

Fulton County, Illinois

Financial Statements and
Supplemental Information

November 30, 2021

GHHS | GRAY
HUNTER
STENN LLP
CERTIFIED PUBLIC ACCOUNTANTS

Fulton County, Illinois

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November 30, 2021

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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, 2021, 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, 2021, 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 May 23, 2022, 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
May 23, 2022

Fulton County, Illinois
Statement of Net Position
November 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 21,201,204	\$ 2,613,801	\$ 23,815,005	\$ 537,485
Investments	2,800,341	105,978	2,906,319	539,809
Accounts receivable	50,089	223,971	274,060	-
Due from other governments	2,259,835	161,157	2,420,992	230,588
Internal balances	860	(860)	-	-
Due from other funds	57,690	-	57,690	-
Inventories, at cost	24,570	4,267	28,837	-
Prepaid items	708,308	-	708,308	39,408
Prepaid pension obligation	1,932,328	-	1,932,328	-
Loan receivable	290,833	-	290,833	-
Capital assets:				
Land and construction in progress	1,280,417	23,660	1,304,077	-
Other capital assets, net	<u>6,901,128</u>	<u>1,753,525</u>	<u>8,654,653</u>	<u>1,539,975</u>
Total Assets	<u>37,507,603</u>	<u>4,885,499</u>	<u>42,393,102</u>	<u>2,887,265</u>
Deferred Outflows of Resources				
Property taxes receivable	<u>8,226,218</u>	<u>500,000</u>	<u>8,726,218</u>	<u>-</u>
Liabilities				
Accounts payable	859,354	53,426	912,780	12,258
Accrued expenses	103,007	85,813	188,820	-
Unearned revenue	137,703	-	137,703	-
Long-term liabilities:				
Due within one year	629,258	134,642	763,900	-
Due in more than one year	317,086	830,000	1,147,086	-
Other postretirement benefits	<u>24,056,119</u>	<u>-</u>	<u>24,056,119</u>	<u>-</u>
Total Liabilities	<u>26,102,527</u>	<u>1,103,881</u>	<u>27,206,408</u>	<u>12,258</u>
Deferred Inflows of Resources				
Deferred property taxes	8,226,218	500,000	8,726,218	-
Future pension expense	3,939,158	-	3,939,158	-
Future other postretirement benefits expense	<u>1,465,827</u>	<u>-</u>	<u>1,465,827</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>13,631,203</u>	<u>500,000</u>	<u>14,131,203</u>	<u>-</u>
Net Position				
Net investment in capital assets	7,754,982	1,777,185	9,532,167	1,539,975
Restricted for:				
General government	9,400,611	-	9,400,611	-
Public safety	159,727	-	159,727	-
Judiciary	1,093,980	-	1,093,980	-
Public health and welfare	109,624	964,642	1,074,266	-
Transportation	4,258,892	-	4,258,892	-
Unrestricted	<u>(16,777,725)</u>	<u>1,039,791</u>	<u>(15,737,934)</u>	<u>1,335,032</u>
Total Net Position	<u>\$ 6,000,091</u>	<u>\$ 3,781,618</u>	<u>\$ 9,781,709</u>	<u>\$ 2,875,007</u>

Fulton County, Illinois
Statement of Activities
Year Ended November 30, 2021

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	\$ 3,798,245	\$ 1,306,831	\$ 3,789,226	\$ -	\$ 1,297,812	\$ -	\$ 1,297,812	
Public safety	5,213,681	819,912	14,500	-	(4,379,269)	-	(4,379,269)	
Judiciary	2,635,015	1,219,469	3,086	-	(1,412,460)	-	(1,412,460)	
Public health and welfare	5,469,720	413,637	3,484,287	-	(1,571,796)	-	(1,571,796)	
Transportation	3,046,787	360,549	1,188,307	-	(1,497,931)	-	(1,497,931)	
Interest expense	18,159	-	-	-	(18,159)	-	(18,159)	
Total Governmental Activities	<u>20,181,607</u>	<u>4,120,398</u>	<u>8,479,406</u>	<u>-</u>	<u>(7,581,803)</u>	<u>-</u>	<u>(7,581,803)</u>	
Business-Type Activities								
Nursing home	4,482,108	3,626,945	-	-	-	(855,163)	(855,163)	
Camping and recreation	181,499	202,458	-	-	-	20,959	20,959	
Total Business-Type Activities	<u>4,663,607</u>	<u>3,829,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(834,204)</u>	<u>(834,204)</u>	
Total Primary Government	<u>24,845,214</u>	<u>7,949,801</u>	<u>8,479,406</u>	<u>-</u>	<u>(7,581,803)</u>	<u>(834,204)</u>	<u>(8,416,007)</u>	
Component Unit								
Emergency Telephone Systems Board	\$ <u>1,098,516</u>	\$ <u>970,827</u>	\$ <u>-</u>	\$ <u>-</u>				\$ <u>(127,689)</u>
General Revenues								
Property taxes					7,798,418	506,486	8,304,904	-
Replacement taxes					2,823,898	-	2,823,898	-
Public safety sales taxes					1,255,652	-	1,255,652	-
Sales taxes					1,414,051	-	1,414,051	-
State income tax allocation					1,286,441	-	1,286,441	-
Motor fuel tax allotments					997,814	-	997,814	-
Other taxes					185,499	-	185,499	-
Miscellaneous					109,279	73,838	183,117	3,198
Gain from sale of fixed assets					16,805	-	16,805	-
Unrestricted investment earnings					76,607	9,340	85,947	2,581
Transfers					(493,633)	493,633	-	-
Total General Revenue and Transfers					<u>15,470,831</u>	<u>1,083,297</u>	<u>16,554,128</u>	<u>5,779</u>
Change in Net Position					7,889,028	249,093	8,138,121	(121,910)
Net Position - Beginning					(1,888,937)	3,532,525	1,643,588	2,996,917
Net Position - Ending					\$ <u>6,000,091</u>	\$ <u>3,781,618</u>	\$ <u>9,781,709</u>	\$ <u>2,875,007</u>

Fulton County, Illinois

Balance Sheet

Governmental Funds

November 30, 2021

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 7,101,014	\$ 2,536,418	\$ 3,241,289	\$ 7,430,936	\$ 20,309,657
Investments	571,055	-	778,883	709,212	2,059,150
Accounts receivable	-	-	-	50,089	50,089
Property tax receivable	1,340,000	466,873	1,700,000	3,994,345	7,501,218
Due from other governments	1,002,014	913,449	4,958	339,414	2,259,835
Due from other funds	53,438	-	-	41,131	94,569
Inventories, at cost	-	-	-	24,570	24,570
Prepaid items	<u>347,627</u>	<u>5,760</u>	<u>-</u>	<u>22,245</u>	<u>375,632</u>
Total Assets	<u>10,415,148</u>	<u>3,922,500</u>	<u>5,725,130</u>	<u>12,611,942</u>	<u>32,674,720</u>
Liabilities					
Accounts payable	358,553	4,277	209,939	286,587	859,356
Accrued expenses	47,435	32,456	-	23,116	103,007
Unearned revenue	1,359,125	585,451	1,700,000	3,994,345	7,638,921
Due to other funds	<u>26,017</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>36,017</u>
Total Liabilities	<u>1,791,130</u>	<u>622,184</u>	<u>1,909,939</u>	<u>4,314,048</u>	<u>8,637,301</u>
Fund Balances					
Nonspendable	347,627	5,760	-	46,815	400,202
Restricted	3,394,723	-	3,815,191	7,812,920	15,022,834
Assigned	-	3,294,556	-	447,848	3,742,404
Unassigned	<u>4,881,668</u>	<u>-</u>	<u>-</u>	<u>(9,689)</u>	<u>4,871,979</u>
Total Fund Balances	<u>8,624,018</u>	<u>3,300,316</u>	<u>3,815,191</u>	<u>8,297,894</u>	\$ 24,037,419
Total Liabilities and Fund Balances	\$ <u>10,415,148</u>	\$ <u>3,922,500</u>	\$ <u>5,725,130</u>	\$ <u>12,611,942</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.					8,181,545
Deferred inflows of resources due to pension expense					(3,939,158)
Deferred inflows of resources due to OPEB expense					(1,465,827)
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.					1,965,414
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>(23,070,135)</u>
Net Position of Governmental Activities					\$ <u>6,000,091</u>

Fulton County, Illinois
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended November 30, 2021

