

Fulton County, Illinois

Financial Statements and
Supplemental Information

November 30, 2020



Fulton County, Illinois

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November 30, 2020

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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 (the County) as of and for the year ended November 30, 2020, 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, 2020, 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 Supplemental 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 37 through 55 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 supplemental 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 supplemental 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 supplemental 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 basic 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 records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 14, 2021, 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.



Gray Hunter Stenn LLP

Dated at Quincy, Illinois
June 14, 2021

Fulton County, Illinois

Statement of Net Position

November 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 16,889,369	\$ 1,943,140	\$ 18,832,509	\$ 499,896
Investments	3,203,176	105,740	3,308,916	537,991
Accounts receivable	98,014	292,998	391,012	-
Due from other governments	1,860,600	414,978	2,275,578	303,917
Internal balances	860	(860)	-	-
Due from other funds	60,566	-	60,566	-
Inventories, at cost	3,102	4,267	7,369	-
Prepaid items	540,271	-	540,271	92,297
Loan receivable	290,833	-	290,833	-
Capital assets:				
Land and construction in progress	653,962	5,000	658,962	-
Other capital assets, net	<u>6,687,199</u>	<u>1,830,489</u>	<u>8,517,688</u>	<u>1,566,835</u>
Total Assets	<u>30,287,952</u>	<u>4,595,752</u>	<u>34,883,704</u>	<u>3,000,936</u>
Deferred Outflows of Resources				
Property taxes receivable	8,210,832	540,750	8,751,582	-
Future other postretirement benefits expense	<u>3,402,512</u>	<u>-</u>	<u>3,402,512</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>11,613,344</u>	<u>540,750</u>	<u>12,154,094</u>	<u>-</u>
Liabilities				
Accounts payable	985,193	16,413	1,001,606	4,019
Accrued expenses	84,937	71,910	156,847	-
Unearned revenue	571,056	-	571,056	-
Long-term liabilities:				
Due within one year	644,410	143,839	788,249	-
Due in more than one year	346,563	870,000	1,216,563	-
Net pension obligation	3,889,375	-	3,889,375	-
Other postretirement benefits	<u>28,603,112</u>	<u>-</u>	<u>28,603,112</u>	<u>-</u>
Total Liabilities	<u>35,124,646</u>	<u>1,102,162</u>	<u>36,226,808</u>	<u>4,019</u>
Deferred Inflows of Resources				
Deferred property taxes	8,210,832	540,750	8,751,582	-
Future pension expense	<u>454,755</u>	<u>-</u>	<u>454,755</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>8,665,587</u>	<u>540,750</u>	<u>9,206,337</u>	<u>-</u>
Net Position				
Net investment in capital assets	6,911,836	1,835,489	8,747,325	1,566,835
Restricted for:				
General government	6,564,133	5,203	6,569,336	-
Public safety	138,412	-	138,412	-
Judiciary	981,777	-	981,777	-
Public health and welfare	120,571	1,008,636	1,129,207	-
Transportation	4,334,883	-	4,334,883	-
Unrestricted	<u>(20,940,549)</u>	<u>644,262</u>	<u>(20,296,287)</u>	<u>1,430,082</u>
Total Net Position	<u>\$ (1,888,937)</u>	<u>\$ 3,493,590</u>	<u>\$ 1,604,653</u>	<u>\$ 2,996,917</u>

Fulton County, Illinois

Statement of Activities

Year Ended November 30, 2020

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	\$ 4,600,325	\$ 1,121,425	\$ 323,814	\$ -	\$ (3,155,086)	\$ -	\$ (3,155,086)	
Public safety	5,777,555	891,951	54,836	-	(4,830,768)	-	(4,830,768)	
Judiciary	2,847,912	1,132,006	3,087	-	(1,712,819)	-	(1,712,819)	
Public health and welfare	5,022,419	390,291	2,703,477	-	(1,928,651)	-	(1,928,651)	
Transportation	3,108,443	396,099	1,030,256	-	(1,682,088)	-	(1,682,088)	
Interest expense	26,110	-	-	-	(26,110)	-	(26,110)	
Total Governmental Activities	<u>21,382,764</u>	<u>3,931,772</u>	<u>4,115,470</u>	<u>-</u>	<u>(13,335,522)</u>	<u>-</u>	<u>(13,335,522)</u>	
Business-Type Activities								
Nursing home	4,100,210	3,910,787	-	-	-	(189,423)	(189,423)	
Camping and recreation	182,195	172,784	-	-	-	(9,411)	(9,411)	
Total Business-Type Activities	<u>4,282,405</u>	<u>4,083,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(198,834)</u>	<u>(198,834)</u>	
Total Primary Government	<u>25,665,169</u>	<u>8,015,343</u>	<u>4,115,470</u>	<u>-</u>	<u>(13,335,522)</u>	<u>(198,834)</u>	<u>(13,534,356)</u>	
Component Unit								
Emergency Telephone Systems Board	\$ <u>891,052</u>	\$ <u>1,124,706</u>	\$ <u>-</u>	\$ <u>-</u>				\$ <u>233,654</u>
General Revenues								
Property taxes					7,959,208	514,165	8,473,373	-
Replacement taxes					1,608,587	-	1,608,587	-
Public safety sales taxes					1,013,051	-	1,013,051	-
Sales taxes					1,193,484	-	1,193,484	-
State income tax allocation					1,060,934	-	1,060,934	-
Motor fuel tax allotments					1,044,829	-	1,044,829	-
Other taxes					97,802	-	97,802	-
Miscellaneous					98,841	98,987	197,828	51,260
Fixed asset gain					72,849	-	72,849	-
Unrestricted investment earnings					97,877	9,646	107,523	12,414
Transfers					(459,010)	459,010	-	-
Total General Revenue and Transfers					<u>13,788,452</u>	<u>1,081,808</u>	<u>14,870,260</u>	<u>63,674</u>
Change in Net Position								
					452,930	882,974	1,335,904	297,328
Net Position - Beginning								
					<u>(2,341,867)</u>	<u>2,610,616</u>	<u>268,749</u>	<u>2,699,589</u>
Net Position - Ending								
					\$ <u>(1,888,937)</u>	\$ <u>3,493,590</u>	\$ <u>1,604,653</u>	\$ <u>2,996,917</u>

Fulton County, Illinois

Balance Sheet

Governmental Funds

November 30, 2020

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,474,410	\$ 2,883,472	\$ 3,667,825	\$ 7,049,215	\$ 16,074,922
Investments	569,842	-	775,463	1,120,007	2,465,312
Accounts receivable	-	-	-	98,014	98,014
Property tax receivable	1,487,938	478,957	1,700,000	3,818,937	7,485,832
Due from other governments	893,612	482,823	1,902	482,263	1,860,600
Due from other funds	45,290	-	-	38,388	83,678
Inventories, at cost	-	-	-	3,102	3,102
Prepaid items	<u>222,248</u>	<u>-</u>	<u>-</u>	<u>10,943</u>	<u>233,191</u>
Total Assets	<u>5,693,340</u>	<u>3,845,252</u>	<u>6,145,190</u>	<u>12,620,869</u>	<u>28,304,651</u>
Liabilities					
Accounts payable	291,867	10,425	145,608	533,611	981,511
Accrued expenses	32,285	34,635	-	18,017	84,937
Unearned revenue	1,511,563	1,026,388	1,700,000	3,818,937	8,056,888
Due to other funds	<u>22,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,249</u>
Total Liabilities	<u>1,857,964</u>	<u>1,071,448</u>	<u>1,845,608</u>	<u>4,370,565</u>	<u>9,145,585</u>
Fund Balances					
Nonspendable	222,248	-	-	14,045	236,293
Restricted	275,000	-	4,299,582	7,565,194	12,139,776
Committed	-	-	-	-	-
Assigned	-	2,773,804	-	671,065	3,444,869
Unassigned	<u>3,338,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,338,128</u>
Total Fund Balances	<u>3,835,376</u>	<u>2,773,804</u>	<u>4,299,582</u>	<u>8,250,304</u>	\$ 19,159,066
Total Liabilities and Fund Balances	\$ <u>5,693,340</u>	\$ <u>3,845,252</u>	\$ <u>6,145,190</u>	\$ <u>12,620,869</u>	
Loan receivable used in internal service funds are not current financial resources and, therefore, are not reported in the governmental funds.					290,833
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.					7,341,161
Deferred outflows of resources due to OPEB expense					3,402,512
Deferred inflows of resources due to pension expense					(454,755)
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.					1,855,706
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.					<u>(33,483,460)</u>
Net Position of Governmental Activities					\$ <u>(1,888,937)</u>

Fulton County, Illinois
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2020

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 1,388,254	\$ 437,041	\$ 1,701,892	\$ 3,605,756	\$ 7,132,943
Replacement taxes	1,381,776	104,558	52,569	69,684	1,608,587
Public safety sales tax	1,013,051	-	-	-	1,013,051
Sales taxes	1,193,484	-	-	-	1,193,484
State income tax allocation	1,060,934	-	-	-	1,060,934
Motor fuel tax allotments	-	-	-	1,044,829	1,044,829
Other taxes	97,802	-	-	-	97,802
Grants	317,650	2,703,477	-	1,094,343	4,115,470
Fees, fines, and charges for services	2,564,248	389,996	-	977,528	3,931,772
Interest on investments	17,744	6,763	22,567	35,065	82,139
Miscellaneous	49,595	34,436	-	14,810	98,841
Total Revenues	<u>9,084,538</u>	<u>3,676,271</u>	<u>1,777,028</u>	<u>6,842,015</u>	<u>21,379,852</u>
Expenditures					
Current					
General government	1,740,963	-	-	641,904	2,382,867
Employee benefits	1,684,685	-	927,126	535,135	3,146,946
Public Safety	3,417,410	-	-	983,480	4,400,890
Judiciary	2,029,977	-	-	177,593	2,207,570
Public health and welfare	-	3,219,325	-	993,734	4,213,059
Transportation	18,270	-	-	2,346,442	2,364,712
Other expenditures	84,513	-	-	-	84,513
Capital Outlay	220,532	116,722	-	241,133	578,387
Debt Service:					
Principal	88,387	-	-	79,331	167,718
Interest	17,795	-	-	8,315	26,110
Total Expenditures	<u>9,302,532</u>	<u>3,336,047</u>	<u>927,126</u>	<u>6,007,067</u>	<u>19,572,772</u>
Excess of Revenues Over (Under) Expenditures	<u>(217,994)</u>	<u>340,224</u>	<u>849,902</u>	<u>834,948</u>	<u>1,807,080</u>
Other Financing Sources (Uses)					
Transfers in	1,884	-	-	-	1,884
Transfers out	-	-	(183,416)	(160,567)	(343,983)
Proceeds from borrowings	-	-	-	-	-
Proceeds from sale of assets	-	-	-	125,000	125,000
Total Other Financing Sources (Uses)	<u>1,884</u>	<u>-</u>	<u>(183,416)</u>	<u>(35,567)</u>	<u>(217,099)</u>
Net Change in Fund Balances	(216,110)	340,224	666,486	799,381	1,589,981
Fund Balances, December 1, 2019	4,051,486	2,433,580	3,633,096	7,450,923	17,569,085
Fund Balances, November 30, 2020	<u>\$ 3,835,376</u>	<u>\$ 2,773,804</u>	<u>\$ 4,299,582</u>	<u>\$ 8,250,304</u>	<u>\$ 19,159,066</u>

Fulton County, Illinois
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended November 30, 2020

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

Net change in fund balances - total governmental funds	\$ 1,589,981
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.	-
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.	167,718
Capital outlay is an expenditure in the Governmental Funds, but are capitalized and depreciated in the Statement of Activities.	578,387
Net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, transfers, and donations) is to decrease net position.	(83,878)
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	(103,751)
Net pension obligation	1,848,264
Other postemployment benefits	(2,803,563)
Depreciation expense	(730,232)
Deferred pension expense	(2,091,785)
Deferred OPEB expense	2,015,383
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.	66,406
Change in Net Positions of Governmental Activities	\$ 452,930

Fulton County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2020

	<u>Business-type Activities</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Major Enterprise Fund - Clayberg Nursing Home</u>	<u>Nonmajor Enterprise Fund - Camping and Recreation</u>	<u>Enterprise Funds - Total</u>	
Assets				
Current Assets				
Cash and cash equivalents	\$ 1,929,879	\$ 13,261	\$ 1,943,140	\$ 814,447
Investments	105,740	-	105,740	737,864
Accounts receivable	707,976	-	707,976	-
Inventories, at cost	4,267	-	4,267	-
Prepaid items	-	-	-	307,080
Total Current Assets	<u>2,747,862</u>	<u>13,261</u>	<u>2,761,123</u>	<u>1,859,391</u>
Capital Assets, Net of Accumulated Depreciation	<u>1,472,463</u>	<u>363,026</u>	<u>1,835,489</u>	<u>-</u>
Total Assets	<u>4,220,325</u>	<u>376,287</u>	<u>4,596,612</u>	<u>1,859,391</u>
Deferred Outflows of Resources				
Property taxes receivable	<u>540,750</u>	<u>-</u>	<u>540,750</u>	<u>725,000</u>
Liabilities				
Current Liabilities				
Accounts payable	11,913	4,500	16,413	3,685
Accrued expenses	50,110	21,800	71,910	-
Compensated absences payable - current	138,636	5,203	143,839	-
Bonds payable - current	-	-	-	-
Due to other funds	-	860	860	-
Total Current Liabilities	<u>200,659</u>	<u>32,363</u>	<u>233,022</u>	<u>3,685</u>
Bonds payable - noncurrent	<u>870,000</u>	<u>-</u>	<u>870,000</u>	<u>-</u>
Total Liabilities	<u>1,070,659</u>	<u>32,363</u>	<u>1,103,022</u>	<u>3,685</u>
Deferred Inflows of Resources				
Deferred property taxes	<u>540,750</u>	<u>-</u>	<u>540,750</u>	<u>725,000</u>
Net Position				
Invested in capital assets	1,472,463	363,026	1,835,489	-
Restricted	1,008,636	5,203	1,013,839	-
Unrestricted	<u>668,567</u>	<u>(24,305)</u>	<u>644,262</u>	<u>1,855,706</u>
Total Net Position	<u>\$ 3,149,666</u>	<u>\$ 343,924</u>	<u>\$ 3,493,590</u>	<u>\$ 1,855,706</u>

Fulton County, Illinois
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
Year Ended November 30, 2020

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
Operating Revenues				
Charges for services	\$ 3,910,787	\$ 172,784	\$ 4,083,571	\$ 2,844,685
Other	93,580	5,407	98,987	11,113
Total Operating Revenues	<u>4,004,367</u>	<u>178,191</u>	<u>4,182,558</u>	<u>2,855,798</u>
Operating Expenses				
Salaries	2,148,347	36,436	2,184,783	-
IMRF expense	183,416	-	183,416	-
FICA expense	158,683	-	158,683	-
Worker's compensation insurance	60,141	-	60,141	-
Unemployment insurance	-	-	-	42,563
Group insurance	389,590	11,162	400,752	2,844,685
Consultant and contract services	285,980	-	285,980	-
Advertising	20,872	-	20,872	-
Property and liability insurance	56,770	8,081	64,851	918,069
Repairs and maintenance	121,541	32,512	154,053	-
Food	101,347	-	101,347	-
Utilities	77,168	49,438	126,606	-
Fuel	-	1,809	1,809	-
Sanitation	-	11,026	11,026	-
Supplies	181,632	3,556	185,188	-
Travel, dues and subscriptions	15,262	(197)	15,065	-
State fees	105,343	-	105,343	-
Uniforms	12,488	-	12,488	-
Interest expense	38,012	-	38,012	-
Miscellaneous	25,914	7,776	33,690	-
Depreciation	117,704	20,596	138,300	-
Total Operating Expenses	<u>4,100,210</u>	<u>182,195</u>	<u>4,282,405</u>	<u>3,805,317</u>
Operating Income (Loss)	<u>(95,843)</u>	<u>(4,004)</u>	<u>(99,847)</u>	<u>(949,519)</u>
Nonoperating Revenue				
Property taxes	514,165	-	514,165	826,265
Interest income	9,593	53	9,646	15,738
Total Nonoperating Revenues	<u>523,758</u>	<u>53</u>	<u>523,811</u>	<u>842,003</u>
Transfers In (Out)	459,010	-	459,010	(116,911)
Change in Net Position	886,925	(3,951)	882,974	(224,427)
Net Position, December 1, 2019	<u>2,262,741</u>	<u>347,875</u>	<u>2,610,616</u>	<u>2,080,133</u>
Net Position, November 30, 2020	<u>\$ 3,149,666</u>	<u>\$ 343,924</u>	<u>\$ 3,493,590</u>	<u>\$ 1,855,706</u>

Fulton County, Illinois
Statement of Cash Flows
Proprietary Funds
Year Ended November 30, 2020

