

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2024

#25-1

Approved 02/13/2025

all ayes, 0 nays, 1 absent

Henry Lee Gaunt

**MARSHALL COUNTY
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November 30, 2024**

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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, 2024, 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, 2024, 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.

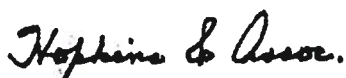
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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 31, 2025, 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.



Granville, Illinois
January 31, 2025



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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, 2024, 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 31, 2025.

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 31, 2025

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2024

	Governmental Activities	Component Unit- 911 ETSB	Total
ASSETS			
Cash and Equivalents(Note 2)	\$ 12,385,389	\$ 1,682,693	\$ 14,068,082
Receivables (net) :			
Property Tax (Note 1D)	4,274,500	-	4,274,500
Other (Note 7)	555,974	28,000	583,974
Prepaid Expenses (Note 7)	5,439	-	5,439
Inventory - Airport Fuel and Highway Salt	105,794	-	105,794
Other Post Employment Benefits (Note 10)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	3,901,435	-	3,901,435
Equipment and Furniture	5,433,546	1,061,498	6,495,044
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Airport, Road, & Bridges	13,585,477	-	13,585,477
Accumulated Depreciation	(14,629,821)	(1,048,631)	(15,678,452)
Total Assets	\$ 32,013,716	\$ 1,781,402	\$ 33,795,118
DEFERRED OUTFLOWS - PENSION	\$ 3,924,871	\$ -	\$ 3,924,871
Total Assets and Deferred Outflows	\$ 35,938,587	\$ 1,781,402	\$ 37,719,989
LIABILITIES			
Accounts Payable and Accrued Payroll (Note 7)	\$ 169,682	\$ 2,049	\$ 171,731
Advance from Grantors (Note 7)	271,523	-	271,523
Long-Term Liabilities (Note 11):			
Due Within One Year	252,772	-	252,772
Due In More Than One Year	-	-	-
Net Pension Liability (Note 12)	1,004,134	-	1,004,134
Total Liabilities	\$ 1,698,111	\$ 2,049	\$ 1,700,160
DEFERRED INFLOWS			
Deferred Inflows- Property Tax Receivable	\$ 4,274,500	\$ -	\$ 4,274,500
Deferred Inflows- IMRF - GASB 68	1,854,225	-	1,854,225
Total Deferred Inflows	\$ 6,128,725	\$ -	\$ 6,128,725
NET POSITION			
Net Investment in Capital Assets	\$ 14,685,777	\$ 70,709	\$ 14,756,486
Restricted for: (Note 4)			
Roads and Bridges	3,203,710	-	3,203,710
Health and Welfare	380,432	-	380,432
Retirement	2,533,087	-	2,533,087
Airport	386,644	-	386,644
Other Purposes	1,027,358	-	1,027,358
Unrestricted	5,894,743	1,708,644	7,603,387
Total Net Position	\$ 28,111,751	\$ 1,779,353	\$ 29,891,104
Total Liabilities, Def. Inflows, and Net Position	\$ 35,938,587	\$ 1,781,402	\$ 37,719,989

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended November 30, 2024

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fee/Fines Charges for Service	Operating Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:						
General Administration	\$ 1,933,055	\$ 604,097	\$ -	\$ (352,627)	\$ -	\$ (352,627)
Employee Benefit	512,231	-	-	(512,231)	-	(512,231)
Public Safety	1,797,221	88,700	20,489	(1,688,032)	-	(1,688,032)
Judiciary and Court Related	895,300	89,757	341,494	(452,425)	-	(452,425)
Transportation	2,529,664	305,210	107,483	(1,358,319)	-	(1,358,319)
Public Health and Welfare	620,385	33,491	419,563	(167,331)	-	(167,331)
Other	471,731	-	-	(471,731)	-	(471,731)
Total Governmental Activities	\$ 8,759,587	\$ 1,121,255	\$ 2,186,659	\$ (5,002,696)	\$ -	\$ (5,002,696)
911 ETSB	\$ 266,121	\$ -	\$ 399,854	\$ -	\$ 133,733	\$ 133,733
Total Component Unit	\$ 266,121	\$ -	\$ 399,854	\$ -	\$ 133,733	\$ 133,733
Total Primary Government	\$ 9,025,708	\$ 1,121,255	\$ 2,586,513	\$ (5,002,696)	\$ 133,733	\$ (4,868,963)
General revenues:						
Taxes:						
Property Taxes				\$ 3,515,408	\$ -	\$ 3,515,408
Motor Fuel				551,052	-	551,052
Sales and Use Taxes				665,059	-	665,059
Replacement Tax				257,029	-	257,029
Income Tax				669,189	-	669,189
Interest Earned				132,807	41,899	174,706
Other General Revenue				198,885	705	199,590
Total General Revenues				\$ 5,989,429	\$ 42,604	\$ 6,032,033
Change in Net Position from Operations				\$ 986,733	\$ 176,337	\$ 1,163,070
Change in Net Pension Liability and Related Deferrals				983,159	-	983,159
Change in Vacation/PTO Accrual				(77,179)	-	(77,179)
Transfers In (Note 5)				-	-	-
Transfers Out (Note 5)				-	-	-
Change in Net Position				\$ 1,892,713	\$ 176,337	\$ 2,069,050
Net Position - Beginning				26,219,038	1,603,016	27,822,054
Net Position - Ending				\$ 28,111,751	\$ 1,779,353	\$ 29,891,104

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2024**

MAJOR FUNDS

	General Fund	County			County Health	IMRF	Non-Major Funds	TOTAL
		Highway	Airport	Health				
ASSETS								
Cash and Equivalents (Note 2)	\$ 4,868,887	\$ 386,865	\$ 363,532	\$ 537,712	\$ 2,395,063	\$ 3,833,330	\$ 12,385,389	
Property Tax Receivable (Note 1D)	2,300,000	395,000	136,000	75,000	700,000	668,500	4,274,500	
Due from State of IL (Note 7)	228,198	-	-	141,552	-	135,262	505,012	
Other Receivables (Note 7)	-	-	3,890	-	-	-	3,890	
Due from Other Funds (Note 5)	10,000	-	-	-	-	5,773	15,773	
Due from Agency Funds	27,614	-	-	-	-	19,458	47,072	
Prepaid Expenses	-	-	-	-	5,439	-	5,439	
Inventory	-	7,000	23,794	-	-	75,000	105,794	
Total Assets	\$ 7,434,699	\$ 788,865	\$ 527,216	\$ 754,264	\$ 3,100,502	\$ 4,737,323	\$ 17,342,869	

LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE

Liabilities:								
Accounts Payable (Note 7)	\$ 21,765	\$ 6,613	\$ 2,709	\$ 47,036	\$ -	\$ -	\$ 78,123	
Advance from Grantors (Note 7)	-	-	-	271,523	-	-	271,523	
Accrued Payroll (Note 7)	30,138	5,123	1,863	-	54,435	-	91,559	
Due to Other Funds (Note 5)	-	-	-	-	-	15,773	15,773	
Due to Agency Funds	-	-	-	-	-	-	-	
Total Liabilities	\$ 51,903	\$ 11,736	\$ 4,572	\$ 318,559	\$ 54,435	\$ 15,773	\$ 456,978	
Deferred Inflows of Resources: (Note 1D)								
Deferred Inflows - Property Tax	\$ 2,300,000	\$ 395,000	\$ 136,000	\$ 75,000	\$ 700,000	\$ 668,500	\$ 4,274,500	
Deferred Inflows	\$ 2,300,000	\$ 395,000	\$ 136,000	\$ 75,000	\$ 700,000	\$ 668,500	\$ 4,274,500	
Fund Balances (Note 4):								
Nonspendable	\$ -	\$ 7,000	\$ 23,794	\$ -	\$ 5,439	\$ 75,000	\$ 111,233	
Restricted	-	375,129	362,850	360,705	2,340,628	3,980,686	7,419,998	
Committed	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned	5,082,796	-	-	-	-	(2,636)	5,080,160	
Total Fund Balance	\$ 5,082,796	\$ 382,129	\$ 386,644	\$ 360,705	\$ 2,346,067	\$ 4,053,050	\$ 12,611,391	
Total Liabilities and Fund Balance	\$ 7,434,699	\$ 788,865	\$ 527,216	\$ 754,264	\$ 3,100,502	\$ 4,737,323	\$ 17,342,869	

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

Total Fund Balance	\$ 12,611,391
Book Value of Long-Term Liabilities at Year-End	(252,772)
Book Value of Capital Assets at Year-End	14,685,777
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(1,004,134)
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	2,070,646
Total Net Position	\$ 28,111,751

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, 2024**

MAJOR FUNDS

	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	TOTAL
REVENUES							
Property Taxes	\$ 1,653,132	\$ 330,823	\$ 130,347	\$ 75,214	\$ 701,754	\$ 624,138	\$ 3,515,408
Motor Fuel Tax	-	-	-	-	-	551,052	551,052
Sales and Use Taxes	665,059	-	-	-	-	-	665,059
Replacement Tax	248,369	-	-	-	4,286	4,374	257,029
Income Tax	669,189	-	-	-	-	-	669,189
Fees, Licenses, Permits	354,525	-	83,571	33,491	-	371,950	843,537
Grants - Federal and State	411,463	-	99,545	419,563	-	383,206	1,313,777
Refunds, Rentals, and Reimbursements	849,641	392,653	11,220	-	-	29,071	1,282,585
City of Lacon - TIF Rebate	243,345	-	-	-	-	-	243,345
Aviation Fuel Sales	-	-	73,647	-	-	-	73,647
Dividend - Franchise Payment	29,035	-	-	-	-	-	29,035
Interest Revenue	102,663	474	2,327	1,040	3,938	22,365	132,807
Other	67,746	15,385	53,017	5,086	4,631	23,985	169,850
Total Revenues	\$ 5,294,167	\$ 739,335	\$ 453,674	\$ 534,394	\$ 714,609	\$ 2,010,141	\$ 9,746,320

EXPENDITURES

Current:							
General Administrative	\$ 1,620,309	\$ -	\$ -	\$ -	\$ -	\$ 117,128	\$ 1,737,437
Employee Benefit	-	-	-	-	271,412	240,819	512,231
Public Safety	1,605,948	-	-	-	-	75,492	1,681,440
Judiciary and Court Related	843,951	-	-	-	-	50,082	894,033
Transportation	-	551,759	261,505	-	-	1,035,910	1,849,174
Public Health and Welfare	46,847	-	-	515,859	-	55,339	618,045
Other	471,731	-	-	-	-	-	471,731
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	1,331,694	10,000	208,111	-	-	590,603	2,140,408
Total Expenditures	\$ 5,920,480	\$ 561,759	\$ 469,616	\$ 515,859	\$ 271,412	\$ 2,165,373	\$ 9,904,499
Excess (Deficiency) of Revenues Over Expenditures	\$ (626,313)	\$ 177,576	\$ (15,942)	\$ 18,535	\$ 443,197	\$ (155,232)	\$ (158,179)

OTHER FINANCING SOURCES (USES)

Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (626,313)	\$ 177,576	\$ (15,942)	\$ 18,535	\$ 443,197	\$ (155,232)	\$ (158,179)
Fund Balances - Beginning	5,709,109	204,553	402,586	342,170	1,902,870	4,208,282	12,769,570
Fund Balances - Ending	\$ 5,082,796	\$ 382,129	\$ 386,644	\$ 360,705	\$ 2,346,067	\$ 4,053,050	\$ 12,611,391

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, 2024

Net change in fund balances - total governmental funds	\$ (158,179)
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.	2,140,408
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(995,496)
Change in compensated absences that are only reported on statement of net position	(77,179)
Change in Net Pension Liability that is only reported on statement of net position	983,159
Change in net assets of governmental activities	<u>\$ 1,892,713</u>

See accompanying notes to basic financial statements.