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 1,367,507	\$ 462,427	\$ 1,641,010	\$ 3,530,773	\$ 7,001,717
Replacement taxes	2,425,728	183,554	92,285	122,331	2,823,898
Public safety sales tax	1,255,652	-	-	-	1,255,652
Sales taxes	1,414,051	-	-	-	1,414,051
State income tax allocation	1,286,441	-	-	-	1,286,441
Motor fuel tax allotments	-	-	-	997,814	997,814
Other taxes	185,499	-	-	-	185,499
Grants	3,779,717	3,484,287	-	1,215,402	8,479,406
Fees, fines, and charges for services	2,637,714	394,929	-	1,087,755	4,120,398
Interest on investments	23,949	8,726	14,572	22,689	69,936
Miscellaneous	52,035	34,697	-	22,547	109,279
Total Revenues	<u>14,428,293</u>	<u>4,568,620</u>	<u>1,747,867</u>	<u>6,999,311</u>	<u>27,744,091</u>
Expenditures					
Current					
General government	1,732,580	-	-	685,144	2,417,724
Employee benefits	1,607,682	-	2,031,252	563,137	4,202,071
Public Safety	3,415,931	-	-	977,430	4,393,361
Judiciary	2,100,408	-	-	200,394	2,300,802
Public health and welfare	-	3,998,368	-	1,012,559	5,010,927
Transportation	18,281	-	-	2,389,381	2,407,662
Other expenditures	98,282	-	-	-	98,282
Capital Outlay	584,867	43,740	-	1,019,237	1,647,844
Debt Service:					
Principal	70,000	-	-	82,762	152,762
Interest	13,275	-	-	4,884	18,159
Total Expenditures	<u>9,641,306</u>	<u>4,042,108</u>	<u>2,031,252</u>	<u>6,934,928</u>	<u>22,649,594</u>
Excess of Revenues Over (Under) Expenditures	<u>4,786,987</u>	<u>526,512</u>	<u>(283,385)</u>	<u>64,383</u>	<u>5,094,497</u>
Other Financing Sources (Uses)					
Transfers in	1,884	-	-	-	1,884
Transfers out	(229)	-	(201,006)	(177,293)	(378,528)
Proceeds from borrowings	-	-	-	150,000	150,000
Proceeds from sale of assets	-	-	-	10,500	10,500
Total Other Financing Sources (Uses)	<u>1,655</u>	<u>-</u>	<u>(201,006)</u>	<u>(16,793)</u>	<u>(216,144)</u>
Net Change in Fund Balances	4,788,642	526,512	(484,391)	47,590	4,878,353
Fund Balances, December 1, 2020	3,835,376	2,773,804	4,299,582	8,250,304	19,159,066
Fund Balances, November 30, 2021	<u>\$ 8,624,018</u>	<u>\$ 3,300,316</u>	<u>\$ 3,815,191</u>	<u>\$ 8,297,894</u>	<u>\$ 24,037,419</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, 2021

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

Net change in fund balances - total governmental funds	\$	4,878,353
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.		(150,000)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt liabilities in the Statement of Net Position.		152,762
Capital outlay is an expenditure in the Governmental Funds, but are capitalized and depreciated in the Statement of Activities.		1,647,844
Net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, transfers, and donations) to net position.		6,305
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		41,867
Net pension obligation		5,821,703
Other postemployment benefits		4,546,993
Depreciation expense		(813,765)
Deferred pension expense		(3,484,403)
Deferred OPEB expense		(4,868,339)
Internal service funds are used by management to charge the costs of employee health insurance to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities.		<u>109,708</u>
Change in Net Positions of Governmental Activities	\$	<u>7,889,028</u>

Fulton County, Illinois
Statement of Net Position
Proprietary Funds
November 30, 2021

	Business-type Activities			
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	Governmental Activities Internal Service Funds
Assets				
Current Assets				
Cash and cash equivalents	\$ 2,575,728	\$ 38,073	\$ 2,613,801	\$ 891,547
Investments	105,978	-	105,978	741,191
Accounts receivable	385,128	-	385,128	-
Inventories, at cost	4,267	-	4,267	-
Prepaid items	-	-	-	332,676
Total Current Assets	3,071,101	38,073	3,109,174	1,965,414
Capital Assets, Net of Accumulated Depreciation	1,413,137	364,048	1,777,185	-
Total Assets	4,484,238	402,121	4,886,359	1,965,414
Deferred Outflows of Resources				
Property taxes receivable	500,000	-	500,000	725,000
Liabilities				
Current Liabilities				
Accounts payable	48,926	4,500	53,426	-
Accrued expenses	59,113	26,700	85,813	-
Compensated absences payable - current	134,642	-	134,642	-
Bonds payable - current	-	-	-	-
Due to other funds	-	860	860	-
Total Current Liabilities	242,681	32,060	274,741	-
Bonds payable - noncurrent	830,000	-	830,000	-
Total Liabilities	1,072,681	32,060	1,104,741	-
Deferred Inflows of Resources				
Deferred property taxes	500,000	-	500,000	725,000
Net Position				
Invested in capital assets	1,413,137	364,048	1,777,185	-
Restricted	964,642	-	964,642	-
Unrestricted	1,033,778	6,013	1,039,791	1,965,414
Total Net Position	\$ 3,411,557	\$ 370,061	\$ 3,781,618	\$ 1,965,414

Fulton County, Illinois
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
Year Ended November 30, 2021

	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	\$ 3,626,945	\$ 202,458	\$ 3,829,403	\$ 2,826,246
Other	68,701	5,137	73,838	19,854
Total Operating Revenues	<u>3,695,646</u>	<u>207,595</u>	<u>3,903,241</u>	<u>2,846,100</u>
Operating Expenses				
Salaries	2,362,403	36,300	2,398,703	-
IMRF expense	201,006	-	201,006	-
FICA expense	175,638	-	175,638	-
Worker's compensation insurance	62,186	-	62,186	-
Unemployment insurance	-	-	-	84
Group insurance	384,157	10,873	395,030	2,826,246
Consultant and contract services	283,907	-	283,907	-
Advertising	13,707	-	13,707	-
Property and liability insurance	54,803	-	54,803	596,445
Repairs and maintenance	141,954	38,248	180,202	-
Food	107,006	-	107,006	-
Utilities	91,370	46,587	137,957	-
Fuel	-	3,225	3,225	-
Sanitation	-	9,803	9,803	-
Supplies	270,810	5,762	276,572	-
Travel, dues and subscriptions	12,326	942	13,268	-
State fees	135,215	-	135,215	-
Uniforms	13,067	-	13,067	-
Interest expense	36,263	-	36,263	-
Miscellaneous	4,550	8,266	12,816	-
Depreciation	131,740	21,493	153,233	-
Total Operating Expenses	<u>4,482,108</u>	<u>181,499</u>	<u>4,663,607</u>	<u>3,422,775</u>
Operating Income (Loss)	<u>(786,462)</u>	<u>26,096</u>	<u>(760,366)</u>	<u>(576,675)</u>
Nonoperating Revenue				
Property taxes	506,486	-	506,486	796,701
Interest income	9,299	41	9,340	6,671
Total Nonoperating Revenues	<u>515,785</u>	<u>41</u>	<u>515,826</u>	<u>803,372</u>
Transfers In (Out)	493,633	-	493,633	(116,989)
Change in Net Position	222,956	26,137	249,093	109,708
Net Position, December 1, 2020	<u>3,188,601</u>	<u>343,924</u>	<u>3,532,525</u>	<u>1,855,706</u>
Net Position, November 30, 2021	<u>\$ 3,411,557</u>	<u>\$ 370,061</u>	<u>\$ 3,781,618</u>	<u>\$ 1,965,414</u>

Fulton County, Illinois
Statement of Cash Flows
Proprietary Funds
Year Ended November 30, 2021