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 4,133,657	\$ 172,784	\$ 4,306,441	\$ -
Receipts from interfund services provided	-	-	-	2,844,685
Payments to suppliers	(1,374,706)	(120,963)	(1,495,669)	-
Payments to/on behalf of employees	(2,130,310)	(37,355)	(2,167,665)	(3,786,281)
Other receipts	93,580	5,407	98,987	11,113
Net Cash from Operating Activities	<u>722,221</u>	<u>19,873</u>	<u>742,094</u>	<u>(930,483)</u>
Cash Flows from Investing Activities				
Interest received on cash and investments	9,593	53	9,646	15,738
Net Cash from Investing Activities	<u>9,593</u>	<u>53</u>	<u>9,646</u>	<u>15,738</u>
Cash Flows from Noncapital Financing Activities				
Property taxes	514,165	-	514,165	826,265
Operating transfers to other funds	-	-	-	(116,911)
Net Cash from Noncapital Financing Activities	<u>514,165</u>	<u>-</u>	<u>514,165</u>	<u>709,354</u>
Cash Flows from Capital and Related Financing Activities				
Purchases of capital assets	(101,361)	(22,000)	(123,361)	-
Purchase of investments	(1,432)	-	(1,432)	(11,116)
Bonds payable payments	(40,000)	-	(40,000)	-
Net Cash from Capital and Related Financing Activities	<u>(142,793)</u>	<u>(22,000)</u>	<u>(164,793)</u>	<u>(11,116)</u>
Net Increase (Decrease) in Cash	1,103,186	(2,074)	1,101,112	(216,507)
Cash and Cash Equivalent Balance, December 1, 2019	826,693	15,335	842,028	1,030,954
Cash and Cash Equivalent Balance, November 30, 2020	<u>\$ 1,929,879</u>	<u>\$ 13,261</u>	<u>\$ 1,943,140</u>	<u>\$ 814,447</u>
Operating income (loss)	\$ (95,843)	\$ (4,004)	\$ (99,847)	\$ (949,519)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Depreciation	117,704	20,596	138,300	-
Payments made by other funds	459,010	-	459,010	-
Changes in assets and liabilities:				
Accounts receivable	222,870	-	222,870	-
Inventories	-	-	-	-
Prepaid items	-	-	-	19,036
Accounts payable	443	4,500	4,943	-
Accrued expenses	11,171	(300)	10,871	-
Compensated absences	6,866	(919)	5,947	-
Net Cash from Operating Activities	<u>\$ 722,221</u>	<u>\$ 19,873</u>	<u>\$ 742,094</u>	<u>\$ (930,483)</u>

Fulton County, Illinois
Statement of Net Position
Fiduciary Funds
November 30, 2020

	Private Purpose Trust Funds			Agency Funds
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total	
Assets				
Cash and cash equivalents	\$ 3,112,797	\$ 256,423	\$ 3,369,220	\$ 1,108,651
Investments	958,471	-	958,471	187,240
Accounts receivable	146,582	82,902	229,484	-
Due from other funds	-	-	-	3,519
	-	-	-	-
Total Assets	4,217,850	339,325	4,557,175	1,299,410
Liabilities				
Accounts payable	167,852	-	167,852	-
Funds held for others	-	-	-	1,176,069
Due to other funds	-	-	-	64,085
	-	-	-	-
Total Liabilities	167,852	-	167,852	1,240,154
Net Position				
Held in trust for other governments	\$ 4,049,998	\$ 339,325	\$ 4,389,323	\$ 59,256
	-	-	-	-

Fulton County, Illinois
Statement of Changes in Net Position
Fiduciary Funds
Year Ended November 30, 2020

	Private Purpose Trust Funds		
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total
Additions			
Motor fuel tax allotments	\$ 1,904,617	\$ -	\$ 1,904,617
Interest on investments	15,390	184	15,574
Grants	1,008,150	120,828	1,128,978
Fees, fines, and charges for services	51,429	141,934	193,363
Total Additions	2,979,586	262,946	3,242,532
Deductions			
Transportation expenditures	1,431,674	45	1,431,719
Change in Net Position	1,547,912	262,901	1,810,813
Other Financing Sources (Uses)			
Transfers from (to) other funds	-	-	-
Change in Net Position after Other Financing Sources (Uses)	1,547,912	262,901	1,810,813
Net Position, December 1, 2019	2,502,086	76,424	2,578,510
Net Position, November 30, 2020	\$ 4,049,998	\$ 339,325	\$ 4,389,323

Fulton County, Illinois
Notes to Basic Financial Statements

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.

1. **Summary of Accounting Policies** (Continued)

Basis of Presentation

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

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.

1. Summary of Accounting Policies (Continued)

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.

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.

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.

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.

1. Summary of Accounting Policies (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, 2020, 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.

1. Summary of Accounting Policies (Continued)

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.

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.

1. Summary of Accounting Policies (Continued)

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.

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.

1. **Summary of Accounting Policies** (Continued)

Detail of the fund balance classifications for the governmental funds is as follows at November 30, 2020:

	Major				Total
	General Fund	County Health	Illinois Municipal Retirement	Other Funds	
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 3,102	\$ 3,102
Prepays	222,248	-	-	10,943	233,191
Restricted for					
Retirement	-	-	4,299,582	-	4,299,582
Social Security	-	-	-	1,391,821	1,391,821
Extension services	-	-	-	56,862	56,862
Health and welfare	-	-	-	120,571	120,571
Public safety	-	-	-	138,412	138,412
Highways	-	-	-	4,046,236	4,046,236
Court-related costs	-	-	-	981,777	981,777
Veteran services	-	-	-	288,647	288,647
Information technology	-	-	-	321,727	321,727
Debt service	275,000	-	-	154,325	429,325
Other purposes	-	-	-	64,816	64,816
Assigned to					
Health and welfare	-	2,773,804	-	4,066	2,777,870
Highways	-	-	-	502,692	502,692
Court-related costs	-	-	-	14,870	14,870
Courtroom renovation	-	-	-	51,657	51,657
Other purposes	-	-	-	97,780	97,780
Unassigned	<u>3,338,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,338,128</u>
Total Fund Balances	<u>\$ 3,835,376</u>	<u>\$ 2,773,804</u>	<u>\$ 4,299,582</u>	<u>\$ 8,250,304</u>	<u>\$ 19,159,066</u>

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 generally due around 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 2019 are reflected as revenues in fiscal year 2020. Amounts not collected by the Collector by November 30, 2020 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 2020 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 2021.

1. **Summary of Accounting Policies** (Continued)

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.

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.

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, 2020, 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 110 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.

2. Cash and Investments (Continued)

At November 30, 2020, 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 \$22,141,425. The bank balance of these accounts at November 30, 2020 was \$26,016,680 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, 2020, 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 \$1,037,887. The bank balance of these accounts at November 30, 2020 was \$1,037,887, of which all was covered by federal depository insurance or by collateral held by the County's agent in the County's name.

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.

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>Nonmajor Funds</u>	<u>Clayberg Nursing Center</u>
Private pay due from residents	\$ -	\$ 292,998
Other	<u>98,014</u>	<u>-</u>
Total	\$ <u>98,014</u>	\$ <u>292,998</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	\$ 303,999	\$ -	\$ -	\$ -	\$ -	\$ 303,999
Replacement taxes	49,996	3,783	1,902	-	-	55,681
Income taxes	64,973	-	-	-	-	64,973
Public safety tax	253,000	-	-	-	-	253,000
Reimbursements	25,238	-	-	-	414,978	440,216
Federal prisoner housing and transportation	34,401	-	-	-	-	34,401
Motor fuel tax allotment	-	-	-	148,970	-	148,970
Grants	33,332	430,284	-	-	-	463,616
Dental fees	-	48,756	-	-	-	48,756
Other	<u>128,673</u>	<u>-</u>	<u>-</u>	<u>333,293</u>	<u>-</u>	<u>461,966</u>
Total	\$ <u>893,612</u>	\$ <u>482,823</u>	\$ <u>1,902</u>	\$ <u>482,263</u>	\$ <u>414,978</u>	\$ <u>2,275,578</u>

4. Capital Assets

Capital asset activity for the County's governmental activities for the year ended November 30, 2020 was as follows:

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Capital Assets, Non-Depreciable				
Land	\$ 630,974	\$ -	\$ -	\$ 630,974
Construction in process	<u>4,157</u>	<u>46,671</u>	<u>(27,840)</u>	<u>22,988</u>
Total Capital Assets, Non-Depreciable	<u>635,131</u>	<u>46,671</u>	<u>(27,840)</u>	<u>653,962</u>
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	24,040	-	1,998,413
Building improvements	2,594,430	110,945	-	2,705,375
Off-road vehicles	491,817	-	-	491,817
On-road vehicles	2,175,930	214,261	(87,235)	2,302,956
Machinery and equipment	1,637,367	179,570	(90,712)	1,726,225
Computer equipment	1,231,840	-	-	1,231,840
Computer software	359,584	-	-	359,584
Office equipment	<u>418,447</u>	<u>-</u>	<u>-</u>	<u>418,447</u>
Total Capital Assets, Depreciable	<u>17,241,951</u>	<u>528,816</u>	<u>(177,947)</u>	<u>17,592,820</u>
Less Accumulated Depreciation for				
Land improvements	(49,875)	-	-	(49,875)
Infrastructure – bridges	(2,091,413)	(120,143)	-	(2,211,556)
Infrastructure – roads	(1,130,229)	(89,604)	-	(1,219,833)
Buildings	(893,537)	(27,664)	-	(921,201)
Building improvements	(1,373,193)	(65,524)	-	(1,438,717)
Off-road vehicles	(388,111)	(25,643)	-	(413,754)
On-road vehicles	(1,503,482)	(261,298)	81,960	(1,682,820)
Machinery and equipment	(1,072,495)	(103,038)	41,576	(1,133,957)
Computer equipment	(1,144,922)	(12,901)	-	(1,157,823)
Computer software	(293,859)	(12,337)	-	(306,196)
Office equipment	<u>(357,809)</u>	<u>(12,080)</u>	<u>-</u>	<u>(369,889)</u>
Total Accumulated Depreciation	<u>(10,298,925)</u>	<u>(730,232)</u>	<u>123,536</u>	<u>(10,905,621)</u>
Total Capital Assets, Depreciable	<u>6,943,026</u>	<u>(201,416)</u>	<u>(54,411)</u>	<u>6,687,199</u>
Governmental Activities Capital Assets, Net	\$ <u>7,578,157</u>	\$ <u>(154,745)</u>	\$ <u>(82,251)</u>	\$ <u>7,341,161</u>

4. Capital Assets (Continued)

Capital asset activity for the County's business-type activities for the year ended November 30, 2020 was as follows:

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Capital Assets, Non-Depreciable				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in process	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets, Non-Depreciable	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Capital Assets, Depreciable				
Land Improvements	85,936	22,000	-	107,936
Buildings and improvements	2,380,476	62,581	-	2,443,057
Furniture and equipment	<u>639,311</u>	<u>38,780</u>	<u>(23,817)</u>	<u>654,274</u>
Total Capital Assets, Depreciable	<u>3,105,723</u>	<u>123,361</u>	<u>(23,817)</u>	<u>3,205,267</u>
Less Accumulated Depreciation for				
Land improvements	(24,463)	(4,913)	-	(29,376)
Buildings and improvements	(762,926)	(98,462)	-	(861,388)
Equipment	<u>(472,906)</u>	<u>(34,925)</u>	<u>23,817</u>	<u>(484,014)</u>
Total Accumulated Depreciation	<u>(1,260,295)</u>	<u>(138,300)</u>	<u>23,817</u>	<u>(1,374,778)</u>
Total Capital Assets, Depreciable	<u>1,845,428</u>	<u>(14,939)</u>	<u>-</u>	<u>1,830,489</u>
Business-type Activities Capital Assets, Net	\$ <u>1,850,428</u>	\$ <u>(14,939)</u>	\$ <u>-</u>	\$ <u>1,835,489</u>

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General government	\$ 71,391
Public safety	190,373
Judiciary	4,022
Transportation	417,110
Public health and welfare	<u>47,336</u>
Total Depreciation Expense – Governmental Activities	<u>730,232</u>
Business-Type Activities	
Clayberg Nursing Center	117,704
Camping and Recreation	<u>20,596</u>
Total Depreciation Expense – Business-Type Activities	\$ <u>138,300</u>

4. Capital Assets (Continued)

Activity for the Emergency Telephone System Board (discretely presented component unit) for the year ended November 30, 2020 was as follows:

	Balance November 30, 2019	Additions	Deductions	Balance November 30, 2020
Capital Assets, Non-Depreciable				
Construction in process	\$ 73,851	\$ 28,959	\$ (102,810)	\$ -
Capital Assets, Depreciable				
Equipment	1,895,486	816,364	-	2,711,850
Total Capital Assets, Depreciable	1,895,486	816,364	-	2,711,850
Less Accumulated Depreciation for				
Equipment	(976,512)	(168,503)	-	(1,145,015)
Total Accumulated Depreciation	(976,512)	(168,503)	-	(1,145,015)
Total Capital Assets, Depreciable	918,974	647,861	-	1,566,835
Business-Type Activities Capital Assets, Net	\$ 992,825	\$ 676,820	\$ (102,810)	\$ 1,566,835

5. 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, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise Fund	\$ 860
General Fund	Agency Funds	44,430
Other nonmajor governmental funds	General Fund	18,730
Other nonmajor governmental funds	Agency Funds	19,658
Agency Fund	General Fund	3,519

6. 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, 2020 were as follows:

Transfer Out	Transfer In	Amount
Other nonmajor governmental funds	General Fund	\$ 1,884
Illinois Municipal Retirement Fund	Clayberg Nursing Center Fund	183,416
Other nonmajor governmental funds	Clayberg Nursing Center Fund	158,683
Internal Service Funds	Clayberg Nursing Center Fund	116,911

7. **Long-Term Liabilities**

The County utilizes direct borrowings in the form of notes payables from banks and vendors for the purchase or construction of property and equipment.

General long-term obligations of the County at November 30, 2020, are comprised of the following:

Description/Interest Rates	Maturity Dates	Original Balance	Outstanding Balance
Governmental Activities			
Notes Payable			
John Deere Excavator: Collateralized by excavator Interest rate 3.75%	July 13, 2023	\$ 169,700	\$ 105,457
Freightliner: Collateralized by freightliner Interest rate 4.79%	November 15, 2021	\$ 140,000	48,868
Dome repair: Collateralized by County building Interest rate 4.00%	December 1, 2021	\$ 250,000	40,000
Roof repair: Collateralized by County building Interest rate 4.00% to 4.75%	December 1, 2027	\$ 300,000	235,000
Other Long-term Obligations			
Compensated absences	N/A	N/A	561,648
Net pension liability	N/A	N/A	3,889,375
Other postretirement benefits	N/A	N/A	<u>28,603,112</u>
Total Governmental Activities			\$ <u>33,483,460</u>
Business-Type Activities			
Notes Payable			
Capital improvements: Collateralized by Clayberg Nursing Home building Interest rate 2.25% to 4.50%	December 1, 2036	\$ 1,000,000	\$ 870,000
Other Long-term Obligations			
Compensated absences	N/A	N/A	<u>143,839</u>
Total Business-Type Activities			\$ <u>1,013,839</u>

7. **Long-Term Liabilities** (Continued)

The changes in long-term obligations for the year ended November 30, 2020, are as follows:

	Balance at Dec. 1, 2019	Increases	Decreases	Balance at Nov. 1, 2020	Due within One Year
Governmental Activities					
Compensated absences	\$ 457,897	\$ 561,648	\$ (457,897)	\$ 561,648	\$ 561,648
Net pension liability	9,833,540	-	(5,944,165)	3,889,375	-
Other postretirement benefits	25,799,549	2,803,563	-	28,603,112	-
Direct borrowings	<u>597,043</u>	<u>-</u>	<u>(167,718)</u>	<u>429,325</u>	<u>82,762</u>
	<u>\$ 36,688,029</u>	<u>\$ 3,365,211</u>	<u>\$ (6,569,780)</u>	<u>\$ 33,483,460</u>	<u>\$ 644,410</u>
Business-Type Activities					
Compensated absences	\$ 137,892	\$ 143,839	\$ (137,892)	\$ 143,839	\$ 143,839
Direct borrowings	<u>910,000</u>	<u>-</u>	<u>(40,000)</u>	<u>870,000</u>	<u>-</u>
	<u>\$ 1,047,892</u>	<u>\$ 143,839</u>	<u>\$ (177,892)</u>	<u>\$ 1,013,839</u>	<u>\$ 143,839</u>

Compensated absences are liquidated out of the fund from which the employee was paid. This may include the General Fund or a special revenue fund. Pension and OPEB liabilities will be liquidated by the General Fund.

The following displays the debt service requirements for the direct borrowing obligations described above, using rates in effect as of November 30, 2020:

Fiscal Year	Notes from Direct Borrowings	
	Principal	Interest
2021	\$ 82,762	\$ 28,902
2022	145,137	47,411
2023	106,426	43,071
2024	75,000	40,756
2025	<u>80,000</u>	<u>37,775</u>
	489,325	197,915
2026-2030	365,000	135,131
2031-2035	305,000	66,269
2036-2040	<u>140,000</u>	<u>6,300</u>
	<u>\$ 1,299,325</u>	<u>\$ 405,615</u>

8. Legal Debt Margin

The legal debt margin at November 30, 2020 is calculated as follows:

Equalized Assessed Valuation – 2020 Tax Extension	\$	<u>534,999,690</u>
Statutory Debt Limitation (2.875% Valuation)		15,381,241
Minus Applicable Debt		<u>(1,145,000)</u>
Legal Debt Margin	\$	<u>14,236,241</u>

9. Other Required Disclosures

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

At November 30, 2020, there were no funds with a deficit fund balance. The following fund had an excess of expenditures over appropriations for the year ended November 30, 2020:

	<u>Appropriations</u>	<u>Expenditures</u>
Emergency Medical Fund	\$ 964,000	\$ 968,199
Home Monitoring Fund	1,000	1,771
Courthouse Security Fund	40,000	49,305

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.

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, 2020 was \$10.

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 supplemental information. The report is available for download at www.imrf.org.