Statement 5

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2024

	Custodial Funds
ASSETS	
Cash (Note 2)	\$ 799,786
Due from State of Illinois	370,925
Total Assets	<u>\$ 1,170,711</u>
LIABILITIES AND NET POSITION	
Current Liabilities	\$ -
Total Liabilities	<u>\$ -</u>
NET POSITION	
Net Position - Custodial Funds	\$ 1,170,711
Total Liabilities and Net Position	<u>\$ 1,170,711</u>

Statement 6

MARSHALL COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
November 30, 2024

	Custodial Funds
ADDITIONS	
Property Taxes Collected	\$ 30,145,497
Motor Fuel Tax	1,075,047
State Grants	82,858
Fees, Fines, and Charges for Service	1,567,882
Interest	4,963
Total Additions	<u>\$ 32,876,247</u>
DEDUCTIONS	
Property Taxes Disbursed	\$ 30,154,657
Resurface Roads and Engineering	1,324,395
Reimbursement of Fines, Fees, and Charges for Service	1,303,331
Total Deductions	<u>\$ 32,782,383</u>
Changes in Net Position	\$ 93,864
Net Position, November 30, 2023	<u>1,076,847</u>
Net Position, November 30, 2024	<u>\$ 1,170,711</u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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, 2024

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, 2024

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. Revenues 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, 2024

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 proper 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, 2024

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 Equipement	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, 2024

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, 2024 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, 2024

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 or 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 an employee's anniversary date. 3. Three weeks with full pay after five years of service based on an employee's anniversary date. 4. Four weeks with full pay after fifteen years of service based on an 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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

O. **Restricted and Unrestricted Resources (Continued)**

- b. Restricted – Fund balances should be considered to be restricted when constraints placed on funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted funds at year-end that are detailed in Note 4.
- c. Committed – Fund balances should be considered to be committed if funds can only be used for specific purposes as a result of constraints imposed by formal action of the County’s Board of Trustees. The County has no committed balance at year-end.
- 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, 2024

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, 2024, the carrying amount of the County's pooled and segregated deposits including the component unit was \$14,068,082 and the bank balance was \$14,298,571. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2024. 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, 2024, \$0 of the County's bank balance of \$14,298,571 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, 2024

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 \$995,496.

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

General administration - \$195,618
Judiciary - \$1,267
Public safety - \$115,781
Transportation - \$680,490
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2024.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

Note 3 - Capital Assets (Continued)

	<u>COST BASIS</u>			
	<u>Beginning of</u>			<u>End of Year</u>
	<u>Year</u>	<u>Additions</u>	<u>Deletions</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	\$ 2,819,973	\$ 1,081,462	\$ -	\$ 3,901,435
Equipment and Furniture	5,179,314	264,732	10,500	5,433,546
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	12,791,263	794,214	-	13,585,477
Total Depreciable Capital Assets	<u>\$ 25,675,341</u>	<u>\$ 2,140,408</u>	<u>\$ 10,500</u>	<u>\$ 27,805,249</u>
Total Capital Assets	<u>\$ 27,185,690</u>	<u>\$ 2,140,408</u>	<u>\$ 10,500</u>	<u>\$ 29,315,598</u>

	<u>ACCUMULATED DEPRECIATION</u>			
	<u>Beginning of</u>			<u>End of Year</u>
	<u>Year</u>	<u>Additions</u>	<u>Deletions</u>	
Depreciable Assets				
Buildings	\$ 1,338,642	\$ 124,298	\$ -	\$ 1,462,940
Equipment and Furniture	3,474,235	368,024	10,500	3,831,759
Improvements	4,444,976	67,187	-	4,512,163
Infrastructure - Road & Bridge	4,386,972	435,987	-	4,822,959
Total Accumulated Depreciation	<u>\$ 13,644,825</u>	<u>\$ 995,496</u>	<u>\$ 10,500</u>	<u>\$ 14,629,821</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2024 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	1,012,237	49,261	-	1,061,498
Total Depreciated Assets	\$ 1,070,079	\$ 49,261	\$ -	\$ 1,119,340

	<u>ACCUMULATED DEPRECIATION</u>			
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 56,183	\$ 587	\$ -	\$ 56,770
Equipment	947,919	43,942	-	991,861
Total Accumulated Depreciation	\$ 1,004,102	\$ 44,529	\$ -	\$ 1,048,631

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2024. Prepaid expenses of \$5,439 and Inventory of \$105,794 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 3,203,710
Health and Welfare	380,432
Retirement	2,533,087
Airport	386,644
Other Purposes	1,027,358
Total	\$ 7,531,231

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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

At November 30, 2024, 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. In addition, the Animal Control Fund has an interfund payable due to the General Fund in the amount of \$10,000. This was an advance to help the Animal Control Fund cover expenditures for the year.

No interfund transfers made during the year.

Note 6 - **Subsequent Events**

Management evaluated Subsequent Events through January 31, 2025, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - **Other Receivables and Payables**

At November 30, 2024, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2024 to be collected in fiscal year 2025.
- 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 2025 for goods received and services performed in fiscal year 2024.
- Advance from Grantors – amount of grants received in fiscal year 2024 for expenditures that will not be incurred until fiscal year 2025 or later.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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, 2024 no funds had a deficit fund balance. Actual expenditures in the County Clerk's Automation Fund and the Marshall County Community Health Fund exceeded appropriated amounts for the fiscal year.

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, 2024 was as follows:

Compensated Absences Payable

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee. The balance is due within one year and increased by \$77,179 to \$252,772 as of November 30, 2024.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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 - 2024 Tax Year		\$ 403,990,665
Statutory Debt Limitation (2.875%)		\$ 11,614,732
Total Debt:		
Bonds and Contractual	\$	-
Legal Debt Margin		\$ 11,614,732

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, 2023, included (a) 3.25% inflation, (b) 2.25% price inflation, (c) 2.75% 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, 2024

Note 12 - Pension Plans (Continued)

The Single Discount Rate – The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.77%; 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, 2023, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2023, included (a) 7.25 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 2.75% 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, 2023 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 2023 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, 2024

Note 12 - Pension Plans (Continued)

<u>A. Total Pension Liability</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Service Cost	\$ 181,651	\$ 107,675	\$ 16,994
2. Interest on the Total Pension Liability	831,249	363,560	371,976
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	374,615	398,170	(315,990)
5. Changes of Assumptions	(12,821)	(16,466)	(10,317)
6. Benefit payments, including refunds of employee contributions	<u>(769,509)</u>	<u>(261,818)</u>	<u>(367,022)</u>
7. Net Change in Total Pension Liability	\$ 605,185	\$ 591,121	\$ (304,359)
8. Total Pension Liability - Beginning	<u>11,759,438</u>	<u>5,091,686</u>	<u>5,305,713</u>
9. Total Pension Liability - Ending	<u>\$ 12,364,623</u>	<u>\$ 5,682,807</u>	<u>\$ 5,001,354</u>
<u>B. Plan Fiduciary Net Position</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Contributions - Employer	\$ 123,387	\$ 50,609	\$ 117,983
2. Contributions - Employee	93,773	51,783	7,077
3. Net Investment Income	1,202,328	555,322	491,317
4. Benefit Payments, including Refunds of Employee Contributions	(769,509)	(261,818)	(367,022)
5. Other (Net Transfer)	<u>443,935</u>	<u>112,330</u>	<u>142,325</u>
6. Net Change in Plan Fiduciary Net Position	\$ 1,093,914	\$ 508,226	\$ 391,680
7. Plan Fiduciary Net Position - Beginning	<u>10,849,035</u>	<u>4,964,041</u>	<u>4,237,754</u>
8. Plan Fiduciary Net Position - Ending	<u>\$ 11,942,949</u>	<u>\$ 5,472,267</u>	<u>\$ 4,629,434</u>
C. Net Pension Liability / (Asset)	<u>\$ 421,674</u>	<u>\$ 210,540</u>	<u>\$ 371,920</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.59%	96.30%	92.56%
E. Covered Valuation Payroll	2,026,055	690,436	94,357
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	20.81%	30.49%	394.16%
Total Pension Expense (Income)	\$ (340,677)	\$ (78,151)	\$ (564,330)

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

Note 12 - Pension Plans (Continued)

	Membership		
Number of	Regular	SLEP	ECO
- Retirees and Beneficiaries	48	9	15
- Inactive, Non-Retired Members	31	7	1
- Active Members	36	10	2
Total	115	26	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%
Regular			
Total Pension Liability	\$ 13,830,092	\$ 12,364,623	\$ 11,193,632
Plan Fiduciary Net Position	11,942,949	11,942,949	11,942,949
Net Pension Liability / (Asset)	\$ 1,887,143	\$ 421,674	\$ (749,317)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
SLEP			
Total Pension Liability	\$ 6,427,922	\$ 5,682,807	\$ 5,073,973
Plan Fiduciary Net Position	5,472,267	5,472,267	5,472,267
Net Pension Liability / (Asset)	\$ 955,655	\$ 210,540	\$ (398,294)

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
ECO			
Total Pension Liability	\$ 5,463,973	\$ 5,001,354	\$ 4,604,153
Plan Fiduciary Net Position	4,629,434	4,629,434	4,629,434
Net Pension Liability / (Asset)	\$ 834,539	\$ 371,920	\$ (25,281)

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2024

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	\$ 238,298	\$ 4,659
Changes in assumptions	-	34,243
Net difference between projected and actual earnings on pension plan investments	530,074	679,010
Total	<u>\$ 768,372</u>	<u>\$ 717,912</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>SLEP</u>		
Difference between expected and actual experience	\$ 356,190	\$ 33,056
Changes in assumptions	-	17,627
Net difference between projected and actual earnings on pension plan investments	721,066	434,182
Total	<u>\$ 1,077,256</u>	<u>\$ 484,865</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	665,039	408,860
Total	<u>\$ 665,039</u>	<u>\$ 408,860</u>

The total deferred outflows from the tables above were \$3,690,234 and the total deferred inflows were \$1,854,225. In addition, there were deferred outflows of \$234,637 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2023. 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, 2024

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 a prior fiscal year, 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, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 181,651	\$ 179,375	\$ 161,273	\$ 169,737	\$ 163,518	\$ 146,044	\$ 146,764	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	831,249	806,593	756,424	743,183	725,785	709,431	718,771	723,196	717,937	678,025
Benefit Changes										
Difference Between Expected and Actual Experience	374,615	62,090	390,703	(19,299)	(80,302)	(10,718)	8,043	(312,025)	(212,572)	(45,981)
Assumption Changes	(12,821)	-	-	(125,656)	-	296,938	(363,428)	(34,912)	23,883	348,018
Benefit Payments and Refunds	(769,509)	(648,694)	(602,250)	(559,945)	(584,326)	(613,053)	(655,579)	(601,349)	(576,019)	(615,126)
Net Change in Total Pension Liability	\$ 605,185	\$ 399,364	\$ 706,150	\$ 208,020	\$ 224,675	\$ 528,642	\$ (145,429)	\$ (62,902)	\$ 102,042	\$ 537,020
Total Pension Liability - Beginning	\$ 11,759,438	\$ 11,360,074	\$ 10,653,924	\$ 10,445,904	\$ 10,221,229	\$ 9,692,587	\$ 9,838,016	\$ 9,900,918	\$ 9,798,876	\$ 9,261,856
Total Pension Liability - Ending (a)	\$ 12,364,623	\$ 11,759,438	\$ 11,360,074	\$ 10,653,924	\$ 10,445,904	\$ 10,221,229	\$ 9,692,587	\$ 9,838,016	\$ 9,900,918	\$ 9,798,876

Plan Fiduciary Net Position	
Employer Contributions	\$ 123,387
Employee Contributions	93,773
Pension Plan Net Investment Income	1,202,328
Benefit Payments and Refunds	(769,509)
Other	443,935
Net Change in Plan Fiduciary Net Position	1,093,914
Plan Fiduciary Net Position - Beginning	10,849,035
Plan Fiduciary Net Position - Ending (b)	11,942,949
Net Pension Liability / (Asset) - Ending (a)-(b) *	421,674
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.59%
Covered Valuation Payroll	\$ 2,026,055
Net Pension Liability as a Percentage of Covered Valuation Payroll	20.81%

Calendar Year Ending December 31,	Multiyear Schedule of Contributions			Actual Contribution as a % of Covered Valuation Payroll
	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	
2023	123,387	-	2,026,055	6.09%
2022	138,174	-	1,903,220	7.26%
2021	212,279	-	1,841,101	11.53%
2020	215,112	-	1,733,378	12.41%
2019	168,076	-	1,685,813	9.97%
2018	192,910	1	1,633,456	11.81%
2017	192,272	-	1,546,839	12.43%
2016	193,988	(614)	1,535,934	12.67%
2015	191,315	(508)	1,531,748	12.52%
2014	167,285	(13,506)	1,381,658	12.11%

*Estimated based on contribution rate of 6.09% and covered valuation payroll of \$2,026,055.