	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	\$ 3,949,793	\$ 202,458	\$ 4,152,251	\$ -
Receipts from interfund services provided	-	-	-	2,826,246
Payments to suppliers	(1,457,319)	(118,806)	(1,576,125)	-
Payments to/on behalf of employees	(2,357,394)	(41,503)	(2,398,897)	(3,452,056)
Other receipts	68,701	5,137	73,838	19,854
Net Cash from Operating Activities	<u>203,781</u>	<u>47,286</u>	<u>251,067</u>	<u>(605,956)</u>
Cash Flows from Investing Activities				
Interest received on cash and investments	9,299	41	9,340	6,671
Net Cash from Investing Activities	<u>9,299</u>	<u>41</u>	<u>9,340</u>	<u>6,671</u>
Cash Flows from Noncapital Financing Activities				
Property taxes	506,486	-	506,486	796,701
Operating transfers to other funds	-	-	-	(116,989)
Net Cash from Noncapital Financing Activities	<u>506,486</u>	<u>-</u>	<u>506,486</u>	<u>679,712</u>
Cash Flows from Capital and Related Financing Activities				
Purchases of capital assets	(33,479)	(22,515)	(55,994)	-
Purchase of investments	(238)	-	(238)	(3,327)
Bonds payable payments	(40,000)	-	(40,000)	-
Net Cash from Capital and Related Financing Activities	<u>(73,717)</u>	<u>(22,515)</u>	<u>(96,232)</u>	<u>(3,327)</u>
Net Increase (Decrease) in Cash	645,849	24,812	670,661	77,100
Cash and Cash Equivalent Balance, December 1, 2020	<u>1,929,879</u>	<u>13,261</u>	<u>1,943,140</u>	<u>814,447</u>
Cash and Cash Equivalent Balance, November 30, 2021	<u>\$ 2,575,728</u>	<u>\$ 38,073</u>	<u>\$ 2,613,801</u>	<u>\$ 891,547</u>
Operating income (loss)	\$ (786,462)	\$ 26,096	\$ (760,366)	\$ (576,675)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Depreciation	131,740	21,493	153,233	-
Payments made by other funds	493,633	-	493,633	-
Changes in assets and liabilities:				
Accounts receivable	322,848	-	322,848	-
Prepaid items	-	-	-	(25,596)
Accounts payable	37,013	-	37,013	(3,685)
Accrued expenses	9,003	4,900	13,903	-
Compensated absences	(3,994)	(5,203)	(9,197)	-
Net Cash from Operating Activities	<u>\$ 203,781</u>	<u>\$ 47,286</u>	<u>\$ 251,067</u>	<u>\$ (605,956)</u>

Fulton County, Illinois
Statement of Net Position
Fiduciary Funds
November 30, 2021

	Private Purpose Trust Funds			
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total	Custodial Funds
Assets				
Cash and cash equivalents	\$ 4,071,797	\$ 377,964	\$ 4,449,761	\$ 961,294
Investments	961,958	-	961,958	188,154
Accounts receivable	161,018	-	161,018	-
Due from other funds	-	-	-	3,906
Total Assets	5,194,773	377,964	5,572,737	1,153,354
Liabilities				
Accounts payable	262,238	13,290	275,528	-
Due to other funds	-	-	-	61,596
Total Liabilities	262,238	13,290	275,528	61,596
Net Position				
Restricted for individuals, organizations, and other governments	\$ <u>4,932,535</u>	\$ <u>364,674</u>	\$ <u>5,297,209</u>	\$ <u>1,091,758</u>

Fulton County, Illinois
Statement of Changes in Net Position
Fiduciary Funds
Year Ended November 30, 2021

	Private Purpose Trust Funds			Custodial Funds
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total	
Additions				
Motor fuel tax allotments	\$ 2,080,030	\$ -	\$ 2,080,030	\$ -
Grants	1,008,150	327,127	1,335,277	-
Fees, fines, and charges for services	-	-	-	1,752,549
Property taxes collected	-	-	-	49,164,597
Collections from others	-	-	-	81,979
Interest on investments	7,743	233	7,976	1,201
Total Additions	<u>3,095,923</u>	<u>327,360</u>	<u>3,423,283</u>	<u>51,000,326</u>
Deductions				
Transportation expenditures	2,213,386	302,011	2,515,397	-
Property taxes disbursed	-	-	-	49,102,881
Disbursements to others	-	-	-	1,981,756
Total Additions	<u>2,213,386</u>	<u>302,011</u>	<u>2,515,397</u>	<u>51,084,637</u>
Change in Net Position	882,537	25,349	907,886	(84,311)
Other Financing Sources (Uses)				
Transfers from (to) other funds	-	-	-	-
Change in Net Position after Other Financing Sources (Uses)	882,537	25,349	907,886	(84,311)
Net Position, December 1, 2020	<u>4,049,998</u>	<u>339,325</u>	<u>4,389,323</u>	<u>1,176,069</u>
Net Position, November 30, 2021	\$ <u><u>4,932,535</u></u>	\$ <u><u>364,674</u></u>	\$ <u><u>5,297,209</u></u>	\$ <u><u>1,091,758</u></u>

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.

Custodial Funds

These funds account for assets received and held by the County in a trustee or custodial capacity for individuals, organizations, and other governments.

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, 2021, 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, 2021:

	Major				Total
	General Fund	County Health	Illinois Municipal Retirement	Other Funds	
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 24,570	\$ 24,570
Prepays	347,627	5,760	-	22,245	375,632
Restricted for					
Retirement	-	-	3,815,191	-	3,815,191
Social Security	-	-	-	1,454,927	1,454,927
Extension services	-	-	-	51,656	51,656
Health and welfare	-	-	-	109,624	109,624
Public safety	-	-	-	159,727	159,727
Highways	-	-	-	3,945,337	3,945,337
Court related costs	-	-	-	1,093,980	1,093,980
Veteran services	-	-	-	313,555	313,555
Information technology	-	-	-	393,252	393,252
Coronavirus related costs	3,189,723	-	-	-	3,189,723
Debt service	205,000	-	-	221,563	426,563
Other purposes	-	-	-	69,299	69,299
Assigned to					
Health and welfare	-	3,294,556	-	-	3,294,556
Highways	-	-	-	275,086	275,086
Court-related costs	-	-	-	15,583	15,583
Courtroom renovation	-	-	-	42,307	42,307
Other purposes	-	-	-	114,872	114,872
Unassigned	<u>4,881,668</u>	<u>-</u>	<u>-</u>	<u>(9,689)</u>	<u>4,871,979</u>
Total Fund Balances	\$ <u>8,624,018</u>	\$ <u>3,300,316</u>	\$ <u>3,815,191</u>	\$ <u>8,297,894</u>	\$ <u>24,037,419</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 2020 are reflected as revenues in fiscal year 2021. Amounts not collected by the Collector by November 30, 2021 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 2021 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 2022.

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, 2021, 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, 2021, 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 \$26,721,324. The bank balance of these accounts at November 30, 2021 was \$31,195,331 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, 2021, 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 \$1,077,294. The bank balance of these accounts at November 30, 2021 was \$1,077,294, 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	\$ -	\$ 223,971
Other	<u>50,089</u>	<u>-</u>
Total	\$ <u>50,089</u>	\$ <u>223,971</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	\$ 387,499	\$ -	\$ -	\$ -	\$ -	\$ 387,499
Replacement taxes	130,326	9,862	4,958	-	-	145,146
Income taxes	71,556	-	-	-	-	71,556
Public safety tax	330,000	-	-	-	-	330,000
Other taxes	34,164	-	-	-	-	34,164
Reimbursements	25,220	-	-	-	161,157	186,377
Federal prisoner housing and transportation	23,249	-	-	-	-	23,249
Motor fuel tax allotment	-	-	-	65,547	-	65,547
Grants	-	874,530	-	-	-	874,530
Dental fees	-	29,057	-	-	-	29,057
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,867</u>	<u>-</u>	<u>273,867</u>
Total	\$ <u>1,002,014</u>	\$ <u>913,449</u>	\$ <u>4,958</u>	\$ <u>339,414</u>	\$ <u>161,157</u>	\$ <u>2,420,992</u>

4. Capital Assets

Capital asset activity for the County's governmental activities for the year ended November 30, 2021 was as follows:

