

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2025

#26-4

Approved: March 12, 2026

Chairperson Travis McGlasson

All Ayes, 0 Nays & 1 Absent

A handwritten signature in black ink, appearing to read "Travis McGlasson", with a long horizontal flourish extending to the right.

**MARSHALL COUNTY
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November 30, 2025**

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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, 2025, 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, 2025, 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.

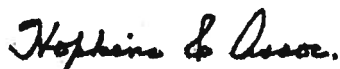
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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, 2026, 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, 2026



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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, 2025, 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, 2026.

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, 2026

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2025

	Governmental Activities	Component Unit- 911 ETSB	Total
ASSETS			
Cash and Equivalents(Note 2)	\$ 13,071,024	\$ 1,791,161	\$ 14,862,185
Receivables (net) :			
Property Tax (Note 1D)	3,862,000	-	3,862,000
Other (Note 7)	699,390	28,000	727,390
Prepaid Expenses (Note 7)	5,439	-	5,439
Inventory - Airport Fuel and Highway Salt	92,988	-	92,988
Other Post Employment Benefits (Note 10)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	4,150,774	-	4,150,774
Equipment and Furniture	5,657,369	1,070,864	6,728,233
Improvements	4,884,791	57,842	4,942,633
Infrastructure - Airport, Road, & Bridges	14,039,697	-	14,039,697
Accumulated Depreciation	(15,662,324)	(1,079,956)	(16,742,280)
Total Assets	<u>\$ 32,312,340</u>	<u>\$ 1,867,911</u>	<u>\$ 34,180,251</u>
DEFERRED OUTFLOWS - PENSION	<u>\$ 2,686,125</u>	<u>\$ -</u>	<u>\$ 2,686,125</u>
Total Assets and Deferred Outflows	<u>\$ 34,998,465</u>	<u>\$ 1,867,911</u>	<u>\$ 36,866,376</u>
LIABILITIES			
Accounts Payable and Accrued Payroll (Note 7)	\$ 157,092	\$ 3,954	\$ 161,046
Advance from Grantors (Note 7)	191,975	-	191,975
Long-Term Liabilities (Note 11):			
Due Within One Year	292,205	-	292,205
Due In More Than One Year	-	-	-
Net Pension Liability (Note 12)	99,005	-	99,005
Total Liabilities	<u>\$ 740,277</u>	<u>\$ 3,954</u>	<u>\$ 744,231</u>
DEFERRED INFLOWS			
Deferred Inflows- Property Tax Receivable	\$ 3,862,000	\$ -	\$ 3,862,000
Deferred Inflows- IMRF - GASB 68	1,525,350	-	1,525,350
Total Deferred Inflows	<u>\$ 5,387,350</u>	<u>\$ -</u>	<u>\$ 5,387,350</u>
NET POSITION			
Net Investment in Capital Assets	\$ 14,580,656	\$ 48,750	\$ 14,629,406
Restricted for: (Note 4)			
Roads and Bridges	3,581,639	-	3,581,639
Health and Welfare	393,672	-	393,672
Retirement	2,930,690	-	2,930,690
Airport	428,582	-	428,582
Other Purposes	1,162,611	-	1,162,611
Unrestricted	5,792,988	1,815,207	7,608,195
Total Net Position	<u>\$ 28,870,838</u>	<u>\$ 1,863,957</u>	<u>\$ 30,734,795</u>
Total Liabilities, Def. Inflows, and Net Position	<u>\$ 34,998,465</u>	<u>\$ 1,867,911</u>	<u>\$ 36,866,376</u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Year Ended November 30, 2025

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:							
General Administration	\$ 2,231,841	\$ 607,712	\$ 1,450,894	\$ 174,062	\$ 827	\$	\$ 827
Employee Benefit	537,729	-	-	-	(537,729)	-	(537,729)
Public Safety	2,068,181	12,460	-	75,193	(1,980,528)	-	(1,980,528)
Judiciary and Court Related	966,574	48,664	-	292,872	(625,038)	-	(625,038)
Transportation	2,418,324	635,506	289,575	87,968	(1,405,275)	-	(1,405,275)
Public Health and Welfare	608,638	77,385	377,809	-	(153,444)	-	(153,444)
Other	663,901	-	-	-	(663,901)	-	(663,901)
Total Governmental Activities	\$ 9,495,188	\$ 1,381,727	\$ 2,118,278	\$ 630,095	\$ (5,365,088)	\$ -	\$ (5,365,088)
911 ETSB	\$ 551,145	\$ -	\$ 602,420	\$ -	\$ -	\$ 51,275	\$ 51,275
Total Component Unit	\$ 551,145	\$ -	\$ 602,420	\$ -	\$ -	\$ 51,275	\$ 51,275
Total Primary Government	\$10,046,333	\$ 1,381,727	\$ 2,720,698	\$ 630,095	\$ (5,365,088)	\$ -	\$ (5,313,813)

General revenues:

Taxes:

Property Taxes	\$ 3,679,083	\$ -	\$ -	\$ 3,679,083
Motor Fuel	545,610	-	-	545,610
Sales and Use Taxes	642,219	-	-	642,219
Replacement Tax	190,521	-	-	190,521
Income Tax	708,934	-	-	708,934
Interest Earned	152,155	32,534	-	184,689
Other General Revenue	249,828	795	-	250,623
Total General Revenues	\$ 6,168,350	\$ 33,329	\$ -	\$ 6,201,679
Change in Net Position from Operations	\$ 803,262	\$ 84,604	\$ -	\$ 887,866
Change in Net Pension Liability and Related Deferrals	(4,742)	-	-	(4,742)
Change in Vacation/PTO Accrual	(39,433)	-	-	(39,433)
Transfers In (Note 5)	-	-	-	-
Transfers Out (Note 5)	-	-	-	-
Change in Net Position	\$ 759,087	\$ 84,604	\$ -	\$ 843,691
Net Position - Beginning	28,111,751	1,779,353	-	29,891,104
Net Position - Ending	\$ 28,870,838	\$ 1,863,957	\$ -	\$ 30,734,795

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2025

MAJOR FUNDS

ASSETS	MAJOR FUNDS					TOTAL
	General Fund	County Highway	County Airport	County Health	IMRF	
Cash and Equivalents (Note 2)	\$ 4,723,687	\$ 417,673	\$ 414,916	\$ 421,141	\$ 2,798,011	\$ 4,295,596
Property Tax Receivable (Note 1D)	1,820,000	420,000	141,000	75,000	700,000	706,000
Due from State of IL (Note 7)	342,197	-	-	193,061	-	127,022
Other Receivables (Note 7)	-	-	6,670	-	-	-
Due from Other Funds (Note 5)	10,000	-	-	-	-	5,773
Due from Agency Funds	13,147	-	-	-	-	17,293
Prepaid Expenses	-	-	-	-	5,439	-
Inventory	-	7,000	10,988	-	-	75,000
Total Assets	\$ 6,909,031	\$ 844,673	\$ 573,574	\$ 689,202	\$ 3,503,450	\$ 5,226,684

LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE

Liabilities:						
Accounts Payable (Note 7)	\$ 29,434	\$ 7,859	\$ 1,764	\$ 47,957	\$ -	\$ 3,801
Advance from Grantors (Note 7)	-	-	-	191,975	-	-
Accrued Payroll (Note 7)	37,017	9,136	2,228	-	17,896	-
Due to Other Funds (Note 5)	-	-	-	-	-	15,773
Due to Agency Funds	-	-	-	-	-	-
Total Liabilities	\$ 66,451	\$ 16,995	\$ 3,992	\$ 239,932	\$ 17,896	\$ 19,574
Deferred Inflows of Resources: (Note 1D)						
Deferred Inflows - Property Tax	\$ 1,820,000	\$ 420,000	\$ 141,000	\$ 75,000	\$ 700,000	\$ 706,000
Deferred Inflows	\$ 1,820,000	\$ 420,000	\$ 141,000	\$ 75,000	\$ 700,000	\$ 706,000
Fund Balances (Note 4):						
Nonspendable	\$ -	\$ 7,000	\$ 10,988	\$ -	\$ 5,439	\$ 75,000
Restricted	-	400,678	417,594	374,270	2,780,115	4,426,110
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	5,022,580	-	-	-	-	-
Total Fund Balance	\$ 5,022,580	\$ 407,678	\$ 428,582	\$ 374,270	\$ 2,785,554	\$ 4,501,110
Total Liabilities and Fund Balance	\$ 6,909,031	\$ 844,673	\$ 573,574	\$ 689,202	\$ 3,503,450	\$ 5,226,684

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

Total Fund Balance	\$ 13,519,774
Book Value of Long-Term Liabilities at Year-End	(292,205)
Book Value of Capital Assets at Year-End	14,580,656
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(99,005)
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	1,160,775
Total Net Position	\$ 28,870,838

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, 2025

	MAJOR FUNDS						TOTAL
	General Fund	County Highway	County Airport	County Health	IMRF	Non-Major Funds	
REVENUES							
Property Taxes	\$ 1,705,669	\$ 394,757	\$ 135,934	\$ 74,979	\$ 699,579	\$ 668,165	\$ 3,679,083
Motor Fuel Tax	-	-	-	-	-	545,610	545,610
Sales and Use Taxes	642,219	-	-	-	-	-	642,219
Replacement Tax	185,125	-	-	-	2,698	2,698	190,521
Income Tax	708,934	-	-	-	-	-	708,934
Fees, Licenses, Permits	395,700	-	79,945	68,160	-	498,973	1,042,778
Grants - Federal and State	478,260	-	76,533	373,420	-	369,266	1,297,479
Refunds, Rentals, and Reimbursements	1,111,581	253,446	11,220	-	-	29,550	1,405,797
City of Lacon - TIF Rebate	309,763	-	-	-	-	-	309,763
Aviation Fuel Sales	-	-	74,283	-	-	-	74,283
Dividend - Franchise Payment	50,068	-	-	-	-	-	50,068
Interest Revenue	110,101	755	6,948	982	4,851	28,518	152,155
Other	67,638	20,959	61,749	10,000	4,878	34,536	199,760
Total Revenues	\$ 5,765,058	\$ 669,917	\$ 446,612	\$ 527,541	\$ 712,006	\$ 2,177,316	\$ 10,298,450
EXPENDITURES							
Current:							
General Administrative	\$ 1,920,811	-	-	-	-	\$ 94,732	\$ 2,015,543
Employee Benefit	-	-	-	-	272,519	265,210	537,729
Public Safety	1,864,686	-	-	-	-	81,155	1,945,841
Judiciary and Court Related	926,998	-	-	-	-	38,940	965,938
Transportation	-	607,560	238,321	-	-	881,554	1,727,435
Public Health and Welfare	32,024	-	-	513,976	-	60,298	606,298
Other	663,901	-	-	-	-	-	663,901
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	416,854	36,808	166,353	-	-	307,367	927,382
Total Expenditures	\$ 5,825,274	\$ 644,368	\$ 404,674	\$ 513,976	\$ 272,519	\$ 1,729,256	\$ 9,390,067
Excess (Deficiency) of Revenues	\$ (60,216)	\$ 25,549	\$ 41,938	\$ 13,565	\$ 439,487	\$ 448,060	\$ 908,383
Over Expenditures							
OTHER FINANCING SOURCES (USES)							
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (60,216)	\$ 25,549	\$ 41,938	\$ 13,565	\$ 439,487	\$ 448,060	\$ 908,383
Fund Balances - Beginning	5,082,796	382,129	386,644	360,705	2,346,067	4,053,050	12,611,391
Fund Balances - Ending	\$ 5,022,580	\$ 407,678	\$ 428,582	\$ 374,270	\$ 2,785,554	\$ 4,501,110	\$ 13,519,774

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, 2025

Net change in fund balances - total governmental funds	\$ 908,383
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.	927,382
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(1,032,503)
Change in compensated absences that are only reported on statement of net position	(39,433)
Change in Net Pension Liability that is only reported on statement of net position	(4,742)
Change in net assets of governmental activities	<u>\$ 759,087</u>

See accompanying notes to basic financial statements.

