

FULTON COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2019

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INDEPENDENT AUDITORS' REPORT

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois (County) as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois as of November 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension and other postemployment benefit information and budgetary comparison information on pages 34 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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. The County has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fulton County, Illinois' basic financial statements. The other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2020, on our consideration of the Fulton County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fulton County, Illinois' internal control over financial reporting and compliance.


Certified Public Accountants

Dated at Quincy, Illinois
June 12, 2020

BASIC FINANCIAL STATEMENTS

Exhibit "A"

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
NOVEMBER 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 14,769,989	\$ 842,028	\$ 15,612,017	\$ 620,600
Investments	3,061,512	104,308	3,165,820	877,051
Accounts receivable	-	326,124	326,124	-
Due from other governments	1,920,773	604,722	2,525,495	217,447
Internal balances	860	(860)	-	-
Due from other funds	69,956	-	69,956	-
Inventories, at cost	27,640	4,267	31,907	-
Prepaid items	547,837	-	547,837	79,643
Capital assets:				
Land and construction in progress	635,131	5,000	640,131	73,851
Other capital assets, net	6,943,026	1,845,428	8,788,454	918,974
Total Assets	\$ 27,976,724	\$ 3,731,017	\$ 31,707,741	\$ 2,787,566
DEFERRED OUTFLOWS OF RESOURCES				
Property taxes receivable	\$ 8,006,145	\$ 515,000	\$ 8,521,145	\$ -
Future pension expense	5,731,658	-	5,731,658	-
Future other postretirement benefits expense	1,387,129	-	1,387,129	-
Total Deferred Outflows of Resources	\$ 15,124,932	\$ 515,000	\$ 15,639,932	\$ -
LIABILITIES				
Accounts payable	\$ 674,886	\$ 11,470	\$ 686,356	\$ 87,977
Accrued expenses	46,338	61,039	107,377	-
Unearned revenue	28,125	-	28,125	-
Long-term liabilities:				
Due within one year	560,614	137,892	698,506	-
Due in more than one year	494,326	910,000	1,404,326	-
Net pension obligation	9,833,540	-	9,833,540	-
Other postretirement benefits	25,799,549	-	25,799,549	-
Total Liabilities	\$ 37,437,378	\$ 1,120,401	\$ 38,557,779	\$ 87,977
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	\$ 8,006,145	\$ 515,000	\$ 8,521,145	\$ -
NET POSITION				
Net investment in capital assets	\$ 6,981,114	\$ 1,850,428	\$ 8,831,542	\$ 918,974
Restricted for:				
General government	5,946,826	6,122	5,952,948	-
Public safety	78,512	-	78,512	-
Judiciary	888,703	-	888,703	-
Public health and welfare	119,345	1,041,770	1,161,115	-
Transportation	3,917,144	-	3,917,144	-
Unrestricted	(20,273,511)	(287,704)	(20,561,215)	1,780,615
Total Net Position	\$ (2,341,867)	\$ 2,610,616	\$ 268,749	\$ 2,699,589

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2019

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position			Component Units
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental activities								
General government	\$ 4,416,724	\$ 1,005,719	\$ 50,122	\$ -	\$ (3,360,883)	\$ -	\$ (3,360,883)	
Public safety	5,420,176	946,800	4,412	-	(4,468,964)	-	(4,468,964)	
Judiciary	2,749,822	1,386,595	3,465	-	(1,359,762)	-	(1,359,762)	
Public health and welfare	4,939,966	495,089	2,201,904	-	(2,242,973)	-	(2,242,973)	
Transportation	2,425,375	273,287	474,089	-	(1,677,999)	-	(1,677,999)	
Interest expense	24,867	-	-	-	(24,867)	-	(24,867)	
Total governmental activities	\$ 19,976,930	\$ 4,107,490	\$ 2,733,992	\$ -	\$ (13,135,448)	\$ -	\$ (13,135,448)	
Business-Type activities								
Nursing home	3,867,222	3,336,355	-	-	-	(530,867)	(530,867)	
Camping and recreation	204,677	194,178	-	-	-	(10,499)	(10,499)	
Total business-type activities	\$ 4,071,899	\$ 3,530,533	\$ -	\$ -	\$ -	\$ (541,366)	\$ (541,366)	
Total primary government	\$ 24,048,829	\$ 7,638,023	\$ 2,733,992	\$ -	\$ (13,135,448)	\$ (541,366)	\$ (13,676,814)	
Component Unit								
Emergency Telephone Systems Board	\$ 493,774	\$ 644,517	\$ -	\$ -				\$ 150,743
General Revenues								
Property taxes					\$ 7,589,586	\$ 492,851	\$ 8,082,437	\$ -
Replacement taxes					1,799,832	-	1,799,832	-
Public safety sales taxes					1,059,646	-	1,059,646	-
Sales taxes					1,297,339	-	1,297,339	-
State income tax allocation					1,039,164	-	1,039,164	-
Motor fuel tax allotments					759,311	-	759,311	-
Other taxes					12,851	-	12,851	-
Miscellaneous					101,612	20,870	122,482	71,266
Fixed asset gain					13,649	-	13,649	-
Unrestricted investment earnings					116,867	9,899	126,766	17,276
Transfers					(405,580)	405,580	-	-
Total general revenue and transfers					\$ 13,384,277	\$ 929,200	\$ 14,313,477	\$ 88,542
Change in net position					\$ 248,829	\$ 387,834	\$ 636,663	\$ 239,285
Net position - beginning					(2,590,696)	2,222,782	(367,914)	2,460,304
Net position - ending					\$ (2,341,867)	\$ 2,610,616	\$ 268,749	\$ 2,699,589

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

NOVEMBER 30, 2019

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,645,542	\$ 1,860,724	\$ 3,043,630	\$ 6,189,139	\$ 13,739,035
Investments	564,292	-	766,975	1,003,497	2,334,764
Accounts receivable	-	-	-	-	-
Property tax receivable	1,417,084	436,000	1,700,000	3,728,061	7,281,145
Due from other governments	769,004	599,378	2,353	550,038	1,920,773
Due from other funds	56,835	-	-	34,879	91,714
Inventories, at cost	-	-	-	27,640	27,640
Prepaid items	221,721	-	-	-	221,721
TOTAL ASSETS	\$ 5,674,478	\$ 2,896,102	\$ 5,512,958	\$ 11,533,254	\$ 25,616,792
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 148,050	\$ 3,266	\$ 179,862	\$ 340,024	\$ 671,202
Accrued expenses	8,836	23,256	-	14,246	46,338
Unearned revenue	1,445,209	436,000	1,700,000	3,728,061	7,309,270
Due to other funds	20,897	-	-	-	20,897
Total Liabilities	\$ 1,622,992	\$ 462,522	\$ 1,879,862	\$ 4,082,331	\$ 8,047,707
Fund Balances					
Nonspendable	\$ 221,721	\$ -	\$ -	\$ 27,640	\$ 249,361
Restricted	363,387	-	3,633,096	6,954,047	10,950,530
Committed	-	-	-	-	-
Assigned	-	2,433,580	-	469,236	2,902,816
Unassigned	3,466,378	-	-	-	3,466,378
Total Fund Balances	\$ 4,051,486	\$ 2,433,580	\$ 3,633,096	\$ 7,450,923	\$ 17,569,085
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,674,478	\$ 2,896,102	\$ 5,512,958	\$ 11,533,254	

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	7,578,157
Deferred outflows of resources due to OPEB expense	1,387,129
Deferred inflows of resources due to pension expense	5,731,658
Internal service funds are used by management to charge the costs of employee health services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.	2,080,133
Long-term liabilities, including notes payable, compensated absences, pension obligations and other postemployment benefits are not due and payable from current financial sources and, therefore, are not reported in the government funds.	(36,688,029)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (2,341,867)

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 1,330,690	\$ 434,203	\$ 1,698,357	\$ 3,401,845	\$ 6,865,095
Replacement taxes	1,546,055	116,989	58,819	77,969	1,799,832
Public safety sales tax	1,059,646	-	-	-	1,059,646
Sales taxes	1,297,339	-	-	-	1,297,339
State income tax allocation	1,039,164	-	-	-	1,039,164
Motor fuel tax allotments	-	-	-	759,311	759,311
Other taxes	12,851	-	-	-	12,851
Grants	50,122	2,201,904	-	481,966	2,733,992
Fees, fines, and charges for services	2,724,673	492,759	1,266	888,792	4,107,490
Interest on investments	38,763	5,833	16,003	39,026	99,625
Miscellaneous	52,995	42,207	-	6,410	101,612
Total Revenues	\$ 9,152,298	\$ 3,293,895	\$ 1,774,445	\$ 5,655,319	\$ 19,875,957
EXPENDITURES					
Current:					
General government	\$ 1,623,693	\$ -	\$ -	\$ 614,072	\$ 2,237,765
Employee benefits	1,764,729	-	811,389	539,517	3,115,635
Public Safety	3,369,051	-	-	779,760	4,148,811
Judiciary	1,922,837	-	-	203,278	2,126,115
Public health and welfare	-	3,171,659	-	989,501	4,161,160
Transportation	18,200	-	-	1,721,880	1,740,080
Other expenditures	96,056	-	-	-	96,056
Capital Outlay	329,422	-	-	172,103	501,525
Debt Service:					
Principal	83,386	-	-	76,044	159,430
Interest	13,265	-	-	11,602	24,867
Total Expenditures	\$ 9,220,639	\$ 3,171,659	\$ 811,389	\$ 5,107,757	\$ 18,311,444
Excess of Revenues Over (Under) Expenditures	\$ (68,341)	\$ 122,236	\$ 963,056	\$ 547,562	\$ 1,564,513
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 1,745	\$ -	\$ -	\$ -	\$ 1,745
Transfers out	-	-	(141,119)	(152,230)	(293,349)
Proceeds from borrowings	-	-	-	140,000	140,000
Proceeds from sale of assets	-	-	-	5,000	5,000
Total Other Financing Sources (Uses)	\$ 1,745	\$ -	\$ (141,119)	\$ (7,230)	\$ (146,604)
Net Change in Fund Balances	\$ (66,596)	\$ 122,236	\$ 821,937	\$ 540,332	\$ 1,417,909
Fund Balances, December 1, 2018	4,118,082	2,311,344	2,811,159	6,910,591	16,151,176
Fund Balances, November 30, 2019	\$ 4,051,486	\$ 2,433,580	\$ 3,633,096	\$ 7,450,923	\$ 17,569,085

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "E"

FULTON COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 1,417,909
Proceeds from the issuance of debt principal are recorded as other financing sources in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	(140,000)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt liabilities in the Statement of Net Position.	159,430
Capital outlay is an expenditure in the Governmental Funds, but are capitalized and depreciated in the Statement of Activities.	501,525
Net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, transfers, and donations) is to decrease net position.	(16,218)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Compensated absences	(15,639)
Net pension obligation	8,487,817
Other postemployment benefits	(1,230,513)
Depreciation expense	(672,131)
Deferred pension expense	(8,656,380)
Deferred OPEB expense	324,500
Internal service funds are used by management to charge the costs of employee health insurance to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities.	<u>88,529</u>
CHANGE IN NET POSITIONS OF GOVERNMENTAL ACTIVITIES	\$ <u>248,829</u>

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
NOVEMBER 30, 2019

	<u>Business-type Activities</u>			<u>Governmental</u>
	<u>Major</u> <u>Enterprise Fund -</u> <u>Clayberg</u> <u>Nursing Home</u>	<u>Nonmajor</u> <u>Enterprise Fund -</u> <u>Camping and</u> <u>Recreation</u>	<u>Enterprise</u> <u>Funds -</u> <u>Total</u>	<u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<u>ASSETS</u>				
Current assets:				
Cash and cash equivalents	\$ 826,693	\$ 15,335	\$ 842,028	\$ 1,030,954
Investments	104,308	-	104,308	726,748
Accounts receivable	930,846	-	930,846	-
Inventories, at cost	4,267	-	4,267	-
Prepaid items	-	-	-	326,116
Total Current Assets	\$ 1,866,114	\$ 15,335	\$ 1,881,449	\$ 2,083,818
Capital assets, net of accumulated depreciation	\$ 1,488,806	\$ 361,622	\$ 1,850,428	-
Total Assets	\$ 3,354,920	\$ 376,957	\$ 3,731,877	\$ 2,083,818
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Property taxes receivable	\$ 515,000	-	\$ 515,000	\$ 725,000
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable	\$ 11,470	-	\$ 11,470	\$ 3,685
Accrued expenses	38,939	22,100	61,039	-
Compensated absences payable - current	131,770	6,122	137,892	-
Bonds payable - current	-	-	-	-
Due to other funds	-	860	860	-
Total Current Liabilities	\$ 182,179	\$ 29,082	\$ 211,261	\$ 3,685
Bonds payable - noncurrent	\$ 910,000	-	\$ 910,000	-
Total Liabilities	\$ 1,092,179	\$ 29,082	\$ 1,121,261	\$ 3,685
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred property taxes	\$ 515,000	-	\$ 515,000	\$ 725,000
<u>NET POSITION</u>				
Invested in capital assets	\$ 1,488,806	\$ 361,622	\$ 1,850,428	-
Restricted	1,041,770	6,122	1,047,892	-
Unrestricted	(267,835)	(19,869)	(287,704)	2,080,133
Total Net Position	\$ 2,262,741	\$ 347,875	\$ 2,610,616	\$ 2,080,133

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Business-type Activities</u>			<u>Governmental Activities</u>
	<u>Major Enterprise Fund - Clayberg Nursing Home</u>	<u>Nonmajor Enterprise Fund - Camping and Recreation</u>	<u>Enterprise Funds - Total</u>	
OPERATING REVENUES				
Charges for services	\$ 3,336,355	\$ 194,178	\$ 3,530,533	\$ 2,808,022
Other	18,666	2,204	20,870	8,210
Total Operating Revenues	\$ 3,355,021	\$ 196,382	\$ 3,551,403	\$ 2,816,232
OPERATING EXPENSES				
Salaries	\$ 1,984,578	\$ 43,514	\$ 2,028,092	\$ -
IMRF expense	141,119	-	141,119	-
FICA expense	150,485	-	150,485	-
Worker's compensation insurance	60,928	-	60,928	-
Unemployment insurance	-	-	-	19,678
Group insurance	251,105	10,932	262,037	2,808,022
Consultant and contract services	343,186	-	343,186	-
Advertising	43,758	-	43,758	-
Property and liability insurance	53,048	9,016	62,064	527,760
Repairs and maintenance	135,566	49,271	184,837	-
Food	116,347	-	116,347	-
Utilities	82,121	45,854	127,975	-
Fuel	-	3,775	3,775	-
Sanitation	-	8,913	8,913	-
Supplies	189,156	4,949	194,105	-
Equipment lease	45,174	-	45,174	-
Travel, dues and subscriptions	21,676	2,175	23,851	-
State fees	107,282	-	107,282	-
Uniforms	10,987	-	10,987	-
Interest expense	39,713	-	39,713	-
Miscellaneous	3,150	4,992	8,142	-
Loss on disposal of assets	2,413	-	2,413	-
Depreciation	85,430	21,286	106,716	-
Total Operating Expenses	\$ 3,867,222	\$ 204,677	\$ 4,071,899	\$ 3,355,460
OPERATING INCOME (LOSS)	\$ (512,201)	\$ (8,295)	\$ (520,496)	\$ (539,228)
NONOPERATING REVENUE				
Property taxes	\$ 492,851	\$ -	\$ 492,851	\$ 724,491
Interest income	9,842	57	9,899	17,242
Total Nonoperating Revenues	\$ 502,693	\$ 57	\$ 502,750	\$ 741,733
TRANSFERS IN (OUT)	405,580	-	405,580	(113,976)
CHANGE IN NET POSITION	\$ 396,072	\$ (8,238)	\$ 387,834	\$ 88,529
Net Position, December 1, 2018	1,866,669	356,113	2,222,782	1,991,604
Net Position, November 30, 2019	\$ 2,262,741	\$ 347,875	\$ 2,610,616	\$ 2,080,133

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "H"

FULTON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
<u>Cash flows from operating activities</u>				
Receipts from customers and users	\$ 2,880,753	\$ 194,178	\$ 3,074,931	\$ -
Receipts from interfund services provided	-	-	-	2,808,022
Payments to suppliers	(1,413,729)	(157,427)	(1,571,156)	-
Payments to/on behalf of employees	(1,995,427)	(40,408)	(2,035,835)	(3,200,202)
Other receipts	18,666	2,204	20,870	8,210
Net cash from operating activities	\$ (509,737)	\$ (1,453)	\$ (511,190)	\$ (383,970)
<u>Cash flows from investing activities</u>				
Interest received on cash and investments	\$ 9,842	\$ 57	\$ 9,899	\$ 17,242
Net cash from investing activities	\$ 9,842	\$ 57	\$ 9,899	\$ 17,242
<u>Cash flows from noncapital financing activities</u>				
Property taxes	\$ 492,851	\$ -	\$ 492,851	\$ 724,491
Operating transfers to other funds	-	-	-	(113,976)
Net cash from noncapital financing activities	\$ 492,851	\$ -	\$ 492,851	\$ 610,515
<u>Cash flows from capital and related financing activities</u>				
Purchases of capital assets	\$ (227,380)	\$ -	\$ (227,380)	\$ -
Purchase of investments	(1,524)	-	(1,524)	-
Bonds payable payments	(40,000)	-	(40,000)	(12,669)
Net cash from capital and related financing activities	\$ (268,904)	\$ -	\$ (268,904)	\$ (12,669)
Net increase (decrease) in cash	\$ (275,948)	\$ (1,396)	\$ (277,344)	\$ 231,118
Cash and Cash Equivalent balance, December 1, 2018	1,102,641	16,731	1,119,372	799,836
Cash and Cash Equivalent balance, November 30, 2019	\$ 826,693	\$ 15,335	\$ 842,028	\$ 1,030,954
Operating income (loss)	\$ (512,201)	\$ (8,295)	\$ (520,496)	\$ (539,228)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Depreciation	85,430	21,286	106,716	-
Loss on disposal of assets	2,413	-	2,413	-
Payments made by other funds	405,580	-	405,580	-
Changes in assets and liabilities:				
Accounts receivable	(455,602)	-	(455,602)	-
Inventories	3,676	-	3,676	-
Prepaid items	-	-	-	151,573
Accounts payable	(21,294)	(16,150)	(37,444)	3,685
Accrued expenses	(6,463)	(1,400)	(7,863)	-
Compensated absences	(11,276)	3,106	(8,170)	-
Net cash from operating activities	\$ (509,737)	\$ (1,453)	\$ (511,190)	\$ (383,970)

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "I"

FULTON COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2019

	<u>Private Purpose Trust Funds</u>			
	<u>Township Motor Fuel Tax Fund</u>	<u>Township Bridge Program Fund</u>	<u>Total</u>	<u>Agency Funds</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,539,109	\$ 76,424	\$ 1,615,533	\$ 1,143,054
Investments	946,426	-	946,426	185,128
Accounts receivable	171,346	-	171,346	149,089
Due from other funds	-	-	-	3,393
Total Assets	\$ <u>2,656,881</u>	\$ <u>76,424</u>	\$ <u>2,733,305</u>	\$ <u>1,480,664</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 154,795	\$ -	\$ 154,795	\$ -
Funds held for others	-	-	-	1,407,315
Due to other funds	-	-	-	73,349
Total Liabilities	\$ <u>154,795</u>	\$ <u>-</u>	\$ <u>154,795</u>	\$ <u>1,480,664</u>
<u>NET POSITION</u>				
Held in trust for other governments	\$ <u>2,502,086</u>	\$ <u>76,424</u>	\$ <u>2,578,510</u>	\$ <u>-</u>

The accompanying notes to basic financial statements are an integral part of this statement.

Exhibit "J"

FULTON COUNTY, ILLINOIS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Private Purpose Trust Funds		
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total
<u>ADDITIONS</u>			
Motor fuel tax allotments	\$ 1,592,742	\$ -	\$ 1,592,742
Interest on investments	14,272	194	14,466
Grants	-	33,309	33,309
Fees, fines, and charges for services	50,329	-	50,329
<u>Total Additions</u>	\$ 1,657,343	\$ 33,503	\$ 1,690,846
<u>DEDUCTIONS</u>			
Transportation expenditures	\$ 1,503,725	\$ 67,945	\$ 1,571,670
<u>CHANGE IN NET POSITION</u>	\$ 153,618	\$ (34,442)	\$ 119,176
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers from (to) other funds	-	-	-
<u>CHANGE IN NET POSITION AFTER OTHER FINANCING</u>			
<u>SOURCES (USES)</u>	\$ 153,618	\$ (34,442)	\$ 119,176
Net Position, December 1, 2018	2,348,468	110,866	2,459,334
<u>Net Position, November 30, 2019</u>	\$ 2,502,086	\$ 76,424	\$ 2,578,510

The accompanying notes to basic financial statements are an integral part of this statement.

FULTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2019

Note (1) Summary Of Accounting Policies

Fulton County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Fulton County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Fulton County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The financial statements of Fulton County, Illinois are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through June 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting and reporting policies used by the County are discussed below.

Reporting Entity

The County's financial reporting entity is composed of the following:

Primary Government	Fulton County, Illinois
Discretely Presented Component Unit	Emergency Telephone System Board

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that the County is financially accountable for but does not have the same or substantially the same governing body as the County Board nor does it provide services exclusively to the County.

The component unit columns in the government-wide financial statements include the financial data of the County's component unit, the Emergency Telephone Systems Board. The Fulton County Board Chairman with the advice and consent of the Fulton County Board appoints board members (not to exceed 11) to the Emergency Telephone Systems Board of Fulton County. The members of the Fulton County Emergency Telephone Systems 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 Fulton County Emergency Telephone Systems Board is the same as Fulton County. The treasurer of Fulton County maintains the funds and invests or disburses them at the direction of the Emergency Telephone Systems Board of Fulton County. Separate financial statements are not prepared for the Emergency Telephone Systems Board. The Emergency Telephone System Board is located at 134 W. Lincoln Ave., Lewistown, Illinois 61542.

Other Noncomponent Unit Entities

Additionally, the County Board Chairman and County Board make appointments to 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 no financial accountability. These units are not considered component units of Fulton County, Illinois.

Basis of Presentation

The basic financial statements include both government-wide and fund financial statements.

Note (1) Summary Of Accounting Policies (Continued)Basis of Presentation (Continued)Government-wide Financial Statements

Government-wide statements focus on the County as a whole, and primary activities are categorized as either governmental or business-type. Even though the government-wide statements focus on the County as a whole, fiduciary funds are not included in the government-wide statements. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full accrual, economic resource basis.

The Statement of Activities presents a comparison between direct expenses and program revenues for the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major funds are determined based on criteria established by GASB No. 34.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The County has the following major governmental funds:

General Fund

The General Fund is the government's primary operating fund. It is used for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash account is also grouped with the General Fund for GASB No. 54 purposes. The Working Cash Fund provides monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes in anticipation of the collection of any taxes levied or of fees to be earned by the County Clerk and County Collector for extending and collecting taxes. These monies are considered to be a temporary loan which must be repaid before the end of each fiscal year.

County Health Fund

The County Health Fund accounts for the operations of the County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County. The Tuberculosis Fund is grouped with the County Health Fund as required by the State. The County Health Department provides the tuberculosis services. All reimbursements between the funds are eliminated for reporting purposes. Financing is primarily provided by a specific annual property tax levy and operating grants from the State of Illinois.

Illinois Municipal Retirement Fund

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.

Note (1) Summary Of Accounting Policies (Continued)Basis of Presentation (Continued)

Additional governmental fund types which are combined as nonmajor funds are as follows:

Special Revenue Funds

The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

Debt Service Fund

The Debt Service Fund is utilized to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Funds

The County has the following Proprietary Funds:

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The County reports the Clayberg Nursing Center as a major proprietary fund. The Clayberg Nursing Center Fund accounts for the operation of the County nursing home.

The County reports the Camping and Recreation Fund as a nonmajor proprietary fund. The Camping and Recreation Fund accounts for the County's camping and recreation operations.

Internal Service Fund

The Internal Service Fund is used to account for the financing of the County's health care plan which provides services to other departments on a cost-reimbursement basis.

Fiduciary Funds

The County has the following Fiduciary Funds:

Private Purpose Trust Funds

These funds report principal and income which benefits individuals, private organizations or other governments. Private Purpose Trust Funds include the Township Motor Fuel Tax Fund and the Township Bridge Program Fund.

Agency Funds

These funds account for assets received and held by the County in a trustee or custodial capacity for other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Note (1) Summary Of Accounting Policies (Continued)Basis of Accounting (Continued)Accrual

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. The proprietary, internal service and agency funds are accounted for using the accrual basis of accounting. 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 for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified basis of accounting when the liability is incurred. The exception to this general rule is that debt service expenditures and expenditures related to compensated absences are recognized when due.

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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the estimated liability for other postemployment benefits.

Cash and Cash Equivalents

The County has defined cash and cash equivalents to include cash on hand and demand deposits. For the purpose of the statements of cash flows, all highly liquid assets with a maturity of three months or less are considered to be cash equivalents. At November 30, 2019, no investments qualified as cash equivalents.

Investments

Investments, which consist primarily of certificates of deposit, are stated at cost, which approximates fair value.

Accounts Receivable

Accounts receivable in the governmental funds, internal service fund, and the discretely presented component unit are reported at gross with no allowance for uncollectibles since the amount of any uncollectible accounts is considered immaterial by management.

Inventories

Inventories are valued at cost using the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and proprietary fund financial statements.

Interfund Activity

Interfund receivables/payables are reported on the fund financial statements in full and are not netted against each other. However, on the government-wide financial statements the interfund receivables/payables are netted against each other and any residual balance is reported on its respective due to other funds or due from other funds line. Interfund revenue and expenses are eliminated in the government-wide statement of activities.

Note (1) Summary Of Accounting Policies (Continued)Capital Assets

Capital assets, which include property, buildings, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$50,000 for infrastructure assets and \$5,000 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 historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. General infrastructure assets acquired before December 1, 1979 have not been reported.

Capital assets of the primary government are depreciated using the straight-line method over the estimated useful lives of the assets which range from 3 to 75 years.

Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Vacation and sick leave is earned and accrued by employees in varying amounts depending on length of service. County Health Department employees are allowed to accumulate up to 25 vacation days. Employees in the Sheriff's Department, Circuit Clerk's office, and other courthouse employees must use their vacation time within 24 months after the anniversary date on which such vacation time was earned. Employees in the Highway Department must use their vacation time within 12 months after the anniversary date on which such vacation time was earned. Health Department employees are paid for unused sick days at a rate of 25 percent of the available days. Employees in the Sheriff's Department, Highway Department, Circuit Clerk's office, and other courthouse employees can accumulate up to 42 sick days. At the end of each year, any employee who has accumulated more than thirty days will be compensated for one-half of the days accumulated in excess of thirty days. At resignation, layoff, or retirement, accumulated sick days are paid at the rate of one-half day's pay for each of the accumulated sick leave days. An estimated liability has been recorded in the government-wide financial statements for unpaid vacation and sick days in the above listed departments.

Accumulated unpaid vacation and sick pay for the Clayberg Nursing Center Fund are accrued in the government-wide and proprietary fund financial statements. Clayberg employees earn 10 vacation days per year after completing one year of employment, 15 days per year after completing five years of employment, and 20 days per year after completing ten years of employment. Unused vacation time in the year of termination is paid out to the employee. However, unused vacation days are not to be carried over from one anniversary year to another unless an exception is granted by the administrator.

Employees at the Clayberg Nursing Center can accumulate up to 42 sick days. At the end of each year, any employee who has accumulated more than thirty days will be compensated for one-half of the days accumulated in excess of thirty days. Accumulated sick days are paid at the rate of one-half day's pay for each of the accumulated sick leave days.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types report the face amount of the debt issued as other financing sources and debt repayments as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents the acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has two items that meet the criterion for this category: property taxes receivable and pension expense.

Note (1) Summary Of Accounting Policies (Continued)Net Position and Fund Equity

In the government-wide financial statements, net position is reported in three categories: invested in capital assets, net of related debt, restricted net position, and unrestricted net position. Net position invested in capital assets, net of related debt represents capital assets less accumulated depreciation less outstanding principal of related debt. Restricted net position represents net position restricted by parties outside of the County (such as grantors, laws, and regulations of other governments). All other net position is considered unrestricted.

In the fund financial statements, fund balance for governmental funds is reported according to GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement enhances the usefulness of the fund balance information by providing clearer fund balance classifications and clarifying the existing governmental fund type definitions. The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance

Fund balance amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance

Fund balance amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation (such as tax levy).

Committed Fund Balance

Fund balance amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned Fund Balance

Fund balance amounts a government intends to use for a specific purpose. The intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned Fund Balance

Fund balance amounts that are available for any purpose.

The County establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget.

The County considers restricted amounts to have been spent when expenditures are incurred for purposes for which the restricted fund balance is available. The County has not established a policy for its use of unrestricted fund balance amounts. It considers that committed would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Note (1) Summary Of Accounting Policies (Continued)Net Position and Fund Equity (Continued)

Detail of the fund balance classifications for the governmental funds is as follows at November 30, 2019:

	<u>Major</u> General Fund	<u>Major</u> County Health	<u>Major</u> Illinois Municipal Retirement	Other Funds	Total
Nonspendable:					
Inventory	\$ -	\$ -	\$ -	\$ 27,640	\$ 27,640
Prepays	221,721	-	-	-	221,721
Restricted for:					
Retirement	-	-	3,633,096	-	3,633,096
Social Security	-	-	-	1,307,365	1,307,365
Extension services	-	-	-	55,786	55,786
Health and welfare	-	-	-	119,345	119,345
Public safety	-	-	-	78,512	78,512
Highways	-	-	-	3,683,488	3,683,488
Court-related costs	-	-	-	888,703	888,703
Veteran services	-	-	-	252,437	252,437
Information technology	-	-	-	273,541	273,541
Debt service	363,387	-	-	233,656	597,043
Other purposes	-	-	-	61,214	61,214
Assigned to:					
Health and welfare	-	2,433,580	-	2,716	2,436,296
Highways	-	-	-	296,051	296,051
Court-related costs	-	-	-	16,175	16,175
Courtroom renovation	-	-	-	75,010	75,010
Other purposes	-	-	-	79,284	79,284
Unassigned	3,466,378	-	-	-	3,466,378
Total fund balances	\$ 4,051,486	\$ 2,433,580	\$ 3,633,096	\$ 7,450,923	\$ 17,569,085

Property Taxes

The Supervisor of Assessments prepares the property tax assessment rolls with the property tax liens as of January 1 of each year. Levies are set by individual governmental entities prior to the lien dates set by statute. The collection date for property tax receipts is thirty days after the property tax bills are mailed to taxpayers. The first installment is generally due around June 1 of each year, with the second equal installment due September 1. Property taxes collected are distributed to each taxing district thirty days after receipt. Any unpaid property tax levies are sold at a tax sale and final distribution is made in November of each year.

Property taxes levied in 2018 are reflected as revenues in fiscal year 2019. Amounts not collected by the Collector by November 30, 2019 are either under tax objection or forfeiture. Distributions of these tax objection and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain. Property taxes levied in 2019 have been recognized as deferred outflows of resources and deferred inflows of resources as these taxes will be collected and associated for budget purposes to be used in 2019.

Patient Service Revenue

Patient service revenue in the Clayberg Nursing Center Fund is reported at the net realizable amounts from residents, third-party payors, and others for services rendered. Revenue under third-party payor agreements is subject to audit and retroactive adjustment. Provisions for third-party payor settlements are provided in the period the related services are rendered. Differences between the amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Note (1) Summary Of Accounting Policies (Continued)Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 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 cash basis and includes a statement of the cash revenues and expenditures of the immediately preceding fiscal year and a projection of the cash revenues and the proposed, itemized appropriations for the ensuing fiscal year.

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, may make appropriations in excess of those authorized in the budget. The ultimate level of control is the funds, but is carried down to department and line item. Budgets are not prepared funds when it is not deemed appropriate by the Board. A fiscal year budget has not been prepared for the County Motor Fuel Tax Fund.

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 may be invested in one or more of the following:

- a. 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 Statutes and as shall have complied with the requirements thereof;
- b. 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;
- c. 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;
- d. Short-term discount obligations of the Federal National Mortgage Association.

During the year ended November 30, 2019, the County complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made.

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the bank or counterparty, the County will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The County and the component unit require deposits in excess of the federally insured amount to be collateralized in an amount equal to 102 percent of the market value of the obligations pledged. The County's formal investment policy states that all investment securities purchased by the County shall be held in safekeeping by an independent third party depository.

At November 30, 2019, the carrying amount of the primary County's (primary government) deposits, which consisted of cash in checking accounts, savings accounts, and certificates of deposit, was \$18,777,837. The bank balance of these accounts at November 30, 2019 was \$20,495,707 of which all was covered by federal depository insurance or by collateral held by the County's agent in the County's name.

At November 30, 2019, the carrying amount of the Emergency Telephone System Board's (component unit) deposits, which consisted of cash in a checking account and a certificate of deposit, was \$1,497,651. The bank balance of these accounts at November 30, 2019 was \$1,497,651, of which all was covered by federal depository insurance or by collateral held by the County's agent in the County's name.

Note (2) Cash and Investments (Continued)

Interest Rate Risk

The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value 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. All of the County's certificates of deposit have maturity dates of two years or less.

Note (3) Receivables

Accounts receivable as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	<u>Clayberg Nursing Center</u>
Private pay due from residents	\$ 326,124
Other	-
Total	\$ <u>326,124</u>

Due from other governments as of year-end for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	<u>General</u>	<u>County Health</u>	<u>Illinois Municipal Retirement</u>	<u>Nonmajor Funds</u>	<u>Clayberg Nursing Center</u>	<u>Total</u>
Sales taxes	\$ 312,899	\$ -	\$ -	\$ -	\$ -	\$ 312,899
Replacement taxes	61,848	4,680	2,353	-	-	68,881
Income taxes	63,921	-	-	-	-	63,921
Public safety tax	255,000	-	-	-	-	255,000
Reimbursements	24,543	-	-	-	604,722	629,265
Federal prisoner housing and transportation	49,272	-	-	-	-	49,272
Motor fuel tax allotment	-	-	-	220,065	-	220,065
Grants	-	574,799	-	-	-	574,799
Dental fees	-	19,899	-	-	-	19,899
Other	1,521	-	-	329,973	-	331,494
Total	\$ <u>769,004</u>	\$ <u>599,378</u>	\$ <u>2,353</u>	\$ <u>550,038</u>	\$ <u>604,722</u>	\$ <u>2,525,495</u>

Note (4) Balance Due to/from Other Funds

The primary purpose for the interfund balance is short-term loans and amounts due to other funds for expenditures made on their behalf. The interfund receivable and payable balances at November 30, 2019 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Enterprise Fund	\$ 860
General Fund	Agency Funds	55,975
Other nonmajor governmental funds	General Fund	17,504
Other nonmajor governmental funds	Agency Funds	17,374
Agency Fund	General Fund	3,393

Note (5) Capital Assets

Capital asset activity for the County's governmental activities for the year ended November 30, 2019 was as follows:

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
Capital assets, non-depreciable:				
Land	\$ 630,974	\$ -	\$ -	\$ 630,974
Construction in process	185,370	31,219	(212,432)	4,157
Total capital assets, non-depreciable	\$ 816,344	\$ 31,219	\$ (212,432)	\$ 635,131
Capital assets, depreciable:				
Land improvements	\$ 49,875	\$ -	\$ -	\$ 49,875
Infrastructure – bridges	4,518,595	-	-	4,518,595
Infrastructure – roads	1,789,693	-	-	1,789,693
Buildings	1,974,373	-	-	1,974,373
Building improvements	2,249,430	345,000	-	2,594,430
Off-road vehicles	491,817	-	-	491,817
On-road vehicles	2,025,749	284,151	(133,970)	2,175,930
Machinery and equipment	1,614,993	44,150	(21,776)	1,637,367
Computer equipment	1,223,906	7,934	-	1,231,840
Computer software	359,584	-	-	359,584
Office equipment	418,447	-	-	418,447
Total capital assets, depreciable	\$ 16,716,462	\$ 681,235	\$ (155,746)	\$ 17,241,951
Less accumulated depreciation for:				
Land improvements	\$ (49,875)	\$ -	\$ -	\$ (49,875)
Infrastructure – bridges	(1,971,270)	(120,143)	-	(2,091,413)
Infrastructure – roads	(1,040,625)	(89,604)	-	(1,130,229)
Buildings	(865,872)	(27,665)	-	(893,537)
Building improvements	(1,319,170)	(54,023)	-	(1,373,193)
Off-road vehicles	(362,468)	(25,643)	-	(388,111)
On-road vehicles	(1,408,473)	(224,480)	129,471	(1,503,482)
Machinery and equipment	(991,047)	(93,008)	11,560	(1,072,495)
Computer equipment	(1,132,284)	(12,638)	-	(1,144,922)
Computer software	(281,522)	(12,337)	-	(293,859)
Office equipment	(345,219)	(12,590)	-	(357,809)
Total accumulated depreciation	\$ (9,767,825)	\$ (672,131)	\$ 141,031	\$ (10,298,925)
Total capital assets, depreciable	\$ 6,948,637	\$ 9,104	\$ (14,715)	\$ 6,943,026
Governmental activities capital assets, net	\$ 7,764,981	\$ 40,323	\$ (227,147)	\$ 7,578,157

Note (5) Capital Assets (Continued)

Capital asset activity for the County's business-type activities for the year ended November 30, 2019 was as follows:

	<u>Balance November 30, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance November 30, 2019</u>
Capital assets, non-depreciable:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in process	<u>569,050</u>	<u>75,859</u>	<u>(644,909)</u>	<u>-</u>
Total capital assets, non-depreciable	\$ 574,050	\$ 75,859	\$ (644,909)	\$ 5,000
Capital assets, depreciable:				
Land Improvements	\$ 85,936	\$ -	\$ -	\$ 85,936
Buildings and improvements	1,651,045	735,725	(6,294)	2,380,476
Furniture and equipment	<u>578,606</u>	<u>60,705</u>	<u>-</u>	<u>639,311</u>
Total capital assets, depreciable	\$ 2,315,587	\$ 796,430	\$ (6,294)	\$ 3,105,723
Less accumulated depreciation for:				
Land improvements	\$ (19,550)	\$ (4,913)	\$ -	\$ (24,463)
Buildings and improvements	(696,803)	(70,004)	3,881	(762,926)
Equipment	<u>(441,107)</u>	<u>(31,799)</u>	<u>-</u>	<u>(472,906)</u>
Total accumulated depreciation	\$ (1,157,460)	\$ (106,716)	\$ 3,881	\$ (1,260,295)
Total capital assets, depreciable	\$ 1,158,127	\$ 689,714	\$ (2,413)	\$ 1,845,428
Business-type activities capital assets, net	\$ 1,732,177	\$ 765,573	\$ (647,322)	\$ 1,850,428

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:

General government	\$ 63,111
Public safety	171,021
Judiciary	4,085
Transportation	386,592
Public health and welfare	<u>47,322</u>

Total depreciation expense – governmental activities **\$ 672,131**

Business-type activities:

Clayberg Nursing Center	\$ 85,430
Camping and Recreation	<u>21,286</u>

Total depreciation expense – business-type activities **\$ 106,716**

Note (5) Capital Assets (Continued)

Activity for the Emergency Telephone System Board (discretely presented component unit) for the year ended November 30, 2019 was as follows:

	Balance November 30, 2018	Additions	Deductions	Balance November 30, 2019
Capital assets, non-depreciable:				
Construction in process	\$ -	\$ 73,851	\$ -	\$ 73,851
Capital assets, depreciable:				
Equipment	\$ 1,803,987	\$ 91,499	\$ -	\$ 1,895,486
Total capital assets, depreciable	\$ 1,803,987	\$ 91,499	\$ -	\$ 1,895,486
Less accumulated depreciation for:				
Equipment	\$ (854,421)	\$ (122,091)	\$ -	\$ (976,512)
Total accumulated depreciation	\$ (854,421)	\$ (122,091)	\$ -	\$ (976,512)
Total capital assets, depreciable	\$ 949,566	\$ (30,592)	\$ -	\$ 918,974
Business-type activities capital assets, net	\$ 949,566	\$ 43,259	\$ -	\$ 992,825

Note (6) Long-term Liabilities

Below is a summary of long-term liabilities for the year ended November 30, 2019:

	Balance November 30, 2018	Increases	Decreases	Balance November 30, 2019
<u>Governmental activities:</u>				
Compensated absences	\$ 442,258	\$ 457,897	\$ (442,258)	\$ 457,897
Debt certificate – Dome Repair	115,000	-	(35,000)	80,000
Debt certificate – Roof Repair	285,000	-	(25,000)	260,000
Accounting software	46,773	-	(23,386)	23,387
John Deere excavator	169,700	-	(31,545)	138,155
Freightliner	-	140,000	(44,499)	95,501
Total governmental activities	\$ 1,058,731	\$ 597,897	\$ (601,688)	\$ 1,054,940
<u>Business-type activities:</u>				
Compensated absences	\$ 146,062	\$ 137,892	\$ (146,062)	\$ 137,892
General Obligation Bonds	950,000	-	(40,000)	910,000
Total business-type activities	\$ 1,096,062	\$ 137,892	\$ (186,062)	\$ 1,047,892

The liability for compensated absences for governmental and business-type activities is liquidated by the funds from which the related employee's salary is normally paid.