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 2.00% for each year of service credit after 15 years to a maximum of 75.00% 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 3.00% 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 2.00% for each year of service credit after 15 years to a maximum of 75.00% 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:

- 3.00% 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, 2019, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan	ECO Plan
Retirees and Beneficiaries receiving benefits	229	27	7
Inactive Plan Members entitled to but not yet receiving benefits	151	5	-
Active Plan Members	175	20	2
	<u>555</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 2019 were 9.24%, 23.78%, and 65.81% of payroll, respectively, for Regular, SLEP and ECO plans. For the fiscal year ended 2020, the County contributed \$642,987, \$353,026, and \$101,737, 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.

12. Defined Benefit Pension Plan (Continued)

Net Pension Liability

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- 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 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- 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%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60 - 7.60%
Cash Equivalents	<u>1%</u>	1.85%
Total	<u><u>100%</u></u>	

12. Defined Benefit Pension Plan (Continued)

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 2.75%, and the resulting single discount rate is 7.25% for each plan.

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 November 30, 2019	\$ 61,729,376	\$ 51,895,836	\$ 9,833,540
Changes for the Year			
Service Cost	971,227	-	971,227
Interest on the Total Pension Liability	4,372,524	-	4,372,524
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	582,056	-	582,056
Changes of assumptions	-	-	-
Contributions - employer	-	901,447	(901,447)
Contributions - employees	-	437,626	(437,626)
Net investment income	-	10,299,276	(10,299,276)
Benefit payments, including refunds of employee contributions	(3,808,661)	(3,808,661)	-
Other (Net Transfer)	-	231,623	(231,623)
Net Changes	<u>2,117,146</u>	<u>8,061,311</u>	<u>(5,944,165)</u>
Balances at November 30, 2020	\$ <u>63,846,522</u>	\$ <u>59,957,147</u>	\$ <u>3,889,375</u>

Plan fiduciary net position as a percentage of the total pension liability 93.91%

Covered valuation payroll \$ 8,327,583

Net pension liability as a percentage of covered valuation payroll 46.70%

12. Defined Benefit Pension Plan (Continued)

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 1.00% lower or 1.00% higher:

	<u>1% Lower (6.25%)</u>	<u>Current Discount (7.25%)</u>	<u>1% Higher (8.25%)</u>
Total Pension Liability	\$ 47,761,545	\$ 42,700,267	\$ 38,516,067
Plan Fiduciary Net Position	<u>42,046,118</u>	<u>42,046,118</u>	<u>42,046,118</u>
Net Pension Liability (Asset)	\$ <u>5,715,427</u>	\$ <u>654,149</u>	\$ <u>(3,530,051)</u>

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 1.00% lower or 1.00% higher:

	<u>1% Lower (6.25%)</u>	<u>Current Discount (7.25%)</u>	<u>1% Higher (8.25%)</u>
Total Pension Liability	\$ 16,433,654	\$ 14,475,165	\$ 12,873,151
Plan Fiduciary Net Position	<u>12,270,476</u>	<u>12,270,476</u>	<u>12,270,476</u>
Net Pension Liability (Asset)	\$ <u>4,163,178</u>	\$ <u>2,204,689</u>	\$ <u>602,675</u>

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 1.00% lower or 1.00% higher:

	<u>1% Lower (6.25%)</u>	<u>Current Discount (7.25%)</u>	<u>1% Higher (8.25%)</u>
Total Pension Liability	\$ 7,375,107	\$ 6,671,090	\$ 6,073,274
Plan Fiduciary Net Position	<u>5,640,553</u>	<u>5,640,553</u>	<u>5,640,553</u>
Net Pension Liability (Asset)	\$ <u>1,734,554</u>	\$ <u>1,030,537</u>	\$ <u>432,721</u>

13. Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2020, the County recognized pension expense of \$1,314,232. At November 30, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ -	\$ (649,833)
Changes of assumptions	-	(474,567)
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>2,612,132</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	-	1,487,732
Pension contributions made subsequent to measurement date	<u>-</u>	<u>(1,032,977)</u>
Total Deferred Amounts Related to Pensions	<u>\$ -</u>	<u>\$ 454,755</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:

<u>Year Ending December 31</u>	<u>Net Deferred Inflows of Resources</u>
2020	\$ 69,637
2021	571,531
2022	(416,955)
2023	230,542
2024	-
Thereafter	<u>-</u>
	<u>\$ 454,755</u>

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, 2020 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 \$28,603,112 was measured as of November 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2019.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2020:

- Discount Rate used was 2.13.
- Salary Increases were expected to be 2.50%, including inflation.
- Healthcare cost trend rates of Medical of 6.75% for 2020, decreasing 0.50% to an ultimate rate of 5.00% for 2028 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, 2018 Actuarial Valuation Report for the Illinois Municipal Retirement Fund.

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 November 30, 2019	\$ 25,790,212	\$ -	\$ 25,790,212
Changes for the Year			
Service Cost	580,803	-	580,803
Interest	701,038	-	701,038
Actuarial experience	-	-	-
Assumptions changes	2,525,708	-	2,525,708
Plan changes	(31,600)	-	(31,600)
Contributions - employer	-	963,049	(963,049)
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments	<u>(963,049)</u>	<u>(963,049)</u>	<u>-</u>
Net Changes	<u>2,812,900</u>	<u>-</u>	<u>2,812,900</u>
Balances at November 30, 2020	\$ <u>28,603,112</u>	\$ <u>-</u>	\$ <u>28,603,112</u>

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 1.00% lower or 1.00% higher than the current discount rate:

	1% Lower (1.13%)	Current Discount (2.13%)	1% Higher (3.13%)
Employer Net OPEB Liability	\$ 33,629,547	\$ 28,603,112	\$ 24,548,943

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 1.00% lower or 1.00% higher than the current healthcare cost trend rates:

	1% Lower (Varies)	Current Discount (Varies)	1% Higher (Varies)
Employer Net OPEB Liability	\$ 24,062,435	\$ 28,603,112	\$ 34,435,307

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, 2020, the County recognized OPEB income of \$1,847,230. At November 30, 2020, 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>
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ 4,075,930	\$ -
Changes of assumptions	2,193,814	2,867,232
Net difference between projected and actual earnings on postretirement plan investments	<u>-</u>	<u>-</u>
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	6,269,744	2,867,232
Contributions subsequent to measurement date	<u>-</u>	<u>-</u>
Total Deferred Amounts Related to OPEB	\$ <u>6,269,744</u>	\$ <u>2,867,232</u>

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>
2021	\$ 569,689
2022	569,689
2023	569,689
2024	569,689
2025	546,422
Thereafter	<u>577,334</u>
	\$ <u>3,402,512</u>

15. Subsequent Events

Subsequent events have been evaluated through June 14, 2021, which is the date the financial statements were available to be issued. During December 2020, the County made an additional \$1 million employer payment into the County's defined benefit pension plan. During May 2021, the County received \$3,335,071 as part of the American Rescue Plan Act (ARPA) that was signed into law on March 11, 2021. The County is anticipating additional funding to be received through ARPA.

16. COVID-19 and Government Assistance

The ongoing COVID-19 pandemic has impacted and could further impact the County's operations. The extent to which the pandemic impacts the County's financial position and changes in financial position will depend on future developments, which are highly uncertain, including but not limited to the duration, spread, and severity of the pandemic and the remedial actions and stimulus measures adopted by local and federal government. The pandemic remains a rapidly evolving situation, and the County cannot reasonably estimate the impact at this time.

During fiscal year 2020, the County expended \$514,320 of Coronavirus Relief Funding that was reimbursed by the Federal government.

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans

November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

Regular Plan

Calendar year ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service cost	\$ 683,820	\$ 623,589	\$ 678,257	\$ 667,175	\$ 700,923	\$ 737,828
Interest on the total pension liability	2,925,021	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	358,692	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	<u>(2,540,934)</u>	<u>(2,414,676)</u>	<u>(2,223,586)</u>	<u>(1,944,258)</u>	<u>(1,799,740)</u>	<u>(1,597,285)</u>
Net Change in Total Pension Liability	1,426,599	2,215,583	(327,887)	491,633	1,338,161	2,890,676
Total pension liability - beginning	<u>41,273,668</u>	<u>39,058,085</u>	<u>39,385,972</u>	<u>38,894,339</u>	<u>37,556,178</u>	<u>34,665,502</u>
Total Pension Liability - Ending (A)	<u>42,700,267</u>	<u>41,273,668</u>	<u>39,058,085</u>	<u>39,385,972</u>	<u>38,894,339</u>	<u>37,556,178</u>
Plan Fiduciary Net Position						
Contributions - employer	479,833	673,086	731,916	749,441	771,926	769,816
Contributions - employees	316,086	304,938	316,350	293,946	300,775	294,086
Net investment income	7,125,599	(2,461,030)	6,319,529	2,345,595	173,309	2,028,529
Benefit payments, including refunds of employee contributions	(2,540,934)	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
Other (net transfer)	<u>141,916</u>	<u>282,100</u>	<u>(717,635)</u>	<u>66,262</u>	<u>(269,965)</u>	<u>8,917</u>
Net Change in Plan Fiduciary Net Position	5,522,500	(3,615,582)	4,426,574	1,510,986	(823,695)	1,504,063
Plan fiduciary net position - beginning	<u>36,523,618</u>	<u>40,139,200</u>	<u>35,712,626</u>	<u>34,201,640</u>	<u>35,025,335</u>	<u>33,521,272</u>
Plan Fiduciary Net Position - Ending (B)	<u>42,046,118</u>	<u>36,523,618</u>	<u>40,139,200</u>	<u>35,712,626</u>	<u>34,201,640</u>	<u>35,025,335</u>
Net Pension Liability - Ending (A) - (B)	<u>654,149</u>	<u>4,750,050</u>	<u>(1,081,115)</u>	<u>3,673,346</u>	<u>4,692,699</u>	<u>2,530,843</u>
Plan fiduciary net position as a percentage of the total pension liability	98.47%	88.49%	102.77%	90.67%	87.93%	93.26%
Covered valuation payroll	\$ 6,865,342	\$ 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	9.53%	70.74%	-16.45%	57.25%	71.07%	40.10%

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans

November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

SLEP Plan

Calendar year ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service cost	\$ 228,180	\$ 182,696	\$ 206,426	\$ 229,868	\$ 225,779	\$ 222,904
Interest on the total pension liability	992,935	947,240	935,207	905,806	848,160	803,991
Changes in benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	96,748	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	<u>(848,515)</u>	<u>(794,769)</u>	<u>(766,040)</u>	<u>(701,108)</u>	<u>(593,153)</u>	<u>(498,488)</u>
Net Change in Total Pension Liability	469,348	1,069,918	186,663	387,704	853,950	635,598
Total pension liability - beginning	<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>10,871,984</u>
Total Pension Liability - Ending (A)	<u>14,475,165</u>	<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>
Plan Fiduciary Net Position						
Contributions - employer	305,781	286,572	275,449	287,314	312,066	300,483
Contributions - employees	108,339	87,870	103,141	87,953	94,872	89,574
Net investment income	2,168,350	(920,880)	1,932,910	640,862	47,080	550,170
Benefit payments, including refunds of employee contributions	(848,515)	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Other (net transfer)	<u>46,649</u>	<u>302,911</u>	<u>(116,981)</u>	<u>310,537</u>	<u>104,250</u>	<u>(6,124)</u>
Net Change in Plan Fiduciary Net Position	1,780,604	(1,038,296)	1,428,479	625,558	(34,885)	435,615
Plan fiduciary net position - beginning	<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>	<u>9,073,401</u>
Plan Fiduciary Net Position - Ending (B)	<u>12,270,476</u>	<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>2,204,689</u>	<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	84.77%	74.90%	89.12%	79.22%	76.64%	82.63%
Covered valuation payroll	\$ 1,286,229	\$ 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	171.41%	300.14%	124.24%	225.93%	228.26%	169.24%

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans

November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

ECO Plan

Calendar year ending December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service cost	\$ 59,227	\$ 56,314	\$ 56,262	\$ 128,056	\$ 123,265	\$ 124,547
Interest on the total pension liability	454,568	450,515	413,929	381,975	365,158	353,960
Changes in benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	126,616	(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	<u>(419,212)</u>	<u>(388,650)</u>	<u>(383,948)</u>	<u>(306,964)</u>	<u>(187,741)</u>	<u>(182,028)</u>
Net Change in Total Pension Liability	221,199	276,862	490,134	486,818	288,565	159,299
Total pension liability - beginning	<u>6,449,891</u>	<u>6,173,029</u>	<u>5,682,895</u>	<u>5,196,077</u>	<u>4,907,512</u>	<u>4,748,213</u>
Total Pension Liability - Ending (A)	<u>6,671,090</u>	<u>6,449,891</u>	<u>6,173,029</u>	<u>5,682,895</u>	<u>5,196,077</u>	<u>4,907,512</u>
Plan Fiduciary Net Position						
Contributions - employer	115,833	159,944	64,471	122,926	174,769	169,059
Contributions - employees	13,201	16,936	16,883	30,149	40,229	37,702
Net investment income	1,005,327	(386,715)	874,702	287,265	22,712	268,613
Benefit payments, including refunds of employee contributions	(419,212)	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
Other (net transfer)	<u>43,058</u>	<u>158,346</u>	<u>36,313</u>	<u>29,498</u>	<u>(27,484)</u>	<u>(155,774)</u>
Net Change in Plan Fiduciary Net Position	758,207	(440,139)	608,421	162,874	22,485	137,572
Plan fiduciary net position - beginning	<u>4,882,346</u>	<u>5,322,485</u>	<u>4,714,064</u>	<u>4,551,190</u>	<u>4,528,705</u>	<u>4,391,133</u>
Plan Fiduciary Net Position - Ending (B)	<u>5,640,553</u>	<u>4,882,346</u>	<u>5,322,485</u>	<u>4,714,064</u>	<u>4,551,190</u>	<u>4,528,705</u>
Net Pension Liability - Ending (A) - (B)	<u>1,030,537</u>	<u>1,567,545</u>	<u>850,544</u>	<u>968,831</u>	<u>644,887</u>	<u>378,807</u>
Plan fiduciary net position as a percentage of the total pension liability	84.55%	75.70%	86.22%	82.95%	87.59%	92.28%
Covered valuation payroll	\$ 176,012	\$ 225,815	\$ 225,106	\$ 401,982	\$ 528,537	\$ 502,702
Net pension liability as a percentage of covered valuation payroll	585.49%	694.17%	377.84%	241.01%	122.01%	75.35%

Fulton County, Illinois
Schedule of Employer Contributions -
Defined Benefit Retirement Plans

November 30, 2020

(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
2019	479,201	479,833	(632)	6,865,342	6.99

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
2019	305,865	305,781	84	1,286,229	23.77

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
2019	115,833	115,833	-	176,012	65.81

Fulton County, Illinois
Schedule of Employer Contributions -
Defined Benefit Retirement Plans (Continued)

November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

Notes to Schedule of Contributions

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2019 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 2019 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): 24-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 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.25%
Price Inflation	2.50%
Salary Increases	3.35% to 14.25%, 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 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2017, 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, 2020
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>11/30/2020</u>	<u>11/30/2019</u>	<u>11/30/2018</u>	<u>11/30/2017</u>
Total Pension Liability				
Service cost	\$ 580,803	\$ 483,893	\$ 676,955	\$ 653,495
Interest	701,038	1,134,647	798,230	794,117
Changes in benefit terms	(31,600)	(81,756)	-	-
Difference between expected and actual experience	-	2,765,131	3,311,904	-
Changes in assumptions	2,525,708	(2,143,472)	(2,094,147)	-
Benefit payments	<u>(963,049)</u>	<u>(937,267)</u>	<u>(717,444)</u>	<u>(649,547)</u>
Net Change in Total OPEB Liability	2,812,900	1,221,176	1,975,498	798,065
Total OPEB Liability - Beginning	<u>25,790,212</u>	<u>24,569,036</u>	<u>22,593,538</u>	<u>21,795,473</u>
Total OPEB Liability - Ending (A)	<u>28,603,112</u>	<u>25,790,212</u>	<u>24,569,036</u>	<u>22,593,538</u>
Plan Fiduciary Net Position				
Contributions - employer	963,049	937,267	717,444	649,547
Contributions - member	-	-	-	-
Contributions - other	-	-	-	-
Net investment income	-	-	-	-
Benefit payments	(963,049)	(937,267)	(717,444)	(649,547)
Administrative income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Plan Fiduciary Net Position	-	-	-	-
Plan Fiduciary Net Position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending (B)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employer Net OPEB Liability - Ending (A) - (B)	<u>28,603,112</u>	<u>25,790,212</u>	<u>24,569,036</u>	<u>22,593,538</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	\$ 7,321,724	\$ 7,143,145	\$ 6,505,269	\$ 6,958,264
Employer net OPEB liability as a percentage of covered-employee payroll	390.66%	361.05%	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, 2020
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>11/30/2020</u>	<u>11/30/2019</u>	<u>11/30/2018</u>	<u>11/30/2017</u>
Actuarially determined contribution	\$ N/A	\$ N/A	N/A	N/A
Contributions in relation to the actuarially determined contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>	<u><u>N/A</u></u>
Covered-employee payroll	\$ 7,321,724	\$ 7,143,145	\$ 6,505,269	\$ 6,958,264
Contributions as a percentage of covered-employee payroll	0.00%	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

Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
Revenues Received				
Property taxes	\$ 1,417,084	\$ 1,417,084	\$ 1,388,254	\$ (28,830)
Replacement taxes	1,275,000	1,275,000	1,393,628	118,628
Public safety sales tax	1,075,000	1,075,000	1,015,051	(59,949)
Sales taxes	1,315,000	1,315,000	1,202,384	(112,616)
State income tax allocation	1,050,000	1,050,000	1,059,882	9,882
Other taxes	11,000	11,000	51,126	40,126
Grants	588,826	588,826	220,758	(368,068)
Fees, fines, and charges for services	2,777,591	2,777,591	2,574,069	(203,522)
Interest on investments	27,350	27,350	21,675	(5,675)
Miscellaneous	1,474,660	1,474,660	1,537,897	63,237
Total Revenues	<u>11,011,511</u>	<u>11,011,511</u>	<u>10,464,724</u>	<u>(546,787)</u>
Expenditures Paid				
General Government				
County Clerk				
Salary	53,642	53,642	53,642	-
Salary - deputies and extra clerk hire	65,503	65,503	59,815	5,688
Office supplies	7,500	7,500	7,234	266
Postage	36,900	36,900	19,382	17,518
Mileage expense	500	500	177	323
Education	600	600	600	-
Total County Clerk	<u>164,645</u>	<u>164,645</u>	<u>140,850</u>	<u>23,795</u>
County Treasurer				
Salary	59,958	59,958	59,958	-
Staff salaries	125,050	125,050	115,530	9,520
Mileage expense	750	750	83	667
Supplies and expense	3,000	3,000	2,984	16
Postage	16,500	16,500	16,392	108
Education	500	500	380	120
Equipment	2,200	2,200	2,006	194
Printing and publishing	3,000	3,000	2,029	971
Total County Treasurer	<u>210,958</u>	<u>210,958</u>	<u>199,362</u>	<u>11,596</u>
Buildings and Grounds				
Supplies	6,000	6,000	5,503	497
Telephone	25,200	26,200	25,803	397
Courthouse utilities	35,000	35,000	30,295	4,705
Water	5,000	5,000	3,421	1,579
257 W Lincoln	-	1,760	1,280	480
Courthouse repairs and maintenance	599,259	595,259	116,896	478,363
Contractual labor	10,000	13,000	12,209	791
Total Buildings and Grounds	<u>680,459</u>	<u>682,219</u>	<u>195,407</u>	<u>486,812</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
County Administrator				
Salary - County Administrator	38,908	38,908	38,630	278
Mileage	700	700	241	459
Office expense	750	750	-	750
Total County Administrator	<u>40,358</u>	<u>40,358</u>	<u>38,871</u>	<u>1,487</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	23,626	23,626	23,424	202
Mileage	1,500	1,500	796	704
Office expense	500	500	239	261
Publications	500	500	476	24
Education and training	400	400	-	400
Total Board of Review	<u>44,726</u>	<u>44,726</u>	<u>42,935</u>	<u>1,791</u>
Supervisor of Assessment				
Salary	76,725	81,526	81,525	1
Staff salaries	177,660	172,859	154,387	18,472
Mileage and expense	1,000	1,000	166	834
Office supplies and expense	5,000	5,000	1,856	3,144
Postage	7,000	7,000	5,516	1,484
Publication of assessments	6,600	6,600	5,215	1,385
Equipment	6,650	6,650	6,353	297
Vehicle maintenance	3,500	3,500	1,942	1,558
Fuel	1,500	1,500	643	857
Education and training	6,000	6,000	3,468	2,532
Total Supervisor of Assessments	<u>291,635</u>	<u>291,635</u>	<u>261,071</u>	<u>30,564</u>
County Board				
Per diem	19,500	19,670	19,670	-
Salary - Board secretary	54,000	48,500	20,990	27,510
Office maintenance	-	6,420	6,418	2
Mileage and expense	11,500	11,330	8,264	3,066
Printing, stationary, and supplies	4,500	4,500	3,020	1,480
Telephone and internet	-	2,500	1,082	1,418
Utilities	-	3,080	999	2,081
Water	-	1,500	289	1,211
Education - dues	2,300	2,300	1,791	509
Website coordinator	4,000	4,000	1,916	2,084
Total County Board	<u>95,800</u>	<u>103,800</u>	<u>64,439</u>	<u>39,361</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Computer				
Supplies	1,000	1,000	42	958
Equipment & licensing	51,200	51,200	31,641	19,559
Equipment maintenance	70,000	70,000	50,103	19,897
Contractual labor	35,000	39,352	34,683	4,669
Total Computer	<u>157,200</u>	<u>161,552</u>	<u>116,469</u>	<u>45,083</u>
Information Technology				
Salary - IT Director	37,000	37,000	41,352	(4,352)
Total Information Technology	<u>37,000</u>	<u>37,000</u>	<u>41,352</u>	<u>(4,352)</u>
Elections				
Judges	110,000	110,000	68,868	41,132
Salary	55,126	55,126	48,017	7,109
Contractual labor	36,000	36,000	26,810	9,190
Supplies	54,400	54,400	49,245	5,155
Permanent registration	2,500	2,500	-	2,500
Annual election contract	85,000	85,000	84,525	475
Voter registration	19,600	19,600	14,700	4,900
GBS/GEMS license	8,650	8,650	8,650	-
Equipment maintenance	15,268	15,268	18,276	(3,008)
Publications	12,000	12,000	8,584	3,416
Polling places	6,000	6,000	3,550	2,450
Rent & utility expense	9,200	9,200	4,640	4,560
Total Elections	<u>413,744</u>	<u>413,744</u>	<u>335,865</u>	<u>77,879</u>
County Planning, Zoning, and Development				
Salary - staff	38,260	39,225	39,225	-
Mileage	300	300	92	208
Publications	1,500	1,500	768	732
Postage	700	700	446	254
Education and training	400	400	65	335
ZBA per diem	3,000	3,000	1,863	1,137
Repairs and maintenance	2,250	1,285	854	431
Office supplies and expense	1,500	1,500	828	672
Contingency	1,000	1,000	-	1,000
Equipment	1,000	1,000	223	777
Fuel	2,250	2,250	1,135	1,115
Total County Planning, Zoning, and Development	<u>52,160</u>	<u>52,160</u>	<u>45,499</u>	<u>6,661</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Miscellaneous				
Legal services	25,000	28,642	28,641	1
County website	1,000	1,000	349	651
Revenue stamps	100,000	100,000	102,904	(2,904)
Prairie Hill dues	6,300	6,300	6,152	148
Audit of County records	70,000	70,000	67,725	2,275
Preparation of budget	300	300	291	9
Accounting and consulting	10,000	5,684	-	5,684
Longevity/sick leave pay	27,500	27,500	11,100	16,400
Solid waste management	5,000	5,000	-	5,000
Tri-County e-waste program	8,500	8,500	8,490	10
Spoon River economic development council	10,000	10,000	10,000	-
County tourism marketing	3,458	3,458	566	2,892
Distribution - visitor guide	700	700	-	700
Printing - visitor guide	3,075	3,075	-	3,075
CIC software payment	38,000	38,674	38,674	-
HAVA election grant	15,500	15,500	-	15,500
Contract retro pay	-	62,820	62,723	97
Total Miscellaneous	<u>324,333</u>	<u>387,153</u>	<u>337,615</u>	<u>49,538</u>
Total General Government	<u>2,513,018</u>	<u>2,589,950</u>	<u>1,819,735</u>	<u>770,215</u>
Employee Benefits				
Group medical insurance	3,002,300	2,972,300	2,847,985	124,315
Group life insurance	11,000	11,000	8,537	2,463
Refunds on insurance coverage	1,000	1,000	643	357
Cafeteria and flex administration	1,500	1,500	1,500	-
Employee HRA	315,000	345,000	333,042	11,958
Wellness program	1,500	1,500	815	685
Total Employee Benefits	<u>3,332,300</u>	<u>3,332,300</u>	<u>3,192,522</u>	<u>139,778</u>
Public Safety				
Sheriff				
Salary	94,194	94,194	94,194	-
Salary - deputies	1,140,265	1,140,265	1,127,419	12,846
Salary - secretaries	127,657	127,657	128,701	(1,044)
Janitor - courthouse	71,255	71,255	69,275	1,980
Switchboard - courthouse	29,665	29,665	26,806	2,859
Overtime	78,000	78,000	95,166	(17,166)
Holidays	69,200	69,200	82,108	(12,908)
Office supplies and expense	18,000	18,000	17,688	312
Equipment	10,000	10,000	4,134	5,866
K-9	1,700	1,700	887	813

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund

Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Sheriff (Continued):				
Auto purchase	114,350	114,350	114,350	-
Equipment rental	12,750	12,750	12,393	357
Equipment maintenance	13,500	13,480	9,419	4,061
Vehicle maintenance, oil, and repairs	26,400	29,400	28,966	434
Uniform expense	5,000	5,000	4,710	290
Computer equipment and programming	6,000	6,000	5,524	476
Gas	100,000	97,000	93,934	3,066
Training program	14,500	14,500	15,812	(1,312)
Education reimbursement	7,500	7,500	-	7,500
Tower utilities	500	520	516	4
Prisoner transport	1,000	1,000	-	1,000
IPRF Grant	1,000	1,000	-	1,000
Other	-	-	2,319	(2,319)
Total Sheriff	<u>1,942,436</u>	<u>1,942,436</u>	<u>1,934,321</u>	<u>8,115</u>
Special Reimbursed Project				
WCITF	13,232	13,232	-	13,232
Cash crop	1,000	1,000	-	1,000
EMS dispatch	99,769	99,769	45,034	54,735
ETSB training	1,500	1,500	365	1,135
Police/jail training	8,000	8,000	8,000	-
Auto purchase	30,000	30,000	15,126	14,874
Farmington dispatch	15,269	15,269	17,109	(1,840)
Police fire dispatch	48,407	48,407	52,746	(4,339)
Prisoner transport	20,000	20,000	9,720	10,280
Grant expense	1,000	1,000	-	1,000
ETSB dispatch	500	500	-	500
Law enforcement alarm system	20,000	20,000	5,858	14,142
Policing	204,532	204,532	110,265	94,267
Total Special Reimbursed Project	<u>463,209</u>	<u>463,209</u>	<u>264,223</u>	<u>198,986</u>
Merit Commission				
Secretary	550	550	550	-
Meetings	200	200	160	40
Mileage	100	100	49	51
Postage	50	-	-	-
Advertising	500	-	-	-
Tests	1,000	1,550	1,550	-
Psychological and polygraph exams	1,600	1,600	575	1,025
Total Merit Commission	<u>4,000</u>	<u>4,000</u>	<u>2,884</u>	<u>1,116</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Coroner				
Salary	44,000	44,000	44,000	-
Contractual labor	1,200	1,200	1,200	-
Special investigation expense	4,000	4,000	3,325	675
Mileage	1,000	1,000	410	590
Office supplies and expense	250	250	-	250
Telephone	500	500	412	88
Vehicle maintenance	200	200	80	120
Education	850	850	350	500
Jury certificates	200	200	-	200
Indigent burials	1,290	1,290	1,290	-
Equipment	-	1,355	1,355	-
Autopsy expense	25,000	23,645	12,915	10,730
Total Coroner	<u>78,490</u>	<u>78,490</u>	<u>65,337</u>	<u>13,153</u>
Fulton County Civil Defense				
Director salary	23,080	23,543	23,543	-
Assistant director salary	4,873	210	-	210
COVID expenses	-	104,500	51,247	53,253
Office supplies and expense	2,000	2,000	1,702	298
Telephone	2,000	2,650	2,303	347
Radio equipment and maintenance	4,000	8,200	7,677	523
Gas	4,000	4,000	3,229	771
Training film and supplies	1,000	350	334	16
Total Fulton County Civil Defense	<u>40,953</u>	<u>145,453</u>	<u>90,035</u>	<u>55,418</u>
Animal Control				
Rabies control officer	55,765	55,765	55,006	759
Kennel assistants	21,258	21,258	21,251	7
Administrator	3,000	3,000	3,000	-
Overtime	1,500	1,500	1,354	146
Office supplies	3,000	3,400	4,435	(1,035)
Rabies tags	650	650	764	(114)
Equipment and repair	4,500	4,100	1,446	2,654
Uniform expense	400	400	53	347
Truck expense	2,500	2,500	1,446	1,054
Gasoline	4,000	4,000	3,484	516
Utilities	12,000	12,000	10,006	1,994
Buildings and grounds	5,000	5,000	2,385	2,615
Medication	4,500	4,305	2,487	1,818
Animal disposal	4,000	4,000	2,672	1,328
Feed supplies	7,000	7,000	4,954	2,046
Mowing	2,000	2,000	1,700	300
Humane Society revenue to Canton	2,000	2,195	2,191	4
Total Animal Control	<u>133,073</u>	<u>133,073</u>	<u>118,634</u>	<u>14,439</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund

Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
Jail				
Salaries - jailers - communicators	654,915	654,915	597,450	57,465
Physician	66,500	66,500	66,154	346
Custodian	52,253	52,253	51,099	1,154
Overtime	113,300	113,300	99,288	14,012
Holidays	43,000	43,000	27,860	15,140
Food - prisoners	160,500	166,700	166,689	11
Custodian supplies	2,500	2,500	932	1,568
Telephone	7,000	7,460	7,457	3
Equipment	2,000	2,000	986	1,014
Uniforms - jailers	3,000	3,000	2,466	534
Training program	3,000	3,000	3,042	(42)
Fuel and lights	25,000	25,000	22,880	2,120
Water	13,500	15,900	15,899	1
Repairs and maintenance	115,000	105,940	19,284	86,656
Total Jail	<u>1,261,468</u>	<u>1,261,468</u>	<u>1,081,486</u>	<u>179,982</u>
Total Public Safety	<u>3,923,629</u>	<u>4,028,129</u>	<u>3,556,920</u>	<u>471,209</u>
Judiciary				
Courts				
Salary secretary	39,792	39,792	38,093	1,699
Salary - Circuit and Associate judges	1,800	1,800	1,500	300
Bailiff services	1,500	1,500	-	1,500
Mileage - petit jurors	3,000	3,000	-	3,000
Meals and lodging - jurors	500	500	-	500
Stationery and supplies - local judges	3,200	3,200	2,712	488
Jury certificates	7,500	7,500	-	7,500
Office expense - Chief Judge	4,891	4,891	4,891	-
Indigent publications	200	200	-	200
Equipment maintenance	3,000	3,000	1,166	1,834
Other appointed counsel	54,000	55,697	55,697	-
Other appointed counsel contract	44,000	44,000	44,000	-
Court appointed counsel for adoptions	500	500	-	500
Court ordered psychiatric exams	8,750	8,750	11,172	(2,422)
Court reporter - juvenile	1,500	1,500	942	558
Grand Jury	500	500	-	500
Interpreters	3,000	3,000	631	2,369
Witness fees	200	200	-	200
Medical tests	2,000	1,151	615	536
CASA	2,500	2,500	-	2,500
Child custody medication	1,000	152	-	152
Provide for care of children	150,000	150,000	76,924	73,076
Court Service Department	489,674	489,674	489,674	-
Total Courts	<u>823,007</u>	<u>823,007</u>	<u>728,017</u>	<u>94,990</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Jury Commission				
Salary - jury commission clerk	1,531	1,531	1,504	27
Salaries - jury commission trustees	3,000	3,000	3,000	-
Supplies	2,000	2,000	1,834	166
Total Jury Commission	<u>6,531</u>	<u>6,531</u>	<u>6,338</u>	<u>193</u>
Public Defender				
Salary - Circuit and Associate judges	156,371	161,064	158,361	2,703
Salary - public defender assistant	48,000	48,000	43,938	4,062
Assistant public defender - contract	34,000	34,000	34,000	-
Secretary	63,373	63,373	61,975	1,398
Mileage	500	500	-	500
Office expense	4,200	4,700	4,531	169
Postage	2,000	1,500	643	857
Equipment	1,200	1,200	1,194	6
Law reference	4,000	4,000	3,978	22
Total Public Defender	<u>313,644</u>	<u>318,337</u>	<u>308,620</u>	<u>9,717</u>
Circuit Clerk				
Salary	61,851	61,851	61,851	-
Salary - deputies and extra clerk hire	368,616	368,616	344,678	23,938
Contractual	500	500	-	500
Office supplies and expenses	10,000	10,000	7,605	2,395
Postage	6,000	9,000	8,293	707
Education and dues	1,000	1,000	-	1,000
Professional services	500	500	-	500
Equipment	4,000	1,000	-	1,000
Audit of Circuit Clerk's office	4,500	4,500	4,000	500
Total Circuit Clerk	<u>456,967</u>	<u>456,967</u>	<u>426,427</u>	<u>30,540</u>
State's Attorney				
Salary	173,745	178,960	175,959	3,001
Salary - assistants	155,000	155,000	154,850	150
Salary - stenographers	198,809	198,809	193,315	5,494
Education and mileage	4,500	4,000	3,922	78
Appellate services	15,000	15,000	15,000	-
Office supplies and expense	26,000	26,000	19,029	6,971
Postage and mailing	2,500	2,650	2,555	95
Other	-	-	10,912	(10,912)
Equipment	1,500	1,500	29	1,471
Total State's Attorney	<u>577,054</u>	<u>581,919</u>	<u>575,571</u>	<u>6,348</u>
Total Judiciary	<u>2,177,203</u>	<u>2,186,761</u>	<u>2,044,973</u>	<u>141,788</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Transportation				
Transit:				
Salary	18,200	18,200	18,200	-
Other				
Regional Superintendent of Schools:				
Share of department expenses	84,514	84,514	84,513	1
Clock repair	500	500	-	500
Contingency	10,000	10,000	-	10,000
Total Other	95,014	95,014	84,513	10,501
Total Expenditures	12,059,364	12,250,354	10,716,863	1,533,491
Excess (Deficiency) of Revenues over Expenditures	(1,047,853)	(1,238,843)	(252,139)	986,704
Other Financing Sources (Uses)				
Debt payments	(81,500)	(81,500)	(80,938)	562
Operating transfers in	100	100	2,562	2,462
Operating transfers out	-	-	-	-
Net Other Financing Sources (Uses)	(81,400)	(81,400)	(78,376)	3,024
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ (1,129,253)	\$ (1,320,243)	(330,515)	\$ 989,728
Reconciliation to Modified Accrual			114,405	
Fund Balance, December 1, 2019			4,051,486	
Fund Balance, November 30, 2020			\$ 3,835,376	