**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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability	\$ 107,675	\$ 109,516	\$ 95,841	\$ 96,552	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408	\$ 104,674	\$ 97,453
Service Cost	363,560	352,371	337,024	310,973	294,484	263,881	258,296	237,225	225,370	196,396
Interest on the Total Pension Liability										
Benefit Changes										
Difference Between Expected and Actual Experience	398,170	(53,716)	10,371	200,401	35,673	212,365	(171,655)	(2,122)	(134,422)	69,344
Assumption Changes	(16,466)	-	-	(27,197)	-	119,055	(25,513)	(4,759)	4,337	39,528
Benefit Payments and Refunds	(261,818)	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Net Change in Total Pension Liability	\$ 591,121	\$ 164,148	\$ 210,475	\$ 371,379	\$ 237,511	\$ 584,212	\$ 98,896	\$ 285,347	\$ 174,287	\$ 388,374
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	\$ 3,139,718	\$ 2,965,431	\$ 2,577,057
Total Pension Liability - Ending (a)	\$ 5,682,807	\$ 5,091,686	\$ 4,927,538	\$ 4,717,063	\$ 4,345,684	\$ 4,108,173	\$ 3,523,961	\$ 3,425,065	\$ 3,139,718	\$ 2,965,431

Plan Fiduciary Net Position	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer Contributions	\$ 50,609	\$ 75,010	\$ 76,844	\$ 22,324	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	51,783	52,333	61,873	41,138	37,348	38,077	37,560	64,519	36,799	37,468
Pension Plan Net Investment Income	555,322	(780,981)	893,121	648,606	871,324	(222,250)	558,574	192,247	14,919	166,683
Benefit Payments and Refunds	(261,818)	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)	(14,347)
Other	112,330	(1,460)	(13,516)	65,219	(644,376)	658,551	(40,503)	63,445	(169,584)	(3,624)
Net Change in Plan Fiduciary Net Position	\$ 508,226	\$ (899,121)	\$ 785,561	\$ 567,937	\$ 120,103	\$ 594,143	\$ 569,733	\$ 355,308	\$ (72,066)	\$ 256,819
Plan Fiduciary Net Position - Beginning	\$ 4,964,041	\$ 5,863,162	\$ 5,077,601	\$ 4,509,664	\$ 4,389,561	\$ 3,795,418	\$ 3,225,685	\$ 2,870,377	\$ 2,942,443	\$ 2,685,624
Plan Fiduciary Net Position - Ending (b)	\$ 5,472,267	\$ 4,964,041	\$ 5,863,162	\$ 5,077,601	\$ 4,509,664	\$ 4,389,561	\$ 3,795,418	\$ 3,225,685	\$ 2,870,377	\$ 2,942,443
Net Pension Liability / (Asset) - Ending (a)-(b)	\$ 210,540	\$ 127,645	\$ (935,624)	\$ (360,538)	\$ (163,980)	\$ (281,388)	\$ (271,457)	\$ 199,380	\$ 269,341	\$ 22,988
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.30%	97.49%	118.99%	107.64%	103.77%	106.85%	107.70%	94.18%	91.42%	99.22%
Covered Valuation Payroll	\$ 690,436	\$ 697,772	\$ 599,873	\$ 548,500	\$ 497,966	\$ 507,697	\$ 500,805	\$ 502,708	\$ 486,731	\$ 529,176
Net Pension Liability as a Percentage of Covered Valuation Payroll	30.49%	18.29%	-155.97%	-65.73%	-32.93%	-55.42%	-54.20%	39.66%	55.34%	4.34%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Multiyear Schedule of Contributions			Actual Contribution as a	
	Actuarially Determined Contribution *	Contribution Deficiency (Excess)	Covered Valuation Payroll	% of Covered Valuation Payroll	Contribution as a Percentage of Covered Valuation Payroll
2023	\$ 50,609	\$ -	\$ 690,436	7.33%	7.33%
2022	75,010	-	697,772	10.75%	10.75%
2021	76,844	-	599,873	12.81%	12.81%
2020	22,324	-	548,500	4.07%	4.07%
2019	48,552	6,425	497,966	8.46%	8.46%
2018	70,214	(150,058)	507,697	43.39%	43.39%
2017	73,718	(1)	500,805	14.72%	14.72%
2016	74,501	(1)	502,708	14.82%	14.82%
2015	70,917	(555)	486,731	14.68%	14.68%
2014	74,825	4,186	529,176	13.35%	13.35%

*Estimated based on contribution rate of 7.33% and covered valuation payroll of \$690,436.

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

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Service Cost	\$ 16,994	\$ 15,627	\$ 15,757	\$ 48,794	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	371,976	378,706	382,819	356,568	350,724	348,781	352,381	323,966	304,390	301,557
Benefit Changes										
Difference Between Expected and Actual Experience	(315,990)	(124,977)	(87,894)	312,919	(78,146)	(99,228)	(220,797)	260,295	141,070	(152,867)
Assumption Changes	(10,317)	-	-	(30,887)	-	130,474	37,926	(82,214)	-	101,470
Benefit Payments and Refunds	(367,022)	(358,727)	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Net Change in Total Pension Liability	\$ (304,359)	\$ (89,371)	\$ (65,294)	\$ 445,797	\$ 81,436	\$ 185,429	\$ (70,905)	\$ 319,806	\$ 269,439	\$ 69,408
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	4,159,968
Total Pension Liability - Ending (a)	\$ 5,001,354	\$ 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

Plan Fiduciary Net Position	Multiyear Schedule of Contributions									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer Contributions	\$ 117,983	\$ 178,838	\$ 63,498	\$ 167,911	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	7,077	7,000	6,949	16,568	16,769	16,558	16,295	16,138	15,999	15,873
Pension Plan Net Investment Income	491,317	(742,158)	826,079	573,769	655,520	(172,390)	444,203	323,640	10,195	137,828
Benefit Payments and Refunds	(367,022)	(358,727)	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)	(241,286)
Other	142,325	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	\$ 391,680	\$ (885,490)	\$ 566,099	\$ 527,959	\$ 690,666	\$ 388,671	\$ 505,233	\$ 209,407	\$ 201,152	\$ (242,583)
Plan Fiduciary Net Position - Beginning	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	2,276,640
Plan Fiduciary Net Position - Ending (b)	4,629,434	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)	371,920	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	92.56%	79.87%	94.96%	83.46%	80.35%	67.68%	62.13%	50.73%	49.68%	48.09%
Covered Valuation Payroll	\$ 94,357	\$ 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	394.16%	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 *	Actual Contribution as a % of Covered Valuation Payroll		
		Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution
2023	117,984	1	94,357	125.04%
2022	178,837	(1)	93,334	191.61%
2021	63,499	1	92,659	68.53%
2020	167,911	-	220,906	76.01%
2019	237,526	-	223,596	106.23%
2018	2,147,008	1,526,444	220,772	281.09%
2017	260,719	(250,001)	217,266	235.07%
2016	264,858	-	215,174	123.09%
2015	226,692	(1)	213,317	106.27%
2014	233,779	42,709	211,641	90.28%

* Estimated based on contribution rate of 125.05% and covered valuation payroll of \$94,357.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Property Tax	\$ 1,648,819	\$ 1,648,819	\$ 1,653,132	\$ 1,645,423
Personal Property Replacement Taxes	400,000	400,000	248,369	438,419
County Offices Fees	170,182	170,182	209,687	151,925
Court Fees and Fines	45,000	45,000	105,612	175,137
Building Permit and Zoning Fees	103,625	103,625	18,376	74,240
Liquor Licenses	1,150	1,150	1,350	1,214
Sales and Use Tax	400,000	400,000	665,059	582,477
Income Tax	450,000	450,000	669,189	627,833
State of Illinois	515,313	515,313	335,826	310,354
Interest on Investments	15,000	15,000	102,663	32,746
City of Lacon - TIF Rebate	20,000	20,000	243,345	233,105
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	56,859	54,389
Administration fees	18,000	18,000	19,500	18,000
Other Reimbursements	258,960	258,960	513,815	435,103
Dividend - Franchise Payment	20,000	20,000	29,035	4,719
Grants	511,400	861,400	411,463	488,877
Miscellaneous	-	-	10,887	10,592
Total Revenues	<u>\$ 4,627,449</u>	<u>\$ 4,977,449</u>	<u>\$ 5,294,167</u>	<u>\$ 5,284,553</u>
EXPENDITURES				
General Government	\$ 1,637,685	\$ 1,962,685	\$ 1,620,309	\$ 1,848,966
Public Safety	1,613,424	1,695,722	1,605,948	1,509,112
Judiciary and Court Related	721,565	1,011,555	843,951	704,830
Public Health and Welfare	32,000	32,000	46,847	29,864
Other	219,550	624,434	471,731	417,697
Capital Outlay	756,000	756,000	1,331,694	939,003
Total Expenditures	<u>\$ 4,980,224</u>	<u>\$ 6,082,396</u>	<u>\$ 5,920,480</u>	<u>\$ 5,449,472</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (352,775)</u>	<u>\$ (1,104,947)</u>	<u>\$ (626,313)</u>	<u>\$ (164,919)</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>\$ (352,775)</u>	<u>\$ (1,104,947)</u>	<u>\$ (626,313)</u>	<u>\$ (164,919)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,709,109</u>	<u>5,874,028</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,082,796</u>	<u>\$ 5,709,109</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

COUNTY HIGHWAY FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Property Tax	\$ 330,000	\$ 330,000	\$ 330,823	\$ 278,459
Putnam County Reimbursements	80,000	80,000	82,664	116,865
Interest on Investments	200	200	474	272
Signs	500	500	769	145
Miscellaneous	-	-	14,616	3,533
Total Revenues	\$ 410,700	\$ 410,700	\$ 429,346	\$ 399,274
EXPENDITURES				
Road Resurfacing	\$ 30,000	\$ 30,000	\$ 12,219	\$ 11,940
Gas and Oil	60,000	60,000		49,055
Audit	5,500	5,500	6,000	5,500
Mileage	150	150	42,711	-
Office Expense	7,500	7,500	7,657	4,948
Supplies	60,000	60,000	41,443	27,773
Salaries	542,000	542,000	379,612	460,021
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	30,000	30,000	20,975	14,607
Repairs	80,000	80,000	26,997	55,317
Capital Outlays	50,000	50,000	10,000	144,076
Miscellaneous	5,000	5,000	9,145	2,638
Total Expenditures	\$ 875,150	\$ 875,150	\$ 561,759	\$ 780,875
Excess (Deficiency) of Revenues over Expenditures	\$ (464,450)	\$ (464,450)	\$ (132,413)	\$ (381,601)
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 260,000	\$ 260,000	\$ 275,000	\$ 305,000
Reimbursement to Engineering Revolving Fund	-	-	(600)	126,000
Reimbursement from General Fund	-	-	35,589	31,552
Proceeds from Sale of Fixed Assets	-	-	-	-
Total Other Financing Sources	\$ 260,000	\$ 260,000	\$ 309,989	\$ 462,552
Net Change in Fund Balance	\$ (204,450)	\$ (204,450)	\$ 177,576	\$ 80,951
FUND BALANCE, BEGINNING OF YEAR			\$ 204,553	\$ 123,602
FUND BALANCE, END OF YEAR			\$ 382,129	\$ 204,553