The dome repair debt certificate was obtained August 1, 2014 to fund repair work to the building dome. Annual payments range from \$30,000 to \$40,000 over the next seven years with the final payment due December 1, 2021. Interest rate was 3.50% until 2017 when it increased to 4.00%.

Note (6) Long-term Liabilities (Continued)

The roof repair debt certificate was obtained November 14, 2017 to fund repair work to the courthouse roof. Annual payments range from \$15,000 to \$40,000 over the next ten years with the final payment due December 1, 2027. Interest rate is 4.00% until 2020 when it will increase to 4.50%.

The County entered into a contract payable in June 2018 for the purpose of purchasing a new accounting software. The contract is due in July 2020 and is collateralized by the related software that was purchased. The agreement requires annual payments of \$25,244 at 5.25% interest rate. The cost and accumulated depreciation of the capital assets is \$56,773 and \$17,032, respectively, at November 30, 2019.

The County entered into an equipment contract payable in June 2018 for the purpose of purchasing a new excavator. The contract is due in July 2023 and is collateralized by the related equipment that was purchased. The agreement requires annual payments of \$36,435 at 3.75% interest rate. The cost and accumulated depreciation of the capital assets is \$169,700 and \$24,041, respectively, at November 30, 2019.

The County entered into an equipment contract payable in November 2018 for the purpose of purchasing a new freightliner. The contract is due in November 2020 and is collateralized by the related freightliner that was purchased. The agreement requires annual payments of \$51,211 at 4.794% interest rate. The cost and accumulated depreciation of the capital assets is \$140,000 and \$3,333, respectively, at November 30, 2019.

The General Obligation Bonds (Bonds) were obtained November 30, 2016 to fund capital improvements to the Clayberg Nursing Center and pay costs associated with the issuance of the Bonds. Annual payments range from \$70,000 to \$270,000 over the next nineteen years with the final payment due December 1, 2036. The interest rate on the Bonds range from 2.25% to 4.50%.

The following is a schedule of debt service requirements for the years ended November 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 102,717	\$ 36,398	\$ 139,115
2021	187,762	55,127	242,889
2022	145,137	47,411	192,548
2023	106,426	43,071	149,497
2024	75,000	40,756	115,756
Thereafter	<u>890,000</u>	<u>245,375</u>	<u>1,135,375</u>
	<u>\$ 1,507,042</u>	<u>\$ 468,138</u>	<u>\$ 1,975,180</u>

Note (7) Legal Debt Margin

The legal debt margin at November 30, 2019 is calculated as follows:

Equalized Assessed Valuation – 2019 Tax Extension	<u>\$ 512,629,876</u>
Statutory Debt Limitation (2.875% Valuation)	\$ 14,738,109
Minus Applicable Debt	<u>(1,250,000)</u>
Legal Debt Margin	<u>\$ 13,488,109</u>

Note (8) Transfers to/from Other Funds

Interfund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources. Transfers to/from other funds during the year ended November 30, 2019 were as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
Other nonmajor governmental funds	General Fund	\$ 1,745
Illinois Municipal Retirement Fund	Clayberg Nursing Center Fund	141,119
Other nonmajor governmental funds	Clayberg Nursing Center Fund	150,485
Internal Service Funds	Clayberg Nursing Center Fund	113,976

Note (9) Other Required Disclosures

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

Excess of expenditures over appropriations in individual funds

The following fund had an excess of expenditures over appropriations for the year ended November 30, 2019:

	<u>Appropriations</u>	<u>Expenditures</u>
Courthouse Security Fund	\$ 40,000	\$ 48,701

Deficit fund balances of individual funds

At November 30, 2019, there were no funds with a deficit fund balance.

Note (10) Risk Management

The County is exposed to various risks related to torts; theft, damage to and destruction of assets; errors and omission; medical claims of its employees and their dependents; and natural disasters. The County purchases commercial insurance for all risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

Note (11) Operating Leases

The County has entered into a lease agreement for land that is used for the camping and recreation area of the County. The term of the lease is 39 years, beginning on January 1, 2016, and ending on December 31, 2054. The County must pay the lessor \$10 annually. Additionally, the County must pay the lessor 25 percent of the net revenues generated by the County's use of or activities on the land being leased, less the amortized expense of any improvements that the County makes to the land and less the expenses incurred by the County to maintain and operate the land. The additional amount is due annually after the County's fiscal year. Total rent expense for year ended November 30, 2019 was \$-0-

Note (12) Defined Benefit Pension Plan

Plan Description

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Note (12) Defined Benefit Pension Plan (Continued)Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan	ECO Plan
Retirees and Beneficiaries receiving benefits	222	27	6
Inactive Plan Members entitled to but not yet receiving benefits	142	4	-
Active Plan Members	181	21	3
	<u>545</u>	<u>52</u>	<u>9</u>

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2018 were 9.98%, 24.46%, and 70.83% of payroll, respectively, for Regular, SLEP and ECO plans. For the fiscal year ended 2019, the County contributed \$495,682, \$305,992, and \$120,604, respectively, for the Regular, SLEP and ECO plans. The County 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Note (12) Defined Benefit Pension Plan (Continued)Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	1%	2.50%
Total	<u>100%</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate 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. The 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 the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25% for each plan.

Note (12) Defined Benefit Pension Plan (Continued)Changes in the Net Pension Liability

The combined changes in the net pension liability for the Regular, SLEP, and ECO plan is:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) – (B)
Balances at December 31, 2017	\$ 58,167,013	\$ 56,989,853	\$ 1,177,160
Changes for the year:			
Service Cost	862,599	-	862,599
Interest on the Total Pension Liability	4,259,946	-	4,259,946
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	371,618	-	371,618
Changes of assumptions	1,666,295	-	1,666,295
Contributions - employer	-	1,119,602	(1,119,602)
Contributions - employees	-	409,744	(409,744)
Net investment income			
		(3,768,625)	3,768,625
Benefit payments, including refunds of employee contributions	(3,598,095)	(3,598,095)	-
Other (Net Transfer)	-	743,357	(743,357)
Net Changes	\$ 3,562,363	\$ (5,094,017)	\$ 8,656,380
Balances at December 31, 2018	\$ 61,729,376	\$ 51,895,836	\$ 9,833,540
Plan fiduciary net position as a percentage of the total pension liability		84.07%	
Covered valuation payroll	\$8,112,359		
Net pension liability as a percentage of covered valuation payroll		121.22%	

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Regular plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Total Pension Liability	\$ 46,191,590	\$ 41,273,668	\$ 37,206,006
Plan Fiduciary Net Position	36,523,618	36,523,618	36,523,618
Net Pension Liability/(Asset)	\$ 9,667,972	\$ 4,750,050	\$ 682,388

The following presents the SLEP plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Total Pension Liability	\$ 15,907,822	\$ 14,005,817	\$ 12,451,576
Plan Fiduciary Net Position	10,489,872	10,489,872	10,489,872
Net Pension Liability/(Asset)	\$ 5,417,950	\$ 3,515,945	\$ 1,961,704

Note (12) Defined Benefit Pension Plan (Continued)

The following presents the ECO plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Total Pension Liability	\$ 7,159,773	\$ 6,449,891	\$ 5,849,102
Plan Fiduciary Net Position	4,882,346	4,882,346	4,882,346
Net Pension Liability/(Asset)	\$ 2,277,427	\$ 1,567,545	\$ 966,756

Note (13) Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2019, the County recognized pension expense of \$168,563. At November 30, 2019, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 376,100	\$ -
Changes of assumptions	586,182	-
Net difference between projected and actual earnings on pension plan investments	<u>3,933,936</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	\$ <u>4,896,218</u>	\$ <u>-</u>
Pension contributions made subsequent to measurement date	\$ <u>835,440</u>	\$ <u>-</u>
Total Deferred Amounts Related to Pensions	\$ <u>5,731,658</u>	\$ <u>-</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Inflows of Resources
2019	\$ 1,469,007
2020	1,067,666
2021	620,906
2022	1,566,940
2023	1,007,139
Thereafter	<u>-</u>
	\$ <u>5,731,658</u>

Note (14) Postemployment Benefits Other Than Pensions (OPEB)**Plan Description**

In addition to the pension benefits described in Note (13), the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

Benefits Provided

The County Board determines the benefits to be provided and contribution requirements. The County pays 67 to 72 percent of the employees' monthly premiums. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County.

Employees Covered by Benefit Terms

As of November 30, 2019 the following employees were covered by the benefit terms:

Active employees	194
Retired plan members	<u>110</u>
	<u>304</u>

Total OPEB Liability

The County's total OPEB liability of \$25,799,549 was measured as of November 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2018.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2019:

- Discount Rate used was 2.77%.
- Salary Increases were expected to be 2.50%, including inflation.
- Healthcare cost trend rates of Medical of 6.75% for 2019, decreasing 0.5% to an ultimate rate of 5.00% for 2027 and later years and Dental and Vision and Medicare Part D/Plan G of 3.00%.

The RP-2014 Blue Collar table with fully generational improvement using MP-2016 Mortality Improvement Scale was used for pre-retirement mortality rates. The RP-2014 Blue Collar table with fully generational improvement using MP-2014 Mortality Improvement Scale was used for post-retirement mortality rates. All other demographic assumptions are based on the December 31, 2017 Actuarial Valuation Report for the Illinois Municipal Retirement Fund.

Note (14) Postemployment Benefits Other Than Pensions (OPEB) (Continued)Changes in the Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) – (B)
Balances at December 1, 2018	\$ 24,569,036	\$ -	\$ 24,569,036
Changes for the year:			
Service Cost	483,893	-	483,893
Interest	1,134,647	-	1,134,647
Actuarial experience	2,769,081	-	2,769,081
Assumptions changes	(2,215,891)	-	(2,215,891)
Plan changes	-	-	-
Contributions - employer	-	941,217	(941,217)
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments	(941,217)	(941,217)	-
Net Changes	\$ 1,230,513	\$ -	\$ 1,230,513
Balances at November 30, 2019	\$ 25,799,549	\$ -	\$ 25,799,549

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Lower (1.77%)	Current Discount (2.77%)	1% Higher (3.77%)
Employer Net OPEB Liability	\$ 29,927,247	\$ 25,799,549	\$ 22,499,528

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Lower (Varies)	Current Discount (Varies)	1% Higher (Varies)
Employer Net OPEB Liability	\$ 22,053,852	\$ 25,799,549	\$ 30,545,234

Note (14) Postemployment Benefits Other Than Pensions (OPEB) (Continued)**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended November 30, 2019, the County recognized OPEB income of \$1,847,230. At November 30, 2019, the County reported deferred outflows or resources and deferred inflows of resources related to OPEBs from the following sources:

<u>Deferred Amounts Related to OPEB</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 4,868,958	\$ -
Changes of assumptions	-	3,481,829
Net difference between projected and actual earnings on postretirement plan investments	-	-
Total deferred amounts to be recognized in OPEB expense in future periods	\$ 4,868,958	\$ 3,481,829
Contributions subsequent to measurement date	-	-
Total Deferred Amounts Related to OPEB	\$ 4,868,958	\$ 3,481,829

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

<u>Year Ending November 30</u>	<u>Net Deferred Outflows of Resources</u>
2020	\$ 228,690
2021	228,690
2022	228,690
2023	228,690
2024	228,690
Thereafter	243,679
	\$ 1,387,129

Note (15) Subsequent Events

Subsequent events have been evaluated through June 12, 2020, which is the date the financial statements were available to be issued. County officials are currently evaluating the impact of the COVID-19 pandemic and has concluded that while it will have a negative effect on the County's financial position and results of its activities, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

REQUIRED SUPPLEMENTARY INFORMATION

FULTON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANS

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>REGULAR PLAN</u>				
Calendar year ending December 31,	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Total Pension Liability</u>					
Service cost	\$ 623,589	\$ 678,257	\$ 667,175	\$ 700,923	\$ 737,828
Interest on the total pension liability	2,862,191	2,895,998	2,857,708	2,771,807	2,567,683
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience	55,438	(484,500)	(955,522)	(425,005)	(195,461)
Changes in assumptions	1,089,041	(1,194,056)	(133,470)	90,176	1,377,911
Benefit payments, including refunds of employee contributions	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
Net change in total pension liability	\$ 2,215,583	\$ (327,887)	\$ 491,633	\$ 1,338,161	\$ 2,890,676
Total pension liability - beginning	39,058,085	39,385,972	38,894,339	37,556,178	34,665,502
Total pension liability - ending (A)	\$ 41,273,668	\$ 39,058,085	\$ 39,385,972	\$ 38,894,339	\$ 37,556,178
<u>Plan Fiduciary Net Position</u>					
Contributions - employer	\$ 673,086	\$ 731,916	\$ 749,441	\$ 771,926	\$ 769,816
Contributions - employees	304,938	316,350	293,946	300,775	294,086
Net investment income	(2,461,030)	6,319,529	2,345,595	173,309	2,028,529
Benefit payments, including refunds of employee contributions	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
Other (net transfer)	282,100	(717,635)	66,262	(269,965)	8,917
Net change in plan fiduciary net position	\$ (3,615,582)	\$ 4,426,574	\$ 1,510,986	\$ (823,695)	\$ 1,504,063
Plan fiduciary net position - beginning	40,139,200	35,712,626	34,201,640	35,025,335	33,521,272
Plan fiduciary net position - ending (B)	\$ 36,523,618	\$ 40,139,200	\$ 35,712,626	\$ 34,201,640	\$ 35,025,335
Net pension liability - Ending (A) - (B)	\$ 4,750,050	\$ (1,081,115)	\$ 3,673,346	\$ 4,692,699	\$ 2,530,843
Plan fiduciary net position as a percentage of the total pension liability	88.49%	102.77%	90.67%	87.93%	93.26%
Covered valuation payroll	\$ 6,715,116	\$ 6,573,265	\$ 6,416,784	\$ 6,603,299	\$ 6,310,866
Net pension liability as a percentage of covered valuation payroll	70.74%	-16.45%	57.25%	71.07%	40.10%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANS

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>SLEP PLAN</u>				
Calendar year ending December 31,	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Total Pension Liability</u>					
Service cost	\$ 182,696	\$ 206,426	\$ 229,868	\$ 225,779	\$ 222,904
Interest on the total pension liability	947,240	935,207	905,806	848,160	803,991
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience	316,995	(26,999)	2,014	340,800	(10,514)
Changes in assumptions	417,756	(161,931)	(48,876)	32,364	117,705
Benefit payments, including refunds of employee contributions	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Net change in total pension liability	\$ 1,069,918	\$ 186,663	\$ 387,704	\$ 853,950	\$ 635,598
Total pension liability - beginning	<u>12,935,899</u>	<u>12,749,236</u>	<u>12,361,532</u>	<u>11,507,582</u>	<u>10,871,984</u>
Total pension liability - ending (A)	\$ <u>14,005,817</u>	\$ <u>12,935,899</u>	\$ <u>12,749,236</u>	\$ <u>12,361,532</u>	\$ <u>11,507,582</u>
<u>Plan Fiduciary Net Position</u>					
Contributions - employer	\$ 286,572	\$ 275,449	\$ 287,314	\$ 312,066	\$ 300,483
Contributions - employees	87,870	103,141	87,953	94,872	89,574
Net investment income	(920,880)	1,932,910	640,862	47,080	550,170
Benefit payments, including refunds of employee contributions	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Other (net transfer)	302,911	(116,981)	310,537	104,250	(6,124)
Net change in plan fiduciary net position	\$ (1,038,296)	\$ 1,428,479	\$ 625,558	\$ (34,885)	\$ 435,615
Plan fiduciary net position - beginning	<u>11,528,168</u>	<u>10,099,689</u>	<u>9,474,131</u>	<u>9,509,016</u>	<u>9,073,401</u>
Plan fiduciary net position - ending (B)	\$ <u>10,489,872</u>	\$ <u>11,528,168</u>	\$ <u>10,099,689</u>	\$ <u>9,474,131</u>	\$ <u>9,509,016</u>
Net pension liability - Ending (A) - (B)	\$ <u>3,515,945</u>	\$ <u>1,407,731</u>	\$ <u>2,649,547</u>	\$ <u>2,887,401</u>	\$ <u>1,998,566</u>
Plan fiduciary net position as a percentage of the total pension liability	74.90%	89.12%	79.22%	76.64%	82.63%
Covered valuation payroll	\$ 1,171,428	\$ 1,133,070	\$ 1,172,709	\$ 1,264,964	\$ 1,180,897
Net pension liability as a percentage of covered valuation payroll	300.14%	124.24%	225.93%	228.26%	169.24%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
DEFINED BENEFIT RETIREMENT PLANS

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>ECO PLAN</u>				
Calendar year ending December 31,	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Total Pension Liability</u>					
Service cost	\$ 56,314	\$ 56,262	\$ 128,056	\$ 123,265	\$ 124,547
Interest on the total pension liability	450,515	413,929	381,975	365,158	353,960
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience	(815)	509,744	295,927	(18,049)	(213,486)
Changes in assumptions	159,498	(105,853)	(12,176)	5,932	76,306
Benefit payments, including refunds of employee contributions	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
Net change in total pension liability	\$ 276,862	\$ 490,134	\$ 486,818	\$ 288,565	\$ 159,299
Total pension liability - beginning	6,173,029	5,682,895	5,196,077	4,907,512	4,748,213
Total pension liability - ending (A)	\$ 6,449,891	\$ 6,173,029	\$ 5,682,895	\$ 5,196,077	\$ 4,907,512
<u>Plan Fiduciary Net Position</u>					
Contributions - employer	\$ 159,944	\$ 64,471	\$ 122,926	\$ 174,769	\$ 169,059
Contributions - employees	16,936	16,883	30,149	40,229	37,702
Net investment income	(386,715)	874,702	287,265	22,712	268,613
Benefit payments, including refunds of employee contributions	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
Other (net transfer)	158,346	36,313	29,498	(27,484)	(155,774)
Net change in plan fiduciary net position	\$ (440,139)	\$ 608,421	\$ 162,874	\$ 22,485	\$ 137,572
Plan fiduciary net position - beginning	5,322,485	4,714,064	4,551,190	4,528,705	4,391,133
Plan fiduciary net position - ending (B)	\$ 4,882,346	\$ 5,322,485	\$ 4,714,064	\$ 4,551,190	\$ 4,528,705
Net pension liability - Ending (A) - (B)	\$ 1,567,545	\$ 850,544	\$ 968,831	\$ 644,887	\$ 378,807
Plan fiduciary net position as a percentage of the total pension liability	75.70%	86.22%	82.95%	87.59%	92.28%
Covered valuation payroll	\$ 225,815	\$ 225,106	\$ 401,982	\$ 528,537	\$ 502,702
Net pension liability as a percentage of covered valuation payroll	694.17%	377.84%	241.01%	122.01%	75.35%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOISSCHEDULE OF EMPLOYER CONTRIBUTIONS -
DEFINED BENEFIT RETIREMENT PLANSNOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

REGULAR PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 760,459	\$ 769,816	\$ (9,357)	\$ 6,310,866	12.20%
2015	771,926	771,926	-	6,603,299	11.69
2016	748,197	749,441	(1,244)	6,416,784	11.68
2017	728,975	731,916	(2,941)	6,573,265	11.13
2018	670,169	673,086	(2,917)	6,715,116	10.02

SLEP PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 303,136	\$ 300,483	\$ 2,653	\$ 1,180,897	25.45%
2015	312,067	312,066	1	1,264,964	24.67
2016	287,314	287,314	-	1,172,709	24.50
2017	275,449	275,449	-	1,133,070	24.31
2018	286,531	286,572	(41)	1,171,428	24.46

ECO PLAN

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a Percentage of Covered Valuation Payroll</u>
2014	\$ 183,285	\$ 169,059	\$ 14,226	\$ 502,702	33.63%
2015	171,986	174,769	(2,783)	528,537	33.07
2016	122,926	122,926	-	401,982	30.58
2017	64,470	64,471	(1)	225,106	28.64
2018	159,945	159,944	1	225,815	70.83

FULTON COUNTY, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS -
DEFINED BENEFIT RETIREMENT PLANS

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

NOTES TO SCHEDULE OF CONTRIBUTIONS:

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 CONTRIBUTION RATE*

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions used to determine 2018 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period Taxing bodies (Regular, SLEP and ECO groups): 25-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years for most employers (three employers were financed over 29 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50%, including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes

There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS -
POSTRETIREMENT HEALTH PLAN

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	2019	2018	2017
Total Pension Liability			
Service cost	\$ 483,893	\$ 676,955	\$ 653,495
Interest	1,134,647	798,230	794,117
Changes in benefit terms	-	-	-
Difference between expected and actual experience	2,769,081	3,311,904	-
Changes in assumptions	(2,215,891)	(2,094,147)	-
Benefit payments	(941,217)	(717,444)	(649,547)
Net change in total OPEB liability	\$ 1,230,513	\$ 1,975,498	\$ 798,065
Total OPEB liability - beginning	24,569,036	22,593,538	21,795,473
Total OPEB liability - ending (A)	\$ 25,799,549	\$ 24,569,036	\$ 22,593,538
Plan Fiduciary Net Position			
Contributions - employer	\$ 941,217	\$ 717,444	\$ 649,547
Contributions - member	-	-	-
Contributions - other	-	-	-
Net investment income	-	-	-
Benefit payments	(941,217)	(717,444)	(649,547)
Administrative income	-	-	-
Net change in plan fiduciary net position	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending (B)	\$ -	\$ -	\$ -
Employer net OPEB liability - Ending (A) - (B)	\$ 25,799,549	\$ 24,569,036	\$ 22,593,538
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 7,173,711	\$ 6,505,269	\$ 6,958,264
Employer net OPEB liability as a percentage of covered-employee payroll	359.64%	377.68%	324.70%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

FULTON COUNTY, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS -
POSTRETIREMENT HEALTH PLAN

NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Covered-employee payroll	\$ 7,173,711	\$ 6,505,269	\$ 6,958,264
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

Notes to Schedule: There is no actuarially determined contribution in relation to the actuarially determined contribution, as the total OPEB liabilities are currently an unfunded obligation.