Fulton County, Illinois
Budgetary Comparison Schedule
County Health Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Property taxes	\$ 436,000	\$ 436,000	\$ 437,041	\$ 1,041
Replacement taxes	70,000	70,000	105,455	35,455
Grants	2,372,486	2,372,486	3,377,231	1,004,745
Fees, fines, and charges for services	780,392	780,392	375,550	(404,842)
Interest on investments	150	150	6,763	6,613
Miscellaneous	-	-	34,436	34,436
	<u>3,659,028</u>	<u>3,659,028</u>	<u>4,336,476</u>	<u>677,448</u>
Expenditures Paid				
Public Health and Welfare:				
Personnel	1,592,026	1,592,026	1,395,206	196,820
Travel	53,001	53,001	22,308	30,693
Medical care	9,000	9,000	2,391	6,609
Contractual	1,759,245	1,759,245	1,487,146	272,099
Commodities	139,630	139,630	248,621	(108,991)
Capital improvement	56,892	56,892	61,769	(4,877)
Capital outlay	49,229	49,229	100,068	(50,839)
	<u>3,659,023</u>	<u>3,659,023</u>	<u>3,317,509</u>	<u>341,514</u>
Excess (Deficiency) of Revenues over Expenditures				
	\$ <u>5</u>	\$ <u>5</u>	1,018,967	\$ <u>1,018,962</u>
Reconciliation to Modified Accrual			(678,743)	
Fund Balance, December 1, 2019			<u>2,433,580</u>	
Fund Balance, November 30, 2020			\$ <u>2,773,804</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2020

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 1,700,500	\$ 1,700,500	\$ 1,701,892	\$ 1,392
Replacement taxes	50,000	50,000	53,020	3,020
Fees, fines, and charges for services	5,050	5,050	-	(5,050)
Interest on investments	2,500	2,500	22,567	20,067
Miscellaneous	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Total Revenues	<u>2,258,050</u>	<u>2,258,050</u>	<u>1,777,479</u>	<u>(480,571)</u>
Expenditures Paid				
Employee benefits	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,144,796</u>	<u>755,204</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>358,050</u>	\$ <u>358,050</u>	632,683	\$ <u>274,633</u>
Reconciliation to Modified Accrual			33,803	
Fund Balance, December 1, 2019			<u>3,633,096</u>	
Fund Balance, November 30, 2020			\$ <u>4,299,582</u>	

Fulton County, Illinois
Note to Budgetary Comparison Schedules - Major Governmental Funds
November 30, 2020
(Unaudited – See Accompanying Independent Auditor’s Report)

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, 2020 is presented on each budgetary comparison schedule in the line item titled “Reconciliation to modified accrual basis”.

Fulton County, Illinois
Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2020

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
Assets			
Cash and cash equivalents	\$ 7,049,215	\$ -	\$ 7,049,215
Investments	1,120,007	-	1,120,007
Accounts receivable	98,014	-	98,014
Property tax receivable	3,818,937	-	3,818,937
Due from other governments	482,263	-	482,263
Due from other funds	38,388	-	38,388
Inventories, at cost	3,102	-	3,102
Prepaid items	10,943	-	10,943
Total Assets	12,620,869	-	12,620,869
Liabilities and Fund Balances			
Liabilities			
Accounts payable	533,611	-	533,611
Accrued expenses	18,017	-	18,017
Unearned revenue	3,818,937	-	3,818,937
Due to other funds	-	-	-
Total Liabilities	4,370,565	-	4,370,565
Fund Balances			
Nonspendable	14,045	-	14,045
Restricted	7,565,194	-	7,565,194
Committed	-	-	-
Assigned	671,065	-	671,065
Unassigned	-	-	-
Total Fund Balances	8,250,304	-	8,250,304
Total Liabilities and Fund Balances	\$ 12,620,869	\$ -	\$ 12,620,869

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended November 30, 2020

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
Revenues			
Property taxes	\$ 3,605,756	\$ -	\$ 3,605,756
Replacement taxes	69,684	-	69,684
Motor fuel tax allotments	1,044,829	-	1,044,829
Grants	1,094,343	-	1,094,343
Fees, fines, and charges for services	977,528	-	977,528
Interest on investments	35,065	-	35,065
Miscellaneous	14,810	-	14,810
Total Revenues	\$ 6,842,015	\$ -	\$ 6,842,015
Expenditures			
Current			
General government	641,904	-	641,904
Employee benefits	535,135	-	535,135
Public Safety	983,480	-	983,480
Judiciary	177,593	-	177,593
Public health and welfare	993,734	-	993,734
Transportation	2,346,442	-	2,346,442
Capital Outlay	241,133	-	241,133
Debt Service:			
Principal	79,331	-	79,331
Interest	8,315	-	8,315
Total Expenditures	6,007,067	-	6,007,067
Excess of Revenues Over (Under) Expenditures	834,948	-	834,948
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	(160,567)	-	(160,567)
Proceeds from borrowings	-	-	-
Proceeds from sale of assets	125,000	-	125,000
Total Other Financing Sources (Uses)	(35,567)	-	(35,567)
Net Change in Fund Balances	799,381	-	799,381
Fund Balances, December 1, 2019	7,450,923	-	7,450,923
Fund Balances, November 30, 2020	\$ 8,250,304	\$ -	\$ 8,250,304

Fulton County, Illinois
Nonmajor Special Revenue Funds
Fund Descriptions
November 30, 2020

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.

Public Safety Answering Point Fund

Accounts for funds provided by Emergency Telephone System Board. Public Safety Answering Point (PSAP) support payments are designed to help support the costs related to 911 dispatching such as salaries or related costs to the handling and dispatching of a 911 call.

Fulton County, Illinois
Combining Balance Sheet
Nonmajor Special Revenue Funds
November 30, 2020

	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
Assets								
Cash and cash equivalents	\$ 498,943	\$ 2,240,557	\$ 746,570	\$ 787,335	\$ 63,331	\$ 184,289	\$ 4,066	\$ 120,571
Investments	-	-	106,328	601,965	-	104,358	-	-
Accounts receivable	-	-	47,048	-	-	-	-	-
Property tax receivable	437,425	-	314,742	700,000	-	100,000	427,000	335,028
Due from other governments	165,409	148,970	-	2,521	-	-	-	-
Due from other funds	-	-	-	-	181	-	-	-
Inventories, at cost	-	3,102	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	<u>1,101,777</u>	<u>2,392,629</u>	<u>1,214,688</u>	<u>2,091,821</u>	<u>63,512</u>	<u>388,647</u>	<u>431,066</u>	<u>455,599</u>
Liabilities and Fund Balances								
Liabilities								
Accounts payable	3,836	80,170	139,436	-	-	-	-	-
Accrued expenses	3,499	14,518	-	-	-	-	-	-
Unearned revenue	437,425	-	314,742	700,000	-	100,000	427,000	335,028
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>444,760</u>	<u>94,688</u>	<u>454,178</u>	<u>700,000</u>	<u>-</u>	<u>100,000</u>	<u>427,000</u>	<u>335,028</u>
Fund Balances								
Nonspendable	-	3,102	-	-	-	-	-	-
Restricted	154,325	2,294,839	760,510	1,391,821	63,512	288,647	-	120,571
Committed	-	-	-	-	-	-	-	-
Assigned	502,692	-	-	-	-	-	4,066	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>657,017</u>	<u>2,297,941</u>	<u>760,510</u>	<u>1,391,821</u>	<u>63,512</u>	<u>288,647</u>	<u>4,066</u>	<u>120,571</u>
Total Liabilities and Fund Balances	<u>\$ 1,101,777</u>	<u>\$ 2,392,629</u>	<u>\$ 1,214,688</u>	<u>\$ 2,091,821</u>	<u>\$ 63,512</u>	<u>\$ 388,647</u>	<u>\$ 431,066</u>	<u>\$ 455,599</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2020

	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
Assets								
Cash and cash equivalents	\$ 156,862	\$ 29,127	\$ 99,765	\$ 98,162	\$ 154,489	\$ 392,127	\$ -	\$ 142,936
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	178,000	-	-	-	-	-	1,012,000	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	4,014	8,246	2,131	-	4,056
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	<u>334,862</u>	<u>29,127</u>	<u>99,765</u>	<u>102,176</u>	<u>162,735</u>	<u>394,258</u>	<u>1,012,000</u>	<u>146,992</u>
Liabilities and Fund Balances								
Liabilities								
Accounts payable	100,000	-	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	178,000	-	-	-	-	-	1,012,000	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>278,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,012,000</u>	<u>-</u>
Fund Balances								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	56,862	-	50,000	102,176	162,735	394,258	-	146,992
Committed	-	-	-	-	-	-	-	-
Assigned	-	29,127	49,765	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>56,862</u>	<u>29,127</u>	<u>99,765</u>	<u>102,176</u>	<u>162,735</u>	<u>394,258</u>	<u>-</u>	<u>146,992</u>
Total Liabilities and Fund Balances	<u>\$ 334,862</u>	<u>\$ 29,127</u>	<u>\$ 99,765</u>	<u>\$ 102,176</u>	<u>\$ 162,735</u>	<u>\$ 394,258</u>	<u>\$ 1,012,000</u>	<u>\$ 146,992</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2020

	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
Assets							
Cash and cash equivalents	\$ 53,531	\$ 27,073	\$ 13,284	\$ 14,870	\$ 9,467	\$ 16,786	\$ 51,657
Investments	-	-	-	-	-	-	-
Accounts receivable	-	966	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	258	-	192	239	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total Assets	<u>53,531</u>	<u>28,039</u>	<u>13,542</u>	<u>14,870</u>	<u>9,659</u>	<u>17,025</u>	<u>51,657</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	53,531	28,039	13,542	-	9,659	17,025	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	14,870	-	-	51,657
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>53,531</u>	<u>28,039</u>	<u>13,542</u>	<u>14,870</u>	<u>9,659</u>	<u>17,025</u>	<u>51,657</u>
Total Liabilities and Fund Balances	<u>\$ 53,531</u>	<u>\$ 28,039</u>	<u>\$ 13,542</u>	<u>\$ 14,870</u>	<u>\$ 9,659</u>	<u>\$ 17,025</u>	<u>\$ 51,657</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2020

	Geographic Information System Fund	Courthouse Security Fund	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund
Assets							
Cash and cash equivalents	\$ 95,235	\$ 93,534	\$ 22,368	\$ 2,568	\$ 7,507	\$ 16,362	\$ -
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	165,363
Due from other funds	10,226	6,696	934	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	10,943	-	-	-	-	-	-
Total Assets	<u>116,404</u>	<u>100,230</u>	<u>23,302</u>	<u>2,568</u>	<u>7,507</u>	<u>16,362</u>	<u>165,363</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	165,363
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,363</u>
Fund Balances							
Nonspendable	10,943	-	-	-	-	-	-
Restricted	105,461	100,230	23,302	2,568	7,507	16,362	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>116,404</u>	<u>100,230</u>	<u>23,302</u>	<u>2,568</u>	<u>7,507</u>	<u>16,362</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 116,404</u>	<u>\$ 100,230</u>	<u>\$ 23,302</u>	<u>\$ 2,568</u>	<u>\$ 7,507</u>	<u>\$ 16,362</u>	<u>\$ 165,363</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2020

	Sheriff Warrant Fund	Drug Court Fund	Electronic Citation Fund	Zoning Mitigation Fund	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund
Assets							
Cash	\$ 23,489	\$ 63,467	\$ 24,712	\$ 261,010	\$ 10,331	\$ 417,327	\$ 37,455
Investments	-	-	-	-	-	307,356	-
Accounts receivable	-	-	-	-	-	50,000	-
Property tax receivable	-	-	-	-	-	314,742	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	266	86	-	42	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total Assets	<u>23,489</u>	<u>63,733</u>	<u>24,798</u>	<u>261,010</u>	<u>10,373</u>	<u>1,089,425</u>	<u>37,455</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	44,806	-
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	314,742	-
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,548</u>	<u>-</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	23,489	63,733	24,798	261,010	10,373	729,877	37,455
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>23,489</u>	<u>63,733</u>	<u>24,798</u>	<u>261,010</u>	<u>10,373</u>	<u>729,877</u>	<u>37,455</u>
Total Liabilities and Fund Balances	<u>\$ 23,489</u>	<u>\$ 63,733</u>	<u>\$ 24,798</u>	<u>\$ 261,010</u>	<u>\$ 10,373</u>	<u>\$ 1,089,425</u>	<u>\$ 37,455</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2020