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024**

COUNTY AIRPORT FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Property Taxes	\$ 130,000	\$ 130,000	\$ 130,347	\$ 126,260
Capital Grants and Contributions - Federal Revenue	200,000	200,000	97,861	85,235
Capital Grants and Contributions - State Revenue	-	-	1,684	509
Fines, Fees, and Charges for Services	64,500	64,500	83,571	86,723
AG Rent	11,200	11,200	11,220	
Aviation Fuel Sales	28,000	28,000	73,647	89,051
Aviation Fuel Tax Reimbursement	85,000	85,000	40,135	-
Interest Earned	400	400	2,327	637
Proceeds from Sale of Fixed Assets	-	-	10,800	-
Miscellaneous	400	400	2,082	1,431
Total Revenues	\$ 519,500	\$ 519,500	\$ 453,674	\$ 389,846
EXPENDITURES				
Salaries	\$ 72,100	\$ 72,100	\$ 75,748	\$ 91,284
Health Insurance	9,000	9,000	8,865	8,328
Building Maintenance	23,000	23,000	21,351	18,781
Repairs & Maintenance	18,000	18,000	20,686	16,194
Administration costs	10,250	10,250	6,667	10,039
Equipment Maintenance	7,000	7,000	11,739	2,954
Utilities	23,000	23,000	15,100	11,893
Capital Outlay - Equipment	9,400	9,400	4,500	8,334
Construction	200,000	200,000	99,545	131,677
Runway Maintenance	105,000	105,000	104,066	-
Aviation Fuel	80,000	80,000	70,052	53,900
Fuel Tax	5,000	5,000	4,514	5,178
Credit Card Processing	3,500	3,500	4,440	3,463
Property Taxes	10,800	10,800	10,621	10,147
Liability Insurance	3,909	3,909	3,909	3,909
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	4,161	2,075
General Supplies	1,000	1,000	86	-
Audit	2,500	2,500	2,200	2,000
Miscellaneous	1,500	1,500	1,366	501
Total Expenditures	\$ 588,959	\$ 588,959	\$ 469,616	\$ 380,657
Excess (Deficiency) of Revenues over Expenditures	\$ (69,459)	\$ (69,459)	\$ (15,942)	\$ 9,189
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (69,459)	\$ (69,459)	\$ (15,942)	\$ 9,189
FUND BALANCE, BEGINNING OF YEAR			402,586	393,397
FUND BALANCE, END OF YEAR			\$ 386,644	\$ 402,586

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

ILLINIOS MUNICIPAL RETIREMENT FUND

	2024			2023
	Original Budget	Final Budget	Actual	
REVENUES				
Property Tax	\$ 700,000	\$ 700,000	\$ 701,754	\$ 698,591
Personal Property Replacement Taxes	7,000	7,000	4,286	6,565
Interest Earned	-	-	3,938	2,950
Miscellaneous	6,000	6,000	4,631	5,689
Total Revenues	\$ 713,000	\$ 713,000	\$ 714,609	\$ 713,795
EXPENDITURES				
IMRF	\$ 425,000	\$ 425,000	\$ 271,412	\$ 307,591
Total Expenditures	\$ 425,000	\$ 425,000	\$ 271,412	\$ 307,591
Net Change in Fund Balance	\$ 288,000	\$ 288,000	\$ 443,197	\$ 406,204
FUND BALANCE, BEGINNING OF YEAR			1,902,870	1,496,666
FUND BALANCE, END OF YEAR			\$ 2,346,067	\$ 1,902,870

COUNTY HEALTH FUND

REVENUES				
Property Tax	\$ 75,000	\$ 75,000	\$ 75,214	\$ 74,866
Fees, Fines, and Charges for Services	19,100	19,100	33,491	28,583
Operating Grants and Contributions	334,348	334,348	419,563	445,340
Other	8,300	8,300	5,086	322
Interest Revenue	500	500	1,040	719
Total Revenues	\$ 437,248	\$ 437,248	\$ 534,394	\$ 549,830
EXPENDITURES				
Personnel and Management	\$ 303,860	\$ 315,418	\$ 413,749	\$ 400,305
Health Department Expenditures	133,005	280,036	90,610	84,280
Audit	5,500	5,500	6,500	5,500
Administrative - General Fund Reimbursement	5,000	5,000	5,000	5,000
Total Expenditures	\$ 447,365	\$ 605,954	\$ 515,859	\$ 495,085
Excess (Deficiency) of Revenues over Expenditures	\$ (10,117)	\$ (168,706)	\$ 18,535	\$ 54,745
OTHER FINANCING SOURCES				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer (Out)	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (10,117)	\$ (168,706)	\$ 18,535	\$ 54,745
FUND BALANCE, BEGINNING OF YEAR			342,170	287,425
FUND BALANCE, END OF YEAR			\$ 360,705	\$ 342,170

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2024

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, 2024**

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, 2024**

<u>REVENUES</u>	2024			2023
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	\$ 1,648,819	\$ 1,648,819	\$ 1,653,132	\$ 1,645,423
Personal Property Replacement Taxes	400,000	400,000	248,369	438,419
Office Fees (Co Clerk, Cir Clerk, Sherriff)	170,182	170,182	209,687	151,925
Court Fees and Fines	45,000	45,000	105,612	175,137
Building Permit and Zoning Fees	103,625	103,625	18,376	74,240
Liquor Licenses	1,150	1,150	1,350	1,214
Sales and Use Tax	400,000	400,000	665,059	582,477
Income Tax	450,000	450,000	669,189	627,833
City of Lacon - TIF Rebate	20,000	20,000	243,345	233,105
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	30,000	30,000	29,833	28,964
State's Attorney's Salary	131,625	131,625	139,212	132,371
Violent Crimes Assistant Salary	39,000	39,000	39,500	27,250
Other State Reimbursements:				
Public Defender Salary	39,835	39,835	39,829	39,829
Probation Officer Salary	66,252	66,252	72,181	67,339
Sheriff Salary	81,545	81,545	82,504	76,326
Election Cost	44,656	44,656	4,948	5,446
Other	82,400	82,400	-	168
Interest on Investments	15,000	15,000	102,663	32,746
Dividends - Franchise Payments	20,000	20,000	29,035	4,719
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	56,859	54,389
Other Reimbursements:				
Dispatch - 911 Fund	-	-	84,800	80,000
Employee Share - Health Insurance	120,000	120,000	93,542	103,043
Insurance Claims	-	-	-	93
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	19,500	18,000
City of Wenona - Sheriff Patrol	138,960	138,960	138,960	150,540
City of Henry- Sheriff Patrol	-	-	10,045	-
City of Toluca- Sheriff Patrol	-	-	21,795	-
Other	-	-	92,492	34,088
Proceeds Sale of Fixed Assets	-	-	50	-
Grants	511,400	861,400	411,463	488,877
Miscellaneous	-	-	10,837	10,592
Subtotal	\$ 4,627,449	\$ 4,977,449	\$ 5,294,167	\$ 5,284,553
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 15,000	\$ 15,000	\$ 14,929	\$ 11,895
Repairs	13,000	13,000	29,469	12,563
Supplies	9,000	9,000	7,911	9,039
Water	1,700	1,700	1,672	1,565
Telephone	14,000	14,000	10,368	14,527
Maintenance Director Salary	-	-	-	-
Pest Control	750	750	780	920
Elevator	3,700	3,700	7,666	3,168
Garbage	5,800	5,800	4,483	4,776
Lawn - Summer	2,500	2,500	1,896	1,710
Janitorial Services	28,800	28,800	28,800	28,088
Landscaping	500	500	163	82

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 116,000	\$ 116,000	\$ 152,291	\$ 137,473
Workman's Compensation	105,000	105,000	108,956	112,750
Health	470,000	470,000	457,568	463,691
Unemployment Compensation	100	100	26	20,713
Tort Settlement	100	100	-	-
County Clerk:				
Salary	60,000	60,000	62,308	57,967
Deputy & Clerk Salary	92,000	92,000	95,102	85,512
Book Repair	15,000	15,000	5,890	7,092
Office Expense	9,500	9,500	9,208	8,263
Travel	1,100	1,100	-	-
Training	-	-	478	-
Purchase of Equipment	1,500	1,500	751	632
Dues, Subscriptions, & Conferences	1,800	1,800	1,843	1,827
Elections:				
Ballots & Supplies	65,000	65,000	26,335	41,206
Elections Salaries - Judges & Clerks	40,000	40,000	36,666	16,736
Computer Maintenance & Software	40,000	40,000	34,783	31,262
County Treasurer:				
Salary	60,000	60,000	62,308	57,967
Deputy & Clerk Salary	45,662	45,662	48,094	44,429
Office Expense	2,000	2,000	1,822	1,476
Real Estate Tax Forms	5,000	5,000	5,000	5,000
Board Members:				
Mileage	3,000	3,000	738	1,010
NACO & ICBM Dues	1,600	1,600	4,316	2,027
Board Members Salaries	21,010	21,010	39,720	29,709
Vice-Chairman Salary	4,558	4,558	4,673	4,444
Chairman Salary	7,598	7,598	-	6,252
Miscellaneous	2,000	2,000	1,115	2,007
Supervisor of Assessments:				
Salary	60,000	60,000	62,308	57,967
Deputy & Clerk Salary	25,700	25,700	24,047	33,402
Office Expense	19,250	19,250	9,263	11,808
Publication	7,500	7,500	2,838	18,500
Dues, Memberships, & Seminars	500	500	380	780
Mileage	2,500	2,500	1,051	1,936
Copier Supplies	2,500	2,500	1,851	2,022
Board of Review - Salary	4,500	4,500	4,500	1,800
Board of Review - Per Diem & Mileage	500	500	-	-
Board of Review - Education	1,000	1,000	929	-
Education	3,500	3,500	-	-
Zoning:				
Salaries	38,625	38,625	45,848	57,703
Office Expense	4,000	4,000	4,006	2,762
Utilities	3,000	3,000	3,000	1,440
Public Notices	2,000	2,000	1,997	580
Postage	10,000	10,000	10,000	-
Mileage	3,500	3,500	2,072	3,307
Mapping and Software	1,000	1,000	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 55,000	\$ 55,000	\$ 61,426	\$ 82,838
Printing	14,000	14,000	11,169	7,453
Postage & Envelopes	25,000	25,000	27,247	23,682
Audit	35,000	35,000	17,300	21,000
NCICG	3,500	3,500	-	1,191
Payroll Supplies	2,000	2,000	1,484	329
Port Authority	11,742	11,742	11,742	-
Drug Court	-	325,000	17,256	-
Accounting System Software, Training, & Support	13,000	13,000	14,699	12,716
Notification System	9,590	9,590	9,589	8,674
ARPA - Grant Expenditures - Non Capital	-	-	-	249,955
Miscellaneous	15,000	15,000	6,179	19,343
Total General Government	<u>\$ 1,637,685</u>	<u>\$ 1,962,685</u>	<u>\$ 1,620,309</u>	<u>\$ 1,848,966</u>
Public Safety:				
Coroner:				
Salary	\$ 23,126	\$ 23,126	\$ 24,015	\$ 23,126
Physicians, Autopsy, Transportation	12,000	12,000	7,652	11,670
Telephone	2,200	2,200	2,140	2,000
Dues	550	550	-	850
Jury Fees	100	100	-	-
Vehicle Maintenance	1,000	1,000	-	-
Insurance	-	-	-	-
Indigent Burials	600	600	-	-
Education	1,500	1,500	1,774	-
Assistant	1,100	1,100	750	925
ESDA:				
Director's Salary	19,416	19,416	20,162	18,830
Supplies:				
Office	1,750	1,750	163	983
Emergency	500	500	-	-
Training	250	250	-	-
Travel	350	350	99	183
Radio Equipment	700	700	120	145
Other Equipment	1,200	1,200	834	894
Dues & Subscriptions	150	150	-	65
Building Rent	7,200	7,200	7,200	7,200