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
REVENUES RECEIVED				
Property taxes	\$ 1,369,278	\$ 1,369,278	\$ 1,330,690	\$ (38,588)
Replacement taxes	1,225,000	1,225,000	1,529,525	304,525
Public safety sales tax	1,100,000	1,100,000	1,083,146	(16,854)
Sales taxes	1,215,000	1,215,000	1,308,039	93,039
State income tax allocation	965,000	965,000	1,030,836	65,836
Other taxes	15,000	15,000	12,317	(2,683)
Grants	87,726	87,726	67,952	(19,774)
Fees, fines, and charges for services	2,693,215	2,693,215	2,762,703	69,488
Interest on investments	23,850	23,850	38,148	14,298
Miscellaneous	1,640,691	1,640,691	1,386,635	(254,056)
Total Revenues	\$ 10,334,760	\$ 10,334,760	\$ 10,549,991	\$ 215,231
EXPENDITURES PAID				
General Government:				
County Clerk:				
Salary	\$ 53,642	\$ 53,642	\$ 53,642	\$ -
Salary - deputies and extra clerk hire	92,375	92,375	75,206	17,169
Office supplies	7,500	7,517	7,516	1
Postage	23,000	22,983	16,845	6,138
Mileage expense	750	750	538	212
Education	450	450	375	75
Total County Clerk	\$ 177,717	\$ 177,717	\$ 154,122	\$ 23,595
County Treasurer:				
Salary	\$ 66,119	\$ 66,119	\$ 66,119	\$ -
Staff salaries	122,800	122,800	116,023	6,777
Mileage expense	750	750	563	187
Supplies and expense	4,000	2,850	2,635	215
Postage	16,000	17,150	17,149	1
Education	500	500	275	225
Equipment	1,500	1,500	1,401	99
Printing and publishing	3,000	3,000	2,365	635
Total County Treasurer	\$ 214,669	\$ 214,669	\$ 206,530	\$ 8,139
Buildings and Grounds:				
Supplies	\$ 10,000	\$ 10,000	\$ 6,809	\$ 3,191
Telephone	20,000	25,194	25,194	-
Courthouse utilities	40,000	40,000	30,864	9,136
Water	3,000	4,500	4,266	234
Courthouse repairs and maintenance	216,876	210,182	132,547	77,635
Contractual labor	15,000	15,000	10,073	4,927
Total Buildings and Grounds	\$ 304,876	\$ 304,876	\$ 209,753	\$ 95,123
County Administrator:				
Salary - County Administrator	\$ 37,515	\$ 37,515	\$ 37,515	\$ -
Mileage	500	500	486	14
Office expense	750	750	-	750
Total County Administrator	\$ 38,765	\$ 38,765	\$ 38,001	\$ 764

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Board of Review:				
Salary - Board of Review	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Salary - Farmland Commission	200	200	-	200
Salary - Board of Review Secretary	23,050	23,050	22,586	464
Mileage	1,500	1,500	859	641
Office expense	500	500	360	140
Publications	500	500	184	316
Education and training	400	400	-	400
Total Board of Review	\$ 44,150	\$ 44,150	\$ 41,989	\$ 2,161
Supervisor of Assessment:				
Salary	\$ 76,725	\$ 76,725	\$ 76,725	\$ -
Staff salaries	194,290	194,290	185,364	8,926
Mileage and expense	1,500	1,500	381	1,119
Office supplies and expense	5,000	5,000	4,579	421
Postage	7,500	7,500	7,315	185
Publication of assessments	6,600	6,600	5,843	757
Equipment	6,650	6,650	5,964	686
Vehicle maintenance	3,500	3,500	2,399	1,101
Fuel	2,000	2,000	1,000	1,000
Education and training	6,000	6,000	5,306	694
Total Supervisor of Assessments	\$ 309,765	\$ 309,765	\$ 294,876	\$ 14,889
County Board:				
Per diem	\$ 24,000	\$ 24,000	\$ 16,845	\$ 7,155
Salary - Board secretary	29,429	21,929	15,345	6,584
Mileage and expense	15,000	15,000	9,317	5,683
Printing, stationary, and supplies	5,000	5,000	2,435	2,565
Education - dues	2,100	2,100	1,787	313
Website coordinator	-	7,500	856	6,644
Total County Board	\$ 75,529	\$ 75,529	\$ 46,585	\$ 28,944
Computer:				
Supplies	\$ 2,000	\$ 2,000	\$ 190	\$ 1,810
Equipment & licensing	66,200	71,032	56,428	14,604
Equipment maintenance	70,000	72,668	72,668	-
Contractual labor	47,500	40,000	39,679	321
Total Computer	\$ 185,700	\$ 185,700	\$ 168,965	\$ 16,735
Information Technology:				
Salary - IT Director	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Total Information Technology	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Elections:				
Judges	\$ 34,000	\$ 34,000	\$ 23,243	\$ 10,757
Salary	63,280	63,280	57,488	5,792
Contractual labor	12,500	12,500	10,400	2,100
Supplies	4,500	5,500	5,038	462
Permanent registration	2,500	1,500	-	1,500
Annual election contract	93,278	93,278	93,278	-

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Elections (Continued):				
Voter registration	19,600	19,600	14,719	4,881
GBS/GEMS license	8,650	8,650	6,940	1,710
Equipment maintenance	19,085	19,085	15,268	3,817
Publications	6,000	6,000	5,512	488
Polling places	4,000	4,000	1,500	2,500
Rent & utility expense	5,500	5,500	4,201	1,299
Total Elections	\$ 272,893	\$ 272,893	\$ 237,587	\$ 35,306
County Planning, Zoning, and Development:				
Salary - staff	\$ 38,260	\$ 38,260	\$ 38,260	\$ -
Mileage	300	300	197	103
Publications	1,500	1,500	613	887
Postage	700	700	616	84
Education and training	400	400	210	190
ZBA per diem	3,000	3,000	1,723	1,277
Repairs and maintenance	2,500	2,500	946	1,554
Office supplies and expense	2,000	2,000	1,557	443
Contingency	1,000	-	-	-
Equipment	2,000	3,000	2,923	77
Fuel	2,500	2,500	1,503	997
Total County Planning, Zoning, and Development	\$ 54,160	\$ 54,160	\$ 48,548	\$ 5,612
Miscellaneous:				
Legal services	\$ 50,000	\$ 50,000	\$ 49,369	\$ 631
County website	1,000	1,000	589	411
Revenue stamps	100,000	100,000	71,353	28,647
Prairie Hill dues	6,300	6,300	6,152	148
Contribution to others	5,000	5,000	-	5,000
Audit of County records	63,500	63,500	63,000	500
Preparation of budget	750	750	274	476
Accounting and consulting	31,400	31,300	26,200	5,100
Longevity/sick leave pay	27,500	42,500	41,700	800
Landfill grounds maintenance	5,000	5,000	-	5,000
Solid waste management	5,000	5,000	-	5,000
Tri-County e-waste program	8,250	8,350	8,323	27
Spoon River economic development council	10,000	10,000	10,000	-
County tourism marketing	3,670	3,458	2,678	780
Distribution - visitor guide	700	700	538	162
Printing - visitor guide	-	761	761	-
CIC software payment	38,000	38,000	25,244	12,756
HAVA election grant	15,500	15,500	14,260	1,240
Other	5,000	5,000	-	5,000
Total Miscellaneous	\$ 376,570	\$ 392,119	\$ 320,441	\$ 71,678
Total General Government	\$ 2,086,794	\$ 2,102,343	\$ 1,799,397	\$ 302,946

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Employee Benefits:				
Group medical insurance	\$ 2,988,300	\$ 2,933,300	\$ 2,813,822	\$ 119,478
Group life insurance	10,000	10,000	5,033	4,967
Refunds on insurance coverage	1,000	1,000	663	337
Cafeteria and flex administration	1,500	1,500	1,200	300
Employee HRA	253,800	308,800	288,895	19,905
Wellness program	1,500	1,500	1,100	400
Total Employee Benefits	\$ 3,256,100	\$ 3,256,100	\$ 3,110,713	\$ 145,387
Public Safety:				
Sheriff:				
Salary	\$ 93,694	\$ 93,694	\$ 93,694	\$ -
Salary - deputies	1,129,000	1,129,000	1,129,000	-
Salary - secretaries	116,000	116,000	116,000	-
Janitor - courthouse	65,600	65,600	65,437	163
Switchboard - courthouse	26,800	26,800	26,800	-
Overtime	76,200	76,200	76,199	1
Holidays	62,700	62,700	61,556	1,144
Office supplies and expense	20,000	20,000	19,830	170
Equipment	10,000	10,000	9,145	855
K-9	3,250	3,250	378	2,872
Auto purchase	114,350	114,350	113,807	543
Equipment rental	10,400	12,005	12,001	4
Equipment maintenance	13,500	11,895	9,730	2,165
Vehicle maintenance, oil, and repairs	26,400	26,400	25,907	493
Uniform expense	4,000	4,000	3,999	1
Computer equipment and programming	5,000	5,000	4,178	822
Gas	124,320	124,320	110,196	14,124
Training program	14,500	14,500	12,413	2,087
Education reimbursement	7,500	7,500	-	7,500
Tower utilities	600	600	442	158
Prisoner transport	1,000	1,000	-	1,000
IPRF Grant	1,000	1,000	2,373	(1,373)
Other	-	-	111	(111)
Total Sheriff	\$ 1,925,814	\$ 1,925,814	\$ 1,893,196	\$ 32,618
Special Reimbursed Project:				
WCITF	\$ 13,232	\$ 13,232	\$ -	\$ 13,232
Cash crop	1,000	1,000	-	1,000
EMS dispatch	100,350	100,350	51,948	48,402
ETSB training	1,500	1,500	1,098	402
Police/jail training	8,000	8,000	1,160	6,840
Auto purchase	30,000	30,000	26,021	3,979
Farmington dispatch	15,332	15,332	16,624	(1,292)
Police fire dispatch	52,412	52,412	52,412	-
Prisoner transport	20,000	20,000	5,239	14,761
Grant expense	1,000	1,000	-	1,000
ETSB dispatch	500	500	500	-
Law enforcement alarm system	20,000	20,000	9,945	10,055
Policing	200,522	200,522	155,153	45,369
Total Special Reimbursed Project	\$ 463,848	\$ 463,848	\$ 320,100	\$ 143,748

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Merit Commission:				
Secretary	\$ 550	\$ 550	\$ 550	\$ -
Meetings	200	350	326	24
Mileage	100	110	109	1
Postage	50	40	-	40
Advertising	500	235	226	9
Tests	1,000	1,340	1,340	-
Psychological and polygraph exams	<u>1,600</u>	<u>1,375</u>	<u>1,300</u>	<u>75</u>
Total Merit Commission	\$ 4,000	\$ 4,000	\$ 3,851	\$ 149
Coroner:				
Salary	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
Contractual labor	1,200	1,200	1,200	-
Special investigation expense	4,000	4,000	3,890	110
Mileage	1,000	1,000	327	673
Office supplies and expense	250	250	128	122
Telephone	500	500	405	95
Vehicle maintenance	200	200	-	200
Education	850	850	350	500
Jury certificates	200	200	-	200
Indigent burials	1,290	5,805	4,515	1,290
Autopsy expense	<u>25,000</u>	<u>20,485</u>	<u>20,155</u>	<u>330</u>
Total Coroner	\$ 76,490	\$ 76,490	\$ 72,970	\$ 3,520
Fulton County Civil Defense:				
Director salary	\$ 23,080	\$ 23,080	\$ 23,080	\$ -
Assistant director salary	4,873	1,473	283	1,190
Program/grant expense	-	3,400	3,322	78
Office supplies and expense	3,000	1,000	867	133
Telephone	2,000	2,000	1,922	78
Radio equipment and maintenance	5,000	7,187	7,187	-
Gas	5,000	4,813	3,118	1,695
Training film and supplies	<u>1,500</u>	<u>1,500</u>	<u>408</u>	<u>1,092</u>
Total Fulton County Civil Defense	\$ 44,453	\$ 44,453	\$ 40,187	\$ 4,266
Animal Control:				
Rabies control officer	\$ 51,570	\$ 51,570	\$ 53,643	\$ (2,073)
Kennel assistants	20,500	20,500	20,954	(454)
Administrator	3,000	3,000	3,000	-
Overtime	1,500	1,500	1,660	(160)
Office supplies	3,000	3,000	2,677	323
Rabies tags	650	650	650	-
Equipment and repair	4,500	11,500	10,883	617
Uniform expense	400	485	484	1
Truck expense	2,500	2,390	1,178	1,212
Gasoline	4,750	4,750	3,287	1,463
Utilities	12,000	12,000	9,511	2,489
Buildings and grounds	5,000	5,025	5,022	3
Medication	5,000	5,000	2,768	2,232
Animal disposal	<u>4,000</u>	<u>4,000</u>	<u>3,936</u>	<u>64</u>

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Animal Control (Continued):				
Feed supplies	7,000	7,000	5,122	1,878
Mowing	2,000	2,000	1,895	105
Humane Society revenue to Canton	2,500	2,500	1,810	690
Total Animal Control	\$ 129,870	\$ 136,870	\$ 128,480	\$ 8,390
Jail:				
Salaries - jailers - communicators	\$ 622,650	\$ 622,650	\$ 546,216	\$ 76,434
Physician	64,183	64,183	59,657	4,526
Custodian	47,200	47,200	47,199	1
Overtime	112,500	112,500	112,500	-
Holidays	43,000	43,000	38,251	4,749
Food - prisoners	161,750	161,750	143,284	18,466
Custodian supplies	2,000	2,000	1,074	926
Telephone	6,650	6,950	6,940	10
Equipment	1,500	1,500	1,356	144
Uniforms - jailers	3,000	2,720	2,096	624
Training program	3,000	3,530	3,527	3
Fuel and lights	30,000	25,700	23,333	2,367
Water	10,200	14,200	14,027	173
Repairs and maintenance	55,000	115,650	105,061	10,589
Total Jail	\$ 1,162,633	\$ 1,223,533	\$ 1,104,521	\$ 119,012
Total Public Safety	\$ 3,807,108	\$ 3,875,008	\$ 3,563,305	\$ 311,703
Judiciary:				
Courts:				
Salary secretary	\$ 38,821	\$ 38,821	\$ 37,346	\$ 1,475
Salary - Circuit and Associate judges	1,800	1,800	1,556	244
Bailiff services	2,000	2,000	103	1,897
Mileage - petit jurors	4,000	4,000	279	3,721
Meals and lodging - jurors	500	500	-	500
Stationery and supplies - local judges	3,200	3,200	2,822	378
Jury certificates	11,000	11,000	640	10,360
Office expense - Chief Judge	4,891	4,891	4,891	-
Indigent publications	500	500	-	500
Equipment maintenance	3,000	3,000	1,880	1,120
Other appointed counsel	47,500	93,594	93,593	1
Other appointed counsel contract	42,000	42,000	42,000	-
Court appointed counsel for adoptions	500	-	-	-
Court ordered psychiatric exams	8,750	11,776	11,776	-
Court reporter - juvenile	2,000	2,000	-	2,000
Grand Jury	1,000	1,000	-	1,000
Interpreters	3,000	3,000	-	3,000
Witness fees	500	500	-	500
Medical tests	3,000	600	600	-
CASA	2,500	2,500	2,500	-
Child custody medication	1,000	874	550	324
Provide for care of children	250,000	250,000	32,427	217,573
Court Service Department	489,502	489,502	489,502	-
Total Courts	\$ 920,964	\$ 967,058	\$ 722,465	\$ 244,593

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Jury Commission:				
Salary - jury commission clerk	\$ 1,531	\$ 1,531	\$ 1,474	\$ 57
Salaries - jury commission trustees	3,000	3,000	2,750	250
Supplies	<u>2,000</u>	<u>2,000</u>	<u>2,360</u>	<u>(360)</u>
Total Jury Commission	\$ <u>6,531</u>	\$ <u>6,531</u>	\$ <u>6,584</u>	\$ <u>(53)</u>
Public Defender:				
Salary - Circuit and Associate judges	\$ 153,155	\$ 154,516	\$ 154,516	\$ -
Salary - public defender assistant	40,000	34,067	17,916	16,151
Assistant public defender - contract	34,000	34,000	34,000	-
Secretary	51,652	61,917	60,707	1,210
Mileage	600	600	-	600
Office expense	8,000	8,000	4,119	3,881
Postage	2,600	2,600	784	1,816
Equipment	4,000	4,000	3,588	412
Law reference	<u>13,000</u>	<u>13,000</u>	<u>3,890</u>	<u>9,110</u>
Total Public Defender	\$ <u>307,007</u>	\$ <u>312,700</u>	\$ <u>279,520</u>	\$ <u>33,180</u>
Circuit Clerk:				
Salary	\$ 61,851	\$ 61,851	\$ 61,851	\$ -
Salary - deputies and extra clerk hire	359,625	359,625	336,339	23,286
Contractual	700	700	14	686
Office supplies and expenses	10,000	10,000	9,025	975
Postage	6,500	6,500	6,273	227
Education and dues	1,500	1,500	1,210	290
Professional services	500	500	-	500
Equipment	4,000	4,000	-	4,000
Audit of Circuit Clerk's office	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total Circuit Clerk	\$ <u>448,676</u>	\$ <u>448,676</u>	\$ <u>418,712</u>	\$ <u>29,964</u>
State's Attorney:				
Salary	\$ 170,172	\$ 171,684	\$ 173,177	\$ (1,493)
Salary - assistants	167,660	167,660	135,108	32,552
Salary - stenographers	193,960	193,960	184,159	9,801
Education and mileage	6,000	5,734	4,734	1,000
Appellate services	13,000	13,000	12,000	1,000
Office supplies and expense	26,000	26,266	21,973	4,293
Postage and mailing	3,000	3,000	2,914	86
Other	-	-	13,365	(13,365)
Equipment	<u>2,000</u>	<u>2,000</u>	<u>1,132</u>	<u>868</u>
Total State's Attorney	\$ <u>581,792</u>	\$ <u>583,304</u>	\$ <u>548,562</u>	\$ <u>34,742</u>
Total Judiciary	\$ <u>2,264,970</u>	\$ <u>2,318,269</u>	\$ <u>1,975,843</u>	\$ <u>342,426</u>
Transportation:				
Transit:				
Salary	\$ <u>18,200</u>	\$ <u>18,200</u>	\$ <u>18,200</u>	\$ <u>-</u>