Statement 5

**MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2025**

	Custodial Funds
ASSETS	
Cash (Note 2)	\$ 1,269,437
Due from State of Illinois	358,589
Total Assets	<u>\$ 1,628,026</u>
LIABILITIES AND NET POSITION	
Current Liabilities	\$ -
Total Liabilities	<u>\$ -</u>
NET POSITION	
Net Position - Custodial Funds	\$ 1,628,026
Total Liabilities and Net Position	<u>\$ 1,628,026</u>

Statement 6

**MARSHALL COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
November 30, 2025**

	Custodial Funds
ADDITIONS	
Property Taxes Collected	\$ 32,553,974
Motor Fuel Tax	1,619,545
State Grants	94,918
Fees, Fines, and Charges for Service	1,723,971
Interest	4,299
Total Additions	<u>\$ 35,996,707</u>
DEDUCTIONS	
Property Taxes Disbursed	\$ 32,534,677
Resurface Roads and Engineering	1,227,285
Reimbursement of Fines, Fees, and Charges for Service	1,777,430
Total Deductions	<u>\$ 35,539,392</u>
Changes in Net Position	\$ 457,315
Net Position, November 30, 2024	<u>1,170,711</u>
Net Position, November 30, 2025	<u>\$ 1,628,026</u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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, 2025

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, 2025

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, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Major Funds

The County reports the following major governmental funds:

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

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

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

The *County Health Fund* accounts for the operations of the County's Health program. Financing of the fund is provided by a specific annual property tax levy authorized by a voter referendum and operating grants from the State of Illinois.

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

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

F. Budgets and Budgetary Accounting

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

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Budgets and Budgetary Accounting (Continued)

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board by a two-thirds vote can make appropriations in excess of those authorized in the budget. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund but is carried down to department and line item.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$30,000 (\$30,000 for road/bridges and \$15,000 for pipe culverts) for infrastructure assets and \$4,000 for non-infrastructure assets, as well as an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated fair market value at the date of donation. The cost of normal maintenance and repairs do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Life (years)</u>
Land Improvements	20
Buildings	20-50
Building Improvements	20
Machinery and Equipment	5-15
Computer Equipment	5
Office Equipment	10
Off-Road Vehicles	15
On-Road Vehicles	4-7
Software	5
Infrastructure	15-30

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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, 2025 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, 2025

Note 1 - Summary of Significant Accounting Policies (Continued)

M. Accumulated Unpaid Vacation and Sick Pay

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

Vacation - Employees earn vacation time in accordance with the following schedule which is based upon continuous years of service: 1. One week with full pay after one year of service based on employee's anniversary date. 2. Two weeks with full pay after two years of service based on 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, 2025

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, 2025

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, 2025, the carrying amount of the County's pooled and segregated deposits including the component unit was \$14,862,185 and the bank balance was \$15,081,643. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2025. 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, 2025, \$0 of the County's bank balance of \$15,081,643 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, 2025

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 \$1,032,503.

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

General administration - \$216,298
Judiciary - \$636
Public safety - \$122,340
Transportation - \$690,889
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2025.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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	\$ 3,901,435	\$ 249,339	\$ -	\$ 4,150,774
Equipment and Furniture	5,433,546	223,823	-	5,657,369
Improvements	4,884,791	-	-	4,884,791
Infrastructure - Road & Bridges	13,585,477	454,220	-	14,039,697
Total Depreciable Capital Assets	<u>\$ 27,805,249</u>	<u>\$ 927,382</u>	<u>\$ -</u>	<u>\$ 28,732,631</u>
Total Capital Assets	<u>\$ 29,315,598</u>	<u>\$ 927,382</u>	<u>\$ -</u>	<u>\$ 30,242,980</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	\$ 1,462,940	\$ 136,352	\$ -	\$ 1,599,292
Equipment and Furniture	3,831,759	377,836	-	4,209,595
Improvements	4,512,163	67,187	-	4,579,350
Infrastructure - Road & Bridge	4,822,959	451,128	-	5,274,087
Total Accumulated Depreciation	<u>\$ 14,629,821</u>	<u>\$ 1,032,503</u>	<u>\$ -</u>	<u>\$ 15,662,324</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2025 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	1,061,498	9,366	-	1,070,864
Total Depreciated Assets	\$ 1,119,340	\$ 9,366	\$ -	\$ 1,128,706

	<u>ACCUMULATED DEPRECIATION</u>			
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 56,770	\$ 1,072	\$ -	\$ 57,842
Equipment	991,861	30,253	-	1,022,114
Total Accumulated Depreciation	\$ 1,048,631	\$ 31,325	\$ -	\$ 1,079,956

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2025. Prepaid expenses of \$5,439 and Inventory of \$92,988 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 3,581,639
Health and Welfare	393,672
Retirement	2,930,690
Airport	428,582
Other Purposes	1,162,611
Total	\$ 8,497,194

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

Note 5 - Interfund Receivables/Payables and Transfers

At November 30, 2025, 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, 2026, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - Other Receivables and Payables

At November 30, 2025, the following receivables and payables are recorded:

- Property Tax Receivable – Property taxes levied in 2025 to be collected in fiscal year 2026.
- 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 2026 for goods received and services performed in fiscal year 2025.
- Advance from Grantors – amount of grants received in fiscal year 2025 for expenditures that will not be incurred until fiscal year 2026 or later.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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, 2025 no funds had a deficit fund balance. Actual expenditures in the Indemnity Fund, the Drug Prevention Fund, the Vital Records Fund, the Coroner's Morgue Fund, the Vehicle Maintenance Fund, the FTA Warrant Fund, the Sheriff's Commissary Fund, the State's Attorney 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, 2025 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 \$39,433 to \$292,205 as of November 30, 2025. GASB 101 was implemented during the fiscal year and resulted in no changes to the calculation of this liability.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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, estimated legal debt margin was calculated as follows:

Taxed Assessed Valuation - 2025 Tax Year		\$ 402,305,566
Statutory Debt Limitation (2.875%)		\$ 11,566,285
Total Debt:		
Bonds and Contractual	\$ -	
		-
Legal Debt Margin		\$ 11,566,285

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, 2024, 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-2020 (base year 2017). The IMRF specific rates were developed from the RP-2017 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-2020 (base year 2017). The IMRF specific rates were developed from the RP-2017 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-2020 (base year 20157). The IMRF specific rates were developed from the RP-2017 Employee Mortality Table with adjustments to match current IMRF experience.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

Note 12 - Pension Plans (Continued)

The Single Discount Rate – The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; 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 2024 was determined as part of the December 31, 2024, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2024, 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, 2024 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 2020 valuation pursuant to an experience study of the period 2017-2019. The mortality was determined based on RP-2017 Combined Healthy Mortality Table, adjusted for mortality improvements to 2024 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, 2025

Note 12 - Pension Plans (Continued)

<u>A. Total Pension Liability</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Service Cost	\$ 169,380	\$ 116,349	\$ 17,145
2. Interest on the Total Pension Liability	875,638	407,261	349,528
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(155,314)	63,886	(477,355)
5. Changes of Assumptions	-	-	-
6. Benefit payments, including refunds of employee contributions	(743,104)	(247,184)	(377,698)
7. Net Change in Total Pension Liability	<u>\$ 146,600</u>	<u>\$ 340,312</u>	<u>\$ (488,380)</u>
8. Total Pension Liability - Beginning	12,364,623	5,682,807	5,001,354
9. Total Pension Liability - Ending	<u><u>\$ 12,511,223</u></u>	<u><u>\$ 6,023,119</u></u>	<u><u>\$ 4,512,974</u></u>
<u>B. Plan Fiduciary Net Position</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Contributions - Employer	\$ 122,389	\$ 46,886	\$ 94,382
2. Contributions - Employee	92,422	52,275	7,229
3. Net Investment Income	1,260,308	540,890	325,920
4. Benefit Payments, including Refunds of Employee Contributions	(743,104)	(247,184)	(377,698)
5. Other (Net Transfer)	(285,041)	(116,499)	130,486
6. Net Change in Plan Fiduciary Net Position	<u>\$ 446,974</u>	<u>\$ 276,368</u>	<u>\$ 180,319</u>
7. Plan Fiduciary Net Position - Beginning	11,942,949	5,472,267	4,629,434
8. Plan Fiduciary Net Position - Ending	<u><u>\$ 12,389,923</u></u>	<u><u>\$ 5,748,635</u></u>	<u><u>\$ 4,809,753</u></u>
C. Net Pension Liability / (Asset)	<u><u>\$ 121,300</u></u>	<u><u>\$ 274,484</u></u>	<u><u>\$ (296,779)</u></u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.03%	95.44%	106.58%
E. Covered Valuation Payroll	2,053,490	750,187	96,387
F. Net Pension Liability as a Percentage of Covered Valuation Payroll	5.91%	36.59%	-307.90%
Total Pension Expense (Income)	\$ 388,439	\$ 262,094	\$ (645,791)

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

Note 12 - Pension Plans (Continued)

	Membership		
	Regular	SLEP	ECO
Number of			
- Retirees and Beneficiaries	47	9	16
- Inactive, Non-Retired Members	32	6	0
- Active Members	39	10	2
Total	118	25	18

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

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>Regular</u>	6.25%	7.25%	8.25%
Total Pension Liability	\$ 13,958,758	\$ 12,511,223	\$ 11,377,351
Plan Fiduciary Net Position	12,389,923	12,389,923	12,389,923
Net Pension Liability / (Asset)	\$ 1,568,835	\$ 121,300	\$ (1,012,572)

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>SLEP</u>	6.25%	7.25%	8.25%
Total Pension Liability	\$ 6,814,793	\$ 6,023,119	\$ 5,375,287
Plan Fiduciary Net Position	5,748,635	5,748,635	5,748,635
Net Pension Liability / (Asset)	\$ 1,066,158	\$ 274,484	\$ (373,348)

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>ECO</u>	6.25%	7.25%	8.25%
Total Pension Liability	\$ 4,917,798	\$ 4,512,974	\$ 4,165,184
Plan Fiduciary Net Position	4,809,753	4,809,753	4,809,753
Net Pension Liability / (Asset)	\$ 108,045	\$ (296,779)	\$ (644,569)

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2025

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	\$ 157,695	\$ 103,392
Changes in assumptions	-	5,007
Net difference between projected and actual earnings on pension plan investments	1,060,149	823,501
Total	\$ 1,217,844	\$ 931,900
<u>SLEP</u>		
Difference between expected and actual experience	\$ 293,343	\$ 22,726
Changes in assumptions	-	10,034
Net difference between projected and actual earnings on pension plan investments	480,710	347,052
Total	\$ 774,053	\$ 379,812
<u>ECO</u>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	446,909	213,638
Total	\$ 446,909	\$ 213,638

The total deferred outflows from the tables above were \$2,438,806 and the total deferred inflows were \$1,525,350. In addition, there were deferred outflows of \$247,319 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2024. 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, 2025

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.