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 121,628	\$ 129,468	\$ 129,468	\$ 117,303
Deputy Sheriffs' Salary	602,018	614,822	601,977	562,947
Radio Operators	247,200	285,942	278,633	244,694
Jailers	223,836	243,527	236,718	219,993
Buildings - Repairs & Maintenance	-	-	-	-
Vehicles - Repairs & Maintenance	15,000	15,000	13,959	15,411
Cameras - Repairs & Maintenance	3,900	3,900	3,794	3,900
Ammunition	4,000	4,380	4,380	4,023
Office Supplies	5,000	5,000	3,870	3,758
Education & Training	20,000	20,000	19,612	19,589
Reporting Software	21,240	21,240	-	-
Uniform Allowance	12,000	12,000	10,977	11,233
Gasoline	55,450	55,450	50,195	50,315
Crime Commission	1,655	1,655	1,645	1,655
Computer Line Charge	20,000	20,000	16,768	18,388
Communications & Dispatch	6,000	6,000	5,455	5,546
Secretary	60,450	63,291	61,829	56,774
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	11,717	10,251
Telephone	7,300	7,300	9,155	8,877
Food Services - Prisoners	24,000	24,000	6,262	17,434
Matron Pay	788	788	562	593
Court Baliff	50,017	50,017	49,925	46,002
Medical Bills - Prisoners	7,500	7,500	5,192	4,624
Office Supplies	4,500	4,500	4,073	3,623
Prisoner Supplies	200	200	227	173
Rugs	2,000	2,000	2,027	1,999
Energy Maintenance	1,200	1,200	612	964
Repairs	9,000	9,000	8,851	9,000
Soft Water	1,000	1,000	600	660
Food Service Supplies	1,100	1,100	609	529
Patrol Expenses	2,000	2,000	1,947	1,983
Total Public Safety	<u>\$ 1,613,424</u>	<u>\$ 1,695,722</u>	<u>\$ 1,605,948</u>	<u>\$ 1,509,112</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
Judiciary and Court Related:				
Court Expenses	\$ 7,500	\$ 7,500	\$ 3,138	\$ 2,764
Multi-County Purchasing	100	100	60	76
Jurors	4,500	4,500	-	4,438
Court Security	1,200	1,200	1,253	1,044
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	15,000	58,082	59,527	26,418
Clerk Scheduled Fees	15,000	209,450	-	16,401
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	60,000	60,000	62,307	57,967
Deputy & Clerk Hire	126,590	126,590	130,770	127,114
Office Expense	5,000	5,000	3,489	9,871
Purchase of Equipment	5,000	5,000	2,755	-
Audit	5,000	5,000	5,000	5,000
Microfilm	5,000	33,460	-	4,913
State Attorney's Office:				
State's Attorney's Salary	154,853	154,853	161,835	148,774
Clerk Hire	47,171	47,171	49,810	45,775
Office Expense	6,750	6,750	2,310	4,680
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	936	1,855
Training & Seminars	2,200	2,200	1,592	2,000
Appellate Court Services	5,100	5,100	7,500	5,500
Witness Advocate	47,171	47,171	49,288	46,244
Public Defender Salary	59,750	59,750	62,048	59,750
Public Defender - Expenses	5,200	5,200	-	4,800
Public Defender- Grant	-	-	96,164	-
Probation Officer:				
Salary	66,252	87,250	87,250	62,927
Office Expense	6,000	6,000	5,805	4,109
Deputy Probation Officer	44,928	47,928	47,238	45,658
Travel	4,000	4,000	3,876	1,350
Juvenile Board	17,000	17,000	-	15,402
Total Judiciary and Court Related	\$ 721,565	\$ 1,011,555	\$ 843,951	\$ 704,830
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 32,000	\$ 32,000	\$ 31,555	\$ 29,864
Waste Management Study	-	-	15,292	-
Total Public Health and Welfare	\$ 32,000	\$ 32,000	\$ 46,847	\$ 29,864
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 27,831	\$ 27,831	\$ 27,831	\$ 20,785
All other:				
TIF Rebate Payment	-	220,477	220,477	210,147
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Registrar - City of Lacon	-	-	122	127
Sheriff Contract - Wenona	115,000	121,803	118,274	109,919
Sheriff Contract- Henry	-	6,453	6,453	-
Sheriff Contract- Toluca	-	21,151	21,855	-
Investment	-	150,000	-	-
Total Other	\$ 219,550	\$ 624,434	\$ 471,731	\$ 417,697

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2024

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 164,000	\$ 164,000	\$ 363,258	\$ 330,506
Purchase of Equipment - Elections	-	-	39,047	-
Purchase of Equipment - County Sheriff Vehicles - County Sheriff	92,000	92,000	29,954	9,000
American Rescue Plan - Capital Outlay	-	-	82,396	83,687
Purchase of Equipment - Circuit Clerk	500,000	500,000	817,039	515,810
Total Capital Outlay	<u>\$ 756,000</u>	<u>\$ 756,000</u>	<u>\$ 1,331,694</u>	<u>\$ 939,003</u>
Total Expenditures	<u>\$ 4,980,224</u>	<u>\$ 6,082,396</u>	<u>\$ 5,920,480</u>	<u>\$ 5,449,472</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (352,775)</u>	<u>\$ (1,104,947)</u>	<u>\$ (626,313)</u>	<u>\$ (164,919)</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>\$ (352,775)</u>	<u>\$ (1,104,947)</u>	(626,313)	(164,919)
FUND BALANCE, BEGINNING OF YEAR			<u>5,709,109</u>	<u>5,874,028</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,082,796</u>	<u>\$ 5,709,109</u>

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2024

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, 2024

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, 2024

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, 2024

ASSETS	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 563,028	\$ 681,276	\$ 1,136,019	\$ 230,996
Receivables, net:				
State of Illinois	-	-	135,262	-
Property Taxes	197,500	197,500	-	-
Other	-	-	-	-
Inventory	-	-	75,000	-
Due from other Funds	-	-	-	-
Total Assets	\$ 760,528	\$ 878,776	\$ 1,346,281	\$ 230,996
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	\$ 197,500	\$ 197,500	\$ -	\$ -
Total Deferred Infows of Resources	\$ 197,500	\$ 197,500	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ 75,000	\$ -
Restricted	563,028	681,276	1,271,281	230,996
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 563,028	\$ 681,276	\$ 1,346,281	\$ 230,996
Total Liab, Def Inflows & Fund Balances	\$ 760,528	\$ 878,776	\$ 1,346,281	\$ 230,996

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2024**

<u>Marshall-Stark Transportation</u>	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court System</u>	<u>County Clerk's Automation</u>
\$ 48,902	\$ 187,020	\$ 42,828	\$ 29,874	\$ 83,113	\$ 175,334
-	-	-	-	-	-
-	220,000	-	-	-	-
-	-	-	-	-	-
-	-	-	1,360	1,563	3,798
<u>\$ 48,902</u>	<u>\$ 407,020</u>	<u>\$ 42,828</u>	<u>\$ 31,234</u>	<u>\$ 84,676</u>	<u>\$ 179,132</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48,902	187,020	42,828	31,234	84,676	179,132
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,902</u>	<u>\$ 187,020</u>	<u>\$ 42,828</u>	<u>\$ 31,234</u>	<u>\$ 84,676</u>	<u>\$ 179,132</u>
<u>\$ 48,902</u>	<u>\$ 407,020</u>	<u>\$ 42,828</u>	<u>\$ 31,234</u>	<u>\$ 84,676</u>	<u>\$ 179,132</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2024

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 7,364	\$ 31,475	\$ 16,567	\$ 16,930
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	1,120	252	-
Total Assets	\$ 7,364	\$ 32,595	\$ 16,819	\$ 16,930
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	10,000	-	-	5,773
Total Liabilities	\$ 10,000	\$ -	\$ -	\$ 5,773
 DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
 FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	32,595	16,819	11,157
Committed	-	-	-	-
Unassigned	(2,636)	-	-	-
Total Fund Balances	\$ (2,636)	\$ 32,595	\$ 16,819	\$ 11,157
Total Liab, Def Inflows & Fund Balances	\$ 7,364	\$ 32,595	\$ 16,819	\$ 16,930

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2024**

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 23,303	\$ 19,727	\$ 88,174	\$ 363	\$ 105,233	\$ 17,038	\$ 28,290	\$ 1,471
-	-	-	-	-	-	-	-
-	53,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,449	1,350	-	81
<u>\$ 23,303</u>	<u>\$ 73,227</u>	<u>\$ 88,174</u>	<u>\$ 363</u>	<u>\$ 106,682</u>	<u>\$ 18,388</u>	<u>\$ 28,290</u>	<u>\$ 1,552</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 53,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	<u>\$ 53,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,303	19,727	88,174	363	106,682	18,388	28,290	1,552
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,303</u>	<u>\$ 19,727</u>	<u>\$ 88,174</u>	<u>\$ 363</u>	<u>\$ 106,682</u>	<u>\$ 18,388</u>	<u>\$ 28,290</u>	<u>\$ 1,552</u>
<u>\$ 23,303</u>	<u>\$ 73,227</u>	<u>\$ 88,174</u>	<u>\$ 363</u>	<u>\$ 106,682</u>	<u>\$ 18,388</u>	<u>\$ 28,290</u>	<u>\$ 1,552</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2024**

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 16,812	\$ 163,387	\$ 13,515	\$ 39,730
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	8,157	-	-
Total Assets	\$ 22,585	\$ 171,544	\$ 13,515	\$ 39,730
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	22,585	171,544	13,515	39,730
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 22,585	\$ 171,544	\$ 13,515	\$ 39,730
Total Liab, Def Inflows & Fund Balances	\$ 22,585	\$ 171,544	\$ 13,515	\$ 39,730

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2024**

State's Attorney Drug	Vehicle Maintenance	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Vehicle Impoundment	Total Nonmajor Special Revenue Funds
\$ 150	\$ 39,657	\$ 1,338	\$ 4,113	\$ 4,816	\$ 15,487	\$ 3,833,330
-	-	-	-	-	-	135,262
-	-	-	-	-	-	668,500
-	-	-	-	-	-	-
-	-	-	-	-	-	75,000
-	-	-	-	78	250	25,231
<u>\$ 150</u>	<u>\$ 39,657</u>	<u>\$ 1,338</u>	<u>\$ 4,113</u>	<u>\$ 4,894</u>	<u>\$ 15,737</u>	<u>\$ 4,737,323</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	15,773
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,773</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	668,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	668,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	75,000
150	39,657	1,338	4,113	4,894	15,737	3,980,686
-	-	-	-	-	-	-
-	-	-	-	-	-	(2,636)
<u>\$ 150</u>	<u>\$ 39,657</u>	<u>\$ 1,338</u>	<u>\$ 4,113</u>	<u>\$ 4,894</u>	<u>\$ 15,737</u>	<u>\$ 4,053,050</u>
<u>\$ 150</u>	<u>\$ 39,657</u>	<u>\$ 1,338</u>	<u>\$ 4,113</u>	<u>\$ 4,894</u>	<u>\$ 15,737</u>	<u>\$ 4,737,323</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

REVENUES	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Property Taxes	\$ 175,448	\$ 175,448	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	551,052	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	7,938	-	-	-
Fees, Fines, and Charges for Services	906	-	-	66,575
Refunds and Reimbursements	10,391	-	18,680	-
Interest Earned	895	9,452	6,274	362
Other	-	18,383	12	-
Total Revenues	\$ 195,578	\$ 203,283	\$ 576,018	\$ 66,937
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	-
Transportation	-	-	681,135	3
Capital Outlay	90,006	364,435	136,162	-
Total Expenditures	\$ 90,006	\$ 364,435	\$ 817,297	\$ 3
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 105,572	\$ (161,152)	\$ (241,279)	\$ 66,934
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 105,572	\$ (161,152)	\$ (241,279)	\$ 66,934
Fund Balances - Beginning	457,456	842,428	1,587,560	164,062
Fund Balances - Ending	\$ 563,028	\$ 681,276	\$ 1,346,281	\$ 230,996

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

<u>Marshall-Stark Transportation</u>	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's Automation</u>
\$ -	\$ 220,567	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,374	-	-	-	-
354,779	-	-	-	-	-
-	-	5,194	11,677	14,513	50,468
-	-	-	-	-	-
104	280	650	158	419	898
-	995	-	-	-	-
<u>\$ 354,883</u>	<u>\$ 226,216</u>	<u>\$ 5,844</u>	<u>\$ 11,835</u>	<u>\$ 14,932</u>	<u>\$ 51,366</u>
\$ -	\$ -	\$ 1,293	\$ -	\$ -	\$ 33,460
-	240,819	-	-	-	-
-	-	-	-	-	-
-	-	-	13,782	-	-
-	-	-	-	-	-
354,772	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 354,772</u>	<u>\$ 240,819</u>	<u>\$ 1,293</u>	<u>\$ 13,782</u>	<u>\$ -</u>	<u>\$ 33,460</u>
\$ 111	\$ (14,603)	\$ 4,551	\$ (1,947)	\$ 14,932	\$ 17,906
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 111	\$ (14,603)	\$ 4,551	\$ (1,947)	\$ 14,932	\$ 17,906
48,791	201,623	38,277	33,181	69,744	161,226
<u>\$ 48,902</u>	<u>\$ 187,020</u>	<u>\$ 42,828</u>	<u>\$ 31,234</u>	<u>\$ 84,676</u>	<u>\$ 179,132</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