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Other:				
Regional Superintendent of Schools:				
Share of department expenses	\$ 88,194	\$ 88,194	\$ 88,194	\$ -
Utilities	-	-	-	-
Water	-	-	-	-
Total Other	\$ 88,194	\$ 88,194	\$ 88,194	\$ -
Clock repair	\$ 500	\$ 500	-	\$ 500
Contingency	\$ 10,000	\$ 10,000	7,862	\$ 2,138
Total Other	\$ 98,694	\$ 98,694	\$ 96,056	\$ 2,638
Total Expenditures	\$ 11,531,866	\$ 11,668,614	\$ 10,563,514	\$ 1,105,100
Excess (deficiency) of revenues over expenditures	\$ (1,197,106)	\$ (1,333,854)	\$ (13,523)	\$ 1,320,331
<u>OTHER FINANCING SOURCES (USES)</u>				
Debt payments	\$ (80,500)	\$ (80,500)	\$ (78,338)	\$ 2,162
Proceeds from borrowings	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Operating transfers in	100	100	2,358	2,258
Operating transfers out	-	-	-	-
Net Other Financing Sources (Uses)	\$ (80,400)	\$ (80,400)	\$ (75,980)	\$ 4,420
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (1,277,506)	\$ (1,414,254)	\$ (89,503)	\$ 1,324,751
RECONCILIATION TO MODIFIED ACCRUAL			22,907	
Fund Balance, December 1, 2018			4,118,082	
Fund Balance, November 30, 2019			\$ 4,051,486	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 434,000	\$ 434,000	\$ 434,203	\$ 203
Replacement taxes	70,000	70,000	115,738	45,738
Grants	2,275,527	2,275,527	2,175,571	(99,956)
Fees, fines, and charges for services	951,292	951,292	530,547	(420,745)
Interest on investments	3,150	3,150	5,833	2,683
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>44,061</u>	<u>43,061</u>
Total Revenues	\$ <u>3,734,969</u>	\$ <u>3,734,969</u>	\$ <u>3,305,953</u>	\$ <u>(429,016)</u>
<u>EXPENDITURES PAID</u>				
Public Health and Welfare:				
Personnel	\$ 1,774,572	\$ 1,774,572	\$ 1,492,662	\$ 281,910
Travel	52,805	52,805	34,872	17,933
Medical care	9,000	9,000	3,315	5,685
Contractual	1,690,948	1,690,948	1,321,572	369,376
Commodities	159,690	142,561	257,814	(115,253)
Capital improvement	10,000	10,000	-	10,000
Capital outlay	<u>39,076</u>	<u>56,205</u>	<u>56,205</u>	<u>-</u>
Total Expenditures	\$ <u>3,736,091</u>	\$ <u>3,736,091</u>	\$ <u>3,166,440</u>	\$ <u>569,651</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(1,122)</u>	\$ <u>(1,122)</u>	\$ 139,513	\$ <u>140,635</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ <u>(1,122)</u>	\$ <u>(1,122)</u>	\$ 139,513	\$ <u>140,635</u>
RECONCILIATION TO MODIFIED ACCRUAL			(17,277)	
<u>Fund Balance, December 1, 2018</u>			<u>2,311,344</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>2,433,580</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 1,700,500	\$ 1,700,500	\$ 1,698,357	\$ (2,143)
Replacement taxes	50,000	50,000	58,190	8,190
Fees, fines, and charges for services	5,475	5,475	1,266	(4,209)
Interest on investments	2,500	2,500	16,003	13,503
Miscellaneous	<u>500,000</u>	<u>500,000</u>	-	<u>(500,000)</u>
Total Revenues	\$ <u>2,258,475</u>	\$ <u>2,258,475</u>	\$ <u>1,773,816</u>	\$ <u>(484,659)</u>
<u>EXPENDITURES PAID</u>				
Employee benefits	\$ <u>1,900,000</u>	\$ <u>1,900,000</u>	\$ <u>975,266</u>	\$ <u>924,734</u>
Excess (deficiency) of revenues over expenditures	\$ <u>358,475</u>	\$ <u>358,475</u>	\$ 798,550	\$ <u>440,075</u>
RECONCILIATION TO MODIFIED ACCRUAL			23,387	
<u>Fund Balance, December 1, 2018</u>			<u>2,811,159</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>3,633,096</u>	

FULTON COUNTY, ILLINOISNOTE TO BUDGETARY COMPARISON SCHEDULES –
MAJOR GOVERNMENTAL FUNDSYEAR ENDED NOVEMBER 30, 2019

(Unaudited – See Accompanying Independent Auditor's Report)

Note (1) Basis of Accounting

Fulton County, Illinois' budget is prepared on the cash basis for all budget funds, including the major funds. The budgetary comparison schedules present comparisons of the budget data on the cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the net change in fund balance for the year ended November 30, 2019 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis".

OTHER SUPPLEMENTARY INFORMATION

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2019

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 6,189,139	\$ -	\$ 6,189,139
Investments	1,003,497	-	1,003,497
Accounts receivable	-	-	-
Property tax receivable	3,728,061	-	3,728,061
Due from other governments	550,038	-	550,038
Due from other funds	34,879	-	34,879
Inventories, at cost	27,640	-	27,640
Prepaid items	-	-	-
TOTAL ASSETS	\$ 11,533,254	\$ -	\$ 11,533,254
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Accounts payable	\$ 340,024	\$ -	\$ 340,024
Accrued expenses	14,246	-	14,246
Unearned revenue	3,728,061	-	3,728,061
Due to other funds	-	-	-
Total Liabilities	\$ 4,082,331	\$ -	\$ 4,082,331
<u>Fund Balances</u>			
Nonspendable	\$ 27,640	\$ -	\$ 27,640
Restricted	6,954,047	-	6,954,047
Committed	-	-	-
Assigned	469,236	-	469,236
Unassigned	-	-	-
Total Fund Balances	\$ 7,450,923	\$ -	\$ 7,450,923
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,533,254	\$ -	\$ 11,533,254

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
REVENUES			
Property taxes	\$ 3,401,845	\$ -	\$ 3,401,845
Replacement taxes	77,969	-	77,969
Motor fuel tax allotments	759,311	-	759,311
Grants	481,966	-	481,966
Fees, fines, and charges for services	888,792	-	888,792
Interest on investments	39,026	-	39,026
Miscellaneous	6,410	-	6,410
Total Revenues	\$ 5,655,319	\$ -	\$ 5,655,319
EXPENDITURES			
Current:			
General government	\$ 614,072	\$ -	\$ 614,072
Employee benefits	539,517	-	539,517
Public Safety	779,760	-	779,760
Judiciary	203,278	-	203,278
Public health and welfare	989,501	-	989,501
Transportation	1,721,880	-	1,721,880
Capital Outlay	172,103	-	172,103
Debt Service:			
Principal	76,044	-	76,044
Interest	11,602	-	11,602
Total Expenditures	\$ 5,107,757	\$ -	\$ 5,107,757
Excess of Revenues Over (Under) Expenditures	\$ 547,562	\$ -	\$ 547,562
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ -	\$ -
Transfers out	(152,230)	-	(152,230)
Proceeds from borrowings	140,000	-	140,000
Proceeds from sale of assets	5,000	-	5,000
Total Other Financing Sources (Uses)	\$ (7,230)	\$ -	\$ (7,230)
Net Change in Fund Balances	\$ 540,332	\$ -	\$ 540,332
Fund Balances, December 1, 2018	6,910,591	-	6,910,591
Fund Balances, November 30, 2019	\$ 7,450,923	\$ -	\$ 7,450,923

FULTON COUNTY, ILLINOISNONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2019

County Highway Fund – Accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy 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 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.

County Motor Fuel Tax Fund – Accounts 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 principally by the County's share of the state motor fuel tax.

County Aid to Bridges Fund – Accounts for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

Social Security Fund – Accounts for revenues and expenditures of social security contributions made for County employees. Financing is provided by a specific annual property tax levy.

Law Library Fund – Accounts for the operations of the County's law library. Financing is provided by the changing and collecting of a County law library fee by the Circuit Clerk. 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.

Veteran's Assistance Fund – Accounts for operations of the County's programs to provide assistance to indigent war veterans. Financing is provided by a specific annual property tax levy.

Mental Health Fund – Accounts for expenditures for personal services of employees administering the department and for contractual services for approved mental health programs. Financing is provided by a specific annual property tax levy.

Mentally Deficient Persons Fund – Accounts 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 is provided by a specific annual property tax levy.

Extension Services Fund – Accounts for extension services expenditures from financing provided by a specific annual property tax levy.

Animal Population Control Fund – Accounts for a fee collected when a pet is not spayed or neutered.

Indemnity Fund – Accounts 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 by property owners, who without fault or negligence of their own, sustain loss or damage by reason of the issuance of the tax deed.

Court Automation Fund – Accounts for an automation record keeping system for the Circuit Clerk's office. Revenue in this fund is derived from the imposition of a court fee which is paid on all cases filed in the County.

Recorder's Automation Fund – Accounts for a computerized document storage system or micrographics system established and maintained by the Fulton County Recorder. Revenue in this fund is derived from the imposition of an additional recorder's automation fee to be paid when filing documents in the Recorder's office.

Probation Services Fund – Accounts for fines collected by the Circuit Clerk's office for certain probation or supervision cases. The funds are to be used for the operation of the Probation Department.

Emergency Medical Fund – Accounts for the County's emergency medical service contract. Funding of the program is provided by a specific annual property tax levy initially authorized by a voter referendum.

Court Document Storage Fund – Accounts for the fees collected by the Circuit Clerk's office to be expended for a court document storage system.

Treasurer's Automation Fund – Accounts for fees collected to be expended for an automated record keeping system for the County Treasurer's office. Revenue in this fund is derived from a fee which is paid on each parcel of property purchased for delinquent taxes.

Maintenance and Child Support Collection Fund – Accounts for the County's administration of collecting and distributing child support payments. The County receives annual fees from persons making child support payments.

Vital Records Fund – Accounts for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk for computer equipment and other necessary expenses.

Home Monitoring Fund – Accounts for the monies collected from participants in the Fulton County Home Monitoring Program.

Arrestees' Medical Cost Fund – Accounts for a fee collected by the Circuit Clerk for certain criminal cases processed by this office. The funds are to be used by the County to assist in financing the costs of medical services provided to prisoners.

DUI Equipment Fund – Accounts for proceeds received from certain fines assessed by the courts. Funds shall be used to purchase law enforcement equipment that will assist in the prevention of alcohol related criminal violence.

Courtroom Renovation Fund – Accounts for funds designated for renovating the County courtrooms. Financing is provided by transfers from the County General Fund.

Geographic Information System Fund – Accounts for a fee collected by the County Clerk when documents are filed. These funds will be used for a geographic information system.

Courthouse Security Fund – Accounts for a fee collected by the Circuit Clerk for certain cases processed by this office. The funds are to be used by the County to provide court security.

Circuit Clerk Operation and Administrative Fund – Accounts for a fee collected by the Circuit Clerk for cases processed in this office. The funds are used by the County for costs incurred in providing a disposition of court supervision.

Court Supervision Vehicle Fund – Accounts for a fee collected by the Circuit Clerk for cases processed in this office. Funds are used by the County for costs incurred in providing an arresting officer following a court appearance.

Vehicle Seizure Fund – Accounts for monies collected when seized vehicles are sold.

Sex Offender Management Board Fund – Accounts for fees collected by the Circuit Clerk for initial sex offender registration and an annual renewal fee. Funds are to be deposited into a special account and shall be administered by the Sex Offender Management Board to be used for sex offender evaluation, treatment, monitoring programs, and administrative costs.

Public Transportation Fund – Accounts for the collection of fees and grants associated with the County's operation of a rural public transportation program. The Fund also provides for the operation and administration of the transit program including capital purchases. Funding is derived primarily from state and federal grants.

Sheriff Warrant Fund – Accounts for the arresting agency who brings the offender in on the arrest warrant. \$70 of the \$75 fee will be remitted to arresting agency. \$5 of the fee will be assessed to the Circuit Court Clerk Operation and Administrative Fund.

Drug Court Fund – Accounts for the operation and administration of the drug court. 95 percent of the funds are to be placed in the County General Fund and used to finance the court system in the County. 5 percent of the funds are to be placed in the Circuit Clerk Operation and Administrative Fund.

Electronic Citation Fund – Accounts for fees collected by the Circuit Clerk's office for which funds are used to defray the expenses associated with establishing, maintaining, and supporting the issuance of electronic citations.

Zoning Mitigation Fund – Accounts for revenues collected for the purpose of rehabilitating County Highway 6.

State's Attorney Automation Fund – Accounts for fines collected by the State's Attorney's office. The funds are to be used to maintain automated record keeping systems in the State's Attorney's Office.

Federal Aid Matching Fund – Accounts for the operations of the County Highway Department for constructing and maintaining highways on the Federal Aid Secondary and County Highway System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

Coroner's Automation Fund – Accounts for fees collected by the coroner for transcripts, autopsy reports, toxicology reports, pictures, artist's drawings, and other miscellaneous reports. Funds are to be deposited into a special account and shall be used for the payment of the expenses of the coroner's office.

Cannabis Fine Fund – Accounts for a fee collected by the circuit clerk when an individual has been convicted of the civil penalty of possession of cannabis.

Zoning Vehicle Fund – Accounts for revenues collected for the purpose of purchasing a vehicle for use by the Zoning Director. 5.5% of each building permit fee issued by the Zoning Department is to be deposited in this fund.

Circuit Clerk E-Citation Fund – Accounts for fees collected by the Circuit Clerk's office for which funds are used to defray the expenses associated with establishing and maintaining electronic citations in the Circuit Clerk office.

Public Defender Records Automation Fund – Accounts for fees collected by the Circuit Clerk's office for which funds are used to defray the expenses associated with establishing and maintaining automated record keeping systems in the offices of the Public Defender.

Children's Advocacy Fund – Accounts for a fee collected by the Circuit Clerk's office to be used for the operation and administration of a Children's Advocacy Center.

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2019

	<u>County Highway Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Aid to Bridges Fund</u>	<u>Social Security Fund</u>	<u>Law Library Fund</u>	<u>Veteran's Assistance Fund</u>	<u>Mental Health Fund</u>	<u>Mentally Deficient Persons Fund</u>
<u>ASSETS</u>								
Cash and cash equivalents	\$ 318,713	\$ 1,469,081	\$ 848,764	\$ 709,006	\$ 70,677	\$ 252,437	\$ 2,716	\$ 119,345
Investments	-	-	104,623	595,240	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	437,425	-	299,755	700,000	-	100,000	414,098	335,028
Due from other governments	198,863	220,065	19,425	3,119	-	-	-	-
Due from other funds	-	-	-	-	96	-	-	-
Inventories, at cost	-	27,640	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	\$ 955,001	\$ 1,716,786	\$ 1,272,567	\$ 2,007,365	\$ 70,773	\$ 352,437	\$ 416,814	\$ 454,373
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Accounts payable	\$ 30,502	\$ 100,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	2,708	11,538	-	-	-	-	-	-
Unearned revenue	437,425	-	299,755	700,000	-	100,000	414,098	335,028
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	\$ 470,635	\$ 112,401	\$ 299,755	\$ 700,000	\$ -	\$ 100,000	\$ 414,098	\$ 335,028
<u>Fund Balances</u>								
Nonspendable	\$ -	\$ 27,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	233,656	1,576,745	972,812	1,307,365	70,773	252,437	-	119,345
Committed	-	-	-	-	-	-	-	-
Assigned	250,710	-	-	-	-	-	2,716	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 484,366	\$ 1,604,385	\$ 972,812	\$ 1,307,365	\$ 70,773	\$ 252,437	\$ 2,716	\$ 119,345
Total Liabilities and Fund Balances	\$ 955,001	\$ 1,716,786	\$ 1,272,567	\$ 2,007,365	\$ 70,773	\$ 352,437	\$ 416,814	\$ 454,373

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2019

	<u>Extension Services Fund</u>	<u>Animal Population Control Fund</u>	<u>Indemnity Fund</u>	<u>Court Automation Fund</u>	<u>Recorder's Automation Fund</u>	<u>Probation Services Fund</u>	<u>Emergency Medical Fund</u>	<u>Court Document Storage Fund</u>
ASSETS								
Cash and cash equivalents	\$ 155,786	\$ 33,463	\$ 80,267	\$ 88,568	\$ 126,211	\$ 370,582	\$ -	\$ 130,666
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	178,000	-	-	-	-	-	964,000	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	3,563	7,582	2,418	-	3,640
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	\$ 333,786	\$ 33,463	\$ 80,267	\$ 92,131	\$ 133,793	\$ 373,000	\$ 964,000	\$ 134,306
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	178,000	-	-	-	-	-	964,000	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	\$ 278,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964,000	\$ -
Fund Balances								
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	55,786	-	50,000	92,131	133,793	373,000	-	134,306
Committed	-	-	-	-	-	-	-	-
Assigned	-	33,463	30,267	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 55,786	\$ 33,463	\$ 80,267	\$ 92,131	\$ 133,793	\$ 373,000	\$ -	\$ 134,306
Total Liabilities and Fund Balances	\$ 333,786	\$ 33,463	\$ 80,267	\$ 92,131	\$ 133,793	\$ 373,000	\$ 964,000	\$ 134,306

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2019

	Treasurer's Automation Fund	Maintenance and Child Support Collection Fund	Vital Records Fund	Home Monitoring Fund	Arrestee's Medical Costs Fund	DUI Equipment Fund	Courtroom Renovation Fund	Geographic Information System Fund	Courthouse Security Fund
ASSETS									
Cash and cash equivalents	\$ 53,228	\$ 28,440	\$ 10,485	\$ 16,175	\$ 9,138	\$ 9,823	\$ 75,010	\$ 77,107	\$ 68,743
Investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	509	-	236	283	-	9,413	5,259
Inventories, at cost	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Total Assets	\$ 53,228	\$ 28,440	\$ 10,994	\$ 16,175	\$ 9,374	\$ 10,106	\$ 75,010	\$ 86,520	\$ 74,002
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	53,228	28,440	10,994	-	9,374	10,106	-	86,520	74,002
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	16,175	-	-	75,010	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 53,228	\$ 28,440	\$ 10,994	\$ 16,175	\$ 9,374	\$ 10,106	\$ 75,010	\$ 86,520	\$ 74,002
Total Liabilities and Fund Balances	\$ 53,228	\$ 28,440	\$ 10,994	\$ 16,175	\$ 9,374	\$ 10,106	\$ 75,010	\$ 86,520	\$ 74,002

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2019

	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund	Sheriff Warrant Fund	Drug Court Fund	Electronic Citation Fund	Zoning Mitigation Fund
ASSETS									
Cash and cash equivalents	\$ 8,210	\$ 2,924	\$ 7,719	\$ 14,359	\$ 93	\$ 20,591	\$ 59,451	\$ 23,775	\$ 276,785
Investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	108,566	-	-	-	-
Due from other funds	704	88	-	-	-	-	320	682	-
Inventories, at cost	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Total Assets	\$ 8,914	\$ 3,012	\$ 7,719	\$ 14,359	\$ 108,659	\$ 20,591	\$ 59,771	\$ 24,457	\$ 276,785
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 108,659	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 108,659	\$ -	\$ -	\$ -	\$ -
Fund Balances									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	8,914	3,012	7,719	14,359	-	20,591	59,771	24,457	231,444
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	45,341
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 8,914	\$ 3,012	\$ 7,719	\$ 14,359	\$ -	\$ 20,591	\$ 59,771	\$ 24,457	\$ 276,785
Total Liabilities and Fund Balances	\$ 8,914	\$ 3,012	\$ 7,719	\$ 14,359	\$ 108,659	\$ 20,591	\$ 59,771	\$ 24,457	\$ 276,785

FULTON COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS AT NOVEMBER 30, 2019

