjustments	<u>91,210</u>
Net Cash provided (used) by operating activities	<u><u>\$ 237,379</u></u>

**MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2023**

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, 2023

ASSETS	County	Circuit	Township	Township	County	Land	Total
	Collector	Clerk	MFT	Bridge	Clerk	Acquisition	
Cash (Note 2)	\$ 20,882	\$ 105,786	\$ 499,279	\$ 11,363	\$ 47,862	\$ 7,759	\$ 696,169
Due from State of IL	-	-	380,678	-	-	-	380,678
Total Assets	\$ 20,882	\$ 105,786	\$ 879,957	\$ 11,363	\$ 47,862	\$ 7,759	\$ 1,076,847
LIABILITIES AND NET POSITION							
Current Liabilities	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position - Custodial Funds	\$ 20,882	\$ 105,786	\$ 879,957	\$ 11,363	\$ 47,862	\$ 7,759	\$ 1,076,847
Total Liabilities and Net Position	\$ 20,882	\$ 105,786	\$ 879,957	\$ 11,363	\$ 47,862	\$ 7,759	\$ 1,076,847

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND NET POSITION
CUSTODIAL FUNDS
Year Ended November 30, 2023

	Balance December 1, 2022	Increase	Decrease	Balance November 30, 2023
COUNTY COLLECTOR FUND				
Assets - Cash	\$ 38,118	\$ 28,287,579	\$ 28,304,815	\$ 20,882
Net Position - Custodial Funds	\$ 38,118	\$ 28,287,579	\$ 28,304,815	\$ 20,882
CIRCUIT CLERK FUND				
Assets - Cash	\$ 107,545	\$ 709,926	\$ 711,685	\$ 105,786
Net Position - Custodial Funds	\$ 107,545	\$ 709,926	\$ 711,685	\$ 105,786
TOWNSHIP MFT				
Assets - Cash and Receivables	\$ 1,279,015	\$ 1,274,002	\$ 1,673,060	\$ 879,957
Net Position - Custodial Funds	\$ 1,279,015	\$ 1,274,002	\$ 1,673,060	\$ 879,957
TOWNSHIP BRIDGE				
Assets - Cash	\$ 159,949	\$ 26	\$ 148,612	\$ 11,363
Net Position - Custodial Funds	\$ 159,949	\$ 26	\$ 148,612	\$ 11,363
COUNTY CLERK				
Assets - Cash	\$ 93,746	\$ 499,835	\$ 545,719	\$ 47,862
Net Position - Custodial Funds	\$ 93,746	\$ 499,835	\$ 545,719	\$ 47,862
SHERIFF				
Assets - Cash	\$ -	\$ 35,931	\$ 35,931	\$ -
Net Position - Custodial Funds	\$ -	\$ 35,931	\$ 35,931	\$ -
ESCROW FUND				
Assets - Cash	\$ 3,232	\$ 6	\$ -	\$ 3,238
Net Position - Custodial Funds	\$ 3,232	\$ 6	\$ -	\$ 3,238
LAND ACQUISITION FUND				
Assets - Cash	\$ 7,717	\$ 42	\$ -	\$ 7,759
Net Position - Custodial Funds	\$ 7,717	\$ 42	\$ -	\$ 7,759
TOTAL - ALL CUSTODIAL FUNDS				
Total Assets	\$ 1,689,322	\$ 30,807,347	\$ 31,419,822	\$ 1,076,847
Net Position - Custodial Funds	\$ 1,689,322	\$ 30,807,347	\$ 31,419,822	\$ 1,076,847

**MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2022 TAX SETTLEMENT
Year Ended November 30, 2023**

2022 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION		\$ 28,423,366
ADDITIONS		
Interest on Taxes Collected	-	
DEDUCTIONS		
Delinquent Taxes	\$ 100,609	
Errors and Corrections	35,178	
Other	-	
	<u>135,787</u>	
TOTAL TAXES AND INTEREST TO BE DISTRIBUTED		<u>\$ 28,287,579</u>
CURRENT TAXES		
Distribution to County Funds		\$ 3,358,295
Distribution to Other Taxing Units		<u>24,929,284</u>
TOTAL TAXES AND INTEREST DISTRIBUTED		<u>\$ 28,287,579</u>