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 - SLEP**

Calendar Year Ending December 31, Total Pension Liability	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Service Cost	\$ 116,349	\$ 107,675	\$ 109,516	\$ 95,841	\$ 96,552	\$ 93,674	\$ 89,418	\$ 97,385	\$ 94,408	\$ 104,674
Interest on the Total Pension Liability	407,261	363,560	352,371	337,024	310,973	294,484	263,881	258,296	237,225	225,370
Benefit Changes	63,886	398,170	(53,716)	10,371	200,401	35,673	212,365	(171,655)	(2,122)	(134,422)
Difference Between Expected and Actual Experience	(247,184)	(16,466)	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)
Assumption Changes	\$ 340,312	\$ 591,121	\$ 164,148	\$ 210,475	\$ 371,379	\$ 237,511	\$ 584,212	\$ 98,896	\$ 285,347	\$ 174,287
Benefit Payments and Refunds	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
Net Change in Total Pension Liability	\$ 6,023,119	\$ 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
Total Pension Liability - Beginning										
Total Pension Liability - Ending (a)										
Plan Fiduciary Net Position										
Employer Contributions	\$ 46,886	\$ 50,609	\$ 75,010	\$ 76,844	\$ 22,324	\$ 42,127	\$ 220,272	\$ 73,719	\$ 74,502	\$ 71,472
Employee Contributions	52,275	51,783	52,333	61,873	41,138	37,348	38,077	37,560	64,519	36,799
Pension Plan Net Investment Income	540,890	553,322	(780,981)	893,121	648,606	871,324	(222,250)	558,574	192,247	14,919
Benefit Payments and Refunds	(247,184)	(261,818)	(244,023)	(232,761)	(209,350)	(186,320)	(100,507)	(59,617)	(39,405)	(25,672)
Other	(116,499)	112,330	(1,460)	(13,516)	65,219	(644,376)	658,551	(40,503)	63,445	(169,584)
Net Change in Plan Fiduciary Net Position	276,368	508,226	(899,121)	785,561	567,937	120,103	594,143	569,733	355,308	(72,066)
Plan Fiduciary Net Position - Beginning	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
Plan Fiduciary Net Position - Ending (b)	5,748,635	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
Net Pension Liability / (Asset) - Ending (a)-(b)	274,484	210,540	127,645	(935,624)	(360,538)	(163,980)	(281,388)	(271,457)	199,380	269,341
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.44%	96.30%	97.49%	118.99%	107.64%	103.77%	106.85%	107.70%	94.18%	91.42%
Covered Valuation Payroll	\$ 750,187	\$ 690,436	\$ 697,772	\$ 599,873	\$ 548,500	\$ 497,966	\$ 507,697	\$ 500,805	\$ 502,708	\$ 486,731
Net Pension Liability as a Percentage of Covered Valuation Payroll	36.59%	30.49%	18.29%	-155.97%	-65.73%	-32.93%	-55.42%	-54.20%	39.66%	55.34%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll	
				Contribution	% of Covered Valuation Payroll
2024	46,887	1	750,187	6.25%	
2023	50,609	-	690,436	7.33%	
2022	75,010	-	697,772	10.75%	
2021	76,844	-	599,873	12.81%	
2020	22,324	-	548,500	4.07%	
2019	48,552	6,425	497,966	8.46%	
2018	70,214	(150,058)	507,697	43.39%	
2017	73,719	(1)	500,805	14.72%	
2016	74,501	(1)	502,708	14.82%	
2015	70,917	(555)	486,731	14.68%	

*Estimated based on contribution rate of 6.25% and covered valuation payroll of \$750,187.

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

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability	\$ 17,145	\$ 16,994	\$ 15,627	\$ 15,757	\$ 48,794	\$ 48,129	\$ 43,491	\$ 5,617	\$ 57,296	\$ 56,946
Service Cost	349,528	371,976	378,706	382,819	356,568	350,724	348,781	352,381	323,966	304,390
Interest on the Total Pension Liability	(477,355)	(315,990)	(124,977)	(87,894)	312,919	(78,146)	(99,228)	(220,797)	260,295	141,070
Benefit Changes	(377,698)	(367,022)	(358,727)	(375,976)	(30,887)	(239,271)	130,474	37,926	(82,214)	-
Assumption Changes	\$ (488,380)	\$ (304,359)	\$ (89,371)	\$ (65,294)	\$ 443,797	\$ 81,436	\$ 183,429	\$ (238,089)	\$ (239,537)	\$ (232,967)
Net Change in Total Pension Liability	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
Total Pension Liability - Beginning	\$ 4,512,974	\$ 5,001,354	\$ 5,305,713	\$ 5,395,084	\$ 5,460,378	\$ 5,014,581	\$ 4,933,145	\$ 4,747,716	\$ 4,498,815	\$ 4,229,376
Total Pension Liability - Ending (a)	\$ 94,382	\$ 117,983	\$ 178,838	\$ 63,498	\$ 167,911	\$ 237,526	\$ 620,564	\$ 510,720	\$ 264,858	\$ 226,693
Plan Fiduciary Net Position	7,229	7,077	7,000	6,949	16,568	16,769	16,558	16,295	16,138	15,999
Employer Contributions	325,920	491,317	(742,158)	826,079	573,769	655,520	(172,390)	444,203	323,640	10,195
Employee Contributions	(377,698)	(367,022)	(358,727)	(375,976)	(241,597)	(239,271)	(238,089)	(246,032)	(239,537)	(232,967)
Pension Plan Net Investment Income	130,486	142,325	29,557	45,549	11,308	20,122	162,028	(219,953)	(155,692)	181,232
Benefit Payments and Refunds	180,319	391,680	(885,490)	566,099	527,959	690,666	388,671	505,233	209,407	201,152
Other	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 Change in Plan Fiduciary Net Position	4,809,753	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
Plan Fiduciary Net Position - Beginning	(296,779)	371,920	1,067,959	271,840	903,233	985,395	1,594,625	1,797,867	2,374,005	2,263,606
Plan Fiduciary Net Position - Ending (a)-(b)	106,58%	92.56%	79.87%	94.96%	83.46%	80.35%	67.68%	62.13%	50.73%	49.68%
Total Pension Liability	\$ 96,387	\$ 94,357	\$ 93,334	\$ 92,659	\$ 220,906	\$ 223,596	\$ 220,772	\$ 217,266	\$ 215,174	\$ 213,317
Covered Valuation Payroll	-307.90%	394.16%	1144.23%	293.38%	408.88%	440.70%	722.29%	827.50%	1103.30%	1061.15%
Net Pension Liability as a Percentage of Covered Valuation Payroll										

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Contribution Deficiency (Excess)		Covered Valuation Payroll		Actual Contribution as a % of Covered Valuation Payroll	
		Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution	Covered Valuation Payroll	Actual Contribution
2024	94,382	94,382	-	96,387	97,929%	94,382	97.92%
2023	117,984	117,983	1	94,357	125.04%	94,357	125.04%
2022	178,837	178,838	(1)	93,334	191.61%	93,334	191.61%
2021	63,499	63,498	1	92,659	68.53%	92,659	68.53%
2020	167,911	167,911	-	220,906	76.01%	220,906	76.01%
2019	237,526	237,526	-	223,596	106.23%	223,596	106.23%
2018	2,147,008	620,564	1,526,444	220,772	281.09%	220,772	281.09%
2017	260,719	510,720	(250,001)	217,266	235.07%	217,266	235.07%
2016	264,858	264,858	-	215,174	123.09%	215,174	123.09%
2015	226,692	226,693	(1)	213,317	106.27%	213,317	106.27%

* Estimated based on contribution rate of 97.92% and covered valuation payroll of \$96,387

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Tax	\$ 1,731,260	\$ 1,731,260	\$ 1,705,669	\$ 1,653,132
Personal Property Replacement Taxes	280,000	280,000	185,125	248,369
County Offices Fees	170,882	170,882	213,836	209,687
Court Fees and Fines	92,150	92,150	99,173	105,612
Building Permit and Zoning Fees	80,000	80,000	47,141	18,376
Liquor Licenses	1,150	1,150	600	1,350
Sales and Use Tax	200,000	200,000	642,219	665,059
Income Tax	450,000	450,000	708,934	669,189
State of Illinois	511,414	511,414	370,989	335,826
Interest on Investments	15,000	15,000	110,101	102,663
City of Lacon - TIF Rebate	20,000	20,000	309,763	243,345
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	56,428	56,859
Administration fees	18,000	18,000	34,950	19,500
Other Reimbursements	344,962	344,962	740,592	513,815
Dividend - Franchise Payment	20,000	20,000	50,068	29,035
Grants	420,000	420,000	478,260	411,463
Miscellaneous	-	-	11,210	10,887
Total Revenues	<u>\$ 4,404,818</u>	<u>\$ 4,404,818</u>	<u>\$ 5,765,058</u>	<u>\$ 5,294,167</u>
EXPENDITURES				
General Government	\$ 2,128,464	\$ 2,245,027	\$ 1,920,811	\$ 1,620,309
Public Safety	1,741,138	1,909,165	1,864,686	1,605,948
Judiciary and Court Related	915,913	1,068,793	926,998	843,951
Public Health and Welfare	32,000	32,000	32,024	46,847
Other	334,550	661,802	663,901	471,731
Capital Outlay	223,000	223,000	416,854	1,331,694
Total Expenditures	<u>\$ 5,375,065</u>	<u>\$ 6,139,787</u>	<u>\$ 5,825,274</u>	<u>\$ 5,920,480</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (970,247)</u>	<u>\$ (1,734,969)</u>	<u>\$ (60,216)</u>	<u>\$ (626,313)</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>\$ (970,247)</u>	<u>\$ (1,734,969)</u>	<u>\$ (60,216)</u>	<u>\$ (626,313)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>5,082,796</u>	<u>5,709,109</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,022,580</u>	<u>\$ 5,082,796</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COUNTY HIGHWAY FUND

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Tax	\$ 395,000	\$ 395,000	\$ 394,757	\$ 330,823
Putnam County Reimbursements	84,500	84,500	89,437	82,664
Interest on Investments	300	300	755	474
Signs	750	750	910	769
Miscellaneous	-	-	20,049	14,616
Total Revenues	\$ 480,550	\$ 480,550	\$ 505,908	\$ 429,346
EXPENDITURES				
Road Resurfacing	\$ 10,000	\$ 10,000	\$ 13,856	\$ 12,219
Gas and Oil	55,000	55,000	34,144	42,711
Audit	5,500	5,500	6,000	6,000
Office Expense	7,000	7,000	4,973	7,657
Supplies	30,000	30,000	47,131	41,443
Salaries	523,000	523,000	397,230	379,612
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	30,000	30,000	21,240	20,975
Repairs	60,000	60,000	69,910	26,997
Capital Outlays	30,000	30,000	36,808	10,000
Miscellaneous	5,200	5,200	8,076	9,145
Total Expenditures	\$ 760,700	\$ 760,700	\$ 644,368	\$ 561,759
Excess (Deficiency) of Revenues over Expenditures	\$ (280,150)	\$ (280,150)	\$ (138,460)	\$ (132,413)
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 220,000	\$ 220,000	\$ 130,000	\$ 275,000
Reimbursement to Engineering Revolving Fund	-	-	-	(600)
Reimbursement from General Fund	50,000	50,000	34,009	35,589
Proceeds from Sale of Fixed Assets	-	-	-	-
Total Other Financing Sources	\$ 270,000	\$ 270,000	\$ 164,009	\$ 309,989
Net Change in Fund Balance	\$ (10,150)	\$ (10,150)	\$ 25,549	\$ 177,576
FUND BALANCE, BEGINNING OF YEAR			\$ 382,129	\$ 204,553
FUND BALANCE, END OF YEAR			\$ 407,678	\$ 382,129