	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Public Safety Answering Point Fund	Total Nonmajor Governmental Funds
Assets							
Cash	\$ 6,386	\$ 12,502	\$ 10,970	\$ 346	\$ 1,274	\$ 36,574	\$ 7,049,215
Investments	-	-	-	-	-	-	1,120,007
Accounts receivable	-	-	-	-	-	-	98,014
Property tax receivable	-	-	-	-	-	-	3,818,937
Due from other governments	-	-	-	-	-	-	482,263
Due from other funds	-	-	821	-	-	-	38,388
Inventories, at cost	-	-	-	-	-	-	3,102
Prepaid items	-	-	-	-	-	-	10,943
Total Assets	<u>6,386</u>	<u>12,502</u>	<u>11,791</u>	<u>346</u>	<u>1,274</u>	<u>36,574</u>	<u>12,620,869</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	533,611
Accrued expenses	-	-	-	-	-	-	18,017
Unearned revenue	-	-	-	-	-	-	3,818,937
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,370,565</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	14,045
Restricted	-	-	11,791	346	1,274	36,574	7,565,194
Committed	-	-	-	-	-	-	-
Assigned	6,386	12,502	-	-	-	-	671,065
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>6,386</u>	<u>12,502</u>	<u>11,791</u>	<u>346</u>	<u>1,274</u>	<u>36,574</u>	<u>8,250,304</u>
Total Liabilities and Fund Balances	<u>\$ 6,386</u>	<u>\$ 12,502</u>	<u>\$ 11,791</u>	<u>\$ 346</u>	<u>\$ 1,274</u>	<u>\$ 36,574</u>	<u>\$ 12,620,869</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	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	\$ 393,337	\$ -	\$ 257,086	\$ 700,807	\$ -	\$ 100,263	\$ 414,930	\$ 335,750
Replacement taxes	-	-	-	69,684	-	-	-	-
Motor fuel tax allotments	-	1,044,829	-	-	-	-	-	-
Grants	701	537,455	30,597	-	-	-	-	-
Fees, fines, and charges for services	305,105	66,743	24,251	-	2,035	-	-	-
Interest on investments	1,421	2,394	5,852	7,783	328	2,553	520	504
Miscellaneous	4,578	-	-	-	-	-	-	-
Total Revenues	<u>705,142</u>	<u>1,651,421</u>	<u>317,786</u>	<u>778,274</u>	<u>2,363</u>	<u>102,816</u>	<u>415,450</u>	<u>336,254</u>
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	535,135	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	9,624	-	-	-
Public health and welfare	-	-	-	-	-	66,606	414,100	335,028
Transportation	355,295	957,865	530,088	-	-	-	-	-
Capital Outlay	214,550	-	-	-	-	-	-	-
Debt Service:								
Principal	79,331	-	-	-	-	-	-	-
Interest	8,315	-	-	-	-	-	-	-
Total Expenditures	<u>657,491</u>	<u>957,865</u>	<u>530,088</u>	<u>535,135</u>	<u>9,624</u>	<u>66,606</u>	<u>414,100</u>	<u>335,028</u>
Excess of Revenues over (under) Expenditures	<u>47,651</u>	<u>693,556</u>	<u>(212,302)</u>	<u>243,139</u>	<u>(7,261)</u>	<u>36,210</u>	<u>1,350</u>	<u>1,226</u>
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(158,683)	-	-	-	-
Proceeds from sale of assets	125,000	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>(158,683)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	172,651	693,556	(212,302)	84,456	(7,261)	36,210	1,350	1,226
Fund Balances, December 1, 2019	484,366	1,604,385	972,812	1,307,365	70,773	252,437	2,716	119,345
Fund Balances, November 30, 2020	<u>\$ 657,017</u>	<u>\$ 2,297,941</u>	<u>\$ 760,510</u>	<u>\$ 1,391,821</u>	<u>\$ 63,512</u>	<u>\$ 288,647</u>	<u>\$ 4,066</u>	<u>\$ 120,571</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	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	\$ 178,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 968,081	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	9,425	19,420	48,988	122,501	39,910	-	49,224
Interest on investments	660	149	78	84	204	1,884	118	201
Miscellaneous	-	-	-	-	6,584	-	-	1,840
Total Revenues	<u>179,076</u>	<u>9,574</u>	<u>19,498</u>	<u>49,072</u>	<u>129,289</u>	<u>41,794</u>	<u>968,199</u>	<u>51,265</u>
Expenditures								
Current								
General government	-	13,910	-	-	100,347	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	968,199	-
Judiciary	-	-	-	39,027	-	18,652	-	38,579
Public health and welfare	178,000	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>178,000</u>	<u>13,910</u>	<u>-</u>	<u>39,027</u>	<u>100,347</u>	<u>18,652</u>	<u>968,199</u>	<u>38,579</u>
Excess of Revenues over (under) Expenditures	<u>1,076</u>	<u>(4,336)</u>	<u>19,498</u>	<u>10,045</u>	<u>28,942</u>	<u>23,142</u>	<u>-</u>	<u>12,686</u>
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,884)	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,884)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,076	(4,336)	19,498	10,045	28,942	21,258	-	12,686
Fund Balances, December 1, 2019	55,786	33,463	80,267	92,131	133,793	373,000	-	134,306
Fund Balances, November 30, 2020	<u>\$ 56,862</u>	<u>\$ 29,127</u>	<u>\$ 99,765</u>	<u>\$ 102,176</u>	<u>\$ 162,735</u>	<u>\$ 394,258</u>	<u>\$ -</u>	<u>\$ 146,992</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	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
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Grants	-	3,087	-	-	-	-	-
Fees, fines, and charges for services	14,656	10,911	4,470	450	3,714	6,852	-
Interest on investments	249	103	50	16	42	67	330
Miscellaneous	210	1,598	-	-	-	-	-
Total Revenues	<u>15,115</u>	<u>15,699</u>	<u>4,520</u>	<u>466</u>	<u>3,756</u>	<u>6,919</u>	<u>330</u>
Expenditures							
Current							
General government	14,812	-	1,972	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judiciary	-	16,100	-	1,771	3,471	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	23,683
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>14,812</u>	<u>16,100</u>	<u>1,972</u>	<u>1,771</u>	<u>3,471</u>	<u>-</u>	<u>23,683</u>
Excess of Revenues over (under) Expenditures	<u>303</u>	<u>(401)</u>	<u>2,548</u>	<u>(1,305)</u>	<u>285</u>	<u>6,919</u>	<u>(23,353)</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	303	(401)	2,548	(1,305)	285	6,919	(23,353)
Fund Balances, December 1, 2019	<u>53,228</u>	<u>28,440</u>	<u>10,994</u>	<u>16,175</u>	<u>9,374</u>	<u>10,106</u>	<u>75,010</u>
Fund Balances, November 30, 2020	<u>\$ 53,531</u>	<u>\$ 28,039</u>	<u>\$ 13,542</u>	<u>\$ 14,870</u>	<u>\$ 9,659</u>	<u>\$ 17,025</u>	<u>\$ 51,657</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	Geographic Information System Fund	Courthouse Security Fund	Circuit Clerk Operation and Administration Fund	Court Supervision Vehicle Fund	Vehicle Seizure Fund	Sex Offender Management Board Fund	Public Transportation Fund
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Grants	6,164	-	-	-	-	-	411,503
Fees, fines, and charges for services	125,769	75,125	14,310	547	-	1,960	-
Interest on investments	84	408	78	13	38	77	127
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>132,017</u>	<u>75,533</u>	<u>14,388</u>	<u>560</u>	<u>38</u>	<u>2,037</u>	<u>411,630</u>
Expenditures							
Current							
General government	99,233	-	-	-	-	-	411,630
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	250	34	-
Judiciary	-	49,305	-	1,004	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital Outlay	2,900	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>102,133</u>	<u>49,305</u>	<u>-</u>	<u>1,004</u>	<u>250</u>	<u>34</u>	<u>411,630</u>
Excess of Revenues over (under) Expenditures	<u>29,884</u>	<u>26,228</u>	<u>14,388</u>	<u>(444)</u>	<u>(212)</u>	<u>2,003</u>	<u>-</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	29,884	26,228	14,388	(444)	(212)	2,003	-
Fund Balances, December 1, 2019	<u>86,520</u>	<u>74,002</u>	<u>8,914</u>	<u>3,012</u>	<u>7,719</u>	<u>14,359</u>	<u>-</u>
Fund Balances, November 30, 2020	<u>\$ 116,404</u>	<u>\$ 100,230</u>	<u>\$ 23,302</u>	<u>\$ 2,568</u>	<u>\$ 7,507</u>	<u>\$ 16,362</u>	<u>\$ -</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	Sheriff Warrant Fund	Drug Court Fund	Electronic Citation Fund	Zoning Mitigation Fund	State's Attorney Automation Fund	Federal Aid Matching Fund	Coroner's Automation Fund
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,086	\$ -
Replacement taxes	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Grants	-	-	-	-	-	50,000	4,836
Fees, fines, and charges for services	2,788	3,718	222	-	856	-	8,226
Interest on investments	110	304	119	1,346	49	6,377	156
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>2,898</u>	<u>4,022</u>	<u>341</u>	<u>1,346</u>	<u>905</u>	<u>313,463</u>	<u>13,218</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	1,500
Judiciary	-	60	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	17,121	-	486,073	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>60</u>	<u>-</u>	<u>17,121</u>	<u>-</u>	<u>486,073</u>	<u>1,500</u>
Excess of Revenues over (under) Expenditures	<u>2,898</u>	<u>3,962</u>	<u>341</u>	<u>(15,775)</u>	<u>905</u>	<u>(172,610)</u>	<u>11,718</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,898	3,962	341	(15,775)	905	(172,610)	11,718
Fund Balances, December 1, 2019	20,591	59,771	24,457	276,785	9,468	902,487	25,737
Fund Balances, November 30, 2020	<u>\$ 23,489</u>	<u>\$ 63,733</u>	<u>\$ 24,798</u>	<u>\$ 261,010</u>	<u>\$ 10,373</u>	<u>\$ 729,877</u>	<u>\$ 37,455</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2020

	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Public Safety Answering Point Fund	Total Nonmajor Governmental Funds
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,756
Replacement taxes	-	-	-	-	-	-	69,684
Motor fuel tax allotments	-	-	-	-	-	-	1,044,829
Grants	-	-	-	-	-	50,000	1,094,343
Fees, fines, and charges for services	295	2,955	10,747	305	1,050	-	977,528
Interest on investments	31	53	29	1	4	71	35,065
Miscellaneous	-	-	-	-	-	-	14,810
Total Revenues	<u>326</u>	<u>3,008</u>	<u>10,776</u>	<u>306</u>	<u>1,054</u>	<u>50,071</u>	<u>6,842,015</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	641,904
Employee benefits	-	-	-	-	-	-	535,135
Public Safety	-	-	-	-	-	13,497	983,480
Judiciary	-	-	-	-	-	-	177,593
Public health and welfare	-	-	-	-	-	-	993,734
Transportation	-	-	-	-	-	-	2,346,442
Capital Outlay	-	-	-	-	-	-	241,133
Debt Service:							
Principal	-	-	-	-	-	-	79,331
Interest	-	-	-	-	-	-	8,315
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,497</u>	<u>6,007,067</u>
Excess of Revenues over (under) Expenditures	<u>326</u>	<u>3,008</u>	<u>10,776</u>	<u>306</u>	<u>1,054</u>	<u>36,574</u>	<u>834,948</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(160,567)
Proceeds from sale of assets	-	-	-	-	-	-	125,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,567)</u>
Net Change in Fund Balances	326	3,008	10,776	306	1,054	36,574	799,381
Fund Balances, December 1, 2019	<u>6,060</u>	<u>9,494</u>	<u>1,015</u>	<u>40</u>	<u>220</u>	<u>-</u>	<u>7,450,923</u>
Fund Balances, November 30, 2020	<u>\$ 6,386</u>	<u>\$ 12,502</u>	<u>\$ 11,791</u>	<u>\$ 346</u>	<u>\$ 1,274</u>	<u>\$ 36,574</u>	<u>\$ 8,250,304</u>

Fulton County, Illinois
Private Purpose Trust Funds
Fund Descriptions
November 30, 2020

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, Illinois

Internal Service Funds

Fund Descriptions

November 30, 2020

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, 2020

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
Assets				
Current Assets				
Cash and cash equivalents	\$ 453,433	\$ 361,014	\$ -	\$ 814,447
Investments	-	737,864	-	737,864
Prepaid items	-	<u>307,080</u>	-	<u>307,080</u>
Total Assets	<u>453,433</u>	<u>1,405,958</u>	<u>-</u>	<u>1,859,391</u>
Deferred Outflows of Resources				
Property tax receivable	-	<u>725,000</u>	-	<u>725,000</u>
Liabilities				
Current Liabilities				
Accounts payable	-	3,685	-	3,685
Due to other funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,685</u>	<u>-</u>	<u>3,685</u>
Deferred Inflows of Resources				
Deferred property taxes	-	<u>725,000</u>	-	<u>725,000</u>
Net Position				
Unrestricted	\$ <u>453,433</u>	\$ <u>1,402,273</u>	\$ <u>-</u>	\$ <u>1,855,706</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
Year Ended November 30, 2020

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ -	\$ -	\$ 2,844,685	\$ 2,844,685
Other	<u>-</u>	<u>11,113</u>	<u>-</u>	<u>11,113</u>
Total Operating Revenues	<u>-</u>	<u>11,113</u>	<u>2,844,685</u>	<u>2,855,798</u>
Operating Expenses				
Cost of providing services	<u>42,563</u>	<u>918,069</u>	<u>2,844,685</u>	<u>3,805,317</u>
Operating Income (Loss)	<u>(42,563)</u>	<u>(906,956)</u>	<u>-</u>	<u>(949,519)</u>
Nonoperating Revenue				
Property taxes	100,263	726,002	-	826,265
Interest income	<u>2,011</u>	<u>13,727</u>	<u>-</u>	<u>15,738</u>
Total Nonoperating Revenues	<u>102,274</u>	<u>739,729</u>	<u>-</u>	<u>842,003</u>
Transfers In (Out)	<u>-</u>	<u>(116,911)</u>	<u>-</u>	<u>(116,911)</u>
Change in Net Position	59,711	(284,138)	-	(224,427)
Net Position, December 1, 2019	<u>393,722</u>	<u>1,686,411</u>	<u>-</u>	<u>2,080,133</u>
Net Position, November 30, 2020	\$ <u><u>453,433</u></u>	\$ <u><u>1,402,273</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,855,706</u></u>

Fulton County, Illinois
Combining Statement of Cash Flows
Internal Service Funds
Year Ended November 30, 2020

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
Cash Flows from Operating Activities				
Receipts from interfund services provided	\$ -	\$ -	\$ 2,844,685	\$ 2,844,685
Payments to/on behalf of employees	(42,563)	(899,033)	(2,844,685)	(3,786,281)
Other receipts	<u>-</u>	<u>11,113</u>	<u>-</u>	<u>11,113</u>
Net Cash from Operating Activities	<u>(42,563)</u>	<u>(887,920)</u>	<u>-</u>	<u>(930,483)</u>
Cash Flows from Investing Activities				
Interest received on cash and investments	<u>2,011</u>	<u>13,727</u>	<u>-</u>	<u>15,738</u>
Cash Flows from Noncapital Financing Activities				
Property taxes	100,263	726,002	-	826,265
Operating transfers from (to) other funds	<u>-</u>	<u>(116,911)</u>	<u>-</u>	<u>(116,911)</u>
Net Cash from Noncapital Financing Activities	<u>100,263</u>	<u>609,091</u>	<u>-</u>	<u>709,354</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of investments	<u>-</u>	<u>(11,116)</u>	<u>-</u>	<u>(11,116)</u>
Net increase (decrease) in cash	59,711	(276,218)	-	(216,507)
Cash and Cash Equivalent balance, December 1, 2019	<u>393,722</u>	<u>637,232</u>	<u>-</u>	<u>1,030,954</u>
Cash and Cash Equivalent balance, November 30, 2020	<u>453,433</u>	<u>361,014</u>	<u>-</u>	<u>814,447</u>
Operating Income (Loss)	(42,563)	(906,956)	-	(949,519)
Adjustments to reconcile net operating income (loss)				
to net cash from operating activities:				
Changes in assets and liabilities:				
Prepaid items	-	19,036	-	19,036
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash from Operating Activities	<u>\$ (42,563)</u>	<u>\$ (887,920)</u>	<u>\$ -</u>	<u>\$ (930,483)</u>

Fulton County, Illinois
Statement of Cash Flows
Component Unit
Year Ended November 30, 2020

Cash Flows from Operating Activities	
Cash received from phone companies	\$ 1,089,496
Cash payments to employees	(83,666)
Cash payments to suppliers for goods and services	<u>(735,495)</u>
Net Cash from Operating Activities	<u>270,335</u>
Cash Flows from Investing Activities	
Interest received on investments	<u>12,414</u>
Cash Flows from Noncapital Financing Activities	
Operating transfers to other funds	<u>-</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of equipment	(742,513)
Sale of investments	<u>339,060</u>
Net Cash from Capital and Related Financing Activities	<u>(403,453)</u>
Net Increase (Decrease) in Cash	(120,704)
Cash and cash equivalent balance, December 1, 2019	<u>620,600</u>
Cash and Cash Equivalent Balance, November 30, 2020	<u><u>499,896</u></u>
Operating Income (Loss)	284,914
Adjustments to reconcile net operating income (loss)	
to net cash from operating activities:	
Depreciation	168,503
Changes in assets and liabilities:	
Accounts receivable	-
Due from other funds	-
Due from other governments	(86,470)
Prepaid items	(12,654)
Accounts payable	(83,958)
Accrued expenses	<u>-</u>
Net Cash from Operating Activities	<u><u>\$ 270,335</u></u>

Fulton County, Illinois

Agency Funds

Fund Descriptions

November 30, 2020

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 Liabilities

Agency Funds

November 30, 2020

	<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>
Assets							
Cash	\$ 244,091	\$ 802,484	\$ 5	\$ 2,711	\$ 58	\$ 46	\$ 1,049,395
Investments	187,240	-	-	-	-	-	187,240
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,519</u>	<u>3,519</u>
Total Assets	<u>431,331</u>	<u>802,484</u>	<u>5</u>	<u>2,711</u>	<u>58</u>	<u>3,565</u>	<u>1,240,154</u>
Liabilities							
Funds held for others	-	741,373	-	1,647	-	3,519	746,539
Due to taxing bodies	306,391	-	-	-	-	-	306,391
Funds held pending future judgments	123,139	-	-	-	-	-	123,139
Due to other funds	<u>1,801</u>	<u>61,111</u>	<u>5</u>	<u>1,064</u>	<u>58</u>	<u>46</u>	<u>64,085</u>
Total Liabilities	\$ <u>431,331</u>	\$ <u>802,484</u>	\$ <u>5</u>	\$ <u>2,711</u>	\$ <u>58</u>	\$ <u>3,565</u>	\$ <u>1,240,154</u>

Fulton County, Illinois
Budgetary Comparison Schedule
County Highway Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Property taxes	\$ 437,425	\$ 437,425	\$ 393,337	\$ (44,088)
Fees, fines, and charges for services	411,000	411,000	338,559	(72,441)
Interest on investments	800	800	1,421	621
Miscellaneous	<u>65,000</u>	<u>65,000</u>	<u>130,279</u>	<u>65,279</u>
Total Revenues	<u>914,225</u>	<u>914,225</u>	<u>863,596</u>	<u>(50,629)</u>
Expenditures Paid				
Salaries	136,500	136,500	116,099	20,401
Health insurance reimbursement	30,000	30,000	18,606	11,394
Contractual labor	36,000	36,000	15,183	20,817
Office supplies	38,500	23,500	18,767	4,733
Equipment purchase	250,000	280,000	272,286	7,714
Education, training, and dues	11,500	11,500	4,637	6,863
Equipment rental	5,000	5,000	3,550	1,450
Parts and repairs	120,000	105,000	83,939	21,061
Gas and oil	85,000	85,000	67,731	17,269
Utilities	21,500	21,500	17,660	3,840
Building maintenance	80,000	80,000	12,285	67,715
IPRF Safety & Ed Grant Expense	1,000	1,000	-	1,000
Highway materials	<u>65,000</u>	<u>65,000</u>	<u>52,623</u>	<u>12,377</u>
Total Expenditures	<u>880,000</u>	<u>880,000</u>	<u>683,366</u>	<u>196,634</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 34,225</u>	<u>\$ 34,225</u>	180,230	<u>\$ 146,005</u>
Reconciliation to Modified Accrual			(7,579)	
Fund Balance, December 1, 2019			<u>484,366</u>	
Fund Balance, November 30, 2020			<u>\$ 657,017</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
County Aid to Bridges Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 299,755	\$ 299,755	\$ 257,086	\$ (42,669)
Grants	135,000	135,000	19,425	(115,575)
Fees, fines, and charges for services	-	-	7,800	7,800
Interest on investments	<u>1,900</u>	<u>1,900</u>	<u>5,852</u>	<u>3,952</u>
Total Revenues	<u>436,655</u>	<u>436,655</u>	<u>290,163</u>	<u>(146,492)</u>
Expenditures Paid				
Construction of bridges	<u>1,000,000</u>	<u>1,000,000</u>	<u>390,652</u>	<u>609,348</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(563,345)</u>	\$ <u>(563,345)</u>	(100,489)	\$ <u>462,856</u>
Reconciliation to Modified Accrual			(111,813)	
Fund Balance, December 1, 2019			<u>972,812</u>	
Fund Balance, November 30, 2020			\$ <u><u>760,510</u></u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Social Security Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Property taxes	\$ 700,250	\$ 700,250	\$ 700,807	\$ 557
Replacement taxes	65,000	65,000	70,282	5,282
Fees, fines, and charges for services	5,500	5,500	-	(5,500)
Interest on investments	<u>2,800</u>	<u>2,800</u>	<u>7,783</u>	<u>4,983</u>
Total Revenues	<u>773,550</u>	<u>773,550</u>	<u>778,872</u>	<u>5,322</u>
Expenditures Paid				
County contributions	<u>850,000</u>	<u>850,000</u>	<u>693,818</u>	<u>156,182</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(76,450)</u>	\$ <u>(76,450)</u>	85,054	\$ <u>161,504</u>
Reconciliation to Modified Accrual			(598)	
Fund Balance, December 1, 2019			<u>1,307,365</u>	
Fund Balance, November 30, 2020			\$ <u>1,391,821</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Law Library Fund
Year Ended November 30, 2020