	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Total Nonmajor Governmental Funds
ASSETS									
Cash	\$ 9,382	\$ 598,853	\$ 25,737	\$ 6,060	\$ 9,494	\$ 1,015	\$ 40	\$ 220	\$ 6,189,139
Investments	-	303,634	-	-	-	-	-	-	1,003,497
Accounts receivable	-	-	-	-	-	-	-	-	-
Property tax receivable	-	299,755	-	-	-	-	-	-	3,728,061
Due from other governments	-	-	-	-	-	-	-	-	550,038
Due from other funds	86	-	-	-	-	-	-	-	34,879
Inventories, at cost	-	-	-	-	-	-	-	-	27,640
Prepaid items	-	-	-	-	-	-	-	-	-
Total Assets	\$ 9,468	\$ 1,202,242	\$ 25,737	\$ 6,060	\$ 9,494	\$ 1,015	\$ 40	\$ 220	\$ 11,533,254
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,024
Accrued expenses	-	-	-	-	-	-	-	-	14,246
Unearned revenue	-	299,755	-	-	-	-	-	-	3,728,061
Due to other funds	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 299,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,082,331
Fund Balances									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,640
Restricted	9,468	902,487	25,737	-	-	1,015	40	220	6,954,047
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	6,060	9,494	-	-	-	469,236
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 9,468	\$ 902,487	\$ 25,737	\$ 6,060	\$ 9,494	\$ 1,015	\$ 40	\$ 220	\$ 7,450,923
Total Liabilities and Fund Balances	\$ 9,468	\$ 1,202,242	\$ 25,737	\$ 6,060	\$ 9,494	\$ 1,015	\$ 40	\$ 220	\$ 11,533,254

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	County Highway Fund	County Motor Fuel Tax Fund	County Aid to Bridges Fund	Social Security Fund	Law Library Fund	Veteran's Assistance Fund	Mental Health Fund	Mentally Deficient Persons Fund
REVENUES								
Property taxes	\$ 377,032	\$ -	\$ 246,422	\$ 749,128	\$ -	\$ 100,050	\$ 408,081	\$ 325,278
Replacement taxes	-	-	-	77,969	-	-	-	-
Motor fuel tax allotments	-	759,311	-	-	-	-	-	-
Grants	-	54,013	19,425	-	-	-	-	-
Fees, fines, and charges for services	266,266	-	3,950	497	11,827	-	-	-
Interest on investments	1,389	2,602	4,774	10,057	337	1,914	672	652
Miscellaneous	6,410	-	-	-	-	-	-	-
Total Revenues	\$ 651,097	\$ 815,926	\$ 274,571	\$ 837,651	\$ 12,164	\$ 101,964	\$ 408,753	\$ 325,930
EXPENDITURES								
Current:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	539,517	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	9,293	-	-	-
Public health and welfare	-	-	-	-	-	84,192	402,037	325,272
Transportation	431,298	725,599	96,643	-	-	-	-	-
Capital Outlay	170,600	-	-	-	-	-	-	-
Debt Service:								
Principal	76,044	-	-	-	-	-	-	-
Interest	11,602	-	-	-	-	-	-	-
Total Expenditures	\$ 689,544	\$ 725,599	\$ 96,643	\$ 539,517	\$ 9,293	\$ 84,192	\$ 402,037	\$ 325,272
Excess of Revenues over (under) Expenditures	\$ (38,447)	\$ 90,327	\$ 177,928	\$ 298,134	\$ 2,871	\$ 17,772	\$ 6,716	\$ 658
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	(150,485)	-	-	-	-
Proceeds from borrowings	140,000	-	-	-	-	-	-	-
Proceeds from sale of assets	5,000	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 145,000	\$ -	\$ -	\$ (150,485)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 106,553	\$ 90,327	\$ 177,928	\$ 147,649	\$ 2,871	\$ 17,772	\$ 6,716	\$ 658
Fund Balances, December 1, 2018	377,813	1,514,058	794,884	1,159,716	67,902	234,665	(4,000)	118,687
Fund Balances, November 30, 2019	\$ 484,366	\$ 1,604,385	\$ 972,812	\$ 1,307,365	\$ 70,773	\$ 252,437	\$ 2,716	\$ 119,345

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Extension Services Fund	Animal Population Control Fund	Indemnity Fund	Court Automation Fund	Recorder's Automation Fund	Probation Services Fund	Emergency Medical Fund	Court Document Storage Fund
REVENUES								
Property taxes	\$ 177,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,513	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	9,720	21,599	57,108	123,225	68,006	-	57,463
Interest on investments	522	167	56	72	136	1,744	149	162
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 178,441	\$ 9,887	\$ 21,655	\$ 57,180	\$ 123,361	\$ 69,750	\$ 771,662	\$ 57,625
EXPENDITURES								
Current:								
General government	\$ -	\$ 17,833	\$ -	\$ -	\$ 93,840	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	771,662	-
Judiciary	-	-	-	34,300	-	44,652	-	35,983
Public health and welfare	178,000	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	\$ 178,000	\$ 17,833	\$ -	\$ 34,300	\$ 93,840	\$ 44,652	\$ 771,662	\$ 35,983
Excess of Revenues over (under) Expenditures	\$ 441	\$ (7,946)	\$ 21,655	\$ 22,880	\$ 29,521	\$ 25,098	\$ -	\$ 21,642
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	(1,745)	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,745)	\$ -	\$ -
Net Change in Fund Balances	\$ 441	\$ (7,946)	\$ 21,655	\$ 22,880	\$ 29,521	\$ 23,353	\$ -	\$ 21,642
Fund Balances, December 1, 2018	55,345	41,409	58,612	69,251	104,272	349,647	-	112,664
Fund Balances, November 30, 2019	\$ 55,786	\$ 33,463	\$ 80,267	\$ 92,131	\$ 133,793	\$ 373,000	\$ -	\$ 134,306

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Treasurer's Automation Fund	Maintenance and Child Support Collection Fund	Vital Records Fund	Home Monitoring Fund	Arrestee's Medical Costs Fund	DUI Equipment Fund	Courtroom Renovation Fund	Geographic Information System Fund	Courthouse Security Fund
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-
Grants	-	3,465	-	-	-	-	-	-	-
Fees, fines, and charges for services	15,028	15,859	5,289	-	5,398	4,796	-	106,681	79,498
Interest on investments	238	178	47	16	36	38	359	66	257
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 15,266	\$ 19,502	\$ 5,336	\$ 16	\$ 5,434	\$ 4,834	\$ 359	\$ 106,747	\$ 79,755
EXPENDITURES									
Current:									
General government	\$ 14,625	\$ -	\$ 3,446	\$ -	\$ -	\$ -	\$ -	\$ 88,971	\$ -
Employee benefits	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	2,033	-	-	-
Judiciary	-	15,000	-	207	1,134	-	-	-	48,701
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	1,503	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 14,625	\$ 15,000	\$ 3,446	\$ 207	\$ 1,134	\$ 2,033	\$ -	\$ 90,474	\$ 48,701
Excess of Revenues over (under) Expenditures	\$ 641	\$ 4,502	\$ 1,890	\$ (191)	\$ 4,300	\$ 2,801	\$ 359	\$ 16,273	\$ 31,054
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 641	\$ 4,502	\$ 1,890	\$ (191)	\$ 4,300	\$ 2,801	\$ 359	\$ 16,273	\$ 31,054
Fund Balances, December 1, 2018	52,587	23,938	9,104	16,366	5,074	7,305	74,651	70,247	42,948
Fund Balances, November 30, 2019	\$ 53,228	\$ 28,440	\$ 10,994	\$ 16,175	\$ 9,374	\$ 10,106	\$ 75,010	\$ 86,520	\$ 74,002

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund	Sheriff Warrant Fund	Drug Court Fund	Electronic Citation Fund	Zoning Mitigation Fund
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	395,264	-	-	-	-
Fees, fines, and charges for services	6,475	1,820	-	1,335	-	3,848	3,688	4,195	-
Interest on investments	30	14	44	66	93	90	274	105	3,272
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 6,505	\$ 1,834	\$ 44	\$ 1,401	\$ 395,357	\$ 3,938	\$ 3,962	\$ 4,300	\$ 3,272
EXPENDITURES									
Current:									
General government	\$ -	\$ -	\$ -	\$ -	\$ 395,357	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-	-
Public Safety	-	-	2,273	559	-	-	-	-	-
Judiciary	2,867	2,493	-	-	-	-	8,648	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	122,380
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,867	\$ 2,493	\$ 2,273	\$ 559	\$ 395,357	\$ -	\$ 8,648	\$ -	\$ 122,380
Excess of Revenues over (under) Expenditures	\$ 3,638	\$ (659)	\$ (2,229)	\$ 842	\$ -	\$ 3,938	\$ (4,686)	\$ 4,300	\$ (119,108)
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 3,638	\$ (659)	\$ (2,229)	\$ 842	\$ -	\$ 3,938	\$ (4,686)	\$ 4,300	\$ (119,108)
Fund Balances, December 1, 2018	5,276	3,671	9,948	13,517	-	16,653	64,457	20,157	395,893
Fund Balances, November 30, 2019	\$ 8,914	\$ 3,012	\$ 7,719	\$ 14,359	\$ -	\$ 20,591	\$ 59,771	\$ 24,457	\$ 276,785

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Total Nonmajor Governmental Funds
REVENUES									
Property taxes	\$ -	\$ 246,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,401,845
Replacement taxes	-	-	-	-	-	-	-	-	77,969
Motor fuel tax allotments	-	-	-	-	-	-	-	-	759,311
Grants	-	5,387	4,412	-	-	-	-	-	481,966
Fees, fines, and charges for services	1,326	-	7,220	2,330	3,071	1,014	40	220	888,792
Interest on investments	43	8,181	110	24	39	1	-	-	39,026
Miscellaneous	-	-	-	-	-	-	-	-	6,410
Total Revenues	\$ 1,369	\$ 259,990	\$ 11,742	\$ 2,354	\$ 3,110	\$ 1,015	\$ 40	\$ 220	\$ 5,655,319
EXPENDITURES									
Current:									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,072
Employee benefits	-	-	-	-	-	-	-	-	539,517
Public Safety	-	-	3,233	-	-	-	-	-	779,760
Judiciary	-	-	-	-	-	-	-	-	203,278
Public health and welfare	-	-	-	-	-	-	-	-	989,501
Transportation	-	345,960	-	-	-	-	-	-	1,721,880
Capital Outlay	-	-	-	-	-	-	-	-	172,103
Debt Service:									
Principal	-	-	-	-	-	-	-	-	76,044
Interest	-	-	-	-	-	-	-	-	11,602
Total Expenditures	\$ -	\$ 345,960	\$ 3,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,107,757
Excess of Revenues over (under) Expenditures	\$ 1,369	\$ (85,970)	\$ 8,509	\$ 2,354	\$ 3,110	\$ 1,015	\$ 40	\$ 220	\$ 547,562
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-	(152,230)
Proceeds from borrowings	-	-	-	-	-	-	-	-	140,000
Proceeds from sale of assets	-	-	-	-	-	-	-	-	5,000
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,230)
Net Change in Fund Balances	\$ 1,369	\$ (85,970)	\$ 8,509	\$ 2,354	\$ 3,110	\$ 1,015	\$ 40	\$ 220	\$ 540,332
Fund Balances, December 1, 2018	8,099	988,457	17,228	3,706	6,384	-	-	-	6,910,591
Fund Balances, November 30, 2019	\$ 9,468	\$ 902,487	\$ 25,737	\$ 6,060	\$ 9,494	\$ 1,015	\$ 40	\$ 220	\$ 7,450,923

FULTON COUNTY, ILLINOISPRIVATE PURPOSE TRUST FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2019

Township Motor Fuel Tax Fund – Accounts for the County's stewardship of the assets held in trust for the benefit of the township road districts. Financing is provided by the township's allocation of the state motor fuel taxes and interest of invested funds.

Township Bridge Program Fund – Accounts for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the state and townships under matching agreements and administers the program as the trustee for both the state and townships.

FULTON COUNTY, ILLINOISINTERNAL SERVICE FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2019

Unemployment Compensation Fund – Accounts for expenditures for the County’s unemployment compensation insurance. Funding is provided by a specific annual property tax levy.

Liability Insurance Fund – Accounts for expenditures for the County’s liability insurance. Funding is provided by a specific annual property tax levy.

Health Insurance Fund – Accounts for funds in the health insurance plan. Receipts are to be from employee withholdings and the County’s matching contribution. The funds are to be used to pay insurance premiums.

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
NOVEMBER 30, 2019

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<u>ASSETS</u>				
Current assets:				
Cash and cash equivalents	\$ 393,722	\$ 637,232	\$ -	\$ 1,030,954
Investments	-	726,748	-	726,748
Accounts receivable	-	-	-	-
Prepaid items	-	326,116	-	326,116
Total Assets	\$ 393,722	\$ 1,690,096	\$ -	\$ 2,083,818
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Property tax receivable	-	725,000	-	725,000
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable	-	3,685	-	3,685
Due to other funds	-	-	-	-
Total Liabilities	\$ -	\$ 3,685	\$ -	\$ 3,685
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred property taxes	-	725,000	-	725,000
<u>NET POSITION</u>				
Unrestricted	\$ 393,722	\$ 1,686,411	\$ -	\$ 2,080,133

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<u>OPERATING REVENUES</u>				
Charges for services	\$ -	\$ -	\$ 2,808,022	\$ 2,808,022
Other	-	8,210	-	8,210
<u>Total Operating Revenues</u>	\$ -	\$ 8,210	\$ 2,808,022	\$ 2,816,232
<u>OPERATING EXPENSES</u>				
Cost of providing services	\$ 19,678	\$ 527,760	\$ 2,808,022	\$ 3,355,460
<u>OPERATING INCOME (LOSS)</u>	\$ (19,678)	\$ (519,550)	\$ -	\$ (539,228)
<u>NONOPERATING REVENUE</u>				
Property taxes	\$ 100,050	\$ 624,441	\$ -	\$ 724,491
Interest income	1,644	15,598	-	17,242
<u>Total Nonoperating Revenues</u>	\$ 101,694	\$ 640,039	\$ -	\$ 741,733
<u>TRANSFERS IN (OUT)</u>	-	(113,976)	-	(113,976)
<u>CHANGE IN NET POSITION</u>	\$ 82,016	\$ 6,513	\$ -	\$ 88,529
Net Position, December 1, 2018	311,706	1,679,898	-	1,991,604
<u>Net Position, November 30, 2019</u>	\$ 393,722	\$ 1,686,411	\$ -	\$ 2,080,133

FULTON COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<u>Cash flows from operating activities</u>				
Receipts from interfund services provided	\$ -	\$ -	\$ 2,808,022	\$ 2,808,022
Payments to/on behalf of employees	(19,678)	(372,502)	(2,808,022)	(3,200,202)
Other receipts	<u>-</u>	<u>8,210</u>	<u>-</u>	<u>8,210</u>
Net cash from operating activities	\$ <u>(19,678)</u>	\$ <u>(364,292)</u>	\$ <u>-</u>	\$ <u>(383,970)</u>
<u>Cash flows from investing activities</u>				
Interest received on cash and investments	<u>1,644</u>	<u>15,598</u>	<u>-</u>	<u>17,242</u>
<u>Cash flows from noncapital financing activities</u>				
Property taxes	\$ 100,050	\$ 624,441	\$ -	\$ 724,491
Operating transfers from (to) other funds	<u>-</u>	<u>(113,976)</u>	<u>-</u>	<u>(113,976)</u>
Net cash from noncapital financing activities	\$ <u>100,050</u>	\$ <u>510,465</u>	\$ <u>-</u>	\$ <u>610,515</u>
<u>Cash flows from capital and related financing activities</u>				
Purchase of investments	<u>-</u>	<u>(12,669)</u>	<u>-</u>	<u>(12,669)</u>
Net increase (decrease) in cash	\$ 82,016	\$ 149,102	\$ -	\$ 231,118
Cash and Cash Equivalent balance, December 1, 2018	<u>311,706</u>	<u>488,130</u>	<u>-</u>	<u>799,836</u>
Cash and Cash Equivalent balance, November 30, 2019	\$ <u>393,722</u>	\$ <u>637,232</u>	\$ <u>-</u>	\$ <u>1,030,954</u>
Operating income (loss)	\$ (19,678)	\$ (519,550)	\$ -	\$ (539,228)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Changes in assets and liabilities:				
Accounts receivable	-	-	-	-
Prepaid items	-	151,573	-	151,573
Accounts payable	<u>-</u>	<u>3,685</u>	<u>-</u>	<u>3,685</u>
Net cash from operating activities	\$ <u>(19,678)</u>	\$ <u>(364,292)</u>	\$ <u>-</u>	\$ <u>(383,970)</u>

Schedule "19"

FULTON COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
COMPONENT UNIT
FOR THE YEAR ENDED NOVEMBER 30, 2019

<u>Cash flows from operating activities</u>	
Cash received from phone companies	\$ 653,914
Cash payments to employees	(83,959)
Cash payments to suppliers for goods and services	<u>(147,628)</u>
<u>Net cash from operating activities</u>	<u>\$ 422,327</u>
<u>Cash flows from investing activities</u>	
Interest received on investments	<u>\$ 17,276</u>
<u>Cash flows from noncapital financing activities</u>	
Operating transfers to other funds	<u>\$ -</u>
<u>Cash flows from capital and related financing activities</u>	
Purchase of equipment	\$ (165,350)
Purchase of investments	<u>(13,002)</u>
<u>Net cash from capital and related financing activities</u>	<u>\$ (178,352)</u>
<u>Net increase (decrease) in cash</u>	<u>\$ 261,251</u>
Cash and Cash Equivalent balance, December 1, 2018	<u>359,349</u>
<u>Cash and Cash Equivalent balance, November 30, 2019</u>	<u>\$ 620,600</u>
Operating income (loss)	\$ 222,009
Adjustments to reconcile net operating income (loss) to net cash from operating activities:	
Depreciation	122,091
Changes in assets and liabilities:	
Accounts receivable	-
Due from other funds	-
Due from other governments	(61,869)
Prepaid items	52,119
Accounts payable	87,977
Accrued expenses	<u>-</u>
<u>Net cash from operating activities</u>	<u>\$ 422,327</u>

FULTON COUNTY, ILLINOISAGENCY FUNDS
FUND DESCRIPTIONSNOVEMBER 30, 2019

The County maintains a variety of agency funds. Generally, agency funds are merely clearing accounts. At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no net position and do not involve measurement of revenues, expenditures, or expenses.