	Balance November 30, 2020	Additions	Deductions	Balance November 30, 2021
Capital Assets, Non-Depreciable				
Land	\$ 630,974	\$ -	\$ -	\$ 630,974
Construction in process	<u>22,988</u>	<u>1,022,280</u>	<u>(395,825)</u>	<u>649,443</u>
Total Capital Assets, Non-Depreciable	<u>653,962</u>	<u>1,022,280</u>	<u>(395,825)</u>	<u>1,280,417</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	1,998,413	-	-	1,998,413
Building improvements	2,705,375	439,565	-	3,144,940
Off-road vehicles	491,817	-	-	491,817
On-road vehicles	2,302,956	523,752	(141,311)	2,685,397
Machinery and equipment	1,726,225	-	-	1,726,225
Computer equipment	1,231,840	74,534	-	1,306,374
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>17,592,820</u>	<u>1,037,851</u>	<u>(141,311)</u>	<u>18,489,360</u>
Less Accumulated Depreciation for				
Land improvements	(49,875)	-	-	(49,875)
Infrastructure – bridges	(2,211,556)	(120,143)	-	(2,331,699)
Infrastructure – roads	(1,219,833)	(89,604)	-	(1,309,437)
Buildings	(921,201)	(27,472)	-	(948,673)
Building improvements	(1,438,717)	(84,851)	-	(1,523,568)
Off-road vehicles	(413,754)	(25,642)	-	(439,396)
On-road vehicles	(1,682,820)	(327,933)	131,153	(1,879,600)
Machinery and equipment	(1,133,957)	(99,594)	-	(1,233,551)
Computer equipment	(1,157,823)	(14,506)	-	(1,172,329)
Computer software	(306,196)	(12,337)	-	(318,533)
Office equipment	<u>(369,889)</u>	<u>(11,682)</u>	<u>-</u>	<u>(381,571)</u>
Total Accumulated Depreciation	<u>(10,905,621)</u>	<u>(813,764)</u>	<u>131,153</u>	<u>(11,588,232)</u>
Total Capital Assets, Depreciable	<u>6,687,199</u>	<u>224,087</u>	<u>(10,158)</u>	<u>6,901,128</u>
Governmental Activities Capital Assets, Net	<u>\$ 7,341,161</u>	<u>\$ 1,246,367</u>	<u>\$ (405,983)</u>	<u>\$ 8,181,545</u>

4. **Capital Assets (Continued)**

Capital asset activity for the County's business-type activities for the year ended November 30, 2021 was as follows:

	Balance November 30, 2020	Additions	Deductions	Balance November 30, 2021
Capital Assets, Non-Depreciable				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in process	<u>-</u>	<u>18,660</u>	<u>-</u>	<u>18,660</u>
Total Capital Assets, Non-Depreciable	<u>5,000</u>	<u>18,660</u>	<u>-</u>	<u>23,660</u>
Capital Assets, Depreciable				
Land Improvements	107,936	22,515	-	130,451
Buildings and improvements	2,443,057	-	-	2,443,057
Furniture and equipment	<u>696,365</u>	<u>14,819</u>	<u>-</u>	<u>711,184</u>
Total Capital Assets, Depreciable	<u>3,247,358</u>	<u>37,334</u>	<u>-</u>	<u>3,284,692</u>
Less Accumulated Depreciation for				
Land improvements	(29,376)	(6,078)	-	(35,454)
Buildings and improvements	(861,388)	(102,222)	-	(963,610)
Equipment	<u>(487,170)</u>	<u>(44,933)</u>	<u>-</u>	<u>(532,103)</u>
Total Accumulated Depreciation	<u>(1,377,934)</u>	<u>(153,233)</u>	<u>-</u>	<u>(1,531,167)</u>
Total Capital Assets, Depreciable	<u>1,869,424</u>	<u>(115,899)</u>	<u>-</u>	<u>1,753,525</u>
Business-type Activities Capital Assets, Net	\$ <u>1,874,424</u>	\$ <u>(97,239)</u>	\$ <u>-</u>	\$ <u>1,777,185</u>

Depreciation expense was charged to functions/programs as follows:

Governmental Activities	
General government	\$ 78,009
Public safety	205,017
Judiciary	3,896
Transportation	469,175
Public health and welfare	<u>57,668</u>
Total Depreciation Expense – Governmental Activities	<u>813,765</u>
Business-Type Activities	
Clayberg Nursing Center	131,740
Camping and Recreation	<u>21,493</u>
Total Depreciation Expense – Business-Type Activities	\$ <u>153,233</u>

4. Capital Assets (Continued)

Activity for the Emergency Telephone System Board (discretely presented component unit) for the year ended November 30, 2021 was as follows:

	Balance November 30, 2020	Additions	Deductions	Balance November 30, 2021
Capital Assets, Non-Depreciable				
Construction in process	\$ -	\$ -	\$ -	\$ -
Capital Assets, Depreciable				
Equipment	<u>2,711,850</u>	<u>162,258</u>	<u>-</u>	<u>2,874,108</u>
Total Capital Assets, Depreciable	<u>2,711,850</u>	<u>162,258</u>	<u>-</u>	<u>2,874,108</u>
Less Accumulated Depreciation for Equipment	<u>(1,145,015)</u>	<u>(189,118)</u>	<u>-</u>	<u>(1,334,133)</u>
Total Accumulated Depreciation	<u>(1,145,015)</u>	<u>(189,118)</u>	<u>-</u>	<u>(1,334,133)</u>
Total Capital Assets, Depreciable	<u>1,566,835</u>	<u>(26,860)</u>	<u>-</u>	<u>1,539,975</u>
Business-Type Activities Capital Assets, Net	\$ <u>1,566,835</u>	\$ <u>(26,860)</u>	\$ <u>-</u>	\$ <u>1,539,975</u>

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, 2021 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise Fund	\$ 860
General Fund	Agency Funds	42,578
Other nonmajor governmental funds	General Fund	22,111
Other nonmajor governmental funds	Agency Funds	19,020
Agency Fund	General Fund	3,906

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, 2021 were as follows:

Transfer Out	Transfer In	Amount
Other nonmajor governmental funds	General Fund	\$ 1,655
Illinois Municipal Retirement Fund	Clayberg Nursing Center Fund	201,006
Other nonmajor governmental funds	Clayberg Nursing Center Fund	175,638
Internal Service Funds	Clayberg Nursing Center Fund	116,989

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, 2021, 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	\$ 71,563
Peterbilt: Collateralized by 2022 tandem truck Interest rate 1.75%	June 29, 2023	\$ 150,000	150,000
Roof repair: Collateralized by County building Interest rate 4.00% to 4.75%	December 1, 2027	\$ 300,000	205,000
Other Long-term Obligations			
Compensated absences	N/A	N/A	519,781
Other postretirement benefits	N/A	N/A	<u>24,056,119</u>
Total Governmental Activities			\$ <u>25,002,463</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	\$ 830,000
Other Long-term Obligations			
Compensated absences	N/A	N/A	<u>134,642</u>
Total Business-Type Activities			\$ <u>964,642</u>

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

The changes in long-term obligations for the year ended November 30, 2021, are as follows:

	Balance at Dec. 1, 2020	Increases	Decreases	Balance at Nov. 30, 2021	Due within One Year
Governmental Activities					
Compensated absences	\$ 561,648	\$ 519,781	\$ (561,648)	\$ 519,781	\$ 519,781
Net pension liability	3,889,375	-	(3,889,375)	-	-
Other postretirement benefits	28,603,112	-	(4,546,993)	24,056,119	-
Direct borrowings	<u>429,325</u>	<u>150,000</u>	<u>(152,762)</u>	<u>426,563</u>	<u>109,477</u>
	<u>\$ 33,483,460</u>	<u>\$ 669,781</u>	<u>\$ (9,150,778)</u>	<u>\$ 25,002,463</u>	<u>\$ 629,258</u>
Business-Type Activities					
Compensated absences	\$ 143,839	\$ 134,642	\$ (143,839)	\$ 134,642	\$ 134,642
Direct borrowings	<u>870,000</u>	<u>-</u>	<u>(40,000)</u>	<u>830,000</u>	<u>-</u>
	<u>\$ 1,013,839</u>	<u>\$ 134,642</u>	<u>\$ (183,839)</u>	<u>\$ 964,642</u>	<u>\$ 134,642</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, 2021:

Fiscal Year	Notes from Direct Borrowings	
	Principal	Interest
2022	\$ 109,477	\$ 26,054
2023	182,086	44,413
2024	75,000	40,756
2025	80,000	37,775
2026	<u>80,000</u>	<u>37,913</u>
	526,563	186,911
2027-2031	285,000	115,638
2032-2036	305,000	52,575
2037-2041	<u>140,000</u>	<u>1,575</u>
	<u>\$ 1,256,563</u>	<u>\$ 356,699</u>

8. Legal Debt Margin

The legal debt margin at November 30, 2021 is calculated as follows:

Equalized Assessed Valuation – 2020 Tax Extension	\$	<u>546,623,729</u>
Statutory Debt Limitation (2.875% Valuation)		15,715,432
Minus Applicable Debt		<u>(1,035,000)</u>
Legal Debt Margin	\$	<u>14,680,432</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, 2021, the Mental Health Fund had a deficit fund balance of \$9,689. The following fund had an excess of expenditures over appropriations for the year ended November 30, 2021:

	<u>Appropriations</u>	<u>Expenditures</u>
Arrestee's Medical Costs Fund	\$ 8,501	\$ 8,548

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, 2021 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, 2020, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan	ECO Plan
Retirees and Beneficiaries receiving benefits	226	28	7
Inactive Plan Members entitled to but not yet receiving benefits	163	6	-
Active Plan Members	174	20	2
	<u>563</u>	<u>54</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 2020 were 9.24%, 66.79%, and 435.73% of payroll, respectively, for Regular, SLEP and ECO plans. For the fiscal year ended 2021, the County contributed \$679,796, \$841,840, and \$657,623, 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, 2020. 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, 2020:

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

	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
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	1%	1.85%
Total	<u>100%</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, 2020	\$ 63,846,522	\$ 59,957,147	\$ 3,889,375
Changes for the Year			
Service Cost	913,694	-	913,694
Interest on the Total Pension Liability	4,522,548	-	4,522,548
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	688,262	-	688,262
Changes of assumptions	(492,534)	-	(492,534)
Contributions - employer	-	2,121,493	(2,121,493)
Contributions - employees	-	433,123	(433,123)
Net investment income	-	8,946,683	(8,946,683)
Benefit payments, including refunds of employee contributions	(3,846,805)	(3,846,805)	-
Other (Net Transfer)	-	(47,626)	47,626
Net Changes	<u>1,785,165</u>	<u>7,606,868</u>	<u>(5,821,703)</u>
Balances at November 30, 2021	\$ <u>65,631,687</u>	\$ <u>67,564,015</u>	\$ <u>(1,932,328)</u>
Plan fiduciary net position as a percentage of the total pension liability	102.94%		
Covered valuation payroll	\$ 8,585,839		
Net pension liability as a percentage of covered valuation payroll	-22.51%		

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	\$ 48,849,568	\$ 43,907,458	\$ 39,946,241
Plan Fiduciary Net Position	<u>46,435,532</u>	<u>46,435,532</u>	<u>46,435,532</u>
Net Pension Liability (Asset)	\$ <u>2,414,036</u>	\$ <u>(2,528,074)</u>	\$ <u>(6,489,291)</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	\$ 16,921,839	\$ 14,945,737	\$ 13,331,977
Plan Fiduciary Net Position	<u>14,383,239</u>	<u>14,383,239</u>	<u>14,383,239</u>
Net Pension Liability (Asset)	\$ <u>2,538,600</u>	\$ <u>562,498</u>	\$ <u>(1,051,262)</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	\$ 7,465,820	\$ 6,778,492	\$ 6,191,762
Plan Fiduciary Net Position	<u>6,745,244</u>	<u>6,745,244</u>	<u>6,745,244</u>
Net Pension Liability (Asset)	\$ <u>720,576</u>	\$ <u>33,248</u>	\$ <u>(553,482)</u>

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

For the year ended November 30, 2021, the County recognized pension income of \$158,056. At November 30, 2021, 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	\$ 773,773	\$ -
Changes of assumptions	(223,958)	-
Net difference between projected and actual earnings on pension plan investments	<u>(5,579,701)</u>	<u>-</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	(5,029,886)	-
Pension contributions made subsequent to measurement date	<u>1,090,728</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	\$ <u>(3,939,158)</u>	\$ <u>-</u>

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

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2021	\$ (1,454,280)
2022	(469,498)
2023	(1,992,954)
2024	(22,426)
2025	-
Thereafter	<u>-</u>
	\$ <u>(3,939,158)</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, 2021 the following employees were covered by the benefit terms:

Active employees	199
Retired plan members	<u>107</u>
	<u>306</u>

Total OPEB Liability

The County's total OPEB liability of \$24,056,119 was measured as of November 30, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2021.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2021:

- Discount Rate used was 2.11%.
- Salary Increases were expected to be 2.50%, including inflation.
- Healthcare cost trend rates of Medical of 6.75% for 2021, decreasing 0.50% to an ultimate rate of 5.00% for 2029 and later years and Dental and Vision and Medicare Part D/Plan G of 3.00%.

PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020 were used for mortality rates. Retirement, termination, and disability rates were based on rates from IMRF Experience Study Report dated December 14, 2020.

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, 2020	\$ 28,603,112	\$ -	\$ 28,603,112
Changes for the Year			
Service Cost	697,197	-	697,197
Interest	598,603	-	598,603
Actuarial experience	(2,823,052)	-	(2,823,052)
Assumptions changes	(2,020,421)	-	(2,020,421)
Plan changes	-	-	-
Contributions - employer	-	999,320	(999,320)
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments	(999,320)	(999,320)	-
Net Changes	<u>(4,546,993)</u>	<u>-</u>	<u>(4,546,993)</u>
Balances at November 30, 2021	\$ <u>24,056,119</u>	\$ <u>-</u>	\$ <u>24,056,119</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 (1.11%)	Current Discount (2.11%)	1% Higher (3.11%)
Employer Net OPEB Liability	\$ 27,948,471	\$ 24,056,119	\$ 20,928,070

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	\$ 20,530,256	\$ 24,056,119	\$ 28,562,340

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, 2021, the County recognized OPEB expense of \$1,320,666. At November 30, 2021, 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	\$ 3,286,327	\$ 2,505,498
Changes of assumptions	1,861,920	4,108,576
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	5,148,247	6,614,074
Contributions subsequent to measurement date	<u>-</u>	<u>-</u>
Total Deferred Amounts Related to OPEB	\$ <u>5,148,247</u>	\$ <u>6,614,074</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 Inflows of Resources</u>
2022	\$ 24,866
2023	24,866
2024	24,866
2025	1,599
2026	(169,939)
Thereafter	<u>(1,372,085)</u>
	\$ <u>(1,465,827)</u>

15. 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 2021, the County's governmental activities received \$3,335,071 as part of the American Rescue Plan Act (ARPA) that was signed into law on March 11, 2021. As of November 30, 2021, only \$145,348 has been spent from the ARPA funds. The County is anticipating an additional funding totaling \$3,335,071 to be received from the government through ARPA. In addition, the County's governmental activities expended \$221,444 of Coronavirus Relief Funding that was reimbursed by the Federal government.

During fiscal year 2021, the County's business-type activities received and spent \$56,743 of ARPA funding. In addition, the County's business-type activities expended \$19,876 of Coronavirus Relief Funding and \$172,883 of Provider Relief Funding.

16. Subsequent Events

Subsequent events have been evaluated through May 23, 2022, which is the date the financial statements were available to be issued. At the March 8, 2022 board meeting, the County Board members approved the allocation of \$2,000,000 of ARPA funds for a new County Highway building.

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans
November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Regular Plan						
Calendar year ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 647,479	\$ 683,820	\$ 623,589	\$ 678,257	\$ 667,175	\$ 700,923	\$ 737,828
Interest on the total pension liability	3,025,708	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	486,534	358,692	55,438	(484,500)	(955,522)	(425,005)	(195,461)
Changes in assumptions	(372,325)	-	1,089,041	(1,194,056)	(133,470)	90,176	1,377,911
Benefit payments, including refunds of employee contributions	<u>(2,580,205)</u>	<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	1,207,191	1,426,599	2,215,583	(327,887)	491,633	1,338,161	2,890,676
Total pension liability - beginning	<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>	<u>34,665,502</u>
Total Pension Liability - Ending (A)	<u>43,907,458</u>	<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	662,022	479,833	673,086	731,916	749,441	771,926	769,816
Contributions - employees	326,541	316,086	304,938	316,350	293,946	300,775	294,086
Net investment income	6,217,165	7,125,599	(2,461,030)	6,319,529	2,345,595	173,309	2,028,529
Benefit payments, including refunds of employee contributions	(2,580,205)	(2,540,934)	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
Other (net transfer)	<u>(236,109)</u>	<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	4,389,414	5,522,500	(3,615,582)	4,426,574	1,510,986	(823,695)	1,504,063
Plan fiduciary net position - beginning	<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>	<u>33,521,272</u>
Plan Fiduciary Net Position - Ending (B)	<u>46,435,532</u>	<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>(2,528,074)</u>	<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	105.76%	98.47%	88.49%	102.77%	90.67%	87.93%	93.26%
Covered valuation payroll	\$ 7,164,753	\$ 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	-35.28%	9.53%	70.74%	-16.45%	57.25%	71.07%	40.10%