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COUNTY AIRPORT FUND

	2025			2024 Actual
	Orginal Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 136,000	\$ 136,000	\$ 135,934	\$ 130,347
Capital Grants and Contributions - Federal Revenue	200,000	200,000	75,223	97,861
Capital Grants and Contributions - State Revenue	-	-	1,310	1,684
Fines, Fees, and Charges for Services	77,000	77,000	79,945	83,571
AG Rent	11,220	11,220	11,220	11,220
Aviation Fuel Sales	85,000	85,000	74,283	73,647
Aviation Fuel Tax Reimbursement	60,000	60,000	60,229	40,135
Interest Earned	600	600	6,948	2,327
Proceeds from Sale of Fixed Assets	-	-	-	10,800
Miscellaneous	1,390	1,390	1,520	2,082
Total Revenues	\$ 571,210	\$ 571,210	\$ 446,612	\$ 453,674
EXPENDITURES				
Salaries	\$ 83,000	\$ 83,000	\$ 78,857	\$ 75,748
Health Insurance	9,500	9,500	9,453	8,865
Building Maintenance	24,000	24,000	20,342	21,351
Repairs & Maintenance	21,000	21,000	19,408	20,686
Administration costs	9,000	9,000	6,223	6,667
Equipment Maintenance	8,500	8,500	3,087	11,739
Utilities	21,000	21,000	13,643	15,100
Capital Outlay - Equipment	9,500	9,500	-	4,500
Construction	200,000	200,000	76,533	99,545
Runway Maintenance	110,000	110,000	89,820	104,066
Aviation Fuel	80,000	80,000	59,483	70,052
Fuel Tax	5,000	5,000	4,165	4,514
Credit Card Processing	4,500	4,500	2,955	4,440
Property Taxes	11,500	11,500	11,338	10,621
Liability Insurance	3,909	3,909	4,238	3,909
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	2,447	4,161
General Supplies	1,000	1,000	-	86
Audit	2,500	2,500	2,200	2,200
Miscellaneous	1,500	1,500	482	1,366
Total Expenditures	\$ 609,409	\$ 609,409	\$ 404,674	\$ 469,616
Excess (Deficiency) of Revenues over Expenditures	\$ (38,199)	\$ (38,199)	\$ 41,938	\$ (15,942)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (38,199)	\$ (38,199)	\$ 41,938	\$ (15,942)
FUND BALANCE, BEGINNING OF YEAR			386,644	402,586
FUND BALANCE, END OF YEAR			\$ 428,582	\$ 386,644

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

ILLINIOS MUNICIPAL RETIREMENT FUND

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Tax	\$ 700,000	\$ 700,000	\$ 699,579	\$ 701,754
Personal Property Replacement Taxes	4,000	4,000	2,698	4,286
Interest Earned	-	-	4,851	3,938
Miscellaneous	6,000	6,000	4,878	4,631
Total Revenues	\$ 710,000	\$ 710,000	\$ 712,006	\$ 714,609
EXPENDITURES				
IMRF	\$ 450,500	\$ 450,500	\$ 272,519	\$ 271,412
Total Expenditures	\$ 450,500	\$ 450,500	\$ 272,519	\$ 271,412
Net Change in Fund Balance	\$ 259,500	\$ 259,500	\$ 439,487	\$ 443,197
FUND BALANCE, BEGINNING OF YEAR			2,346,067	1,902,870
FUND BALANCE, END OF YEAR			\$ 2,785,554	\$ 2,346,067

COUNTY HEALTH FUND

REVENUES				
Property Tax	\$ 75,000	\$ 75,000	\$ 74,979	\$ 75,214
Fees, Fines, and Charges for Services	62,334	62,334	68,160	33,491
Operating Grants and Contributions	491,833	491,833	373,420	419,563
Other	-	-	10,000	5,086
Interest Revenue	-	-	982	1,040
Total Revenues	\$ 629,167	\$ 629,167	\$ 527,541	\$ 534,394
EXPENDITURES				
Personnel and Management	\$ 479,351	\$ 479,351	\$ 401,278	\$ 413,749
Health Department Expenditures	48,379	48,379	101,198	90,610
Audit	5,500	5,500	6,500	6,500
Administrative - General Fund Reimbursement	5,000	5,000	5,000	5,000
Total Expenditures	\$ 538,230	\$ 538,230	\$ 513,976	\$ 515,859
Excess (Deficiency) of Revenues over Expenditures	\$ 90,937	\$ 90,937	\$ 13,565	\$ 18,535
OTHER FINANCING SOURCES				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer (Out)	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 90,937	\$ 90,937	\$ 13,565	\$ 18,535
FUND BALANCE, BEGINNING OF YEAR			360,705	342,170
FUND BALANCE, END OF YEAR			\$ 374,270	\$ 360,705

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2025

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, 2025**

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, 2025

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 1,731,260	\$ 1,731,260	\$ 1,705,669	\$ 1,653,132
Personal Property Replacement Taxes	280,000	280,000	185,125	248,369
Office Fees (Co Clerk, Cir Clerk, Sherriff)	170,882	170,882	213,836	209,687
Court Fees and Fines	92,150	92,150	99,173	105,612
Building Permit and Zoning Fees	80,000	80,000	47,141	18,376
Liquor Licenses	1,150	1,150	600	1,350
Sales, Cannabis, and Use Tax	200,000	200,000	642,219	665,059
Income Tax	450,000	450,000	708,934	669,189
City of Lacon - TIF Rebate	20,000	20,000	309,763	243,345
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	31,000	31,000	30,916	29,833
State's Attorney's Salary	138,126	138,126	147,857	139,212
Violent Crimes Assistant Salary	41,000	41,000	41,500	39,500
Other State Reimbursements:				
Public Defender Salary	39,835	39,835	39,829	39,829
Probation Officer Salary	114,680	114,680	114,136	72,181
Sheriff Salary	84,533	84,533	87,114	82,504
Election Cost	45,840	45,840	7,735	4,948
Other	16,400	16,400	16,038	-
Interest on Investments	15,000	15,000	110,101	102,663
Dividends - Franchise Payments	20,000	20,000	50,068	29,035
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	56,428	56,859
Other Reimbursements:				
Dispatch - 911 Fund	89,964	89,964	92,484	84,800
Employee Share - Health Insurance	100,000	100,000	154,117	93,542
Insurance Claims	-	-	464	-
Admin Fees - Airport, Highway, Health Dept.	18,000	18,000	34,950	19,500
City of Wenona - Sheriff Patrol	138,960	138,960	138,960	138,960
City of Henry- Sheriff Patrol	-	-	-	10,045
City of Toluca- Sheriff Patrol	128,400	128,400	145,200	21,795
Other	16,038	16,038	95,231	92,492
Proceeds Sale of Fixed Assets	-	-	-	50
Grants	420,000	420,000	478,260	411,463
Miscellaneous	-	-	11,210	10,837
Subtotal	\$ 4,533,218	\$ 4,533,218	\$ 5,765,058	\$ 5,294,167
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 15,000	\$ 15,000	\$ 20,662	\$ 14,929
Repairs	16,000	16,000	13,152	29,469
Supplies	11,000	11,000	9,169	7,911
Water	1,850	1,850	926	1,672
Telephone	14,000	14,000	11,239	10,368
Pest Control	1,000	1,000	805	780
Elevator	5,000	5,000	2,742	7,666
Garbage	6,000	6,000	5,019	4,483
Lawn - Summer	3,500	3,500	2,730	1,896
Janitorial Services	30,000	30,000	28,800	28,800
Landscaping	500	500	120	163

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 100,000	\$ 143,178	\$ 154,669	\$ 152,291
Workman's Compensation	105,000	163,682	163,682	108,956
Health	370,000	370,000	565,828	457,568
Unemployment Compensation	100	100	442	26
Tort Settlement	100	100	-	-
County Clerk:				
Salary	62,000	62,000	62,005	62,308
Deputy & Clerk Salary	99,200	99,200	99,164	95,102
Book Repair	15,000	15,000	15,000	5,890
Office Expense	10,000	10,000	9,380	9,208
Travel	1,100	1,100	-	-
Training	-	-	138	478
Purchase of Equipment	1,500	1,500	770	751
Dues, Subscriptions, & Conferences	2,000	2,000	2,038	1,843
Elections:				
Ballots & Supplies	270,000	270,000	28,307	26,335
Elections Salaries - Judges & Clerks	30,000	30,000	17,698	36,666
Computer Maintenance & Software	5,000	5,000	40,576	34,783
County Treasurer:				
Salary	62,000	62,000	62,005	62,308
Deputy & Clerk Salary	49,854	49,854	50,020	48,094
Office Expense	2,000	2,000	1,446	1,822
Real Estate Tax Forms	5,000	5,000	5,000	5,000
Board Members:				
Mileage	3,000	3,000	452	738
NACO & ICBM Dues	1,600	1,600	4,116	4,316
Board Members Salaries	21,010	21,010	31,153	39,720
Vice-Chairman Salary	4,500	4,500	4,500	4,673
Chairman Salary	7,500	7,500	6,346	-
Miscellaneous	2,000	2,000	507	1,115
Supervisor of Assessments:				
Salary	62,000	62,000	62,005	62,308
Deputy & Clerk Salary	28,060	28,060	25,010	24,047
Office Expense	19,750	19,750	8,899	9,263
Publication	7,500	7,500	2,801	2,838
Ducs, Memberships, & Seminars	500	500	450	380
Mileage	2,500	2,500	529	1,051
Copier Supplies	2,250	2,250	1,670	1,851
Board of Review - Salary	4,500	4,500	3,000	4,500
Board of Review - Per Diem & Mileage	500	500	-	-
Board of Review - Education	1,000	1,000	445	929
Education	3,500	3,500	-	-
Zoning:				
Salaries	40,000	54,703	50,898	45,848
Office Expense	4,000	4,000	3,954	4,006
Utilities	3,000	3,000	3,000	3,000
Public Notices	2,000	2,000	2,000	1,997
Postage	10,000	10,000	10,000	10,000
Mileage	3,500	3,500	1,685	2,072
Mapping and Software	1,000	1,000	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 60,000	\$ 60,000	\$ 105,231	\$ 61,426
Printing	15,000	15,000	7,924	11,169
Postage & Envelopes	25,000	25,000	35,491	27,247
Audit	34,500	34,500	34,000	17,300
NCICG	3,500	3,500	-	-
Payroll Supplies	2,000	2,000	1,958	1,484
Port Authority	-	-	11,683	11,742
Drug Court	325,000	325,000	102,466	17,256
Accounting System Software, Training, & Support	15,000	15,000	9,084	14,699
Notification System	9,590	9,590	9,589	9,589
ARPA - Grant Expenditures - Non Capital	100,000	100,000	10	-
Miscellaneous	10,000	10,000	6,423	6,179
Total General Government	\$ 2,128,464	\$ 2,245,027	\$ 1,920,811	\$ 1,620,309
Public Safety:				
Coroner:				
Salary	\$ 24,514	\$ 34,514	\$ 24,514	\$ 24,015
Physicians, Autopsy, Transportation	12,000	12,000	13,226	7,652
Telephone	2,200	2,200	2,248	2,140
Dues	550	550	950	-
Jury Fees	100	100	-	-
Vehicle Maintenance	1,000	1,000	107	-
Indigent Burials	600	600	-	-
Education	1,500	1,500	415	1,774
Assistant	1,100	1,100	485	750
ESDA:				
Director's Salary	20,581	20,581	20,581	20,162
Supplies:				
Office	1,200	1,200	427	163
Emergency	500	500	-	-
Training	250	250	-	-
Travel	350	350	241	99
Radio Equipment	700	700	480	120
Other Equipment	1,750	1,750	1,632	834
Dues & Subscriptions	150	150	130	-
Building Rent	7,200	7,200	6,600	7,200