FULTON COUNTY, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIESAGENCY FUNDSNOVEMBER 30, 2019

	<u>Collector Fund</u>	<u>Circuit Clerk Fund</u>	<u>Wage Assignment Fund</u>	<u>Trust Fund</u>	<u>Accounts Payable Clearing Fund</u>	<u>Rental Housing Surcharge Fund</u>	<u>Total Agency Funds</u>
<u>ASSETS</u>							
Cash	\$ 401,444	\$ 739,096	\$ 5	\$ 2,416	\$ 48	\$ 45	\$ 1,143,054
Investments	185,128	-	-	-	-	-	185,128
Delinquent taxes, net	136,114	-	-	-	-	-	136,114
Protested taxes distributed in advance	12,975	-	-	-	-	-	12,975
Due from other funds	-	-	-	-	-	3,393	3,393
Total Assets	\$ 735,661	\$ 739,096	\$ 5	\$ 2,416	\$ 48	\$ 3,438	\$ 1,480,664
<u>LIABILITIES</u>							
Funds held for others	\$ -	\$ 673,333	\$ -	\$ 1,354	\$ -	\$ 3,393	\$ 678,080
Due to taxing bodies	302,182	-	-	-	-	-	302,182
Funds held pending future judgments	427,053	-	-	-	-	-	427,053
Due to other funds	6,426	65,763	5	1,062	48	45	73,349
Total Liabilities	\$ 735,661	\$ 739,096	\$ 5	\$ 2,416	\$ 48	\$ 3,438	\$ 1,480,664

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 395,612	\$ 395,612	\$ 377,032	\$ (18,580)
Fees, fines, and charges for services	216,000	216,000	142,403	(73,597)
Interest on investments	800	800	1,389	589
Miscellaneous	<u>90,000</u>	<u>90,000</u>	<u>11,410</u>	<u>(78,590)</u>
Total Revenues	\$ <u>702,412</u>	\$ <u>702,412</u>	\$ <u>532,234</u>	\$ <u>(170,178)</u>
<u>EXPENDITURES PAID</u>				
Salaries	\$ 127,500	\$ 127,500	\$ 99,645	\$ 27,855
Health insurance reimbursement	30,000	30,000	16,992	13,008
Contractual labor	30,000	30,000	12,528	17,472
Office supplies	15,000	15,000	14,874	126
Equipment purchase	113,000	113,000	111,849	1,151
Education, training, and dues	10,000	10,000	6,728	3,272
Equipment rental	5,000	5,000	1,113	3,887
Parts and repairs	120,000	120,000	104,611	15,389
Gas and oil	85,000	85,000	82,587	2,413
Utilities	21,500	21,500	15,993	5,507
Building maintenance	75,000	75,000	9,349	65,651
IPRF Safety & Ed Grant Expense	1,000	1,000	-	1,000
Highway materials	<u>65,000</u>	<u>65,000</u>	<u>45,781</u>	<u>19,219</u>
Total Expenditures	\$ <u>698,000</u>	\$ <u>698,000</u>	\$ <u>522,050</u>	\$ <u>175,950</u>
Excess (deficiency) of revenues over expenditures	\$ <u>4,412</u>	\$ <u>4,412</u>	\$ <u>10,184</u>	\$ <u>5,772</u>
RECONCILIATION TO MODIFIED ACCRUAL			96,369	
<u>Fund Balance, December 1, 2018</u>			<u>377,813</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>484,366</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY AID TO BRIDGES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 258,570	\$ 258,570	\$ 246,422	\$ (12,148)
Grants	60,000	60,000	-	(60,000)
Fees, fines, and charges for services	-	-	3,950	3,950
Interest on investments	<u>1,900</u>	<u>1,900</u>	<u>4,774</u>	<u>2,874</u>
Total Revenues	\$ <u>320,470</u>	\$ <u>320,470</u>	\$ <u>255,146</u>	\$ <u>(65,324)</u>
<u>EXPENDITURES PAID</u>				
Construction of bridges	\$ 500,000	\$ 500,000	\$ 100,748	\$ 399,252
Other construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ <u>500,000</u>	\$ <u>500,000</u>	\$ <u>100,748</u>	\$ <u>399,252</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(179,530)</u>	\$ <u>(179,530)</u>	\$ 154,398	\$ <u>333,928</u>
RECONCILIATION TO MODIFIED ACCRUAL			23,530	
<u>Fund Balance, December 1, 2018</u>			<u>794,884</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>972,812</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SOCIAL SECURITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 750,250	\$ 750,250	\$ 749,128	\$ (1,122)
Replacement taxes	65,000	65,000	77,135	12,135
Fees, fines, and charges for services	5,500	5,500	497	(5,003)
Interest on investments	<u>2,800</u>	<u>2,800</u>	<u>10,057</u>	<u>7,257</u>
Total Revenues	\$ <u>823,550</u>	\$ <u>823,550</u>	\$ <u>836,817</u>	\$ <u>13,267</u>
<u>EXPENDITURES PAID</u>				
County contributions	\$ <u>850,000</u>	\$ <u>850,000</u>	\$ <u>690,002</u>	\$ <u>159,998</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(26,450)</u>	\$ <u>(26,450)</u>	\$ 146,815	\$ <u>173,265</u>
RECONCILIATION TO MODIFIED ACCRUAL			834	
<u>Fund Balance, December 1, 2018</u>			<u>1,159,716</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>1,307,365</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
LAW LIBRARY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 10,000	\$ 10,000	\$ 12,811	\$ 2,811
Interest on investments	<u>100</u>	<u>100</u>	<u>337</u>	<u>237</u>
Total Revenues	\$ <u>10,100</u>	\$ <u>10,100</u>	\$ <u>13,148</u>	\$ <u>3,048</u>
<u>EXPENDITURES PAID</u>				
Librarian	\$ -	\$ -	\$ -	\$ -
Law Books	<u>10,000</u>	<u>10,000</u>	<u>9,293</u>	<u>707</u>
Total Expenditures	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>9,293</u>	\$ <u>707</u>
Excess (deficiency) of revenues over expenditures	\$ <u>100</u>	\$ <u>100</u>	\$ 3,855	\$ <u>3,755</u>
RECONCILIATION TO MODIFIED ACCRUAL			(984)	
<u>Fund Balance, December 1, 2018</u>			<u>67,902</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u><u>70,773</u></u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VETERAN'S ASSISTANCE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED				
Property taxes	\$ 100,000	\$ 100,000	\$ 100,050	\$ 50
Interest on investments	625	625	1,914	1,289
Miscellaneous	100	100	-	(100)
Total Revenues	\$ 100,725	\$ 100,725	\$ 101,964	\$ 1,239
EXPENDITURES PAID				
Salary - Superintendent	\$ 30,162	\$ 30,162	\$ 29,047	\$ 1,115
Longevity/sick leave pay	-	980	922	58
Office supplies	2,500	2,500	1,768	732
Mileage	1,000	1,000	579	421
Telephone	3,000	3,000	1,396	1,604
Equipment	2,000	1,020	-	1,020
Vehicle expense	22,150	22,150	16,100	6,050
Annual flag program	3,500	3,500	1,231	2,269
Education	500	500	-	500
Indigent veterans	35,000	35,000	33,149	1,851
Total Expenditures	\$ 99,812	\$ 99,812	\$ 84,192	\$ 15,620
Excess (deficiency) of revenues over expenditures	\$ 913	\$ 913	\$ 17,772	\$ 16,859
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
Fund Balance, December 1, 2018			<u>234,665</u>	
Fund Balance, November 30, 2019			<u>\$ 252,437</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 408,241	\$ 408,241	\$ 408,081	\$ (160)
Interest on investments	100	100	672	572
Total Revenues	<u>\$ 408,341</u>	<u>\$ 408,341</u>	<u>\$ 408,753</u>	<u>\$ 412</u>
<u>EXPENDITURES PAID</u>				
Personnel services	\$ 330,449	\$ 330,449	\$ 330,449	\$ -
Malpractice insurance	12,471	12,471	12,471	-
Transportation	16,027	16,027	16,027	-
Vehicle maintenance	1,251	1,251	1,251	-
Consumable supplies	796	796	796	-
Occupancy	35,407	35,407	35,407	-
Drug court expenses	2,208	2,208	2,208	-
Miscellaneous	<u>3,428</u>	<u>3,428</u>	<u>3,428</u>	<u>-</u>
Total Expenditures	<u>\$ 402,037</u>	<u>\$ 402,037</u>	<u>\$ 402,037</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 6,304</u>	<u>\$ 6,304</u>	<u>\$ 6,716</u>	<u>\$ 412</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 120,000	\$ 120,000
Operating transfers out	-	-	<u>(260,000)</u>	<u>(260,000)</u>
Net Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (140,000)</u>	<u>\$ (140,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 6,304</u>	<u>\$ 6,304</u>	<u>\$ (133,284)</u>	<u>\$ (139,588)</u>
RECONCILIATION TO MODIFIED ACCRUAL			140,000	
<u>Fund Balance, December 1, 2018</u>			<u>(4,000)</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 2,716</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MENTALLY DEFICIENT PERSONS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 325,272	\$ 325,272	\$ 325,278	\$ 6
Interest on investments	<u>200</u>	<u>200</u>	<u>652</u>	<u>452</u>
Total Revenues	\$ <u>325,472</u>	\$ <u>325,472</u>	\$ <u>325,930</u>	\$ <u>458</u>
<u>EXPENDITURES PAID</u>				
Personnel services	\$ 315,513	\$ 315,513	\$ 315,516	\$ (3)
Equipment	3,253	3,253	3,252	1
Occupancy	3,253	3,253	3,252	1
Miscellaneous	<u>3,253</u>	<u>3,253</u>	<u>3,252</u>	<u>1</u>
Total Expenditures	\$ <u>325,272</u>	\$ <u>325,272</u>	\$ <u>325,272</u>	\$ -
Excess (deficiency) of revenues over expenditures	\$ <u>200</u>	\$ <u>200</u>	\$ 658	\$ <u>458</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>118,687</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>119,345</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
EXTENSION SERVICES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 178,000	\$ 178,000	\$ 177,919	\$ (81)
Interest on investments	-	-	522	522
Total Revenues	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ 178,441</u>	<u>\$ 441</u>
<u>EXPENDITURES PAID</u>				
County contributions	\$ 178,000	\$ 178,000	\$ 178,000	-
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	441	<u>441</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>55,345</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 55,786</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ANIMAL POPULATION CONTROL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 10,600	\$ 10,600	\$ 9,720	\$ (880)
Interest on investments	<u>150</u>	<u>150</u>	<u>167</u>	<u>17</u>
Total Revenues	\$ <u>10,750</u>	\$ <u>10,750</u>	\$ <u>9,887</u>	\$ <u>(863)</u>
<u>EXPENDITURES PAID</u>				
Spay/neuter program	\$ <u>18,000</u>	\$ <u>18,000</u>	\$ <u>17,833</u>	\$ <u>167</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(7,250)</u>	\$ <u>(7,250)</u>	\$ (7,946)	\$ <u>(696)</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>41,409</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>33,463</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
INDEMNITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 17,500	\$ 17,500	\$ 21,599	\$ 4,099
Interest on investments	<u>100</u>	<u>100</u>	<u>56</u>	<u>(44)</u>
Total Revenues	\$ <u>17,600</u>	\$ <u>17,600</u>	\$ <u>21,655</u>	\$ <u>4,055</u>
<u>EXPENDITURES PAID</u>				
	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ <u>17,600</u>	\$ <u>17,600</u>	\$ 21,655	\$ <u>4,055</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>58,612</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>80,267</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 72,000	\$ 72,000	\$ 57,507	\$ (14,493)
Interest on investments	75	75	72	(3)
Total Revenues	\$ 72,075	\$ 72,075	\$ 57,579	\$ (14,496)
<u>EXPENDITURES PAID</u>				
Salary	\$ 20,000	\$ 20,000	\$ 17,533	\$ 2,467
Contractual	3,000	3,000	2,382	618
Software and consulting	30,000	30,000	5,605	24,395
Office supplies	3,000	3,000	-	3,000
Jury system maintenance	1,000	1,000	-	1,000
Computer equipment	15,000	15,000	8,780	6,220
Total Expenditures	\$ 72,000	\$ 72,000	\$ 34,300	\$ 37,700
Excess (deficiency) of revenues over expenditures	\$ 75	\$ 75	\$ 23,279	\$ 23,204
RECONCILIATION TO MODIFIED ACCRUAL			(399)	
<u>Fund Balance, December 1, 2018</u>			69,251	
<u>Fund Balance, November 30, 2019</u>			\$ 92,131	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
RECORDER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 90,000	\$ 90,000	\$ 109,905	\$ 19,905
Fees - Redemption	12,500	12,500	12,653	153
Interest on investments	100	100	136	36
Total Revenues	\$ 102,600	\$ 102,600	\$ 122,694	\$ 20,094
<u>EXPENDITURES PAID</u>				
Microfilming	\$ 4,500	\$ 4,500	\$ 555	\$ 3,945
Salary	78,755	78,755	76,713	2,042
Computer equipment	30,000	30,000	16,572	13,428
Total Expenditures	\$ 113,255	\$ 113,255	\$ 93,840	\$ 19,415
Excess (deficiency) of revenues over expenditures	\$ (10,655)	\$ (10,655)	\$ 28,854	\$ 39,509
RECONCILIATION TO MODIFIED ACCRUAL			667	
Fund Balance, December 1, 2018			104,272	
Fund Balance, November 30, 2019			\$ 133,793	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
PROBATION SERVICES FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED				
Fees, fines, and charges for services	\$ 58,200	\$ 58,200	\$ 69,712	\$ 11,512
Interest on investments	250	250	1,744	1,494
Total Revenues	\$ 58,450	\$ 58,450	\$ 71,456	\$ 13,006
EXPENDITURES PAID				
Probation services	\$ 45,000	\$ 45,000	\$ 44,652	\$ 348
V.O.O.P. Treatment Services	1,000	1,000	-	1,000
Total Expenditures	\$ 46,000	\$ 46,000	\$ 44,652	\$ 1,348
Excess (deficiency) of revenues over expenditures	\$ 12,450	\$ 12,450	\$ 26,804	\$ 14,354
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(250)	(250)	(1,745)	(1,495)
Net Other Financing Sources (Uses)	\$ (250)	\$ (250)	\$ (1,745)	\$ (1,495)
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 12,200	\$ 12,200	\$ 25,059	\$ 12,859
RECONCILIATION TO MODIFIED ACCRUAL			(1,706)	
<u>Fund Balance, December 1, 2018</u>			<u>349,647</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 373,000</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
EMERGENCY MEDICAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 770,000	\$ 770,000	\$ 771,513	\$ 1,513
Interest on investments	<u>-</u>	<u>-</u>	<u>149</u>	<u>149</u>
Total Revenues	\$ <u>770,000</u>	\$ <u>770,000</u>	\$ <u>771,662</u>	\$ <u>1,662</u>
<u>EXPENDITURES PAID</u>				
Emergency medical contract	\$ <u>770,000</u>	\$ <u>770,000</u>	\$ <u>771,662</u>	\$ <u>(1,662)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	\$ <u>-</u>	\$ -	\$ <u>-</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2018</u>			<u>-</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>-</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT DOCUMENT STORAGE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 57,809	\$ (7,191)
Interest on investments	67	67	162	95
Total Revenues	\$ 65,067	\$ 65,067	\$ 57,971	\$ (7,096)
<u>EXPENDITURES PAID</u>				
Salary	\$ 20,000	\$ 20,000	\$ 16,678	\$ 3,322
Mileage	1,000	1,000	647	353
Supplies	15,000	15,000	14,067	933
Equipment	6,000	6,000	399	5,601
Education	1,500	1,500	-	1,500
Rent	6,500	6,500	4,192	2,308
Total Expenditures	\$ 50,000	\$ 50,000	\$ 35,983	\$ 14,017
Excess (deficiency) of revenues over expenditures	\$ 15,067	\$ 15,067	\$ 21,988	\$ 6,921
RECONCILIATION TO MODIFIED ACCRUAL			(346)	
<u>Fund Balance, December 1, 2018</u>			<u>112,664</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 134,306</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
TREASURER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 14,500	\$ 14,500	\$ 15,028	\$ 528
Interest on investments	100	100	238	138
Total Revenues	\$ 14,600	\$ 14,600	\$ 15,266	\$ 666
<u>EXPENDITURES PAID</u>				
Salary	\$ 5,460	\$ 5,460	\$ 5,001	\$ 459
Education	500	500	350	150
Travel	1,000	1,000	941	59
Equipment	1,000	1,000	-	1,000
Computer expenses	10,000	10,000	8,333	1,667
Total Expenditures	\$ 17,960	\$ 17,960	\$ 14,625	\$ 3,335
Excess (deficiency) of revenues over expenditures	\$ (3,360)	\$ (3,360)	\$ 641	\$ 4,001
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>52,587</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 53,228</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 50,000	\$ 50,000	\$ 15,000	\$ (35,000)
Interest on investments	-	-	31	31
Total Revenues	\$ 50,000	\$ 50,000	\$ 15,031	\$ (34,969)
<u>EXPENDITURES PAID</u>				
Salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Contractual	1,000	1,000	-	1,000
Office Supplies	10,000	10,000	-	10,000
Postage	5,000	5,000	-	5,000
Equipment	5,000	5,000	-	5,000
Total Expenditures	\$ 36,000	\$ 36,000	\$ 15,000	\$ 21,000
Excess (deficiency) of revenues over expenditures	\$ 14,000	\$ 14,000	\$ 31	\$ (13,969)
RECONCILIATION TO MODIFIED ACCRUAL			4,471	
<u>Fund Balance, December 1, 2018</u>			<u>23,938</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>28,440</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VITAL RECORDS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,250	\$ 4,250	\$ 5,010	\$ 760
Interest on investments	<u>50</u>	<u>50</u>	<u>47</u>	<u>(3)</u>
Total Revenues	\$ <u>4,300</u>	\$ <u>4,300</u>	\$ <u>5,057</u>	\$ <u>757</u>
<u>EXPENDITURES PAID</u>				
Vital records expense	\$ 750	\$ 2,750	\$ 2,554	\$ 196
Equipment	<u>3,000</u>	<u>1,000</u>	<u>892</u>	<u>108</u>
Total Expenditures	\$ <u>3,750</u>	\$ <u>3,750</u>	\$ <u>3,446</u>	\$ <u>304</u>
Excess (deficiency) of revenues over expenditures	\$ <u>550</u>	\$ <u>550</u>	\$ 1,611	\$ <u>1,061</u>
RECONCILIATION TO MODIFIED ACCRUAL			279	
Fund Balance, December 1, 2018			<u>9,104</u>	
Fund Balance, November 30, 2019			\$ <u>10,994</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
HOME MONITORING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Interest on investments	<u>14</u>	<u>14</u>	<u>16</u>	<u>2</u>
Total Revenues	\$ <u>1,014</u>	\$ <u>1,014</u>	\$ <u>16</u>	\$ <u>(998)</u>
<u>EXPENDITURES PAID</u>				
Operating expenses	\$ <u>1,000</u>	\$ <u>1,000</u>	\$ <u>207</u>	\$ <u>793</u>
Excess (deficiency) of revenues over expenditures	\$ <u>14</u>	\$ <u>14</u>	\$ (191)	\$ <u>(205)</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
Fund Balance, December 1, 2018			<u>16,366</u>	
Fund Balance, November 30, 2019			\$ <u>16,175</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ARRESTEE'S MEDICAL COSTS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 9,000	\$ 9,000	\$ 5,644	\$ (3,356)
Interest on investments	<u>10</u>	<u>10</u>	<u>36</u>	<u>26</u>
Total Revenues	\$ <u>9,010</u>	\$ <u>9,010</u>	\$ <u>5,680</u>	\$ <u>(3,330)</u>
<u>EXPENDITURES PAID</u>				
Medical costs	\$ <u>9,000</u>	\$ <u>9,000</u>	\$ <u>1,134</u>	\$ <u>7,866</u>
Excess (deficiency) of revenues over expenditures	\$ <u>10</u>	\$ <u>10</u>	\$ 4,546	\$ <u>4,536</u>
RECONCILIATION TO MODIFIED ACCRUAL			(246)	
<u>Fund Balance, December 1, 2018</u>			<u>5,074</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>9,374</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
DUI EQUIPMENT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 4,863	\$ 863
Interest on investments	<u>32</u>	<u>32</u>	<u>38</u>	<u>6</u>
Total Revenues	\$ <u>4,032</u>	\$ <u>4,032</u>	\$ <u>4,901</u>	\$ <u>869</u>
<u>EXPENDITURES PAID</u>				
Equipment	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>2,033</u>	\$ <u>7,967</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(5,968)</u>	\$ <u>(5,968)</u>	\$ 2,868	\$ <u>8,836</u>
RECONCILIATION TO MODIFIED ACCRUAL			(67)	
<u>Fund Balance, December 1, 2018</u>			<u>7,305</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>10,106</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURTROOM RENOVATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Interest on investments	\$ <u>125</u>	\$ <u>125</u>	\$ <u>359</u>	\$ <u>234</u>
<u>EXPENDITURES PAID</u>				
Renovation expense	<u>15,000</u>	<u>15,000</u>	-	<u>15,000</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(14,875)</u>	\$ <u>(14,875)</u>	\$ 359	\$ <u>15,234</u>
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2018</u>			<u>74,651</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>75,010</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GEOGRAPHIC INFORMATION SYSTEMS FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 141,000	\$ 141,000	\$ 105,814	\$ (35,186)
Interest on investments	25	25	66	41
Total Revenues	\$ 141,025	\$ 141,025	\$ 105,880	\$ (35,145)
<u>EXPENDITURES PAID</u>				
Personnel - courthouse	\$ 70,040	\$ 70,040	\$ 67,590	\$ 2,450
Staff salaries	10,000	10,000	10,000	-
Salary - PT Zoning	6,240	6,240	3,739	2,501
Contractual	2,500	2,500	-	2,500
Equipment	2,500	2,500	1,503	997
Internet services	6,500	6,500	3,892	2,608
Licensing	12,500	12,500	3,750	8,750
Software	22,000	22,000	-	22,000
Total Expenditures	\$ 132,280	\$ 132,280	\$ 90,474	\$ 41,806
Excess (deficiency) of revenues over expenditures	\$ 8,745	\$ 8,745	\$ 15,406	\$ 6,661
RECONCILIATION TO MODIFIED ACCRUAL			867	
Fund Balance, December 1, 2018			<u>70,247</u>	
Fund Balance, November 30, 2019			\$ <u>86,520</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURTHOUSE SECURITY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 40,000	\$ 40,000	\$ 79,072	\$ 39,072
Interest on investments	<u>10</u>	<u>10</u>	<u>257</u>	<u>247</u>
Total Revenues	\$ <u>40,010</u>	\$ <u>40,010</u>	\$ <u>79,329</u>	\$ <u>39,319</u>
<u>EXPENDITURES PAID</u>				
Salary	\$ 37,000	\$ 37,000	\$ 48,379	\$ (11,379)
Equipment	<u>3,000</u>	<u>3,000</u>	<u>322</u>	<u>2,678</u>
Total Expenditures	\$ <u>40,000</u>	\$ <u>40,000</u>	\$ <u>48,701</u>	\$ <u>(8,701)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>10</u>	\$ <u>10</u>	\$ 30,628	\$ <u>30,618</u>
RECONCILIATION TO MODIFIED ACCRUAL			426	
<u>Fund Balance, December 1, 2018</u>			<u>42,948</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>74,002</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 6,016	\$ 1,016
Interest on investments	<u>20</u>	<u>20</u>	<u>30</u>	<u>10</u>
Total Revenues	\$ <u>5,020</u>	\$ <u>5,020</u>	\$ <u>6,046</u>	\$ <u>1,026</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>5,100</u>	\$ <u>5,100</u>	\$ <u>2,867</u>	\$ <u>2,233</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(80)</u>	\$ <u>(80)</u>	\$ 3,179	\$ <u>3,259</u>
RECONCILIATION TO MODIFIED ACCRUAL			459	
<u>Fund Balance, December 1, 2018</u>			<u>5,276</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>8,914</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COURT SUPERVISION VEHICLE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 2,500	\$ 2,500	\$ 1,852	\$ (648)
Interest on investments	<u>6</u>	<u>6</u>	<u>14</u>	<u>8</u>
Total Revenues	\$ <u>2,506</u>	\$ <u>2,506</u>	\$ <u>1,866</u>	\$ <u>(640)</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>2,500</u>	\$ <u>2,500</u>	\$ <u>2,493</u>	\$ <u>7</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>6</u></u>	\$ <u><u>6</u></u>	\$ (627)	\$ <u><u>(633)</u></u>
RECONCILIATION TO MODIFIED ACCRUAL			(32)	
<u>Fund Balance, December 1, 2018</u>			<u>3,671</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u><u>3,012</u></u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
VEHICLE SEIZURE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest on investments	<u>6</u>	<u>6</u>	<u>44</u>	<u>38</u>
Total Revenues	\$ <u>5,006</u>	\$ <u>5,006</u>	\$ <u>44</u>	\$ <u>(4,962)</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>2,273</u>	\$ <u>7,727</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(4,994)</u>	\$ <u>(4,994)</u>	\$ (2,229)	\$ <u>2,765</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>9,948</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u><u>7,719</u></u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SEX OFFENDER MANAGEMENT BOARD FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 2,000	\$ 2,000	\$ 1,335	\$ (665)
Interest on investments	40	40	66	26
Total Revenues	\$ 2,040	\$ 2,040	\$ 1,401	\$ (639)
<u>EXPENDITURES PAID</u>				
	\$ 2,500	\$ 2,500	\$ 559	\$ 1,941
Excess (deficiency) of revenues over expenditures	\$ (460)	\$ (460)	\$ 842	\$ 1,302
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>13,517</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 14,359</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
PUBLIC TRANSPORTATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Grants	\$ 494,725	\$ 494,725	\$ 389,383	\$ (105,342)
Interest on investments	-	-	93	93
Total Revenues	\$ 494,725	\$ 494,725	\$ 389,476	\$ (105,249)
<u>EXPENDITURES PAID</u>				
Transit operation and administration	\$ 494,700	\$ 494,700	\$ 389,383	\$ 105,317
Total Expenditures	\$ 494,700	\$ 494,700	\$ 389,383	\$ 105,317
Excess (deficiency) of revenues over expenditures	\$ 25	\$ 25	\$ 93	\$ 68
RECONCILIATION TO MODIFIED ACCRUAL			(93)	
<u>Fund Balance, December 1, 2018</u>			-	
<u>Fund Balance, November 30, 2019</u>			\$ -	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
SHERIFF WARRANT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 3,848	\$ (152)
Interest on investments	45	45	90	45
Total Revenues	\$ 4,045	\$ 4,045	\$ 3,938	\$ (107)
<u>EXPENDITURES PAID</u>				
	\$ 10,000	\$ 10,000	-	\$ 10,000
Excess (deficiency) of revenues over expenditures	\$ (5,955)	\$ (5,955)	\$ 3,938	\$ 9,893
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>16,653</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 20,591</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
DRUG COURT FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 3,613	\$ (387)
Interest on investments	<u>100</u>	<u>100</u>	<u>274</u>	<u>174</u>
Total Revenues	\$ <u>4,100</u>	\$ <u>4,100</u>	\$ <u>3,887</u>	\$ <u>(213)</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>6,000</u>	\$ <u>13,872</u>	\$ <u>8,648</u>	\$ <u>5,224</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(1,900)</u>	\$ <u>(9,772)</u>	\$ (4,761)	\$ <u>5,011</u>
RECONCILIATION TO MODIFIED ACCRUAL			75	
<u>Fund Balance, December 1, 2018</u>			<u>64,457</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>59,771</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ELECTRONIC CITATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED				
Fees, fines, and charges for services	\$ 3,200	\$ 3,200	\$ 3,716	\$ 516
Interest on investments	50	50	105	55
Total Revenues	\$ 3,250	\$ 3,250	\$ 3,821	\$ 571
EXPENDITURES PAID				
	\$ 10,000	\$ 10,000	-	\$ 10,000
Excess (deficiency) of revenues over expenditures	\$ (6,750)	\$ (6,750)	\$ 3,821	\$ 10,571
RECONCILIATION TO MODIFIED ACCRUAL			479	
<u>Fund Balance, December 1, 2018</u>			<u>20,157</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 24,457</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ZONING MITIGATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ -	\$ -	\$ -	\$ -
Interest on investments	<u>2,550</u>	<u>2,550</u>	<u>3,272</u>	<u>722</u>
Total Revenues	\$ <u>2,550</u>	\$ <u>2,550</u>	\$ <u>3,272</u>	\$ <u>722</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>398,000</u>	\$ <u>398,000</u>	\$ <u>122,380</u>	\$ <u>275,620</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(395,450)</u>	\$ <u>(395,450)</u>	\$ (119,108)	\$ <u>276,342</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>395,893</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>276,785</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
STATE'S ATTORNEY AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 1,200	\$ 1,200	\$ 1,340	\$ 140
Interest on investments	<u>10</u>	<u>10</u>	<u>43</u>	<u>33</u>
Total Revenues	\$ <u>1,210</u>	\$ <u>1,210</u>	\$ <u>1,383</u>	\$ <u>173</u>
<u>EXPENDITURES PAID</u>				
	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ <u>1,210</u>	\$ <u>1,210</u>	\$ 1,383	\$ <u>173</u>
RECONCILIATION TO MODIFIED ACCRUAL			(14)	
<u>Fund Balance, December 1, 2018</u>			<u>8,099</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>9,468</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
FEDERAL AID MATCHING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Property taxes	\$ 258,570	\$ 258,570	\$ 246,422	\$ (12,148)
Grants	75,000	75,000	5,387	(69,613)
Interest on investments	6,500	6,500	8,181	1,681
Total Revenues	\$ 340,070	\$ 340,070	\$ 259,990	\$ (80,080)
<u>EXPENDITURES PAID</u>				
Ameren Matching Funds Co. Hwy 6	\$ 265,000	\$ 265,000	\$ 81,420	\$ 183,580
Construction of roads	300,000	300,000	270,340	29,660
Total Expenditures	\$ 565,000	\$ 565,000	\$ 351,760	\$ 213,240
Excess (deficiency) of revenues over expenditures	\$ (224,930)	\$ (224,930)	\$ (91,770)	\$ 133,160
RECONCILIATION TO MODIFIED ACCRUAL			5,800	
Fund Balance, December 1, 2018			988,457	
Fund Balance, November 30, 2019			\$ 902,487	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
CORONER'S AUTOMATION FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 7,500	\$ 7,500	\$ 11,632	\$ 4,132
Interest on investments	<u>50</u>	<u>50</u>	<u>110</u>	<u>60</u>
Total Revenues	\$ <u>7,550</u>	\$ <u>7,550</u>	\$ <u>11,742</u>	\$ <u>4,192</u>
<u>EXPENDITURES PAID</u>				
Electronic purchases	\$ 1,500	\$ 3,234	\$ 3,233	\$ 1
Forensic ID equipment	750	16	-	16
Vehicle maintenance	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ <u>3,250</u>	\$ <u>3,250</u>	\$ <u>3,233</u>	\$ <u>17</u>
Excess (deficiency) of revenues over expenditures	\$ <u>4,300</u>	\$ <u>4,300</u>	\$ <u>8,509</u>	\$ <u>4,209</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>17,228</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>25,737</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
CANNABIS FINE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 3,200	\$ 3,200	\$ 2,330	\$ (870)
Interest on investments	15	15	24	9
Total Revenues	\$ 3,215	\$ 3,215	\$ 2,354	\$ (861)
<u>EXPENDITURES PAID</u>				
	\$ 3,500	\$ 3,500	-	\$ 3,500
Excess (deficiency) of revenues over expenditures	\$ (285)	\$ (285)	\$ 2,354	\$ 2,639
RECONCILIATION TO MODIFIED ACCRUAL			-	
<u>Fund Balance, December 1, 2018</u>			<u>3,706</u>	
<u>Fund Balance, November 30, 2019</u>			<u>\$ 6,060</u>	