REVENUES	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	7,620	33,883	2,884	7,108
Refunds and Reimbursements	-	-	-	-
Interest Earned	86	13	-	87
Other	-	10	-	-
Total Revenues	\$ 7,706	\$ 33,906	\$ 2,884	\$ 7,195
EXPENDITURES				
Current:				
General Government	\$ 3,907	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	38,628	-	-
Judiciary and Court Related	-	-	-	5,112
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,907	\$ 38,628	\$ -	\$ 5,112
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,799	\$ (4,722)	\$ 2,884	\$ 2,083
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 3,799	\$ (4,722)	\$ 2,884	\$ 2,083
Fund Balances - Beginning	28,796	2,086	13,935	9,074
Fund Balances - Ending	\$ 32,595	\$ (2,636)	\$ 16,819	\$ 11,157

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ -	\$ 52,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,910	-
30	-	3,560	99	18,519	11,687	-	1,057
-	-	-	-	-	-	-	-
42	-	170	-	581	70	-	3
-	-	-	-	2,130	-	2,455	-
<u>\$ 72</u>	<u>\$ 52,675</u>	<u>\$ 3,730</u>	<u>\$ 99</u>	<u>\$ 21,230</u>	<u>\$ 11,757</u>	<u>\$ 14,365</u>	<u>\$ 1,060</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
-	-	-	-	-	-	-	-
-	-	-	-	-	-	18,218	-
-	-	-	-	18,473	5,995	-	-
-	54,293	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 54,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,473</u>	<u>\$ 5,995</u>	<u>\$ 18,218</u>	<u>\$ 375</u>
\$ 72	\$ (1,618)	\$ 3,730	\$ 99	\$ 2,757	\$ 5,762	\$ (3,853)	\$ 685
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 72	\$ (1,618)	\$ 3,730	\$ 99	\$ 2,757	\$ 5,762	\$ (3,853)	\$ 685
23,231	21,345	84,444	264	103,925	12,626	32,143	867
<u>\$ 23,303</u>	<u>\$ 19,727</u>	<u>\$ 88,174</u>	<u>\$ 363</u>	<u>\$ 106,682</u>	<u>\$ 18,388</u>	<u>\$ 28,290</u>	<u>\$ 1,552</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

REVENUES	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	3,584
Fees, Fines, and Charges for Services	1,641	72,846	5,569	6,500
Refunds and Reimbursements	-	-	-	-
Interest Earned	87	1,615	-	107
Other	-	-	-	-
Total Revenues	\$ 1,728	\$ 74,461	\$ 5,569	\$ 10,191
EXPENDITURES				
Current:				
General Government	\$ -	\$ 78,093	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	1,046
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 78,093	\$ -	\$ 1,046
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,728	\$ (3,632)	\$ 5,569	\$ 9,145
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,728	\$ (3,632)	\$ 5,569	\$ 9,145
Fund Balances - Beginning	20,857	175,176	7,946	30,585
Fund Balances - Ending	\$ 22,585	\$ 171,544	\$ 13,515	\$ 39,730

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

State's Attorney Drug	Vehicle Maintenance	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Vehicle Impoundment	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624,138
-	-	-	-	-	-	551,052
-	-	-	-	-	-	4,374
-	4,995	-	-	-	-	383,206
-	34,195	569	387	728	13,735	371,950
-	-	-	-	-	-	29,071
-	-	-	-	12	-	22,365
-	-	-	-	-	-	23,985
<u>\$ -</u>	<u>\$ 39,190</u>	<u>\$ 569</u>	<u>\$ 387</u>	<u>\$ 740</u>	<u>\$ 13,735</u>	<u>\$ 2,010,141</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,128
-	-	-	-	-	-	240,819
-	16,981	-	1,665	-	-	75,492
-	-	380	-	1,207	5,133	50,082
-	-	-	-	-	-	55,339
-	-	-	-	-	-	1,035,910
-	-	-	-	-	-	590,603
<u>\$ -</u>	<u>\$ 16,981</u>	<u>\$ 380</u>	<u>\$ 1,665</u>	<u>\$ 1,207</u>	<u>\$ 5,133</u>	<u>\$ 2,165,373</u>
\$ -	\$ 22,209	\$ 189	\$ (1,278)	\$ (467)	\$ 8,602	\$ (155,232)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 22,209	\$ 189	\$ (1,278)	\$ (467)	\$ 8,602	\$ (155,232)
150	17,448	1,149	5,391	5,361	7,135	4,208,282
<u>\$ 150</u>	<u>\$ 39,657</u>	<u>\$ 1,338</u>	<u>\$ 4,113</u>	<u>\$ 4,894</u>	<u>\$ 15,737</u>	<u>\$ 4,053,050</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

COUNTY BRIDGE

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Property Taxes	\$ 175,000	\$ 175,000	\$ 175,448	\$ 138,717
Other Revenue	10,000	10,000	906	13,840
Claim Settlements	-	-	10,391	-
Various Townships - Share of Bridge Construction	200,000	200,000	7,938	155,558
Reimbursements	-	-	-	-
Interest Revenue	220	220	895	650
Total Revenues	\$ 385,220	\$ 385,220	\$ 195,578	\$ 308,765
EXPENDITURES				
Pipe Culverts	\$ 110,000	\$ 110,000	\$ 48,696	\$ 82,080
Bridges	-	-	-	117,479
Engineering	305,000	305,000	41,310	102,472
Miscellaneous	5,000	5,000	-	-
Total Expenditures	\$ 420,000	\$ 420,000	\$ 90,006	\$ 302,031
Excess (Deficiency) of Revenues over Expenditures	\$ (34,780)	\$ (34,780)	\$ 105,572	\$ 6,734
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (34,780)	\$ (34,780)	\$ 105,572	\$ 6,734
FUND BALANCE, BEGINNING OF YEAR			457,456	450,722
FUND BALANCE, END OF YEAR			\$ 563,028	\$ 457,456

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

FEDERAL AID TO SECONDARY ROADS FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 175,000	\$ 175,000	\$ 175,448	\$ 138,717
State Grant	-	-	-	-
Wind Farm Share of Road Projects	-	-	-	-
Miscellaneous	-	-	18,383	-
Interest Earned	5,000	5,000	9,452	4,273
Total Revenues	\$ 180,000	\$ 180,000	\$ 203,283	\$ 142,990
EXPENDITURES				
Projects	\$ 350,000	\$ 350,000	\$ 169,506	\$ 70
Reimbursement - Salt	-	-	-	-
Other Engineering - General	400,000	400,000	194,929	131,552
Total Expenditures	\$ 750,000	\$ 750,000	\$ 364,435	\$ 131,622
Excess (Deficiency) of Revenues over Expenditures	\$ (570,000)	\$ (570,000)	\$ (161,152)	\$ 11,368
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (570,000)	\$ (570,000)	\$ (161,152)	\$ 11,368
FUND BALANCE, BEGINNING OF YEAR			842,428	831,060
FUND BALANCE, END OF YEAR			\$ 681,276	\$ 842,428

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 70,000	\$ 70,000	\$ 66,575	\$ 125,084
Grant Revenue	-	-	-	-
Interest Earned	-	-	362	367
Other	-	-	-	1,100
Total Revenues	\$ 70,000	\$ 70,000	\$ 66,937	\$ 126,551
EXPENDITURES				
Reimbursement to Other County Funds	\$ -	\$ -	\$ 3	\$ 126,000
Miscellaneous	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 3	\$ 126,000
Excess (Deficiency) of Revenues over Expenditures	\$ 70,000	\$ 70,000	\$ 66,934	\$ 551
OTHER FINANCING ACTIVITIES				
Transfer from (to) Other Funds	\$ -	\$ -	\$ -	\$ -
Reimbursement to Other Funds	-	-	-	-
Sale of Assets - Snow Plow	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 70,000	\$ 70,000	\$ 66,934	\$ 551
FUND BALANCE, BEGINNING OF YEAR			164,062	163,511
FUND BALANCE, END OF YEAR			\$ 230,996	\$ 164,062

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024**

COUNTY MOTOR FUEL TAX

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Motor Fuel Tax Allotments	\$ 425,000	\$ 425,000	\$ 551,052	\$ 566,160
Rebuild Illinois - Motor Fuel Allotment	-	-	-	-
Reimbursements	-	-	18,680	23,458
Interest Earned	900	900	6,274	6,595
Other Revenue	2,500	2,500	12	6,021
Total Revenues	\$ 428,400	\$ 428,400	\$ 576,018	\$ 602,234
EXPENDITURES				
Expenditures on Approved Motor Fuel Tax Projects	\$ 1,186,965	\$ 1,186,965	\$ 769,604	\$ 410,805
Salt	60,000	60,000	47,693	32,580
Total Expenditures	\$ 1,246,965	\$ 1,246,965	\$ 817,297	\$ 443,385
Excess (Deficiency) of Revenues over Expenditures	\$ (818,565)	\$ (818,565)	\$ (241,279)	\$ 158,849
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (818,565)	\$ (818,565)	\$ (241,279)	\$ 158,849
FUND BALANCE, BEGINNING OF YEAR			1,587,560	1,428,711
FUND BALANCE, END OF YEAR			\$ 1,346,281	\$ 1,587,560

MARSHALL STARK TRANSPORTATION PROGRAM

REVENUES				
Federal Grant	\$ 91,667	\$ 91,667	\$ 139,082	\$ 148,247
State Grants	284,099	284,099	215,697	213,149
System Fares and Donations	54,848	54,848	-	-
Interest	-	-	104	102
Total Revenues	\$ 430,614	\$ 430,614	\$ 354,883	\$ 361,498
EXPENDITURES				
Payments to Administrator	\$ 418,889	\$ 418,889	\$ 353,676	\$ 359,271
Salaries	10,000	10,000	868	1,484
Supplies	300	300	46	63
Payroll Tax & IMRF	1,125	1,125	118	206
Travel	300	300	64	34
Total Expenditures	\$ 430,614	\$ 430,614	\$ 354,772	\$ 361,058
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 111	\$ 440
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 111	\$ 440
FUND BALANCE, BEGINNING OF YEAR			48,791	48,351
FUND BALANCE, END OF YEAR			\$ 48,902	\$ 48,791

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

SOCIAL SECURITY FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Property Taxes	\$ 220,000	\$ 220,000	\$ 220,567	\$ 216,563
Personal Property Replacement Taxes	7,000	7,000	4,374	8,426
Interest Earned	-	-	280	285
Other Revenue	2,475	2,475	995	2,486
Total Revenues	\$ 229,475	\$ 229,475	\$ 226,216	\$ 227,760
EXPENDITURES				
County's Share of Social Security Tax	\$ 275,000	\$ 275,000	\$ 240,819	\$ 227,774
Total Expenditures	\$ 275,000	\$ 275,000	\$ 240,819	\$ 227,774
Excess (Deficiency) of Revenues over Expenditures	\$ (45,525)	\$ (45,525)	\$ (14,603)	\$ (14)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (45,525)	\$ (45,525)	\$ (14,603)	\$ (14)
FUND BALANCE, BEGINNING OF YEAR			201,623	201,637
FUND BALANCE, END OF YEAR			\$ 187,020	\$ 201,623

TAX SALE AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,150	\$ 3,150	\$ 5,194	\$ 3,538
Interest Earned	10	10	650	63
Total Revenues	\$ 3,160	\$ 3,160	\$ 5,844	\$ 3,601
EXPENDITURES				
Salaries	\$ 550	\$ 550	\$ -	\$ -
Supplies	1,000	1,000	1,121	594
Training	1,500	1,500	172	538
Miscellaneous	1,000	1,000	-	946
Total Expenditures	\$ 4,050	\$ 4,050	\$ 1,293	\$ 2,078
Excess (Deficiency) of Revenues over Expenditures	\$ (890)	\$ (890)	\$ 4,551	\$ 1,523
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (890)	\$ (890)	\$ 4,551	\$ 1,523
FUND BALANCE, BEGINNING OF YEAR			38,277	36,754
FUND BALANCE, END OF YEAR			\$ 42,828	\$ 38,277