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025			2024 Actual
	Orginal Budget	Final Budget	Actual	
<u>EXPENDITURES (continued)</u>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 128,080	\$ 131,355	\$ 131,355	\$ 129,468
Deputy Sheriffs' Salary	638,139	744,402	746,367	601,977
Radio Operators	305,733	306,301	307,753	278,633
Jailers	237,266	262,903	263,827	236,718
Vehicles - Repairs & Maintenance	16,000	16,814	17,324	13,959
Cameras - Repairs & Maintenance	3,900	3,900	3,884	3,794
Ammunition	4,000	4,000	3,759	4,380
Office Supplies	5,000	5,000	4,592	3,870
Education & Training	20,000	20,000	14,554	19,612
Reporting Software	27,240	27,240	18,715	-
Uniform Allowance	16,500	16,500	13,320	10,977
Gasoline	55,450	55,450	41,837	50,195
Crime Commission	1,655	1,655	1,520	1,645
Computer Line Charge	20,000	22,272	22,356	16,768
Communications & Dispatch	6,000	6,000	4,710	5,455
Secretary	64,077	65,429	65,651	61,829
Jail:				
Fuel, Lights, Gas, & Garbage	10,000	17,335	17,967	11,717
Telephone	8,500	9,123	8,260	9,155
Food Services - Prisoners	15,000	21,225	21,511	6,262
Matron Pay	835	835	222	562
Court Baliff	53,018	53,325	53,344	49,925
Medical Bills - Prisoners	7,500	10,571	10,516	5,192
Office Supplies	4,500	4,500	4,565	4,073
Prisoner Supplies	200	212	212	227
Rugs	2,000	2,273	2,273	2,027
Energy Maintenance	1,200	1,200	441	612
Repairs	9,000	9,000	8,815	8,851
Soft Water	1,000	1,000	420	600
Food Service Supplies	1,100	1,100	653	609
Patrol Expenses	2,000	2,000	1,927	1,947
Total Public Safety	<u>\$ 1,741,138</u>	<u>\$ 1,909,165</u>	<u>\$ 1,864,686</u>	<u>\$ 1,605,948</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
EXPENDITURES (continued)				
Judiciary and Court Related:				
Court Expenses	\$ 7,500	\$ 7,500	\$ 2,158	\$ 3,138
Multi-County Purchasing	100	100	-	60
Jurors	4,500	4,500	1,441	-
Court Security	1,500	2,386	2,386	1,253
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	20,000	44,560	42,160	59,527
Clerk Scheduled Fees	15,000	110,926	-	-
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	62,000	62,000	62,005	62,307
Deputy & Clerk Hire	143,000	143,000	140,914	130,770
Office Expense	5,000	5,000	5,233	3,489
Purchase of Equipment	5,000	5,000	5,131	2,755
Audit	5,000	5,000	5,000	5,000
Microfilm	5,000	5,000	5,057	-
State Attorney's Office:				
State's Attorney's Salary	162,501	162,501	164,194	161,835
Clerk Hire	50,001	50,001	51,503	49,810
Office Expense	6,750	6,750	5,625	2,310
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	4,990	936
Training & Seminars	2,500	2,500	2,420	1,592
Appellate Court Services	5,100	5,100	5,100	7,500
Witness Advocate	50,001	50,001	51,563	49,288
Public Defender Salary	59,750	59,750	59,750	62,048
Public Defender - Expenses	5,200	5,200	4,800	-
Public Defender- Grant	95,000	126,508	126,508	96,164
Probation Officer:				
Salary	115,232	115,232	116,542	87,250
Office Expense	10,000	10,000	7,137	5,805
Deputy Probation Officer	49,978	49,978	49,876	47,238
Travel	8,000	8,000	5,505	3,876
Juvenile Board	17,000	17,000	-	-
Total Judiciary and Court Related	\$ 915,913	\$ 1,068,793	\$ 926,998	\$ 843,951
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 32,000	\$ 32,000	\$ 32,024	\$ 31,555
Waste Management Study	-	-	-	15,292
Total Public Health and Welfare	\$ 32,000	\$ 32,000	\$ 32,024	\$ 46,847
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 27,831	\$ 27,831	\$ 27,831	\$ 27,831
All other:				
TIF Rebate Payment	-	280,671	280,671	220,477
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Registrar - City of Lacon	-	-	136	122
Sheriff Contract - Wenona	115,000	140,099	140,089	118,274
Sheriff Contract- Henry	-	565	565	6,453
Sheriff Contract- Toluca	115,000	135,917	137,890	21,855
Investment	-	-	-	-
Total Other	\$ 334,550	\$ 661,802	\$ 663,901	\$ 471,731

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2025

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 165,000	\$ 165,000	\$ 249,339	\$ 363,258
Purchase of Equipment - Elections	-	-	109,565	39,047
Purchase of Equipment - County Sheriff	-	-	-	29,954
Vehicles - County Sheriff	58,000	58,000	57,950	82,396
American Rescue Plan - Capital Outlay	-	-	-	817,039
Purchase of Equipment - Circuit Clerk	-	-	-	-
Total Capital Outlay	<u>\$ 223,000</u>	<u>\$ 223,000</u>	<u>\$ 416,854</u>	<u>\$ 1,331,694</u>
Total Expenditures	<u>\$ 5,375,065</u>	<u>\$ 6,139,787</u>	<u>\$ 5,825,274</u>	<u>\$ 5,920,480</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (841,847)</u>	<u>\$ (1,606,569)</u>	<u>\$ (60,216)</u>	<u>\$ (626,313)</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>\$ (841,847)</u>	<u>\$ (1,606,569)</u>	(60,216)	(626,313)
FUND BALANCE, BEGINNING OF YEAR			<u>5,082,796</u>	<u>5,709,109</u>
FUND BALANCE, END OF YEAR			<u>\$ 5,022,580</u>	<u>\$ 5,082,796</u>

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2025**

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, 2025

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, 2025**

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, 2025

ASSETS	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 698,913	\$ 688,466	\$ 1,241,948	\$ 342,612
Receivables, net:				
State of Illinois	-	-	127,022	-
Property Taxes	210,000	210,000	-	-
Other	-	-	-	-
Inventory	-	-	75,000	-
Due from other Funds	-	-	-	-
Total Assets	\$ 908,913	\$ 898,466	\$ 1,443,970	\$ 342,612
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	\$ 210,000	\$ 210,000	\$ -	\$ -
Total Deferred Inflows of Resources	\$ 210,000	\$ 210,000	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ 75,000	\$ -
Restricted	698,913	688,466	1,368,970	342,612
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 698,913	\$ 688,466	\$ 1,443,970	\$ 342,612
Total Liab, Def Inflows & Fund Balances	\$ 908,913	\$ 898,466	\$ 1,443,970	\$ 342,612

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2025**

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's Automation
\$ 48,985	\$ 148,937	\$ 48,722	\$ 41,281	\$ 96,197	\$ 206,760
-	-	-	-	-	-
-	231,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	721	810	6,493
<u>\$ 48,985</u>	<u>\$ 379,937</u>	<u>\$ 48,722</u>	<u>\$ 42,002</u>	<u>\$ 97,007</u>	<u>\$ 213,253</u>
\$ -	\$ 3,801	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 3,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 231,000	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 231,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48,985	145,136	48,722	42,002	97,007	213,253
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 48,985</u>	<u>\$ 145,136</u>	<u>\$ 48,722</u>	<u>\$ 42,002</u>	<u>\$ 97,007</u>	<u>\$ 213,253</u>
<u>\$ 48,985</u>	<u>\$ 379,937</u>	<u>\$ 48,722</u>	<u>\$ 42,002</u>	<u>\$ 97,007</u>	<u>\$ 213,253</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2025**

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 10,669	\$ 35,517	\$ 19,431	\$ 19,234
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	620	140	-
Total Assets	\$ 10,669	\$ 36,137	\$ 19,571	\$ 19,234
 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	669	36,137	19,571	13,461
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 669	\$ 36,137	\$ 19,571	\$ 13,461
Total Liab, Def Inflows & Fund Balances	\$ 10,669	\$ 36,137	\$ 19,571	\$ 19,234

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2025**

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 23,360	\$ 19,402	\$ 92,851	\$ 438	\$ 100,233	\$ 27,905	\$ 38,171	\$ 2,692
-	-	-	-	-	-	-	-
-	55,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	79	701	-	55
<u>\$ 23,360</u>	<u>\$ 74,402</u>	<u>\$ 92,851</u>	<u>\$ 438</u>	<u>\$ 100,312</u>	<u>\$ 28,606</u>	<u>\$ 38,171</u>	<u>\$ 2,747</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,360	19,402	92,851	438	100,312	28,606	38,171	2,747
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,360</u>	<u>\$ 19,402</u>	<u>\$ 92,851</u>	<u>\$ 438</u>	<u>\$ 100,312</u>	<u>\$ 28,606</u>	<u>\$ 38,171</u>	<u>\$ 2,747</u>
<u>\$ 23,360</u>	<u>\$ 74,402</u>	<u>\$ 92,851</u>	<u>\$ 438</u>	<u>\$ 100,312</u>	<u>\$ 28,606</u>	<u>\$ 38,171</u>	<u>\$ 2,747</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2025**

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 17,761	\$ 184,128	\$ 17,940	\$ 46,975
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	7,140	-	-
Total Assets	\$ 23,534	\$ 191,268	\$ 17,940	\$ 46,975
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Advances from Grantors	-	-	-	-
Due to other Funds	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Infows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	23,534	191,268	17,940	46,975
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 23,534	\$ 191,268	\$ 17,940	\$ 46,975
Total Liab, Def Inflows & Fund Balances	\$ 23,534	\$ 191,268	\$ 17,940	\$ 46,975

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2025**

<u>State's Attorney Drug</u>	<u>Vehicle Maintenance</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>State's Attorney Automation</u>	<u>Vehicle Impoundment</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 150	\$ 44,191	\$ 947	\$ 4,770	\$ 3,042	\$ 22,968	\$ 4,295,596
-	-	-	-	-	-	127,022
-	-	-	-	-	-	706,000
-	-	-	-	-	-	-
-	-	-	-	-	-	75,000
-	-	-	-	34	500	23,066
<u>\$ 150</u>	<u>\$ 44,191</u>	<u>\$ 947</u>	<u>\$ 4,770</u>	<u>\$ 3,076</u>	<u>\$ 23,468</u>	<u>\$ 5,226,684</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,801
-	-	-	-	-	-	-
-	-	-	-	-	-	15,773
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,574</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 706,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
150	44,191	947	4,770	3,076	23,468	4,426,110
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 44,191</u>	<u>\$ 947</u>	<u>\$ 4,770</u>	<u>\$ 3,076</u>	<u>\$ 23,468</u>	<u>\$ 4,501,110</u>
<u>\$ 150</u>	<u>\$ 44,191</u>	<u>\$ 947</u>	<u>\$ 4,770</u>	<u>\$ 3,076</u>	<u>\$ 23,468</u>	<u>\$ 5,226,684</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

REVENUES	County Bridge	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Property Taxes	\$ 197,402	\$ 197,402	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	545,610	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	11,435	-	-	-
Fees, Fines, and Charges for Services	4,541	-	-	212,071
Refunds and Reimbursements	-	-	29,550	-
Interest Earned	1,186	18,976	-	589
Other	-	-	6,347	5,092
Total Revenues	\$ 214,564	\$ 216,378	\$ 581,507	\$ 217,752
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	-
Transportation	-	-	483,818	106,136
Capital Outlay	78,679	209,188	-	-
Total Expenditures	\$ 78,679	\$ 209,188	\$ 483,818	\$ 106,136
Excess (Deficiency) of Revenues Over Expenditures	\$ 135,885	\$ 7,190	\$ 97,689	\$ 111,616
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 135,885	\$ 7,190	\$ 97,689	\$ 111,616
Fund Balances - Beginning	563,028	681,276	1,346,281	230,996
Fund Balances - Ending	\$ 698,913	\$ 688,466	\$ 1,443,970	\$ 342,612

**MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025**

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court Systems	County Clerk's Automation
\$ -	\$ 219,887	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,698	-	-	-	-
289,575	-	-	-	-	-
-	-	5,480	10,570	11,835	64,045
-	-	-	-	-	-
108	244	1,373	198	496	1,058
2,000	497	-	-	-	-
<u>\$ 291,683</u>	<u>\$ 223,326</u>	<u>\$ 6,853</u>	<u>\$ 10,768</u>	<u>\$ 12,331</u>	<u>\$ 65,103</u>
\$ -	\$ -	\$ 959	\$ -	\$ -	\$ 30,982
-	265,210	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
291,600	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 291,600</u>	<u>\$ 265,210</u>	<u>\$ 959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,982</u>
\$ 83	\$ (41,884)	\$ 5,894	\$ 10,768	\$ 12,331	\$ 34,121
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 83	\$ (41,884)	\$ 5,894	\$ 10,768	\$ 12,331	\$ 34,121
48,902	187,020	42,828	31,234	84,676	179,132
<u>\$ 48,985</u>	<u>\$ 145,136</u>	<u>\$ 48,722</u>	<u>\$ 42,002</u>	<u>\$ 97,007</u>	<u>\$ 213,253</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