	<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	\$ 10,000	\$ 10,000	\$ 1,950	\$ (8,050)
Interest on investments	<u>100</u>	<u>100</u>	<u>328</u>	<u>228</u>
Total Revenues	<u>10,100</u>	<u>10,100</u>	<u>2,278</u>	<u>(7,822)</u>
Expenditures Paid				
Law Books	<u>10,000</u>	<u>10,000</u>	<u>9,624</u>	<u>376</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 100</u>	<u>\$ 100</u>	(7,346)	<u>\$ (7,446)</u>
Reconciliation to Modified Accrual			85	
Fund Balance, December 1, 2019			<u>70,773</u>	
Fund Balance, November 30, 2020			<u>\$ 63,512</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Veteran's Assistance Fund
Year Ended November 30, 2020

	<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	\$ 100,263	\$ 263
Interest on investments	625	625	2,553	1,928
Miscellaneous	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Total Revenues	<u>100,725</u>	<u>100,725</u>	<u>102,816</u>	<u>2,091</u>
Expenditures Paid				
Salary - Superintendent	30,162	31,343	31,342	1
Longevity/sick leave pay	750	750	335	415
Office supplies	2,500	2,500	1,127	1,373
Mileage	1,000	1,000	-	1,000
Telephone	3,000	3,000	1,347	1,653
Equipment	2,000	1,397	-	1,397
Vehicle expense	22,150	22,150	13,646	8,504
Annual flag program	3,500	3,500	-	3,500
Education	500	500	-	500
Indigent veterans	<u>35,000</u>	<u>35,000</u>	<u>18,809</u>	<u>16,191</u>
Total Expenditures	<u>100,562</u>	<u>101,140</u>	<u>66,606</u>	<u>34,534</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 163</u>	<u>\$ (415)</u>	36,210	<u>\$ 36,625</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>252,437</u>	
Fund Balance, November 30, 2020			<u>\$ 288,647</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Mental Health Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 414,098	\$ 414,098	\$ 414,930	\$ 832
Fees, fines, and charges for services	-	-	-	-
Interest on investments	<u>100</u>	<u>100</u>	<u>520</u>	<u>420</u>
Total Revenues	<u>414,198</u>	<u>414,198</u>	<u>415,450</u>	<u>1,252</u>
Expenditures Paid				
Personnel services	340,362	340,362	340,362	-
Malpractice insurance	12,845	12,845	12,845	-
Transportation	16,508	16,508	16,508	-
Vehicle maintenance	1,289	1,289	1,289	-
Consumable supplies	820	820	821	(1)
Occupancy	36,469	36,469	36,469	-
Drug court expenses	2,274	2,274	2,274	-
Miscellaneous	<u>3,531</u>	<u>3,531</u>	<u>3,532</u>	<u>(1)</u>
Total Expenditures	<u>414,098</u>	<u>414,098</u>	<u>414,100</u>	<u>(2)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>100</u>	<u>100</u>	<u>1,350</u>	<u>1,250</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	120,000	120,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>(120,000)</u>	<u>(120,000)</u>
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u>100</u>	\$ <u>100</u>	1,350	\$ <u>1,250</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>2,716</u>	
Fund Balance, November 30, 2020			\$ <u>4,066</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Mentally Deficient Persons Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 335,028	\$ 335,028	\$ 335,750	\$ 722
Interest on investments	<u>200</u>	<u>200</u>	<u>504</u>	<u>304</u>
Total Revenues	<u>335,228</u>	<u>335,228</u>	<u>336,254</u>	<u>1,026</u>
Expenditures Paid				
Personnel services	324,984	324,984	324,984	-
Equipment	3,348	3,348	3,348	-
Occupancy	3,348	3,348	3,348	-
Miscellaneous	<u>3,348</u>	<u>3,348</u>	<u>3,348</u>	<u>-</u>
Total Expenditures	<u>335,028</u>	<u>335,028</u>	<u>335,028</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 200</u>	<u>\$ 200</u>	1,226	<u>\$ 1,026</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>119,345</u>	
Fund Balance, November 30, 2020			<u>\$ 120,571</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Extension Services Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 178,000	\$ 178,000	\$ 178,416	\$ 416
Interest on investments	<u> -</u>	<u> -</u>	<u> 660</u>	<u> 660</u>
Total Revenues	<u>178,000</u>	<u>178,000</u>	<u>179,076</u>	<u>1,076</u>
Expenditures Paid				
County contributions	<u>178,000</u>	<u>178,000</u>	<u>178,000</u>	<u> -</u>
Excess (Deficiency) of Revenues over Expenditures	<u> -</u>	<u> -</u>	1,076	<u> 1,076</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>55,786</u>	
Fund Balance, November 30, 2020			<u>\$ 56,862</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Animal Population Control Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 10,600	\$ 10,600	\$ 9,425	\$ (1,175)
Interest on investments	<u>150</u>	<u>150</u>	<u>149</u>	<u>(1)</u>
Total Revenues	<u>10,750</u>	<u>10,750</u>	<u>9,574</u>	<u>(1,176)</u>
Expenditures Paid				
Spay/neuter program	<u>14,000</u>	<u>14,000</u>	<u>13,910</u>	<u>90</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (3,250)</u>	<u>\$ (3,250)</u>	(4,336)	<u>\$ (1,086)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>33,463</u>	
Fund Balance, November 30, 2020			<u>\$ 29,127</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Indemnity Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Fees, fines, and charges for services	\$ 17,500	\$ 17,500	\$ 19,420	\$ 1,920
Interest on investments	<u>50</u>	<u>50</u>	<u>78</u>	<u>28</u>
Total Revenues	<u>17,550</u>	<u>17,550</u>	<u>19,498</u>	<u>1,948</u>
Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 17,550</u>	<u>\$ 17,550</u>	19,498	<u>\$ 1,948</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>80,267</u>	
Fund Balance, November 30, 2020			<u>\$ 99,765</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Automation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 48,537	\$ (16,463)
Interest on investments	<u>75</u>	<u>75</u>	<u>84</u>	<u>9</u>
Total Revenues	<u>65,075</u>	<u>65,075</u>	<u>48,621</u>	<u>(16,454)</u>
Expenditures Paid				
Salary	34,000	19,000	18,428	572
Contractual	3,000	3,000	-	3,000
Software and consulting	10,000	25,000	17,115	7,885
Office supplies	3,000	3,000	717	2,283
Jury system maintenance	1,000	1,000	-	1,000
Computer equipment	<u>14,000</u>	<u>14,000</u>	<u>2,767</u>	<u>11,233</u>
Total Expenditures	<u>65,000</u>	<u>65,000</u>	<u>39,027</u>	<u>25,973</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 75</u>	<u>\$ 75</u>	9,594	<u>\$ 9,519</u>
Reconciliation to Modified Accrual			451	
Fund Balance, December 1, 2019			<u>92,131</u>	
Fund Balance, November 30, 2020			<u>\$ 102,176</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Recorder's Automation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 90,000	\$ 90,000	\$ 100,789	\$ 10,789
Fees - Redemption	12,500	12,500	21,048	8,548
Interest on investments	100	100	204	104
Miscellaneous	<u>-</u>	<u>-</u>	<u>6,584</u>	<u>6,584</u>
Total Revenues	<u>102,600</u>	<u>102,600</u>	<u>128,625</u>	<u>26,025</u>
Expenditures Paid				
Microfilming	4,500	4,500	627	3,873
Salary	78,755	78,755	76,462	2,293
Computer equipment	<u>30,000</u>	<u>30,000</u>	<u>23,258</u>	<u>6,742</u>
Total Expenditures	<u>113,255</u>	<u>113,255</u>	<u>100,347</u>	<u>12,908</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (10,655)</u>	<u>\$ (10,655)</u>	28,278	<u>\$ 38,933</u>
Reconciliation to Modified Accrual			664	
Fund Balance, December 1, 2019			<u>133,793</u>	
Fund Balance, November 30, 2020			<u>\$ 162,735</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Probation Services Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
Revenues Received				
Fees, fines, and charges for services	\$ 63,700	\$ 63,700	\$ 40,197	\$ (23,503)
Interest on investments	<u>500</u>	<u>500</u>	<u>1,884</u>	<u>1,384</u>
Total Revenues	<u>64,200</u>	<u>64,200</u>	<u>42,081</u>	<u>(22,119)</u>
Expenditures Paid				
Probation services	45,000	45,000	18,652	26,348
V.O.O.P. Treatment Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>46,000</u>	<u>46,000</u>	<u>18,652</u>	<u>27,348</u>
Excess (Deficiency) of Revenues over Expenditures	<u>18,200</u>	<u>18,200</u>	<u>23,429</u>	<u>5,229</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(250)</u>	<u>(250)</u>	<u>(1,884)</u>	<u>(1,634)</u>
Net Other Financing Sources (Uses)	<u>(250)</u>	<u>(250)</u>	<u>(1,884)</u>	<u>(1,634)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u>17,950</u>	\$ <u>17,950</u>	21,545	\$ <u>3,595</u>
Reconciliation to Modified Accrual			(287)	
Fund Balance, December 1, 2019			<u>373,000</u>	
Fund Balance, November 30, 2020			\$ <u>394,258</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Emergency Medical Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 964,000	\$ 964,000	\$ 968,081	\$ 4,081
Interest on investments	<u>-</u>	<u>-</u>	<u>118</u>	<u>118</u>
Total Revenues	<u>964,000</u>	<u>964,000</u>	<u>968,199</u>	<u>4,199</u>
Expenditures Paid				
Emergency medical contract	<u>964,000</u>	<u>964,000</u>	<u>968,199</u>	<u>(4,199)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>-</u>	
Fund Balance, November 30, 2020			<u>\$ -</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Document Storage Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 60,000	\$ 60,000	\$ 48,808	\$ (11,192)
Interest on investments	67	67	201	134
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,840</u>	<u>1,840</u>
Total Revenues	<u>60,067</u>	<u>60,067</u>	<u>50,849</u>	<u>(9,218)</u>
Expenditures Paid				
Salary	20,000	20,000	18,954	1,046
Mileage	1,000	1,000	439	561
Supplies	15,000	15,000	12,861	2,139
Equipment	6,000	6,000	1,967	4,033
Education	1,500	1,500	255	1,245
Rent	<u>6,500</u>	<u>6,500</u>	<u>4,103</u>	<u>2,397</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>38,579</u>	<u>11,421</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 10,067</u>	<u>\$ 10,067</u>	12,270	<u>\$ 2,203</u>
Reconciliation to Modified Accrual			416	
Fund Balance, December 1, 2019			<u>134,306</u>	
Fund Balance, November 30, 2020			<u>\$ 146,992</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Treasurer's Automation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 14,500	\$ 14,500	\$ 14,656	\$ 156
Interest on investments	100	100	249	149
Miscellaneous	<u>-</u>	<u>-</u>	<u>210</u>	<u>210</u>
Total Revenues	<u>14,600</u>	<u>14,600</u>	<u>15,115</u>	<u>515</u>
Expenditures Paid				
Salary	5,460	5,460	5,355	105
Education	500	500	-	500
Travel	1,000	1,000	750	250
Equipment	1,500	1,500	-	1,500
Computer expenses	<u>11,000</u>	<u>11,000</u>	<u>8,707</u>	<u>2,293</u>
Total Expenditures	<u>19,460</u>	<u>19,460</u>	<u>14,812</u>	<u>4,648</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(4,860)</u>	\$ <u>(4,860)</u>	303	\$ <u>5,163</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>53,228</u>	
Fund Balance, November 30, 2020			\$ <u>53,531</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Maintenance and Child Support Collection Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 55,000	\$ 55,000	\$ 16,100	\$ (38,900)
Interest on investments	-	-	32	32
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,598</u>	<u>1,598</u>
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>17,730</u>	<u>(37,270)</u>
Expenditures Paid				
Salary	15,000	15,000	15,000	-
Contractual	1,000	1,000	-	1,000
Office Supplies	10,000	10,000	-	10,000
Postage	6,000	6,000	1,100	4,900
Equipment	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>34,000</u>	<u>34,000</u>	<u>16,100</u>	<u>17,900</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 21,000</u>	<u>\$ 21,000</u>	1,630	<u>\$ (19,370)</u>
Reconciliation to Modified Accrual			(2,031)	
Fund Balance, December 1, 2019			<u>28,440</u>	
Fund Balance, November 30, 2020			<u>\$ 28,039</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Vital Records Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
Revenues Received				
Fees, fines, and charges for services	\$ 4,250	\$ 4,250	\$ 4,721	\$ 471
Interest on investments	50	50	50	-
Total Revenues	4,300	4,300	4,771	471
Expenditures Paid				
Vital records expense	2,750	4,750	1,441	3,309
Equipment	1,000	(1,000)	531	(1,531)
Total Expenditures	3,750	3,750	1,972	1,778
Excess (Deficiency) of Revenues over Expenditures	\$ 550	\$ 550	2,799	\$ 2,249
Reconciliation to Modified Accrual			(251)	
Fund Balance, December 1, 2019			10,994	
Fund Balance, November 30, 2020			\$ 13,542	

Fulton County, Illinois
Budgetary Comparison Schedule
Home Monitoring Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 450	\$ (550)
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>466</u>	<u>(548)</u>
Expenditures Paid				
Operating expenses	<u>1,000</u>	<u>1,000</u>	<u>1,771</u>	<u>(771)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 14</u>	<u>\$ 14</u>	(1,305)	<u>\$ (1,319)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>16,175</u>	
Fund Balance, November 30, 2020			<u>\$ 14,870</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Arrestee's Medical Costs Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 9,000	\$ 9,000	\$ 3,758	\$ (5,242)
Interest on investments	<u>10</u>	<u>10</u>	<u>42</u>	<u>32</u>
Total Revenues	<u>9,010</u>	<u>9,010</u>	<u>3,800</u>	<u>(5,210)</u>
Expenditures Paid				
Medical costs	<u>9,000</u>	<u>9,000</u>	<u>3,471</u>	<u>5,529</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>10</u>	\$ <u>10</u>	329	\$ <u>319</u>
Reconciliation to Modified Accrual			(44)	
Fund Balance, December 1, 2019			<u>9,374</u>	
Fund Balance, November 30, 2020			\$ <u>9,659</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
DUI Equipment Fund
Year Ended November 30, 2020

	<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	\$ 4,000	\$ 4,000	\$ 6,896	\$ 2,896
Interest on investments	<u>32</u>	<u>32</u>	<u>67</u>	<u>35</u>
Total Revenues	<u>4,032</u>	<u>4,032</u>	<u>6,963</u>	<u>2,931</u>
Expenditures Paid				
Equipment	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (5,968)</u>	<u>\$ (5,968)</u>	6,963	<u>\$ 12,931</u>
Reconciliation to Modified Accrual			(44)	
Fund Balance, December 1, 2019			<u>10,106</u>	
Fund Balance, November 30, 2020			<u>\$ 17,025</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Courtroom Renovation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Interest on investments	\$ <u>125</u>	\$ <u>125</u>	\$ <u>330</u>	\$ <u>205</u>
Total Revenues	<u>125</u>	<u>125</u>	<u>330</u>	<u>205</u>
Expenditures Paid				
Renovation expense	<u>74,966</u>	<u>74,966</u>	<u>23,683</u>	<u>51,283</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(74,841)</u>	\$ <u>(74,841)</u>	(23,353)	\$ <u>51,488</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>75,010</u>	
Fund Balance, November 30, 2020			\$ <u>51,657</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Geographic Information Systems Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Grants	\$ -	\$ -	\$ 6,164	\$ 6,164
Fees, fines, and charges for services	141,000	141,000	124,956	(16,044)
Interest on investments	25	25	84	59
Total Revenues	141,025	141,025	131,204	(9,821)
Expenditures Paid				
Personnel - courthouse	70,040	70,040	70,599	(559)
Staff salaries	10,000	10,000	10,000	-
Salary - PT Zoning	6,240	6,240	4,381	1,859
Contractual	2,500	2,500	260	2,240
Equipment	8,500	8,500	2,900	5,600
Internet services	6,500	6,500	2,693	3,807
Licensing	12,500	12,500	8,725	3,775
Software	22,000	22,000	13,518	8,482
Total Expenditures	138,280	138,280	113,076	25,204
Excess (Deficiency) of Revenues over Expenditures	\$ 2,745	\$ 2,745	18,128	\$ 15,383
Reconciliation to Modified Accrual			11,756	
Fund Balance, December 1, 2019			86,520	
Fund Balance, November 30, 2020			\$ 116,404	