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

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans
November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

SLEP Plan							
Calendar year ending December 31,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 225,653	\$ 228,180	\$ 182,696	\$ 206,426	\$ 229,868	\$ 225,779	\$ 222,904
Interest on the total pension liability	1,028,073	992,935	947,240	935,207	905,806	848,160	803,991
Changes in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	150,207	96,748	316,995	(26,999)	2,014	340,800	(10,514)
Changes in assumptions	(118,007)	-	417,756	(161,931)	(48,876)	32,364	117,705
Benefit payments, including refunds of employee contributions	(815,354)	(848,515)	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Net Change in Total Pension Liability	470,572	469,348	1,069,918	186,663	387,704	853,950	635,598
Total pension liability - beginning	<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>	<u>10,871,984</u>
Total Pension Liability - Ending (A)	<u>14,945,737</u>	<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	856,734	305,781	286,572	275,449	287,314	312,066	300,483
Contributions - employees	96,207	108,339	87,870	103,141	87,953	94,872	89,574
Net investment income	1,854,551	2,168,350	(920,880)	1,932,910	640,862	47,080	550,170
Benefit payments, including refunds of employee contributions	(815,354)	(848,515)	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Other (net transfer)	120,625	46,649	302,911	(116,981)	310,537	104,250	(6,124)
Net Change in Plan Fiduciary Net Position	2,112,763	1,780,604	(1,038,296)	1,428,479	625,558	(34,885)	435,615
Plan fiduciary net position - beginning	<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>	<u>9,073,401</u>
Plan Fiduciary Net Position - Ending (B)	<u>14,383,239</u>	<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>562,498</u>	<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	96.24%	84.77%	74.90%	89.12%	79.22%	76.64%	82.63%
Covered valuation payroll	\$ 1,282,757	\$ 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	43.85%	171.41%	300.14%	124.24%	225.93%	228.26%	169.24%

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

Fulton County, Illinois
Schedule of Changes in the Net Pension Liability and Related Ratios -
Defined Benefit Retirement Plans
November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	ECO Plan						
Calendar year ending December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability							
Service cost	\$ 40,562	\$ 59,227	\$ 56,314	\$ 56,262	\$ 128,056	\$ 123,265	\$ 124,547
Interest on the total pension liability	468,767	454,568	450,515	413,929	381,975	365,158	353,960
Changes in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	51,521	126,616	(815)	509,744	295,927	(18,049)	(213,486)
Changes in assumptions	(2,202)	-	159,498	(105,853)	(12,176)	5,932	76,306
Benefit payments, including refunds of employee contributions	<u>(451,246)</u>	<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	107,402	221,199	276,862	490,134	486,818	288,565	159,299
Total pension liability - beginning	<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>	<u>4,748,213</u>
Total Pension Liability - Ending (A)	<u>6,778,492</u>	<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	602,737	115,833	159,944	64,471	122,926	174,769	169,059
Contributions - employees	10,375	13,201	16,936	16,883	30,149	40,229	37,702
Net investment income	874,967	1,005,327	(386,715)	874,702	287,265	22,712	268,613
Benefit payments, including refunds of employee contributions	(451,246)	(419,212)	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
Other (net transfer)	<u>67,858</u>	<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	1,104,691	758,207	(440,139)	608,421	162,874	22,485	137,572
Plan fiduciary net position - beginning	<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>	<u>4,391,133</u>
Plan Fiduciary Net Position - Ending (B)	<u>6,745,244</u>	<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>33,248</u>	<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	99.51%	84.55%	75.70%	86.22%	82.95%	87.59%	92.28%
Covered valuation payroll	\$ 138,329	\$ 176,012	\$ 225,815	\$ 225,106	\$ 401,982	\$ 528,537	\$ 502,702
Net pension liability as a percentage of covered valuation payroll	24.04%	585.49%	694.17%	377.84%	241.01%	122.01%	75.35%

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

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

November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

Regular Plan

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
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
2020	662,023	662,022	1	7,164,753	9.24

SLEP Plan

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
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
2020	356,735	856,734	(499,999)	1,282,757	66.79

ECO Plan

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
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
2020	102,737	602,737	(500,000)	138,329	435.73

Fulton County, Illinois
Schedule of Employer Contributions -
Defined Benefit Retirement Plans (Continued)
November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

Notes to Schedule of Contributions

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 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 2020 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): 23-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 27 years and four others were financed over 28 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	7.25%
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 2014-2016.
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, 2018, 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, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	<u>11/30/2021</u>	<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	\$ 697,197	\$ 580,803	\$ 483,893	\$ 676,955	\$ 653,495
Interest	598,603	701,038	1,134,647	798,230	794,117
Changes in benefit terms	-	(31,600)	(81,756)	-	-
Difference between expected and actual experience	(2,823,052)	-	2,765,131	3,311,904	-
Changes in assumptions	(2,020,421)	2,525,708	(2,143,472)	(2,094,147)	-
Benefit payments	(999,320)	(963,049)	(937,267)	(717,444)	(649,547)
Net Change in Total OPEB Liability	<u>(4,546,993)</u>	<u>2,812,900</u>	<u>1,221,176</u>	<u>1,975,498</u>	<u>798,065</u>
Total OPEB Liability - Beginning	<u>28,603,112</u>	<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>24,056,119</u>	<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	999,320	963,049	937,267	717,444	649,547
Contributions - member	-	-	-	-	-
Contributions - other	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments	(999,320)	(963,049)	(937,267)	(717,444)	(649,547)
Administrative income	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending (B)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employer Net OPEB Liability - Ending (A) - (B)	<u>24,056,119</u>	<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%	0.00%
Covered-employee payroll	\$ 7,504,767	\$ 7,321,724	\$ 7,143,145	\$ 6,505,269	\$ 6,958,264
Employer net OPEB liability as a percentage of covered-employee payroll	320.54%	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, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>11/30/2021</u>	<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	N/A
Contributions in relation to the actuarially determined contribution	<u>-</u>	<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>	<u><u>N/A</u></u>
Covered-employee payroll	\$ 7,504,767	\$ 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%	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, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Property taxes	\$ 1,487,938	\$ 1,487,938	\$ 1,367,507	\$ (120,431)
Replacement taxes	1,300,000	1,300,000	2,345,398	1,045,398
Public safety sales tax	1,000,000	1,000,000	1,178,652	178,652
Sales taxes	1,250,000	1,250,000	1,330,551	80,551
State income tax allocation	1,000,000	1,000,000	1,279,858	279,858
Other taxes	194,500	194,500	199,532	5,032
Grants	561,927	561,927	3,869,769	3,307,842
Fees, fines, and charges for services	2,850,757	2,850,757	2,777,993	(72,764)
Interest on investments	13,055	13,055	20,662	7,607
Miscellaneous	1,488,800	1,500,800	1,602,303	101,503
Total Revenues	<u>11,146,977</u>	<u>11,158,977</u>	<u>15,972,225</u>	<u>4,813,248</u>
Expenditures Paid				
General Government				
County Clerk				
Salary	53,642	53,642	53,642	-
Salary - deputies and extra clerk hire	82,247	82,247	80,910	1,337
Office supplies	6,750	6,750	5,908	842
Postage	20,400	32,400	21,869	10,531
Other	-	-	15,006	(15,006)
Mileage expense	450	100	-	100
Education	600	950	810	140
Total County Clerk	<u>164,089</u>	<u>176,089</u>	<u>178,145</u>	<u>(2,056)</u>
County Treasurer				
Salary	60,632	60,632	60,632	-
Staff salaries	125,000	125,000	119,800	5,200
Mileage expense	563	563	492	71
Supplies and expense	2,635	2,635	2,115	520
Postage	17,000	32,000	30,679	1,321
Education	500	500	380	120
Equipment	1,401	1,401	992	409
Printing and publishing	2,750	2,750	1,454	1,296
Total County Treasurer	<u>210,481</u>	<u>225,481</u>	<u>216,544</u>	<u>8,937</u>
Buildings and Grounds				
Supplies	5,400	5,670	5,669	1
Telephone	15,600	11,098	9,691	1,407
Courthouse utilities	30,864	32,296	32,295	1
Water	4,000	3,955	2,070	1,885
257 W Lincoln	6,480	7,325	6,265	1,060
Courthouse repairs and maintenance	500,000	500,000	385,409	114,591
Contractual labor	10,073	12,073	11,830	243
Total Buildings and Grounds	<u>572,417</u>	<u>572,417</u>	<u>453,229</u>	<u>119,188</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
County Administrator				
Salary - County Administrator	39,766	39,766	39,766	-
Mileage	486	486	34	452
Total County Administrator	40,252	40,252	39,800	452
Board of Review				
Salary - Board of Review	18,000	18,000	18,000	-
Salary - Board of Review Secretary	24,516	24,516	24,512	4
Mileage	859	859	640	219
Office expense	360	660	595	65
Publications	500	200	154	46
Total Board of Review	44,235	44,235	43,901	334
Supervisor of Assessment				
Salary	62,000	62,000	62,057	(57)
Staff salaries	140,788	136,730	134,220	2,510
Mileage and expense	700	700	654	46
Office supplies and expense	4,579	2,840	2,835	5
Postage	7,000	1,000	1,000	-
Publication of assessments	5,843	17,044	17,043	1
Equipment	5,964	8,275	8,271	4
Vehicle purchase	-	21,978	21,978	-
Vehicle maintenance	2,399	99	90	9
Fuel	1,000	985	743	242
Education and training	6,000	6,600	6,266	334
Total Supervisor of Assessments	236,273	258,251	255,157	3,094
County Board				
Per diem	16,845	16,845	14,755	2,090
Salary - Board secretary	22,254	22,254	21,759	495
Office maintenance	-	-	6,075	(6,075)
Mileage and expense	9,317	9,317	-	9,317
Printing, stationary, and supplies	3,500	3,500	3,417	83
Education - dues	1,787	1,787	1,350	437
Website coordinator	3,000	3,000	1,708	1,292
Total County Board	56,703	56,703	49,064	7,639