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	6,400	32,009	2,752	2,202
Refunds and Reimbursements	-	-	-	-
Interest Earned	98	20	-	102
Other	-	-	-	-
Total Revenues	\$ 6,498	\$ 32,029	\$ 2,752	\$ 2,304
EXPENDITURES				
Current:				
General Government	\$ 2,956	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	28,724	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 2,956	\$ 28,724	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,542	\$ 3,305	\$ 2,752	\$ 2,304
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 3,542	\$ 3,305	\$ 2,752	\$ 2,304
Fund Balances - Beginning	32,595	(2,636)	16,819	11,157
Fund Balances - Ending	\$ 36,137	\$ 669	\$ 19,571	\$ 13,461

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Public Defender Operations	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ -	\$ 53,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,000	-	13,867	-
15	-	4,500	71	12,001	10,483	6,000	1,186
-	-	-	-	-	-	-	-
42	-	177	4	578	126	-	9
-	-	-	-	7,834	-	12,766	-
<u>\$ 57</u>	<u>\$ 53,474</u>	<u>\$ 4,677</u>	<u>\$ 75</u>	<u>\$ 25,413</u>	<u>\$ 10,609</u>	<u>\$ 32,633</u>	<u>\$ 1,195</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,252	-
-	-	-	-	31,783	391	-	-
-	53,799	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	19,500	-
<u>\$ -</u>	<u>\$ 53,799</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,783</u>	<u>\$ 391</u>	<u>\$ 22,752</u>	<u>\$ -</u>
\$ 57	\$ (325)	\$ 4,677	\$ 75	\$ (6,370)	\$ 10,218	\$ 9,881	\$ 1,195
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 57	\$ (325)	\$ 4,677	\$ 75	\$ (6,370)	\$ 10,218	\$ 9,881	\$ 1,195
23,303	19,727	88,174	363	106,682	18,388	28,290	1,552
<u>\$ 23,360</u>	<u>\$ 19,402</u>	<u>\$ 92,851</u>	<u>\$ 438</u>	<u>\$ 100,312</u>	<u>\$ 28,606</u>	<u>\$ 38,171</u>	<u>\$ 2,747</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

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	-	-	-	4,389
Fees, Fines, and Charges for Services	853	76,719	4,425	9,225
Refunds and Reimbursements	-	-	-	-
Interest Earned	96	2,840	-	130
Other	-	-	-	-
Total Revenues	\$ 949	\$ 79,559	\$ 4,425	\$ 13,744
EXPENDITURES				
Current:				
General Government	\$ -	\$ 59,835	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	-	-	-	6,499
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 59,835	\$ -	\$ 6,499
Excess (Deficiency) of Revenues Over Expenditures	\$ 949	\$ 19,724	\$ 4,425	\$ 7,245
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 949	\$ 19,724	\$ 4,425	\$ 7,245
Fund Balances - Beginning	22,585	171,544	13,515	39,730
Fund Balances - Ending	\$ 23,534	\$ 191,268	\$ 17,940	\$ 46,975

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

<u>State's Attorney Drug</u>	<u>Vehicle Maintenance</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>State's Attorney Automation</u>	<u>Vehicle Impoundment</u>	<u>Total Nonmajor Special</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,165
-	-	-	-	-	-	545,610
-	-	-	-	-	-	2,698
-	45,000	-	-	-	-	369,266
-	8,170	280	1,200	680	11,260	498,973
-	-	-	-	-	-	29,550
-	-	-	-	68	-	28,518
-	-	-	-	-	-	34,536
<u>\$ -</u>	<u>\$ 53,170</u>	<u>\$ 280</u>	<u>\$ 1,200</u>	<u>\$ 748</u>	<u>\$ 11,260</u>	<u>\$ 2,177,316</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,732
-	-	-	-	-	-	265,210
-	48,636	-	543	-	-	81,155
-	-	671	-	2,566	3,529	38,940
-	-	-	-	-	-	60,298
-	-	-	-	-	-	881,554
-	-	-	-	-	-	307,367
<u>\$ -</u>	<u>\$ 48,636</u>	<u>\$ 671</u>	<u>\$ 543</u>	<u>\$ 2,566</u>	<u>\$ 3,529</u>	<u>\$ 1,729,256</u>
\$ -	\$ 4,534	\$ (391)	\$ 657	\$ (1,818)	\$ 7,731	\$ 448,060
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 4,534	\$ (391)	\$ 657	\$ (1,818)	\$ 7,731	\$ 448,060
150	39,657	1,338	4,113	4,894	15,737	4,053,050
<u>\$ 150</u>	<u>\$ 44,191</u>	<u>\$ 947</u>	<u>\$ 4,770</u>	<u>\$ 3,076</u>	<u>\$ 23,468</u>	<u>\$ 4,501,110</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COUNTY BRIDGE

	2025		Actual	2024 Actual
	Orginal Budget	Final Budget		
REVENUES				
Property Taxes	\$ 197,500	\$ 197,500	\$ 197,402	\$ 175,448
Other Revenue	10,000	10,000	4,541	906
Claim Settlements	-	-	-	10,391
Various Townships - Share of Bridge Construction	350,000	350,000	11,435	7,938
Reimbursements	750,000	750,000	-	-
Interest Revenue	50	-	1,186	895
Total Revenues	\$ 1,307,550	\$ 1,307,500	\$ 214,564	\$ 195,578
EXPENDITURES				
Pipe Culverts	\$ 50,000	\$ 50,000	\$ 9,469	\$ 48,696
Bridges	1,120,000	1,120,000	1,111	-
Engineering	330,000	330,000	56,099	41,310
Miscellaneous	2,500	2,500	12,000	-
Total Expenditures	\$ 1,502,500	\$ 1,502,500	\$ 78,679	\$ 90,006
Excess (Deficiency) of Revenues over Expenditures	\$ (194,950)	\$ (195,000)	\$ 135,885	\$ 105,572
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (194,950)	\$ (195,000)	\$ 135,885	\$ 105,572
FUND BALANCE, BEGINNING OF YEAR			563,028	457,456
FUND BALANCE, END OF YEAR			\$ 698,913	\$ 563,028

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

FEDERAL AID TO SECONDARY ROADS FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Property Taxes	\$ 19,750	\$ 19,750	\$ 197,402	\$ 175,448
Miscellaneous	1,500	1,500	-	18,383
Interest Earned	3,000	3,000	18,976	9,452
Total Revenues	\$ 24,250	\$ 24,250	\$ 216,378	\$ 203,283
EXPENDITURES				
Projects	\$ 200,000	\$ 200,000	\$ 136,452	\$ 169,506
Other Engineering - General	300,000	300,000	72,736	194,929
Total Expenditures	\$ 500,000	\$ 500,000	\$ 209,188	\$ 364,435
Excess (Deficiency) of Revenues over Expenditures	\$ (475,750)	\$ (475,750)	\$ 7,190	\$ (161,152)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (475,750)	\$ (475,750)	\$ 7,190	\$ (161,152)
FUND BALANCE, BEGINNING OF YEAR			681,276	842,428
FUND BALANCE, END OF YEAR			\$ 688,466	\$ 681,276

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 80,000	\$ 80,000	\$ 212,071	\$ 66,575
Interest Earned	250	250	589	362
Other	3,000	3,000	5,092	-
Total Revenues	\$ 83,250	\$ 83,250	\$ 217,752	\$ 66,937
EXPENDITURES				
Reimbursement to Other County Funds	\$ -	\$ -	\$ -	\$ 3
Miscellaneous - Road Projects	60,000	106,136	106,136	-
Total Expenditures	\$ 60,000	\$ 106,136	\$ 106,136	\$ 3
Excess (Deficiency) of Revenues over Expenditures	\$ 23,250	\$ (22,886)	\$ 111,616	\$ 66,934
OTHER FINANCING ACTIVITIES				
Transfer from (to) Other Funds	\$ -	\$ -	\$ -	\$ -
Reimbursement to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 23,250	\$ (22,886)	\$ 111,616	\$ 66,934
FUND BALANCE, BEGINNING OF YEAR			230,996	164,062
FUND BALANCE, END OF YEAR			\$ 342,612	\$ 230,996

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COUNTY MOTOR FUEL TAX

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Motor Fuel Tax Allotments	\$ 530,000	\$ 530,000	\$ 545,610	\$ 551,052
Reimbursements	20,000	20,000	29,550	18,680
Interest Earned	3,000	3,000	-	6,274
Other Revenue	2,000	2,000	6,347	12
Total Revenues	\$ 555,000	\$ 555,000	\$ 581,507	\$ 576,018
EXPENDITURES				
Expenditures on Approved Motor Fuel Tax Projects	\$ 715,000	\$ 715,000	\$ 433,551	\$ 769,604
Salt	50,000	50,000	50,267	47,693
Total Expenditures	\$ 765,000	\$ 765,000	\$ 483,818	\$ 817,297
Excess (Deficiency) of Revenues over Expenditures	\$ (210,000)	\$ (210,000)	\$ 97,689	\$ (241,279)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (210,000)	\$ (210,000)	\$ 97,689	\$ (241,279)
FUND BALANCE, BEGINNING OF YEAR			1,346,281	1,587,560
FUND BALANCE, END OF YEAR			\$ 1,443,970	\$ 1,346,281

MARSHALL-STARK TRANSPORTATION PROGRAM

REVENUES				
Federal Grant	\$ 91,667	\$ 91,667	\$ 100,019	\$ 139,082
State Grants	312,283	312,283	189,556	215,697
System Fares and Donations	67,550	67,550	2,000	-
Interest	-	-	108	104
Total Revenues	\$ 471,500	\$ 471,500	\$ 291,683	\$ 354,883
EXPENDITURES				
Payments to Administrator	\$ 459,775	\$ 459,775	\$ 290,504	\$ 353,676
Salaries	10,000	10,000	964	868
Supplies	300	300	-	46
Payroll Tax & IMRF	1,125	1,125	132	118
Travel	300	300	-	64
Total Expenditures	\$ 471,500	\$ 471,500	\$ 291,600	\$ 354,772
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 83	\$ 111
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 83	\$ 111
FUND BALANCE, BEGINNING OF YEAR			48,902	48,791
FUND BALANCE, END OF YEAR			\$ 48,985	\$ 48,902

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

SOCIAL SECURITY FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Property Taxes	\$ 235,400	\$ 235,400	\$ 219,887	\$ 220,567
Personal Property Replacement Taxes	5,000	5,000	2,698	4,374
Interest Earned	-	-	244	280
Other Revenue	750	750	497	995
Total Revenues	\$ 241,150	\$ 241,150	\$ 223,326	\$ 226,216
EXPENDITURES				
County's Share of Social Security Tax	\$ 292,000	\$ 292,000	\$ 265,210	\$ 240,819
Total Expenditures	\$ 292,000	\$ 292,000	\$ 265,210	\$ 240,819
Excess (Deficiency) of Revenues over Expenditures	\$ (50,850)	\$ (50,850)	\$ (41,884)	\$ (14,603)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (50,850)	\$ (50,850)	\$ (41,884)	\$ (14,603)
FUND BALANCE, BEGINNING OF YEAR			187,020	201,623
FUND BALANCE, END OF YEAR			\$ 145,136	\$ 187,020