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

COURT AUTOMATION FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 38,105	\$ 38,105	\$ 11,677	\$ 12,587
Interest Earned	-	-	158	180
Total Revenues	\$ 38,105	\$ 38,105	\$ 11,835	\$ 12,767
EXPENDITURES				
Supplies	\$ 25,000	\$ 25,000	\$ 13,782	\$ 15,358
Equipment Purchase	-	-	-	-
Total Expenditures	\$ 25,000	\$ 25,000	\$ 13,782	\$ 15,358
Excess (Deficiency) of Revenues over Expenditures	\$ 13,105	\$ 13,105	\$ (1,947)	\$ (2,591)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 13,105	\$ 13,105	\$ (1,947)	\$ (2,591)
FUND BALANCE, BEGINNING OF YEAR			33,181	35,772
FUND BALANCE, END OF YEAR			\$ 31,234	\$ 33,181

COURT SYSTEMS FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 14,513	\$ 14,038
Interest Earned	-	-	419	381
Total Revenues	\$ 7,000	\$ 7,000	\$ 14,932	\$ 14,419
EXPENDITURES				
Supplies	\$ 10,000	\$ 10,000	\$ -	\$ 9,995
Total Expenditures	\$ 10,000	\$ 10,000	\$ -	\$ 9,995
Excess (Deficiency) of Revenues over Expenditures	\$ (3,000)	\$ (3,000)	\$ 14,932	\$ 4,424
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (3,000)	\$ (3,000)	\$ 14,932	\$ 4,424
FUND BALANCE, BEGINNING OF YEAR			69,744	65,320
FUND BALANCE, END OF YEAR			\$ 84,676	\$ 69,744

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

COUNTY CLERK'S AUTOMATION FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 50,468	\$ 48,993
Interest Earned	-	-	898	699
Total Revenues	\$ 7,000	\$ 7,000	\$ 51,366	\$ 49,692
EXPENDITURES				
Microfilm Expense	\$ 20,000	\$ 20,000	\$ 33,460	\$ 16,561
Total Expenditures	\$ 20,000	\$ 20,000	\$ 33,460	\$ 16,561
Excess (Deficiency) of Revenues over Expenditures	\$ (13,000)	\$ (13,000)	\$ 17,906	\$ 33,131
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (13,000)	\$ (13,000)	\$ 17,906	\$ 33,131
FUND BALANCE, BEGINNING OF YEAR			161,226	128,095
FUND BALANCE, END OF YEAR			\$ 179,132	\$ 161,226

COUNTY LAW LIBRARY FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 4,000	\$ 4,000	\$ 7,620	\$ 6,120
Interest Earned	-	-	86	74
Total Revenues	\$ 4,000	\$ 4,000	\$ 7,706	\$ 6,194
EXPENDITURES				
Law Library Payment	\$ 5,000	\$ 5,000	\$ 3,907	\$ 5,995
Total Expenditures	\$ 5,000	\$ 5,000	\$ 3,907	\$ 5,995
Excess (Deficiency) of Revenues over Expenditures	\$ (1,000)	\$ (1,000)	\$ 3,799	\$ 199
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)	\$ 3,799	\$ 199
FUND BALANCE, BEGINNING OF YEAR			28,796	28,597
FUND BALANCE, END OF YEAR			\$ 32,595	\$ 28,796

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

ANIMAL CONTROL

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines and Charges for Services	\$ 25,500	\$ 25,500	\$ 33,883	\$ 24,883
Miscellaneous	-	-	10	-
Interest Earned	-	-	13	8
Total Revenues	\$ 25,500	\$ 25,500	\$ 33,906	\$ 24,891
EXPENDITURES				
Salary	\$ 8,407	\$ 8,407	\$ 8,730	\$ 8,397
Dog Tags	1,800	1,800	1,634	1,348
Dog Food	450	450	288	669
Water and Sewer	360	360	360	360
Maintenance	1,000	2,026	2,026	80
Dog Catcher	1,500	1,500	750	850
Dog Catcher Mileage	750	750	422	437
Veterinarian	8,000	9,998	9,998	8,000
Veterinary Salary	8,000	11,259	11,259	8,000
Miscellaneous	1,000	3,161	3,161	556
Total Expenditures	\$ 31,267	\$ 39,711	\$ 38,628	\$ 28,697
Excess (Deficiency) of Revenues over Expenditures	\$ (5,767)	\$ (14,211)	\$ (4,722)	\$ (3,806)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,767)	\$ (14,211)	\$ (4,722)	\$ (3,806)
FUND BALANCE, BEGINNING OF YEAR			2,086	5,892
FUND BALANCE, END OF YEAR			\$ (2,636)	\$ 2,086

E CITATION FUNDS

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 2,884	\$ 3,138
Total Revenues	\$ -	\$ -	\$ 2,884	\$ 3,138
EXPENDITURES				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 2,884	\$ 3,138
FUND BALANCE, BEGINNING OF YEAR			13,935	10,797
FUND BALANCE, END OF YEAR			\$ 16,819	\$ 13,935

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

MAINTENANCE AND CHILD SUPPORT FUND

	2024		Actual	2023 Actual
	Orginal Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 7,108	\$ 3,508
Interest Earned	-	-	87	80
Total Revenues	\$ 5,000	\$ 5,000	\$ 7,195	\$ 3,588
EXPENDITURES				
Supplies	\$ 10,000	\$ 10,000	\$ 5,112	\$ 2,700
Total Expenditures	\$ 10,000	\$ 10,000	\$ 5,112	\$ 2,700
Excess (Deficiency) of Revenues over Expenditures	\$ (5,000)	\$ (5,000)	\$ 2,083	\$ 888
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (5,000)	\$ (5,000)	\$ 2,083	\$ 888
FUND BALANCE, BEGINNING OF YEAR			9,074	8,186
FUND BALANCE, END OF YEAR			\$ 11,157	\$ 9,074

DRUG ENFORCEMENT AND ADDICTION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 30	\$ 45
Interest Earned	30	30	42	40
Total Revenues	\$ 30	\$ 30	\$ 72	\$ 85
EXPENDITURES				
Supplies	\$ -	\$ -	\$ -	\$ -
Miscellaneous	500	500	-	-
Total Expenditures	\$ 500	\$ 500	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (470)	\$ (470)	\$ 72	\$ 85
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (470)	\$ (470)	\$ 72	\$ 85
FUND BALANCE, BEGINNING OF YEAR			23,231	23,146
FUND BALANCE, END OF YEAR			\$ 23,303	\$ 23,231

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 52,530	\$ 52,530	\$ 52,675	\$ 50,915
Donations	-	-	-	120
Total Revenues	\$ 52,530	\$ 52,530	\$ 52,675	\$ 51,035
EXPENDITURES				
Gateway Center	\$ 17,000	\$ 17,000	\$ 17,000	\$ 18,000
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	16,500	16,500	16,500	17,500
Community MH ED	500	500	690	620
Midland Mental Health Program	3,000	3,000	2,991	4,500
PT Time Coordinator	6,000	6,000	5,963	-
Travel, Training, Printing, Etc.	500	500	649	191
Dues	500	500	500	500
Total Expenditures	\$ 54,000	\$ 54,000	\$ 54,293	\$ 51,311
Excess (Deficiency) of Revenues over Expenditures	\$ (1,470)	\$ (1,470)	\$ (1,618)	\$ (276)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (1,470)	\$ (1,470)	\$ (1,618)	\$ (276)
FUND BALANCE, BEGINNING OF YEAR			21,345	21,621
FUND BALANCE, END OF YEAR			\$ 19,727	\$ 21,345

INDEMNITY FUND

REVENUES				
Fees and Fines	\$ 3,000	\$ 3,000	\$ 3,560	\$ 4,240
Interest Earned	-	-	170	151
Total Revenues	\$ 3,000	\$ 3,000	\$ 3,730	\$ 4,391
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,000	\$ 3,000	\$ 3,730	\$ 4,391
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,000	\$ 3,000	\$ 3,730	\$ 4,391
FUND BALANCE, BEGINNING OF YEAR			84,444	80,053
FUND BALANCE, END OF YEAR			\$ 88,174	\$ 84,444

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

PUBLIC DEFENDER OPERATIONS

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Fees/Fines	\$ -	\$ -	\$ 99	\$ 78
Interest Earned	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 99	\$ 78
EXPENDITURES				
Miscellaneous	\$ -	\$ 95,164	\$ -	\$ -
Total Expenditures	\$ -	\$ 95,164	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ (95,164)	\$ 99	\$ 78
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ (95,164)	\$ 99	\$ 78
FUND BALANCE, BEGINNING OF YEAR			264	186
FUND BALANCE, END OF YEAR			\$ 363	\$ 264

PROBATION SERVICES FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 13,500	\$ 13,500	\$ 18,519	\$ 11,420
Miscellaneous Revenue	-	-	2,130	1,572
Grant Revenue	-	-	-	12,000
Interest Earned	300	300	581	536
Total Revenues	\$ 13,800	\$ 13,800	\$ 21,230	\$ 25,528
EXPENDITURES				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	17,700	17,700	4,123	5,524
Supplies	13,900	13,900	12,263	17,548
Training	1,300	1,300	790	840
Miscellaneous	2,000	2,000	1,297	668
Total Expenditures	\$ 37,400	\$ 37,400	\$ 18,473	\$ 24,580
Excess (Deficiency) of Revenues over Expenditures	\$ (23,600)	\$ (23,600)	\$ 2,757	\$ 948
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (23,600)	\$ (23,600)	\$ 2,757	\$ 948
FUND BALANCE, BEGINNING OF YEAR			103,925	102,977
FUND BALANCE, END OF YEAR			\$ 106,682	\$ 103,925

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

DOCUMENT STORAGE FUND

	2024		Actual	2023 Actual
	Orginal Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 6,500	\$ 6,500	\$ 11,687	\$ 12,429
Interest Earned	-	-	70	41
Total Revenues	\$ 6,500	\$ 6,500	\$ 11,757	\$ 12,470
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ -	\$ -
Supplies	20,000	20,000	5,995	7,433
Total Expenditures	\$ 20,000	\$ 20,000	\$ 5,995	\$ 7,433
Excess (Deficiency) of Revenues over Expenditures	\$ (13,500)	\$ (13,500)	\$ 5,762	\$ 5,037
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)	\$ 5,762	\$ 5,037
FUND BALANCE, BEGINNING OF YEAR			12,626	7,589
FUND BALANCE, END OF YEAR			\$ 18,388	\$ 12,626

DRUG PREVENTION FUND

REVENUES				
Calendar Receipts	\$ 3,500	\$ 3,500	\$ -	\$ 4,000
Grants	-	-	4,910	4,029
Donations	2,000	2,000	7,000	2,600
Other	9,000	9,000	2,455	6,350
Total Revenues	\$ 14,500	\$ 14,500	\$ 14,365	\$ 16,979
EXPENDITURES				
Canine Expenditures	\$ 26,000	\$ 26,000	\$ 12,430	\$ -
Miscellaneous	18,000	18,000	5,788	9,593
Capital Outlay	-	-	-	-
Total Expenditures	\$ 44,000	\$ 44,000	\$ 18,218	\$ 9,593
Excess (Deficiency) of Revenues over Expenditures	\$ (29,500)	\$ (29,500)	\$ (3,853)	\$ 7,386
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (29,500)	\$ (29,500)	\$ (3,853)	\$ 7,386
FUND BALANCE, BEGINNING OF YEAR			32,143	24,757
FUND BALANCE, END OF YEAR			\$ 28,290	\$ 32,143