FULTON COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ZONING VEHICLE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED</u>				
Fees, fines, and charges for services	\$ 2,700	\$ 2,700	\$ 3,071	\$ 371
Interest on investments	<u>10</u>	<u>10</u>	<u>39</u>	<u>29</u>
Total Revenues	\$ <u>2,710</u>	\$ <u>2,710</u>	\$ <u>3,110</u>	\$ <u>400</u>
<u>EXPENDITURES PAID</u>				
	\$ <u>3,000</u>	\$ <u>3,000</u>	\$ -	\$ <u>3,000</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(290)</u>	\$ <u>(290)</u>	\$ 3,110	\$ <u>3,400</u>
RECONCILIATION TO MODIFIED ACCRUAL				
			-	
<u>Fund Balance, December 1, 2018</u>			<u>6,384</u>	
<u>Fund Balance, November 30, 2019</u>			\$ <u>9,494</u>	

FULTON COUNTY, ILLINOIS
SCHEDULE OF TAX RATES, EXTENSIONS, AND ASSESSED VALUATIONS

	2019 Tax		2018 Tax		2017 Tax	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.2700	\$ 1,384,101	0.2674	\$ 1,340,246	0.2700	\$ 1,290,611
Illinois Municipal Retirement	0.3446	1,766,523	0.3110	1,558,775	0.4112	1,965,553
County Highway	0.0765	392,162	0.0756	378,918	0.0722	345,119
County Aid to Bridges	0.0500	256,315	0.0494	247,600	0.0483	230,876
Mental Health	0.0828	424,457	0.0810	405,983	0.0832	397,699
Tuberculosis	0.0171	87,660	0.0175	87,712	0.0187	89,387
Federal Aid Matching	0.0500	256,315	0.0494	247,600	0.0483	230,876
County Health	0.0710	363,967	0.0726	363,881	0.0702	335,559
Liability Insurance	0.1267	649,502	0.1244	623,510	0.1865	891,478
Social Security	0.1520	779,197	0.1555	779,388	0.1316	629,054
Extension Service	0.0361	185,059	0.0369	184,948	0.0389	185,944
Veterans Assistance	0.0203	104,064	0.0208	104,252	0.0220	105,161
Unemployment	0.0203	104,064	0.0311	155,877	0.0220	105,161
Mentally Deficient Persons	0.0660	338,336	0.0655	328,295	0.0673	321,697
Nursing Home	0.1000	512,630	0.0987	494,698	0.0998	477,048
Emergency Medical	0.1654	801,824	0.1609	763,618	0.1701	770,482
TOTAL	1.6488	\$ 8,406,176	1.6177	\$ 8,065,301	1.7603	\$ 8,371,705
EQUALIZED ASSESSED VALUATION		<u>\$512,629,876</u>		<u>\$501,213,826</u>		<u>\$478,004,205</u>

FEDERAL FINANCIAL ASSISTANCE

INDEPENDENT AUDITORS' 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

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fulton County, Illinois (County) as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise Fulton County, Illinois' basic financial statements and have issued our report thereon dated June 12, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fulton County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fulton County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 County's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in Finding 2019-001 in the accompanying schedule of findings and questioned costs to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fulton County, Illinois' 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*.

Fulton County, Illinois' Responses to Finding

Fulton County, Illinois' response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gray Hunter Stenn LLP
Certified Public Accountants

Dated at Quincy, Illinois
June 12, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Chairman and Members of the
Fulton County Board
Fulton County, Illinois

Report on Compliance for Each Major Federal Program

We have audited Fulton County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Fulton County, Illinois' major federal programs for the year ended November 30, 2019. Fulton County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Fulton County, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Fulton County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Fulton County, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, Fulton County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2019-001. Our opinion on each major federal program is not modified with respect to these matters.

Fulton County, Illinois' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Fulton County, Illinois is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Fulton County, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Fulton County, Illinois' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2019-001 to be a material weakness.

Fulton County, Illinois' response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Fulton County, Illinois' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Gray Hunter Stern LLP
Certified Public Accountants

Dated at Quincy, Illinois
June 12, 2020

FULTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Passed through Illinois Department of Human Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	9FCSXQ00881	\$ 78,450	\$ -
WIC	10.557	9FCSWQ01165	1,435	-
WIC	10.557	0FCSYQ00881	51,468	-
WIC	10.557	0FCSYQ01165	2,275	-
WIC Non-Cash Food Instruments	10.557		<u>238,360</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>\$ 371,988</u>	<u>\$ -</u>
<u>U.S. Department of Energy</u>				
Passed through Illinois Department of Commerce and Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	17-402031	\$ 35,828	\$ -
Weatherization Assistance for Low-Income Persons	81.042	17-403031	<u>19,667</u>	<u>-</u>
Total U.S. Department of Energy			<u>\$ 55,495</u>	<u>\$ -</u>
<u>U.S. Environmental Protection Agency</u>				
Passed through Illinois Department of Public Health:				
Noncommunity Water Supply	66.605		<u>\$ 600</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Passed through Illinois Department of Healthcare and Family Services:				
Child Support Enforcement Title IV-D	93.563		<u>\$ 2,287</u>	<u>\$ -</u>
Passed through Illinois Department of Public Health:				
Public Health Emergency Preparedness	93.074	97180031G	\$ 23,940	\$ -
Public Health Emergency Preparedness	93.074	07180031H	<u>19,987</u>	<u>-</u>
			<u>\$ 43,927</u>	<u>\$ -</u>
Wisewoman	93.094	96180035G	<u>\$ 4,286</u>	<u>\$ -</u>
Wisewoman	93.436	96180035G	\$ 2,097	\$ -
Wisewoman	93.436	06180035H	<u>11,059</u>	<u>-</u>
			<u>\$ 13,156</u>	<u>\$ -</u>
Title X Family Planning	93.217	96180053G	<u>\$ 6,117</u>	<u>\$ -</u>
Title XX Block Grant	93.667	96180053G	<u>\$ 7,543</u>	<u>\$ -</u>
Breast & Cervical Cancer Prevention	93.898	96180008G	\$ 21,267	\$ -
Breast & Cervical Cancer Prevention	93.898	06180008H	<u>\$ 29,048</u>	<u>\$ -</u>
			<u>\$ 50,315</u>	<u>\$ -</u>

FULTON COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2019

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through/ Grantor's Number</u>	<u>Federal Expenditures</u>	<u>Passed- through to Subrecipients</u>
U.S. Department of Health and Human Services (Continued)				
Passed through Illinois Department of Public Health (Continued):				
Dental Sealant	93.994	83489010F	\$ 438	\$ -
Total Passed through Illinois Department of Public Health			\$ 125,782	\$ -
Passed through Illinois Department of Human Services:				
Title XX Block Grant	93.667	9FCSXU05052	\$ 2,123	\$ -
Title XX Block Grant	93.667	0FCSYU05052	657	-
Total Passed through Illinois Department of Human Services			\$ 2,780	\$ -
Passed through Illinois Department of Commerce and Economic Opportunity:				
(M) Low Income Home Energy Assistance	93.568	18-224031	\$ 313,189	\$ -
(M) Low Income Home Energy Assistance	93.568	19-224031	488,381	-
(M) HHS Weatherization	93.568	18-221031	71,467	-
(M) HHS Weatherization	93.568	19-221031	21,851	-
Total Passed through Illinois Department of Commerce and Economic Opportunity			\$ 894,888	\$ -
Total U.S. Department of Health and Human Services			\$ 1,025,737	\$ -
U.S. Department of Transportation				
Passed through Illinois Department of Transportation:				
Section 5311 Formula Funds for Rural Areas	20.509	4974	\$ 44,906	\$ 44,906
Section 5311 Formula Funds for Rural Areas	20.509	5084	62,829	62,829
			\$ 107,735	\$ 107,735
Total U.S. Department of Transportation			\$ 107,735	\$ 107,735
Total Expenditures of Federal Awards			\$ 1,561,555	\$ 107,735

(M) - Denotes Major Program

See accompanying notes to schedule of expenditures of federal awards.

FULTON COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2019

Note (1) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Fulton County, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note (2) Noncash Food Instruments

The County participates in the Supplemental Food Program for Women, Infants and Children (CFDA #10.557) and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Fulton County and redeemed during the period July 1, 2018 to June 30, 2019 was \$238,360 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State of Illinois to report this information on the County's fiscal year.

Note (3) Federal Insurance and Loans

Fulton County, Illinois did not have any federal insurance or loans in effect during the year ended November 30, 2019.

Note (4) Indirect Cost Rate

Fulton County, Illinois has elected to use the 10% de minimis indirect cost rate for the year ended November 30, 2019.

FULTON COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
YEAR ENDED NOVEMBER 30, 2019

I. Summary Of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to the combined financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X Yes No

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low Income Home Energy Assistance/HHS Weatherization

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes X No

II. Findings Relating To The Financial Statement Audit That Are Required To Be Reported In Accordance With Generally Accepted Government Auditing Standards

MATERIAL WEAKNESSES

Finding 2019-001 – Segregation of Duties

Condition:

The County departments are comprised of a limited number of employees. The limited number of employees allows for a lack of segregation of duties over accounting transactions.

Criteria:

Accounting duties of authorization, recording, and custodian should be segregated between employees to prevent financial misstatements and the opportunity for fraudulent behavior.

Effect:

With a limited number of employees and a lack of segregation of duties, the County is at a higher risk for errors or misappropriations.

Cause:

The County departments are comprised of a limited number of employees.

Recommendation:

When a lack of segregation of duties exists, management's and the County Board's close supervision and review of accounting information are the best means of preventing or detecting errors and irregularities.

Views of responsible officials and planned corrective action:

To the extent possible, monitoring of monthly financial results and compliance information will continue in the County Courthouse offices and the County Health Department.

Responsible Parties:

Patrick O'Brian, Fulton County Board Chairman
Staci Mayall, County Treasurer
Jennifer Bankert, County Clerk

III. Federal Award Findings and Questioned Costs

MATERIAL WEAKNESSES

Finding 2019-001 – Segregation of Duties

See Section II – Financial Statement Findings

Federal Agency Program:

All federal programs are affected.

Questioned costs: None

FULTON COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED NOVEMBER 30, 2019

Finding 2018-001 – Segregation of Duties

This condition continues to exist due to a limited number of accounting personnel. The County does monitor monthly financial results. This finding has been repeated in the current year as finding 2019-001.

FULTON COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED NOVEMBER 30, 2019

The findings from the November 30, 2019, Schedule of Findings and Questioned Costs – Major Federal Award Program are discussed below. The findings are numbered with the numbers assigned in the schedule.

FEDERAL AWARD PROGRAM AUDIT FINDINGS

MATERIAL WEAKNESSES

Finding 2019-001 – Segregation of Duties

Corrective Action Plan:

To the extent possible, monitoring of monthly financial results and compliance information will continue in the County Courthouse offices and the County Health Department.

Anticipated Completion Date:

The County is not in a financial position to hire additional employees. The increased monitoring has already begun.

Responsible Parties:

Patrick O'Brian, Fulton County Board Chairman
100 North Main Street
Lewistown, Illinois 61542
(309)547-3041

Staci Mayall, County Treasurer
100 North Main Street
Lewistown, Illinois 61542
(309)547-3041

Jennifer Bankert, County Clerk
100 North Main Street
Lewistown, Illinois 61542
(309)547-3041