Fulton County, Illinois
Budgetary Comparison Schedule
Courthouse Security Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 40,000	\$ 40,000	\$ 73,688	\$ 33,688
Interest on investments	<u>25</u>	<u>25</u>	<u>408</u>	<u>383</u>
Total Revenues	<u>40,025</u>	<u>40,025</u>	<u>74,096</u>	<u>34,071</u>
Expenditures Paid				
Salary	37,000	37,000	47,749	(10,749)
Equipment	<u>3,000</u>	<u>3,000</u>	<u>1,556</u>	<u>1,444</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>49,305</u>	<u>(9,305)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 25</u>	<u>\$ 25</u>	24,791	<u>\$ 24,766</u>
Reconciliation to Modified Accrual			1,437	
Fund Balance, December 1, 2019			<u>74,002</u>	
Fund Balance, November 30, 2020			<u>\$ 100,230</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Circuit Clerk Operation and Administration Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 14,080	\$ 9,080
Interest on investments	<u>20</u>	<u>20</u>	<u>78</u>	<u>58</u>
Total Revenues	<u>5,020</u>	<u>5,020</u>	<u>14,158</u>	<u>9,138</u>
Expenditures Paid	<u>5,600</u>	<u>5,600</u>	<u>-</u>	<u>5,600</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(580)</u>	\$ <u>(580)</u>	14,158	\$ <u>14,738</u>
Reconciliation to Modified Accrual			230	
Fund Balance, December 1, 2019			<u>8,914</u>	
Fund Balance, November 30, 2020			\$ <u>23,302</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Supervision Vehicle Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ -	\$ -	\$ 635	\$ 635
Interest on investments	<u>6</u>	<u>6</u>	<u>13</u>	<u>7</u>
Total Revenues	<u>6</u>	<u>6</u>	<u>648</u>	<u>642</u>
Expenditures Paid	<u>2,500</u>	<u>2,500</u>	<u>1,004</u>	<u>1,496</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(2,494)</u>	\$ <u>(2,494)</u>	(356)	\$ <u>2,138</u>
Reconciliation to Modified Accrual			(88)	
Fund Balance, December 1, 2019			<u>3,012</u>	
Fund Balance, November 30, 2020			\$ <u>2,568</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Vehicle Seizure Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Interest on investments	<u>25</u>	<u>25</u>	<u>38</u>	<u>13</u>
Total Revenues	<u>5,025</u>	<u>5,025</u>	<u>38</u>	<u>(4,987)</u>
Expenditures Paid	<u>10,000</u>	<u>10,000</u>	<u>250</u>	<u>9,750</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(4,975)</u>	\$ <u>(4,975)</u>	(212)	\$ <u>4,763</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>7,719</u>	
Fund Balance, November 30, 2020			\$ <u>7,507</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Sex Offender Management Board Fund
Year Ended November 30, 2020

	<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	\$ 2,000	\$ 2,000	\$ 1,960	\$ (40)
Interest on investments	<u>40</u>	<u>40</u>	<u>77</u>	<u>37</u>
Total Revenues	<u>2,040</u>	<u>2,040</u>	<u>2,037</u>	<u>(3)</u>
Expenditures Paid	<u>2,500</u>	<u>2,500</u>	<u>34</u>	<u>2,466</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(460)</u>	\$ <u>(460)</u>	2,003	\$ <u>2,463</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>14,359</u>	
Fund Balance, November 30, 2020			\$ <u>16,362</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Public Transportation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Grants	\$ 533,725	\$ 533,725	\$ 354,706	\$ (179,019)
Interest on investments	<u>-</u>	<u>-</u>	<u>127</u>	<u>127</u>
Total Revenues	<u>533,725</u>	<u>533,725</u>	<u>354,833</u>	<u>(178,892)</u>
Expenditures Paid				
Transit operation and administration	<u>533,700</u>	<u>533,700</u>	<u>354,926</u>	<u>178,774</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 25</u>	<u>\$ 25</u>	(93)	<u>\$ (118)</u>
Reconciliation to Modified Accrual			93	
Fund Balance, December 1, 2019			<u>-</u>	
Fund Balance, November 30, 2020			<u>\$ -</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Sheriff Warrant Fund
Year Ended November 30, 2020

	<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	\$ 4,000	\$ 4,000	\$ 2,788	\$ (1,212)
Interest on investments	<u>50</u>	<u>50</u>	<u>110</u>	<u>60</u>
Total Revenues	<u>4,050</u>	<u>4,050</u>	<u>2,898</u>	<u>(1,152)</u>
Expenditures Paid				
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(5,950)</u>	\$ <u>(5,950)</u>	2,898	\$ <u>8,848</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>20,591</u>	
Fund Balance, November 30, 2020			\$ <u>23,489</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Drug Court Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 3,772	\$ (228)
Interest on investments	<u>100</u>	<u>100</u>	<u>304</u>	<u>204</u>
Total Revenues	<u>4,100</u>	<u>4,100</u>	<u>4,076</u>	<u>(24)</u>
Expenditures Paid	<u>6,000</u>	<u>6,000</u>	<u>60</u>	<u>5,940</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(1,900)</u>	\$ <u>(1,900)</u>	4,016	\$ <u>5,916</u>
Reconciliation to Modified Accrual			(54)	
Fund Balance, December 1, 2019			<u>59,771</u>	
Fund Balance, November 30, 2020			\$ <u>63,733</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Electronic Citation Fund
Year Ended November 30, 2020

	<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	\$ 500	\$ 500	\$ 818	\$ 318
Interest on investments	<u>50</u>	<u>50</u>	<u>119</u>	<u>69</u>
Total Revenues	<u>550</u>	<u>550</u>	<u>937</u>	<u>387</u>
Expenditures Paid				
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (9,450)</u>	<u>\$ (9,450)</u>	937	<u>\$ 10,387</u>
Reconciliation to Modified Accrual			(596)	
Fund Balance, December 1, 2019			<u>24,457</u>	
Fund Balance, November 30, 2020			<u>\$ 24,798</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Zoning Mitigation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Interest on investments	\$ <u>2,550</u>	\$ <u>2,550</u>	\$ <u>1,346</u>	\$ <u>(1,204)</u>
Expenditures Paid	<u>398,000</u>	<u>398,000</u>	<u>17,121</u>	<u>380,879</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(395,450)</u>	\$ <u>(395,450)</u>	(15,775)	\$ <u>379,675</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>276,785</u>	
Fund Balance, November 30, 2020			\$ <u>261,010</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
State's Attorney Automation Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 1,200	\$ 1,200	\$ 900	\$ (300)
Interest on investments	<u>10</u>	<u>10</u>	<u>49</u>	<u>39</u>
Total Revenues	<u>1,210</u>	<u>1,210</u>	<u>949</u>	<u>(261)</u>
Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1,210</u>	<u>\$ 1,210</u>	949	<u>\$ (261)</u>
Reconciliation to Modified Accrual			(44)	
Fund Balance, December 1, 2019			<u>9,468</u>	
Fund Balance, November 30, 2020			<u>\$ 10,373</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Federal Aid Matching Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 299,755	\$ 299,755	\$ 257,086	\$ (42,669)
Grants	75,000	75,000	-	(75,000)
Interest on investments	<u>6,500</u>	<u>6,500</u>	<u>6,377</u>	<u>(123)</u>
Total Revenues	<u>381,255</u>	<u>381,255</u>	<u>263,463</u>	<u>(117,792)</u>
Expenditures Paid				
Ameren Matching Funds Co. Hwy 6	265,000	265,000	18,610	246,390
Construction of roads	<u>485,000</u>	<u>485,000</u>	<u>422,657</u>	<u>62,343</u>
Total Expenditures	<u>750,000</u>	<u>750,000</u>	<u>441,267</u>	<u>308,733</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(368,745)</u>	\$ <u>(368,745)</u>	(177,804)	\$ <u>190,941</u>
Reconciliation to Modified Accrual			5,194	
Fund Balance, December 1, 2019			<u>902,487</u>	
Fund Balance, November 30, 2020			\$ <u>729,877</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Coroner's Automation Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 7,500	\$ 7,500	\$ 17,474	\$ 9,974
Interest on investments	<u>50</u>	<u>50</u>	<u>156</u>	<u>106</u>
Total Revenues	<u>7,550</u>	<u>7,550</u>	<u>17,630</u>	<u>10,080</u>
Expenditures Paid				
Electronic purchases	1,500	3,234	1,500	1,734
Forensic ID equipment	750	16	-	16
Vehicle purchase	-	-	4,412	(4,412)
Vehicle maintenance	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,250</u>	<u>3,250</u>	<u>5,912</u>	<u>(2,662)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 4,300</u>	<u>\$ 4,300</u>	11,718	<u>\$ 7,418</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>25,737</u>	
Fund Balance, November 30, 2020			<u>\$ 37,455</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Cannabis Fine Fund
Year Ended November 30, 2020

	<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	\$ -	\$ -	\$ 295	\$ 295
Interest on investments	<u>15</u>	<u>15</u>	<u>31</u>	<u>16</u>
Total Revenues	<u>15</u>	<u>15</u>	<u>326</u>	<u>311</u>
Expenditures Paid				
	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u><u>(3,485)</u></u>	\$ <u><u>(3,485)</u></u>	326	\$ <u><u>3,811</u></u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>6,060</u>	
Fund Balance, November 30, 2020			\$ <u><u>6,386</u></u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Zoning Vehicle Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 2,700	\$ 2,700	\$ 2,955	\$ 255
Interest on investments	<u>10</u>	<u>10</u>	<u>53</u>	<u>43</u>
Total Revenues	<u>2,710</u>	<u>2,710</u>	<u>3,008</u>	<u>298</u>
Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,710</u>	<u>\$ 2,710</u>	3,008	<u>\$ 298</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>9,494</u>	
Fund Balance, November 30, 2020			<u>\$ 12,502</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Circuit Clerk E-Citation Fund
Year Ended November 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 6,084	\$ 6,084	\$ 9,926	\$ 3,842
Interest on investments	<u>5</u>	<u>5</u>	<u>29</u>	<u>24</u>
Total Revenues	<u>6,089</u>	<u>6,089</u>	<u>9,955</u>	<u>3,866</u>
Expenditures Paid				
Office supplies & expense	1,000	1,000	-	1,000
Contractual	1,000	1,000	-	1,000
Equipment	1,000	1,000	-	1,000
Software	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 2,089</u>	<u>\$ 2,089</u>	9,955	<u>\$ 7,866</u>
Reconciliation to Modified Accrual			10,776	
Fund Balance, December 1, 2019			<u>1,015</u>	
Fund Balance, November 30, 2020			<u>\$ 11,791</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Public Defender Records Automation Fund
Year Ended November 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 305	\$ (195)
Interest on investments	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>306</u>	<u>(194)</u>
Expenditures Paid	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	306	<u>\$ 306</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>40</u>	
Fund Balance, November 30, 2020			<u>\$ 346</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Child Advocacy Fund
Year Ended November 30, 2020

	<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	\$ 500	\$ 500	\$ 1,050	\$ 550
Interest on investments	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>1,054</u>	<u>554</u>
Expenditures Paid	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	1,054	<u>\$ 1,054</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2019			<u>220</u>	
Fund Balance, November 30, 2020			<u>\$ 1,274</u>	

Fulton County, Illinois

Schedule of Tax Rates, Extensions, and Assessed Valuations

	2020 Tax		2019 Tax		2018 Tax	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.2700	\$ 1,444,499	0.2700	\$ 1,384,101	0.2674	\$ 1,340,246
Illinois Municipal Retirement	0.3310	1,770,849	0.3446	1,766,523	0.3110	1,558,775
County Highway	0.0765	409,275	0.0765	392,162	0.0756	378,918
County Aid to Bridges	0.0500	267,500	0.0500	256,315	0.0494	247,600
Mental Health	0.0807	431,745	0.0828	424,457	0.0810	405,983
Tuberculosis	0.0168	89,880	0.0171	87,660	0.0175	87,712
Federal Aid Matching	0.0500	267,500	0.0500	256,315	0.0494	247,600
County Health	0.0682	364,870	0.0710	363,967	0.0726	363,881
Liability Insurance	0.1412	755,419	0.1267	649,502	0.1244	623,510
Social Security	0.1363	729,204	0.1520	779,197	0.1555	779,388
Extension Service	0.0347	185,645	0.0361	185,059	0.0369	184,948
Veterans Assistance	0.0195	104,325	0.0203	104,064	0.0208	104,252
Unemployment	0.0195	104,325	0.0203	104,064	0.0311	155,877
Mentally Deficient Persons	0.0653	349,355	0.0660	338,336	0.0655	328,295
Nursing Home	0.1000	535,000	0.1000	512,630	0.0987	494,698
Emergency Medical	<u>0.1990</u>	<u>1,006,352</u>	<u>0.1654</u>	<u>801,824</u>	<u>0.1609</u>	<u>763,618</u>
Total	<u>1.6587</u>	<u>\$ 8,815,743</u>	<u>1.6488</u>	<u>\$ 8,406,176</u>	<u>1.6177</u>	<u>\$ 8,065,301</u>
Equalized Assessed Valuations		<u>\$534,999,690</u>		<u>\$512,629,876</u>		<u>\$501,213,826</u>



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, 2020, 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 14, 2021.

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) as a basis for designing 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.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2020-001, that we consider 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 financial statements. 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.

A handwritten signature in cursive script that reads "Gray Hunter Stenn LLP".

Gray Hunter Stenn LLP

Dated at Quincy, Illinois
June 14, 2021



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, 2020. 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, 2020.

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 2020-001. 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.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2020-001, that we consider 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 Stenn LLP

Dated at Quincy, Illinois
June 14, 2021

Fulton County, Illinois
Schedule of Expenditures of Federal Awards
Year Ended November 30, 2020

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
U.S. Department of Agriculture				
Passed through Illinois Department of Human Services				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	0FCSYQ00881	\$ 67,130	\$ -
WIC	10.557	0FCSYQ01165	4,594	-
WIC	10.557	1FCSYQ00881	46,364	-
WIC	10.557	1FCSZQ01165	4,949	-
WIC Non-Cash Food Instruments	10.557		<u>201,115</u>	-
			<u>324,152</u>	-
WIC Management Information System	10.578	0FCSYQ00881	<u>1,380</u>	-
Total Passed through Illinois Department of Human Services			<u>325,532</u>	-
Total U.S. Department of Agriculture			<u>325,532</u>	-
U.S. Department of the Treasury				
Passed through Illinois Department of Commerce and Economic Opportunity				
COVID-19: Coronavirus Relief Fund	21.019		346,323	-
Passed through Illinois Department of Public Health				
COVID-19: Coronavirus Relief Fund	21.019		<u>167,997</u>	-
Total U.S. Department of Treasury			<u>514,320</u>	-
U.S. Department of Energy				
Passed through Illinois Department of Commerce and Economic Opportunity				
Weatherization Assistance for Low-Income Persons	81.042	17-403031	27,475	-
Weatherization Assistance for Low-Income Persons	81.042	17-404031	<u>10,418</u>	-
Total U.S. Department of Energy			<u>37,893</u>	-
U.S. Environmental Protection Agency				
Passed through Illinois Department of Public Health				
Noncommunity Water Supply	66.605		<u>600</u>	-
U.S. Department of Health and Human Services				
Passed through Illinois Department of Public Health				
Public Health Emergency Preparedness	93.069	0007180031H	27,806	-
Public Health Emergency Preparedness	93.069	1017180031I	<u>14,479</u>	-
			<u>42,285</u>	-
COVID-19: Public Health Emergency Response	93.354	07680031H	<u>44,162</u>	-
Wisewoman	93.436	1006180035H	<u>20,810</u>	-

Fulton County, Illinois
Schedule of Expenditures of Federal Awards (Continued)
Year Ended November 30, 2020

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
Breast & Cervical Cancer Prevention	93.898	0006180009H	29,155	-
Breast & Cervical Cancer Prevention	93.898	1006180009H	<u>29,574</u>	-
			<u>58,729</u>	-
Dental Sealant	93.994	83489010F	<u>336</u>	-
Total Passed through Illinois Department of Public Health			<u>166,322</u>	-
Passed through Illinois Department of Human Services				
Title XX Block Grant	93.667	1FCSZU03075	<u>6,060</u>	-
Passed through Illinois Department of Commerce and Economic Opportunity				
(M) Low Income Home Energy Assistance	93.568	19-224031	465,429	-
(M) Low Income Home Energy Assistance	93.568	20-224031	418,151	-
(M) COVID-19: Low Income Home Energy Assistance	93.568	20-274031	151,425	-
(M) HHS Weatherization	93.568	19-221031	70,124	-
(M) HHS Weatherization	93.568	20-221031	<u>3,731</u>	-
Total Passed through Illinois Department of Commerce and Economic Opportunity			<u>1,108,860</u>	-
Total U.S. Department of Health and Human Services			<u>1,281,242</u>	-
U.S. Department of Homeland Security				
Passed through Illinois Emergency Management Agency				
Emergency Management Performance Grant	97.042	019EMAFULTO	8,505	-
Emergency Management Performance Grant	97.042	119EMAFULTO	<u>14,165</u>	-
			<u>22,670</u>	-
U.S. Department of Transportation				
Passed through Illinois Department of Transportation				
Section 5311 Formula Funds for Rural Areas	20.509	5084	42,171	42,171
Section 5311 Formula Funds for Rural Areas	20.509	5144	37,907	37,907
COVID-19: Section 5311 Formula Funds for Rural Areas	20.509	5249	<u>106,032</u>	<u>106,032</u>
			<u>186,110</u>	<u>186,110</u>
Total Passed through Illinois Department of Transportation			<u>186,110</u>	<u>186,110</u>
Total U.S. Department of Transportation			<u>186,110</u>	<u>186,110</u>
Total Expenditures of Federal Awards			\$ <u>2,368,367</u>	\$ <u>186,110</u>

(M) - Denotes Major Program

Fulton County, Illinois
Notes to Schedule of Expenditures of Federal Awards
Year Ended November 30, 2020

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.

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, 2019 to June 30, 2020 was \$201,115 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.

3. Federal Insurance and Loans

Fulton County, Illinois did not have any federal insurance, loans or federal loan guarantees in effect during the year ended November 30, 2020.

4. Indirect Cost Rate

Fulton County, Illinois has elected to use the 10% de minimis indirect cost rate for the year ended November 30, 2020.

Fulton County, Illinois
Schedule of Findings and Questioned Costs for Federal Awards
Year Ended November 30, 2020

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 2020-001 – 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

Roger Clark, Fulton County Board Chairman
Staci Mayall, County Treasurer
Patrick O'Brian, 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, 2020

Finding 2019-001 – 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 2020-001.



FULTON COUNTY BOARD

257 West Lincoln Street
Lewistown, Illinois 61542
Phone (309) 547-0901
csimpson@fultonco.org

The findings from the November 30, 2020, 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 2020-001 – 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

Roger Clark, 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

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

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