TAX SALE AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,100	\$ 3,100	\$ 5,480	\$ 5,194
Interest Earned	10	10	1,373	650
Total Revenues	\$ 3,110	\$ 3,110	\$ 6,853	\$ 5,844
EXPENDITURES				
Salaries	\$ 550	\$ 550	\$ -	\$ -
Supplies	1,000	1,000	870	1,121
Training	1,500	1,500	89	172
Miscellaneous	1,000	1,000	-	-
Total Expenditures	\$ 4,050	\$ 4,050	\$ 959	\$ 1,293
Excess (Deficiency) of Revenues over Expenditures	\$ (940)	\$ (940)	\$ 5,894	\$ 4,551
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (940)	\$ (940)	\$ 5,894	\$ 4,551
FUND BALANCE, BEGINNING OF YEAR			42,828	38,277
FUND BALANCE, END OF YEAR			\$ 48,722	\$ 42,828

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COURT AUTOMATION FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 7,500	\$ 7,500	\$ 10,570	\$ 11,677
Interest Earned	-	-	198	158
Total Revenues	\$ 7,500	\$ 7,500	\$ 10,768	\$ 11,835
EXPENDITURES				
Supplies	\$ 20,000	\$ 20,000	-	\$ 13,782
Equipment Purchase	-	-	-	-
Total Expenditures	\$ 20,000	\$ 20,000	\$ -	\$ 13,782
Excess (Deficiency) of Revenues over Expenditures	\$ (12,500)	\$ (12,500)	\$ 10,768	\$ (1,947)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	-	-	-	-
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (12,500)	\$ (12,500)	\$ 10,768	\$ (1,947)
FUND BALANCE, BEGINNING OF YEAR			31,234	33,181
FUND BALANCE, END OF YEAR			\$ 42,002	\$ 31,234

COURT SYSTEMS FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 11,835	\$ 14,513
Interest Earned	-	-	496	419
Total Revenues	\$ 7,000	\$ 7,000	\$ 12,331	\$ 14,932
EXPENDITURES				
Supplies	\$ 10,000	\$ 10,000	-	-
Total Expenditures	\$ 10,000	\$ 10,000	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (3,000)	\$ (3,000)	\$ 12,331	\$ 14,932
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)	\$ 12,331	\$ 14,932
FUND BALANCE, BEGINNING OF YEAR			84,676	69,744
FUND BALANCE, END OF YEAR			\$ 97,007	\$ 84,676

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

COUNTY CLERK'S AUTOMATION FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 55,380	\$ 55,380	\$ 64,045	\$ 50,468
Interest Earned	-	-	1,058	898
Total Revenues	\$ 55,380	\$ 55,380	\$ 65,103	\$ 51,366
EXPENDITURES				
Microfilm Expense	\$ 35,000	\$ 35,000	\$ 30,982	\$ 33,460
Total Expenditures	\$ 35,000	\$ 35,000	\$ 30,982	\$ 33,460
Excess (Deficiency) of Revenues over Expenditures	\$ 20,380	\$ 20,380	\$ 34,121	\$ 17,906
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 20,380	\$ 20,380	\$ 34,121	\$ 17,906
FUND BALANCE, BEGINNING OF YEAR			179,132	161,226
FUND BALANCE, END OF YEAR			\$ 213,253	\$ 179,132

COUNTY LAW LIBRARY FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 6,400	\$ 7,620
Interest Earned	-	-	98	86
Total Revenues	\$ 5,000	\$ 5,000	\$ 6,498	\$ 7,706
EXPENDITURES				
Law Library Payment	\$ 5,000	\$ 5,000	\$ 2,956	\$ 3,907
Total Expenditures	\$ 5,000	\$ 5,000	\$ 2,956	\$ 3,907
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 3,542	\$ 3,799
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 3,542	\$ 3,799
FUND BALANCE, BEGINNING OF YEAR			32,595	28,796
FUND BALANCE, END OF YEAR			\$ 36,137	\$ 32,595

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025**

ANIMAL CONTROL

	2025		Actual	2024 Actual
	Orginal Budget	Final Budget		
REVENUES				
Fees, Fines and Charges for Services	\$ 202,000	\$ 202,000	\$ 32,009	\$ 33,883
Miscellaneous	3,500	3,500	-	10
Interest Earned	-	-	20	13
Total Revenues	\$ 205,500	\$ 205,500	\$ 32,029	\$ 33,906
EXPENDITURES				
Salary	\$ 8,407	\$ 8,407	\$ 8,407	\$ 8,730
Dog Tags	1,500	1,500	1,980	1,634
Dog Food	500	500	658	288
Water and Sewer	500	500	420	360
Maintenance	1,000	1,000	2,714	2,026
Dog Catcher	1,500	1,500	400	750
Dog Catcher Mileage	750	750	223	422
Veterinarian	9,000	9,000	5,862	9,998
Vetrinary Salary	9,000	9,000	7,200	11,259
Miscellaneous	1,500	1,500	860	3,161
Total Expenditures	\$ 33,657	\$ 33,657	\$ 28,724	\$ 38,628
Excess (Deficiency) of Revenues over Expenditures	\$ 171,843	\$ 171,843	\$ 3,305	\$ (4,722)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 171,843	\$ 171,843	\$ 3,305	\$ (4,722)
FUND BALANCE, BEGINNING OF YEAR			(2,636)	2,086
FUND BALANCE, END OF YEAR			\$ 669	\$ (2,636)

E CITATION FUNDS

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 2,752	\$ 2,884
Total Revenues	\$ -	\$ -	\$ 2,752	\$ 2,884
EXPENDITURES				
Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 2,752	\$ 2,884
FUND BALANCE, BEGINNING OF YEAR			16,819	13,935
FUND BALANCE, END OF YEAR			\$ 19,571	\$ 16,819

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

MAINTENANCE AND CHILD SUPPORT FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 2,202	\$ 7,108
Interest Earned	-	-	102	87
Total Revenues	\$ 5,000	\$ 5,000	\$ 2,304	\$ 7,195
EXPENDITURES				
Supplies	\$ 10,000	\$ 10,000	\$ -	\$ 5,112
Total Expenditures	\$ 10,000	\$ 10,000	\$ -	\$ 5,112
Excess (Deficiency) of Revenues over Expenditures	\$ (5,000)	\$ (5,000)	\$ 2,304	\$ 2,083
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)	\$ 2,304	\$ 2,083
FUND BALANCE, BEGINNING OF YEAR			11,157	9,074
FUND BALANCE, END OF YEAR			\$ 13,461	\$ 11,157

DRUG ENFORCEMENT AND ADDICTION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 15	\$ 30
Interest Earned	50	50	42	42
Total Revenues	\$ 50	\$ 50	\$ 57	\$ 72
EXPENDITURES				
Supplies	\$ -	\$ -	\$ -	\$ -
Miscellaneous	500	500	-	-
Total Expenditures	\$ 500	\$ 500	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (450)	\$ (450)	\$ 57	\$ 72
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (450)	\$ (450)	\$ 57	\$ 72
FUND BALANCE, BEGINNING OF YEAR			23,303	23,231
FUND BALANCE, END OF YEAR			\$ 23,360	\$ 23,303

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 53,500	\$ 53,500	\$ 53,474	\$ 52,675
Donations	-	-	-	-
Total Revenues	\$ 53,500	\$ 53,500	\$ 53,474	\$ 52,675
EXPENDITURES				
Gateway Center	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	16,000	16,000	16,000	16,500
Community MH ED	500	500	442	690
Midland Mental Health Program	3,000	3,000	2,975	2,991
PT Time Coordinator	6,000	6,000	6,050	5,963
Travel, Training, Printing, Etc.	500	500	832	649
Dues	500	500	500	500
Total Expenditures	\$ 53,500	\$ 53,500	\$ 53,799	\$ 54,293
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (325)	\$ (1,618)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ (325)	\$ (1,618)
FUND BALANCE, BEGINNING OF YEAR			19,727	21,345
FUND BALANCE, END OF YEAR			\$ 19,402	\$ 19,727

INDEMNITY FUND

REVENUES				
Fees and Fines	\$ 3,000	\$ 3,000	\$ 4,500	\$ 3,560
Interest Earned	-	-	177	170
Total Revenues	\$ 3,000	\$ 3,000	\$ 4,677	\$ 3,730
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,000	\$ 3,000	\$ 4,677	\$ 3,730
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	\$ 4,677	\$ 3,730
FUND BALANCE, BEGINNING OF YEAR			88,174	84,444
FUND BALANCE, END OF YEAR			\$ 92,851	\$ 88,174

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

PUBLIC DEFENDER OPERATIONS

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees/Fines	\$ -	\$ -	\$ 71	\$ 99
Interest Earned	-	-	4	-
Total Revenues	\$ -	\$ -	\$ 75	\$ 99
EXPENDITURES				
Miscellaneous	\$ -	\$ -	-	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 75	\$ 99
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 75	\$ 99
FUND BALANCE, BEGINNING OF YEAR			363	264
FUND BALANCE, END OF YEAR			\$ 438	\$ 363

PROBATION SERVICES FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 12,001	\$ 18,519
Miscellaneous Revenue	2,000	2,000	7,834	2,130
Grant Revenue	100,000	100,000	5,000	-
Interest Earned	500	500	578	581
Total Revenues	\$ 114,500	\$ 114,500	\$ 25,413	\$ 21,230
EXPENDITURES				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	27,000	27,000	19,936	4,123
Supplies	23,000	23,000	10,456	12,263
Training	117,427	117,427	1,391	790
Miscellaneous	60,500	60,500	-	1,297
Total Expenditures	\$ 230,427	\$ 230,427	\$ 31,783	\$ 18,473
Excess (Deficiency) of Revenues over Expenditures	\$ (115,927)	\$ (115,927)	\$ (6,370)	\$ 2,757
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (115,927)	\$ (115,927)	\$ (6,370)	\$ 2,757
FUND BALANCE, BEGINNING OF YEAR			106,682	103,925
FUND BALANCE, END OF YEAR			\$ 100,312	\$ 106,682

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

DOCUMENT STORAGE FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 6,000	\$ 6,000	\$ 10,483	\$ 11,687
Interest Earned	-	-	126	70
Total Revenues	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 10,609</u>	<u>\$ 11,757</u>
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ -	\$ -
Supplies	15,000	15,000	391	5,995
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 391</u>	<u>\$ 5,995</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>	<u>\$ 10,218</u>	<u>\$ 5,762</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>\$ (9,000)</u>	<u>\$ (9,000)</u>	<u>\$ 10,218</u>	<u>\$ 5,762</u>
FUND BALANCE, BEGINNING OF YEAR			<u>18,388</u>	<u>12,626</u>
FUND BALANCE, END OF YEAR			<u>\$ 28,606</u>	<u>\$ 18,388</u>

DRUG PREVENTION FUND

REVENUES				
Calendar Receipts	\$ 4,500	\$ 4,500	\$ 6,000	\$ -
Grants	-	-	12,717	4,910
Donations	2,000	2,000	1,150	7,000
Other	9,000	9,000	12,766	2,455
Total Revenues	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 32,633</u>	<u>\$ 14,365</u>
EXPENDITURES				
Canine Expenditures	\$ 6,000	\$ 6,000	\$ 250	\$ 12,430
Miscellaneous	9,000	9,000	3,002	5,788
Capital Outlay	-	-	19,500	-
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 22,752</u>	<u>\$ 18,218</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 9,881</u>	<u>\$ (3,853)</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>\$ 500</u>	<u>\$ 500</u>	<u>\$ 9,881</u>	<u>\$ (3,853)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>28,290</u>	<u>32,143</u>
FUND BALANCE, END OF YEAR			<u>\$ 38,171</u>	<u>\$ 28,290</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

VITAL RECORDS FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 600	\$ 600	\$ 1,186	\$ 1,057
Interest Earned	-	-	9	3
Total Revenues	\$ 600	\$ 600	\$ 1,195	\$ 1,060
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ -	\$ 375
Deputy Clerk	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 375
Excess (Deficiency) of Revenues over Expenditures	\$ 600	\$ 600	\$ 1,195	\$ 685
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 600	\$ 600	\$ 1,195	\$ 685
FUND BALANCE, BEGINNING OF YEAR			1,552	867
FUND BALANCE, END OF YEAR			\$ 2,747	\$ 1,552