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

VITAL RECORDS FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines, and Charges for Services	\$ 903	\$ 903	\$ 1,057	\$ 1,070
Interest Earned	-	-	3	3
Total Revenues	\$ 903	\$ 903	\$ 1,060	\$ 1,073
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ 375	\$ 1,125
Deputy Clerk	1,640	1,640	-	-
Total Expenditures	\$ 1,640	\$ 1,640	\$ 375	\$ 1,125
Excess (Deficiency) of Revenues over Expenditures	\$ (737)	\$ (737)	\$ 685	\$ (52)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (737)	\$ (737)	\$ 685	\$ (52)
FUND BALANCE, BEGINNING OF YEAR			867	919
FUND BALANCE, END OF YEAR			\$ 1,552	\$ 867

KIDS INTERFACE SYSTEM FUND

REVENUES				
Operating Grants and Contributions - State Revenue	\$ -	\$ -	\$ -	\$ -
Fees and Fines	3,911	3,911	1,641	1,817
Interest Earned	-	-	87	80
Total Revenues	\$ 3,911	\$ 3,911	\$ 1,728	\$ 1,897
EXPENDITURES				
Supplies	\$ 2,000	\$ 2,000	\$ -	\$ 1,045
Total Expenditures	\$ 2,000	\$ 2,000	\$ -	\$ 1,045
Excess (Deficiency) of Revenues over Expenditures	\$ 1,911	\$ 1,911	\$ 1,728	\$ 852
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 1,911	\$ 1,911	\$ 1,728	\$ 852
FUND BALANCE, BEGINNING OF YEAR			20,857	20,005
FUND BALANCE, END OF YEAR			\$ 22,585	\$ 20,857

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024

GEOGRAPHIC INFORMATION SYSTEM FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 70,300	\$ 70,300	\$ 72,846	\$ 71,342
Interest Earned	50	50	1,615	909
Total Revenues	\$ 70,350	\$ 70,350	\$ 74,461	\$ 72,251
EXPENDITURES				
Mapping Program	\$ 25,000	\$ 25,000	\$ 14,724	\$ 23,077
Map Digitization	65,000	65,000	38,948	58,817
Salaries	25,700	25,700	24,421	21,762
Total Expenditures	\$ 115,700	\$ 115,700	\$ 78,093	\$ 103,656
Excess (Deficiency) of Revenues over Expenditures	\$ (45,350)	\$ (45,350)	\$ (3,632)	\$ (31,405)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (45,350)	\$ (45,350)	\$ (3,632)	\$ (31,405)
FUND BALANCE, BEGINNING OF YEAR			175,176	206,581
FUND BALANCE, END OF YEAR			\$ 171,544	\$ 175,176

DUE EQUIPMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 5,569	\$ 4,408
Total Revenues	\$ 3,000	\$ 3,000	\$ 5,569	\$ 4,408
EXPENDITURES				
Supplies and Small Equipment	\$ 3,000	\$ 3,000	\$ -	\$ 250
Total Expenditures	\$ 3,000	\$ 3,000	\$ -	\$ 250
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5,569	\$ 4,158
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 5,569	\$ 4,158
FUND BALANCE, BEGINNING OF YEAR			7,946	3,788
FUND BALANCE, END OF YEAR			\$ 13,515	\$ 7,946

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024**

CORONER'S MORGUE FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 6,500	\$ 3,800
Operating Grants and Contributions	-	-	3,584	3,365
Interest Earned	-	-	107	71
Total Revenues	\$ 5,000	\$ 5,000	\$ 10,191	\$ 7,236
EXPENDITURES				
Morgue	\$ 2,000	\$ 2,000	\$ 1,046	\$ 1,107
Capital Outlay - Vehicle Purchase	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 2,000	\$ 2,000	\$ 1,046	\$ 1,107
Excess (Deficiency) of Revenues over Expenditures	\$ 3,000	\$ 3,000	\$ 9,145	\$ 6,129
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,000	\$ 3,000	\$ 9,145	\$ 6,129
FUND BALANCE, BEGINNING OF YEAR			30,585	24,456
FUND BALANCE, END OF YEAR			\$ 39,730	\$ 30,585

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, 2024

VEHICLE MAINTENANCE FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines, and Charges for Services	\$ 24,600	\$ 24,600	\$ 34,195	\$ 14,662
Equipment Grant	-	-	4,995	-
Total Revenues	<u>\$ 24,600</u>	<u>\$ 24,600</u>	<u>\$ 39,190</u>	<u>\$ 14,662</u>
EXPENDITURES				
Maintenance	\$ 10,000	\$ 16,981	\$ 16,981	\$ 5,671
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 16,981</u>	<u>\$ 16,981</u>	<u>\$ 5,671</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 14,600</u>	<u>\$ 7,619</u>	<u>\$ 22,209</u>	<u>\$ 8,991</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>\$ 14,600</u>	<u>\$ 7,619</u>	<u>\$ 22,209</u>	<u>\$ 8,991</u>
FUND BALANCE, BEGINNING OF YEAR			<u>17,448</u>	<u>8,457</u>
FUND BALANCE, END OF YEAR			<u>\$ 39,657</u>	<u>\$ 17,448</u>

FTA WARRANT FUND

	2024			2023 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines, Charges for Services, Other Revenue	\$ 2,000	\$ 2,000	\$ 569	\$ 2,680
Total Revenues	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 569</u>	<u>\$ 2,680</u>
EXPENDITURES				
Supplies	\$ 2,000	\$ 2,000	\$ 380	\$ 2,987
Total Expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 380</u>	<u>\$ 2,987</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ (307)</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>\$ 189</u>	<u>\$ (307)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,149</u>	<u>1,456</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,338</u>	<u>\$ 1,149</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2024**

SHERIFF COMMISSARY FUND

	2024		Actual	2023 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 387	\$ 4,960
Donation	-	-	-	-
Total Revenues	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 387</u>	<u>\$ 4,960</u>
EXPENDITURES				
Supplies	\$ 3,000	\$ 3,000	\$ 1,665	\$ 4,793
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 1,665</u>	<u>\$ 4,793</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	\$ (1,278)	\$ 167
FUND BALANCE, BEGINNING OF YEAR			5,391	5,224
FUND BALANCE, END OF YEAR			<u>\$ 4,113</u>	<u>\$ 5,391</u>

STATE'S ATTORNEY AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 728	\$ 923
Monies from State	-	-	-	-
Interest Earned	-	-	12	10
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 740</u>	<u>\$ 933</u>
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ 1,207	\$ 2,147
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,207</u>	<u>\$ 2,147</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	\$ (467)	\$ (1,214)
FUND BALANCE, BEGINNING OF YEAR			5,361	6,575
FUND BALANCE, END OF YEAR			<u>\$ 4,894</u>	<u>\$ 5,361</u>

VEHICLE IMPOUNDMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 12,700	\$ 12,700	\$ 13,735	\$ 7,250
Other Revenue	-	-	-	1,750
Total Revenues	<u>\$ 12,700</u>	<u>\$ 12,700</u>	<u>\$ 13,735</u>	<u>\$ 9,000</u>
EXPENDITURES				
Vehicle Impoundment	\$ 2,200	\$ 5,133	\$ 5,133	\$ 1,865
Total Expenditures	<u>\$ 2,200</u>	<u>\$ 5,133</u>	<u>\$ 5,133</u>	<u>\$ 1,865</u>
Net Change in Fund Balance	<u>\$ 10,500</u>	<u>\$ 7,567</u>	\$ 8,602	\$ 7,135
FUND BALANCE, BEGINNING OF YEAR			7,135	-
FUND BALANCE, END OF YEAR			<u>\$ 15,737</u>	<u>\$ 7,135</u>

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2024**

	2024
Cash flows from operating activities:	
Cash Received from Phone Companies and State of IL	\$ 414,458
Payments to Employees	(164,451)
Payments to Suppliers	(58,529)
Other Operating Revenues (Expenses)	-
Net cash provided (used) by operating activities	\$ 191,478
 Cash flows from investing activities:	
Purchase of Capital Assets	\$ (49,261)
Net cash provided (used) by investing activities	\$ (49,261)
 Net increase (decrease) in cash and cash equivalents	\$ 142,217
 Cash and equivalents, November 30, 2023	1,540,476
 Cash and equivalents, November 30, 2024	\$ 1,682,693
 Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Operating Income (Loss)	\$ 176,337
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	44,529
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	(28,000)
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	(1,388)
Total Adjustments	15,141
Net Cash provided (used) by operating activities	\$ 191,478

**MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2024**

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, 2024

ASSETS	County	Circuit	Township	Township	County	Land	Total
	Collector	Clerk	MFT	Bridge	Clerk	Acquisition	
Cash (Note 2)	\$ 11,722	\$ 150,113	\$ 525,066	\$ 22,328	\$ 79,511	\$ 7,802	\$ 799,786
Due from State of IL	-	-	370,925	-	-	-	370,925
Total Assets	\$ 11,722	\$ 150,113	\$ 895,991	\$ 22,328	\$ 79,511	\$ 7,802	\$ 1,170,711
LIABILITIES AND NET POSITION							
Current Liabilities	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
Net Position - Custodial Funds	\$ 11,722	\$ 150,113	\$ 895,991	\$ 22,328	\$ 79,511	\$ 7,802	\$ 1,170,711
Total Liabilities and Net Position	\$ 11,722	\$ 150,113	\$ 895,991	\$ 22,328	\$ 79,511	\$ 7,802	\$ 1,170,711

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND NET POSITION
CUSTODIAL FUNDS
Year Ended November 30, 2024

	<u>Balance December 1, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance November 30, 2024</u>
COUNTY COLLECTOR FUND				
Assets - Cash	\$ 20,882	\$ 30,145,497	\$ 30,154,657	\$ 11,722
Net Position - Custodial Funds	\$ 20,882	\$ 30,145,497	\$ 30,154,657	\$ 11,722
CIRCUIT CLERK FUND				
Assets - Cash	\$ 105,786	\$ 760,088	\$ 715,761	\$ 150,113
Net Position - Custodial Funds	\$ 105,786	\$ 760,088	\$ 715,761	\$ 150,113
TOWNSHIP MFT				
Assets - Cash and Receivables	\$ 879,957	\$ 1,268,458	\$ 1,252,424	\$ 895,991
Net Position - Custodial Funds	\$ 879,957	\$ 1,268,458	\$ 1,252,424	\$ 895,991
TOWNSHIP BRIDGE				
Assets - Cash	\$ 11,363	\$ 82,936	\$ 71,971	\$ 22,328
Net Position - Custodial Funds	\$ 11,363	\$ 82,936	\$ 71,971	\$ 22,328
COUNTY CLERK				
Assets - Cash	\$ 47,862	\$ 595,626	\$ 563,977	\$ 79,511
Net Position - Custodial Funds	\$ 47,862	\$ 595,626	\$ 563,977	\$ 79,511
SHERIFF				
Assets - Cash	\$ -	\$ 23,593	\$ 23,593	\$ -
Net Position - Custodial Funds	\$ -	\$ 23,593	\$ 23,593	\$ -
ESCROW FUND				
Assets - Cash	\$ 3,238	\$ 6	\$ -	\$ 3,244
Net Position - Custodial Funds	\$ 3,238	\$ 6	\$ -	\$ 3,244
LAND ACQUISITION FUND				
Assets - Cash	\$ 7,759	\$ 43	\$ -	\$ 7,802
Net Position - Custodial Funds	\$ 7,759	\$ 43	\$ -	\$ 7,802
TOTAL - ALL CUSTODIAL FUNDS				
Total Assets	\$ 1,076,847	\$ 32,876,247	\$ 32,782,383	\$ 1,170,711
Net Position - Custodial Funds	\$ 1,076,847	\$ 32,876,247	\$ 32,782,383	\$ 1,170,711

MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2023 TAX SETTLEMENT
Year Ended November 30, 2024

2023 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION		\$ 30,234,327
ADDITIONS		
Interest on Taxes Collected	-	
DEDUCTIONS		
Delinquent Taxes	\$ 34,691	
Errors and Corrections	54,139	
Other	-	
	<u> </u>	<u>88,830</u>
TOTAL TAXES AND INTEREST TO BE DISTRIBUTED		\$ 30,145,497
CURRENT TAXES		
Distribution to County Funds		\$ 3,496,334
Distribution to Other Taxing Units		<u>26,649,163</u>
TOTAL TAXES AND INTEREST DISTRIBUTED		\$ 30,145,497