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Computer				
Supplies	190	190	-	190
Equipment & licensing	46,500	46,500	36,091	10,409
Equipment maintenance	63,000	63,000	59,108	3,892
Contractual labor	31,500	31,500	43,198	(11,698)
Total Computer	<u>141,190</u>	<u>141,190</u>	<u>138,397</u>	<u>2,793</u>
Information Technology				
Salary - IT Director	32,000	42,000	39,705	2,295
Total Information Technology	<u>32,000</u>	<u>42,000</u>	<u>39,705</u>	<u>2,295</u>
Elections				
Judges	24,243	18,243	17,589	654
Salary	48,507	50,162	51,543	(1,381)
Contractual labor	10,400	8,745	7,895	850
Supplies	5,083	3,774	3,773	1
Annual election contract	85,000	85,000	84,365	635
Voter registration	14,719	19,619	19,600	19
GBS/GEMS license	6,940	6,940	6,940	-
Equipment maintenance	15,268	18,534	4,648	13,886
Publications	5,512	5,952	5,896	56
Polling places	1,500	2,000	2,000	-
Rent & utility expense	4,201	2,404	2,403	1
Total Elections	<u>221,373</u>	<u>221,373</u>	<u>206,652</u>	<u>14,721</u>
County Planning, Zoning, and Development				
Salary - staff	42,710	42,710	42,710	-
Mileage	197	183	36	147
Publications	613	1,163	838	325
Postage	616	1,064	839	225
Education and training	210	410	360	50
ZBA per diem	1,723	1,293	1,082	211
Repairs and maintenance	946	1,478	1,471	7
Office supplies and expense	1,250	1,150	1,029	121
Equipment	1,000	-	-	-
Fuel	1,503	2,317	2,128	189
Total County Planning, Zoning, and Development	<u>50,768</u>	<u>51,768</u>	<u>50,493</u>	<u>1,275</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Miscellaneous				
Legal services	15,000	15,000	12,496	2,504
County website	589	589	410	179
Revenue stamps	-	-	155,790	(155,790)
WIRC membership dues	100,000	100,000	-	100,000
Prairie Hill dues	6,153	6,153	6,152	1
Audit of County records	63,000	63,000	57,850	5,150
Preparation of budget	274	274	253	21
Accounting and consulting	10,000	10,000	4,500	5,500
Longevity/sick leave pay	27,500	34,500	31,379	3,121
Tri-County e-waste program	8,800	8,800	8,744	56
Spoon River economic development council	10,000	10,000	10,000	-
County tourism marketing	2,678	1,291	41	1,250
Distribution - visitor guide	538	1,525	1,524	1
Printing - visitor guide	2,000	2,400	2,400	-
CIC software payment	15,000	15,000	14,085	915
HAVA election grant	14,291	14,291	11,151	3,140
Coronavirus assistance	-	145,349	145,348	1
Total Miscellaneous	<u>275,823</u>	<u>428,172</u>	<u>462,123</u>	<u>(33,951)</u>
Total General Government	<u>2,045,604</u>	<u>2,257,931</u>	<u>2,133,210</u>	<u>124,721</u>
Employee Benefits				
Group medical insurance	2,823,700	2,835,500	2,830,077	5,423
Group life insurance	11,000	11,000	10,406	594
Refunds on insurance coverage	1,000	880	323	557
Cafeteria and flex administration	1,500	1,620	1,620	-
Employee HRA	300,000	368,000	352,849	15,151
Wellness program	1,500	1,500	630	870
Total Employee Benefits	<u>3,138,700</u>	<u>3,218,500</u>	<u>3,195,905</u>	<u>22,595</u>
Public Safety				
Sheriff				
Salary	94,944	94,944	94,944	-
Salary - deputies	1,207,855	1,207,855	1,173,181	34,674
Salary - secretaries	132,411	132,411	132,411	-
Janitor - courthouse	73,710	73,710	73,101	609
Switchboard - courthouse	30,840	30,840	13,143	17,697
Overtime	90,599	90,599	78,873	11,726
Holidays	72,000	72,000	75,959	(3,959)
Office supplies and expense	17,100	17,100	16,604	496
Equipment	9,000	9,000	7,877	1,123
K-9	1,000	1,000	100	900