KIDS INTERFACE SYSTEM FUND

REVENUES				
Operating Grants and Contributions - State Revenue	\$ -	\$ -	\$ -	\$ -
Fees and Fines	3,911	3,911	853	1,641
Interest Earned	-	-	96	87
Total Revenues	\$ 3,911	\$ 3,911	\$ 949	\$ 1,728
EXPENDITURES				
Supplies	\$ 2,000	\$ 2,000	\$ -	\$ -
Total Expenditures	\$ 2,000	\$ 2,000	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,911	\$ 1,911	\$ 949	\$ 1,728
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	\$ 949	\$ 1,728
FUND BALANCE, BEGINNING OF YEAR			22,585	20,857
FUND BALANCE, END OF YEAR			\$ 23,534	\$ 22,585

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025

GEOGRAPHIC INFORMATION SYSTEM FUND

	2025			2024 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Fees, Fines, and Charges for Services	\$ 700	\$ 700	\$ 76,719	\$ 72,846
Interest Earned	50	50	2,840	1,615
Total Revenues	\$ 750	\$ 750	\$ 79,559	\$ 74,461
EXPENDITURES				
Mapping Program	\$ 25,000	\$ 25,000	\$ 20,348	\$ 14,724
Map Digitization	15,000	15,000	14,506	38,948
Salaries	28,060	28,060	24,981	24,421
Total Expenditures	\$ 68,060	\$ 68,060	\$ 59,835	\$ 78,093
Excess (Deficiency) of Revenues over Expenditures	\$ (67,310)	\$ (67,310)	\$ 19,724	\$ (3,632)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (67,310)	\$ (67,310)	\$ 19,724	\$ (3,632)
FUND BALANCE, BEGINNING OF YEAR			171,544	175,176
FUND BALANCE, END OF YEAR			\$ 191,268	\$ 171,544

DUI EQUIPMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 4,500	\$ 4,500	\$ 4,425	\$ 5,569
Total Revenues	\$ 4,500	\$ 4,500	\$ 4,425	\$ 5,569
EXPENDITURES				
Supplies and Small Equipment	\$ 1,000	\$ 1,000	\$ -	\$ -
Total Expenditures	\$ 1,000	\$ 1,000	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 3,500	\$ 3,500	\$ 4,425	\$ 5,569
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,500	\$ 3,500	\$ 4,425	\$ 5,569
FUND BALANCE, BEGINNING OF YEAR			13,515	7,946
FUND BALANCE, END OF YEAR			\$ 17,940	\$ 13,515

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025**

CORONER'S MORGUE FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 9,225	\$ 6,500
Operating Grants and Contributions	3,000	3,000	4,389	3,584
Interest Earned	-	-	130	107
Total Revenues	\$ 8,000	\$ 8,000	\$ 13,744	\$ 10,191
EXPENDITURES				
Morgue	\$ 2,000	\$ 2,000	\$ 6,499	\$ 1,046
Capital Outlay - Vehicle Purchase	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	\$ 2,000	\$ 2,000	\$ 6,499	\$ 1,046
Excess (Deficiency) of Revenues over Expenditures	\$ 6,000	\$ 6,000	\$ 7,245	\$ 9,145
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 6,000	\$ 6,000	\$ 7,245	\$ 9,145
FUND BALANCE, BEGINNING OF YEAR			39,730	30,585
FUND BALANCE, END OF YEAR			\$ 46,975	\$ 39,730

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, 2025

VEHICLE MAINTENANCE FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 6,000	\$ 6,000	\$ 8,170	\$ 34,195
Equipment Grants and Equipment Sales	-	-	45,000	4,995
Total Revenues	\$ 6,000	\$ 6,000	\$ 53,170	\$ 39,190
EXPENDITURES				
Maintenance	\$ 15,000	\$ 15,000	\$ 48,636	\$ 16,981
Total Expenditures	\$ 15,000	\$ 15,000	\$ 48,636	\$ 16,981
Excess (Deficiency) of Revenues over Expenditures	\$ (9,000)	\$ (9,000)	\$ 4,534	\$ 22,209
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (9,000)	\$ (9,000)	\$ 4,534	\$ 22,209
FUND BALANCE, BEGINNING OF YEAR			39,657	17,448
FUND BALANCE, END OF YEAR			\$ 44,191	\$ 39,657

FTA WARRANT FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, Charges for Services, Other Revenue	\$ -	\$ 280	\$ 280	\$ 569
Total Revenues	\$ -	\$ 280	\$ 280	\$ 569
EXPENDITURES				
Supplies	\$ 500	\$ 500	\$ 671	\$ 380
Total Expenditures	\$ 500	\$ 500	\$ 671	\$ 380
Excess (Deficiency) of Revenues over Expenditures	\$ (500)	\$ (220)	\$ (391)	\$ 189
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (500)	\$ (220)	\$ (391)	\$ 189
FUND BALANCE, BEGINNING OF YEAR			1,338	1,149
FUND BALANCE, END OF YEAR			\$ 947	\$ 1,338

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2025**

SHERIFF COMMISSARY FUND

	2025		Actual	2024 Actual
	Original Budget	Final Budget		
REVENUES				
Fees, Fines, and Charges for Services	\$ 350	\$ 350	\$ 1,200	\$ 387
Donation	-	-	-	-
Total Revenues	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 1,200</u>	<u>\$ 387</u>
EXPENDITURES				
Supplies	\$ 200	\$ 200	\$ 543	\$ 1,665
Total Expenditures	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 543</u>	<u>\$ 1,665</u>
Net Change in Fund Balance	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 657</u>	<u>\$ (1,278)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,113</u>	<u>5,391</u>
FUND BALANCE, END OF YEAR			<u>\$ 4,770</u>	<u>\$ 4,113</u>

STATE'S ATTORNEY AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 680	\$ 728
Monies from State	-	-	-	-
Interest Earned	-	-	68	12
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 748</u>	<u>\$ 740</u>
EXPENDITURES				
Miscellaneous	\$ -	\$ -	\$ 2,566	\$ 1,207
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,566</u>	<u>\$ 1,207</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,818)</u>	<u>\$ (467)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>4,894</u>	<u>5,361</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,076</u>	<u>\$ 4,894</u>

VEHICLE IMPOUNDMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 15,000	\$ 15,000	\$ 11,260	\$ 13,735
Other Revenue	-	-	-	-
Total Revenues	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 11,260</u>	<u>\$ 13,735</u>
EXPENDITURES				
Vehicle Impoundment	\$ 8,500	\$ 8,500	\$ 3,529	\$ 5,133
Total Expenditures	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 3,529</u>	<u>\$ 5,133</u>
Net Change in Fund Balance	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 7,731</u>	<u>\$ 8,602</u>
FUND BALANCE, BEGINNING OF YEAR			<u>15,737</u>	<u>7,135</u>
FUND BALANCE, END OF YEAR			<u>\$ 23,468</u>	<u>\$ 15,737</u>

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2025**

	2025
Cash flows from operating activities:	
Cash Received from Phone Companies and State of IL	\$ 603,215
Payments to Employees	(156,486)
Payments to Suppliers	(361,429)
Other Operating Revenues (Expenses)	32,534
Net cash provided (used) by operating activities	\$ 117,834
 Cash flows from investing activities:	
Purchase of Capital Assets	\$ (9,366)
Net cash provided (used) by investing activities	\$ (9,366)
 Net increase (decrease) in cash and cash equivalents	 \$ 108,468
 Cash and equivalents, November 30, 2024	 1,682,693
 Cash and equivalents, November 30, 2025	 \$ 1,791,161
 Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Operating Income (Loss)	\$ 84,604
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	31,325
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	-
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	1,905
Total Adjustments	33,230
Net Cash provided (used) by operating activities	\$ 117,834

**MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2025**

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, 2025

ASSETS	County Collector	Circuit Clerk	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Total
Cash (Note 2)	\$ 31,019	\$ 88,268	\$ 574,625	\$ 488,432	\$ 75,997	\$ -	\$ 3,251	\$ 7,845	\$ 1,269,437
Due from State of IL	-	-	358,589	-	-	-	-	-	358,589
Total Assets	\$ 31,019	\$ 88,268	\$ 933,214	\$ 488,432	\$ 75,997	\$ -	\$ 3,251	\$ 7,845	\$ 1,628,026
LIABILITIES AND NET POSITION									
Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Position - Custodial Funds	\$ 31,019	\$ 88,268	\$ 933,214	\$ 488,432	\$ 75,997	\$ -	\$ 3,251	\$ 7,845	\$ 1,628,026
Total Liabilities and Net Position	\$ 31,019	\$ 88,268	\$ 933,214	\$ 488,432	\$ 75,997	\$ -	\$ 3,251	\$ 7,845	\$ 1,628,026

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND NET POSITION
CUSTODIAL FUNDS
Year Ended November 30, 2025

	Balance December 1, 2024	Increase	Decrease	Balance November 30, 2025
COUNTY COLLECTOR FUND				
Assets - Cash	\$ 11,722	\$ 32,553,974	\$ 32,534,677	\$ 31,019
Net Position - Custodial Funds	\$ 11,722	\$ 32,553,974	\$ 32,534,677	\$ 31,019
CIRCUIT CLERK FUND				
Assets - Cash	\$ 150,113	\$ 991,823	\$ 1,053,668	\$ 88,268
Net Position - Custodial Funds	\$ 150,113	\$ 991,823	\$ 1,053,668	\$ 88,268
TOWNSHIP MFT				
Assets - Cash and Receivables	\$ 895,991	\$ 1,208,732	\$ 1,171,509	\$ 933,214
Net Position - Custodial Funds	\$ 895,991	\$ 1,208,732	\$ 1,171,509	\$ 933,214
TOWNSHIP BRIDGE				
Assets - Cash	\$ 22,328	\$ 521,880	\$ 55,776	\$ 488,432
Net Position - Custodial Funds	\$ 22,328	\$ 521,880	\$ 55,776	\$ 488,432
COUNTY CLERK				
Assets - Cash	\$ 79,511	\$ 679,398	\$ 682,912	\$ 75,997
Net Position - Custodial Funds	\$ 79,511	\$ 679,398	\$ 682,912	\$ 75,997
SHERIFF				
Assets - Cash	\$ -	\$ 40,850	\$ 40,850	\$ -
Net Position - Custodial Funds	\$ -	\$ 40,850	\$ 40,850	\$ -
ESCROW FUND				
Assets - Cash	\$ 3,244	\$ 7	\$ -	\$ 3,251
Net Position - Custodial Funds	\$ 3,244	\$ 7	\$ -	\$ 3,251
LAND ACQUISITION FUND				
Assets - Cash	\$ 7,802	\$ 43	\$ -	\$ 7,845
Net Position - Custodial Funds	\$ 7,802	\$ 43	\$ -	\$ 7,845
TOTAL - ALL CUSTODIAL FUNDS				
Total Assets	\$ 1,170,711	\$ 35,996,707	\$ 35,539,392	\$ 1,628,026
Net Position - Custodial Funds	\$ 1,170,711	\$ 35,996,707	\$ 35,539,392	\$ 1,628,026

**MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2023 TAX SETTLEMENT
Year Ended November 30, 2025**

2024 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION		\$ 32,666,114
ADDITIONS		
Interest on Taxes Collected	-	
DEDUCTIONS		
Delinquent Taxes	\$ 34,908	
Errors and Corrections	78,046	
Other	(814)	
	<u>112,140</u>	
TOTAL TAXES AND INTEREST TO BE DISTRIBUTED		\$ <u>32,553,974</u>
CURRENT TAXES		
Distribution to County Funds		\$ 3,669,593
Distribution to Other Taxing Units		<u>28,884,381</u>
TOTAL TAXES AND INTEREST DISTRIBUTED		\$ <u>32,553,974</u>