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund

Year Ended November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Sheriff (Continued)				
Auto purchase	103,000	103,000	103,000	-
Equipment rental	13,000	13,000	12,366	634
Equipment maintenance	9,370	9,370	9,176	194
Vehicle maintenance, oil, and repairs	26,400	26,400	26,011	389
Uniform expense	3,999	3,999	3,573	426
Computer equipment and programming	4,178	4,178	2,080	2,098
Gas	100,000	100,000	100,000	-
Training program	11,500	11,500	12,093	(593)
Education reimbursement	7,500	7,500	-	7,500
IPRF Grant	-	6,099	6,098	1
Other	-	-	401	(401)
Total Sheriff	<u>2,008,406</u>	<u>2,014,505</u>	<u>1,940,991</u>	<u>73,514</u>
Special Reimbursed Project				
WCITF	13,232	13,232	-	13,232
Cash crop	1,000	1,000	-	1,000
EMS dispatch	102,014	102,014	56,639	45,375
ETSB training	1,500	1,500	395	1,105
Police/jail training	8,000	8,000	8,000	-
Auto purchase	30,000	30,000	23,374	6,626
Farmington dispatch	15,613	15,613	15,613	-
Police fire dispatch	49,496	49,496	50,254	(758)
Prisoner transport	20,000	20,000	9,956	10,044
Grant expense	1,000	1,000	-	1,000
ETSB dispatch	500	500	365	135
Law enforcement alarm system	20,000	20,000	5,466	14,534
Policing	209,134	209,134	149,111	60,023
Total Special Reimbursed Project	<u>471,489</u>	<u>471,489</u>	<u>319,173</u>	<u>152,316</u>
Merit Commission				
Secretary	550	550	550	-
Meetings	200	200	55	145
Mileage	50	50	26	24
Tests	1,340	1,340	935	405
Psychological and polygraph exams	1,150	1,150	1,150	-
Total Merit Commission	<u>3,290</u>	<u>3,290</u>	<u>2,716</u>	<u>574</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Coroner				
Salary	45,000	45,000	45,000	-
Contractual labor	1,200	1,200	1,200	-
Special investigation expense	3,890	4,000	4,600	(600)
Mileage	327	585	484	101
Office supplies and expense	128	-	-	-
Telephone	405	405	393	12
Education	350	350	350	-
Indigent burials	1,290	1,290	1,290	-
Autopsy expense	20,000	27,500	23,704	3,796
Total Coroner	<u>72,590</u>	<u>80,330</u>	<u>77,021</u>	<u>3,309</u>
Fulton County Civil Defense				
Director salary	30,000	30,000	30,000	-
Assistant director salary	4,873	2,373	-	2,373
COVID expenses	-	72,129	116,004	(43,875)
Office supplies and expense	2,000	2,000	488	1,512
Telephone	2,000	2,000	1,974	26
Radio equipment and maintenance	4,000	11,700	11,686	14
Mileage	-	2,000	1,337	663
Gas	4,000	2,000	1,933	67
Training film and supplies	1,000	1,000	1,000	-
Total Fulton County Civil Defense	<u>47,873</u>	<u>125,202</u>	<u>164,422</u>	<u>(39,220)</u>
Animal Control				
Rabies control officer	57,015	57,015	57,008	7
Kennel assistants	21,750	21,750	21,685	65
Administrator	3,000	3,000	3,000	-
Overtime	1,500	1,500	1,244	256
Office supplies	2,689	3,239	3,212	27
Rabies tags	650	650	759	(109)
Equipment and repair	3,000	3,000	2,404	596
Uniform expense	350	350	313	37
Truck expense	2,000	2,000	1,884	116
Gasoline	3,287	4,837	4,823	14
Telephone	-	1,700	1,677	23
Utilities	11,000	9,300	9,008	292
Buildings and grounds	5,000	3,450	3,434	16
Medication	2,768	2,068	754	1,314
Animal disposal	3,500	3,500	2,177	1,323
Feed supplies	5,122	5,272	5,481	(209)
Mowing	1,750	1,750	1,530	220
Humane Society revenue to Canton	1,810	2,236	2,236	-
Total Animal Control	<u>126,191</u>	<u>126,617</u>	<u>122,629</u>	<u>3,988</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Jail				
Salaries - jailers - communicators	664,932	664,932	503,233	161,699
Physician	68,000	68,000	67,246	754
Custodian	53,165	53,165	53,156	9
Overtime	118,765	118,765	89,546	29,219
Holidays	41,650	41,650	28,577	13,073
Food - prisoners	179,000	205,855	205,853	2
Custodian supplies	2,000	2,000	135	1,865
Telephone	7,000	10,425	6,771	3,654
Equipment	1,356	1,356	383	973
Uniforms - jailers	2,096	2,096	1,141	955
Training program	3,000	3,000	2,763	237
Fuel and lights	23,333	29,953	29,948	5
Water	15,000	15,000	18,405	(3,405)
Repairs and maintenance	50,000	39,955	33,100	6,855
Total Jail	<u>1,229,297</u>	<u>1,256,152</u>	<u>1,040,257</u>	<u>215,895</u>
Total Public Safety	<u>3,959,136</u>	<u>4,077,585</u>	<u>3,667,209</u>	<u>410,376</u>
Judiciary				
Courts				
Salary secretary	38,858	38,858	38,854	4
Salary - Circuit and Associate judges	1,800	1,800	1,538	262
Bailiff services	1,500	1,500	1,602	(102)
Mileage - petit jurors	3,500	5,845	5,961	(116)
Meals and lodging - jurors	750	750	342	408
Stationery and supplies - local judges	3,000	3,000	2,814	186
Jury certificates	7,500	11,500	12,360	(860)
Office expense - Chief Judge	4,891	4,891	4,891	-
Indigent publications	100	-	-	-
Equipment maintenance	1,500	255	255	-
Other appointed counsel	56,000	97,812	97,811	1
Other appointed counsel contract	44,000	44,000	44,000	-
Court ordered psychiatric exams	10,000	17,515	17,514	1
Court reporter - juvenile	1,250	1,702	1,702	-
Grand Jury	500	500	-	500
Interpreters	2,000	2,000	244	1,756
Witness fees	100	100	-	100
Medical tests	600	300	300	-
CASA	2,500	-	-	-
Child custody medication	550	350	350	-
Provide for care of children	60,000	150,000	147,389	2,611
Court Service Department	417,543	417,543	417,543	-
Total Courts	<u>658,442</u>	<u>800,221</u>	<u>795,470</u>	<u>4,751</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund

Year Ended November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Jury Commission				
Salary - jury commission clerk	1,531	1,531	1,531	-
Salaries - jury commission trustees	2,750	3,000	3,000	-
Supplies	1,350	3,069	3,069	-
Total Jury Commission	<u>5,631</u>	<u>7,600</u>	<u>7,600</u>	<u>-</u>
Public Defender				
Salary - Circuit and Associate judges	161,065	162,768	162,768	-
Salary - public defender assistant	48,000	48,000	44,923	3,077
Assistant public defender - contract	34,000	34,000	34,000	-
Secretary	64,413	64,413	64,405	8
Mileage	500	200	-	200
Office expense	3,500	3,800	3,802	(2)
Postage	784	784	572	212
Equipment	900	900	842	58
Law reference	3,890	3,890	3,880	10
Total Public Defender	<u>317,052</u>	<u>318,755</u>	<u>315,192</u>	<u>3,563</u>
Circuit Clerk				
Salary	61,851	61,851	61,851	-
Salary - deputies and extra clerk hire	378,620	378,620	366,245	12,375
Contractual	14	14	-	14
Office supplies and expenses	9,025	8,025	8,024	1
Postage	6,273	6,273	6,273	-
Education and dues	1,000	1,000	969	31
Equipment	-	100,000	-	100,000
Audit of Circuit Clerk's office	4,000	5,000	5,000	-
Total Circuit Clerk	<u>460,783</u>	<u>560,783</u>	<u>448,362</u>	<u>112,421</u>
State's Attorney				
Salary	178,960	180,853	180,853	-
Salary - assistants	155,000	155,000	155,000	-
Salary - stenographers	204,453	204,453	203,821	632
Salaries - jailers - communicators	15,000	15,000	-	15,000
Education and mileage	4,500	3,947	3,947	-
Appellate services	-	-	15,000	(15,000)
Office supplies and expense	21,973	22,547	21,565	982
Postage and mailing	2,500	2,362	2,362	-
Other	-	-	10,471	(10,471)
Equipment	1,132	1,249	1,248	1
Total State's Attorney	<u>583,518</u>	<u>585,411</u>	<u>594,267</u>	<u>(8,856)</u>
Total Judiciary	<u>2,025,426</u>	<u>2,272,770</u>	<u>2,160,891</u>	<u>111,879</u>

Fulton County, Illinois
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2021
(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	93,059	93,059	93,059	-
Clock repair	500	630	630	-
Contingency	7,862	7,862	4,593	3,269
Total Other	101,421	101,551	98,282	3,269
Total Expenditures	11,288,487	11,946,537	11,273,697	672,840
Excess (Deficiency) of Revenues over Expenditures	(141,510)	(787,560)	4,698,528	5,486,088
Other Financing Sources (Uses)				
Debt payments	(83,800)	(83,800)	(83,275)	525
Operating transfers in	85	85	2,449	2,364
Operating transfers out	-	-	-	-
Net Other Financing Sources (Uses)	(83,715)	(83,715)	(80,826)	2,889
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ (225,225)	\$ (871,275)	4,617,702	\$ 5,488,977
Reconciliation to Modified Accrual			170,940	
Fund Balance, December 1, 2020			3,835,376	
Fund Balance, November 30, 2021			\$ 8,624,018	

Fulton County, Illinois
Budgetary Comparison Schedule
County Health Fund
Year Ended November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Property taxes	\$ 478,957	\$ 478,957	\$ 462,427	\$ (16,530)
Replacement taxes	70,000	70,000	177,475	107,475
Grants	2,880,120	2,880,120	3,101,802	221,682
Fees, fines, and charges for services	382,400	382,400	417,877	35,477
Interest on investments	634	634	8,726	8,092
Miscellaneous	28,020	28,020	34,697	6,677
Total Revenues	3,840,131	3,840,131	4,203,004	362,873
Expenditures Paid				
Public Health and Welfare:				
Personnel	1,787,611	1,787,611	1,429,658	357,953
Travel	60,989	60,989	18,684	42,305
Contractual	1,553,158	2,828,158	2,772,038	56,120
Commodities	217,771	217,771	257,885	(40,114)
Capital improvement	56,892	56,892	44,567	12,325
Capital outlay	120,992	120,992	25,382	95,610
Total Expenditures	3,797,413	5,072,413	4,548,214	524,199
Excess (Deficiency) of Revenues over Expenditures	\$ 42,718	\$ (1,232,282)	(345,210)	\$ 887,072
Reconciliation to Modified Accrual			871,722	
Fund Balance, December 1, 2020			2,773,804	
Fund Balance, November 30, 2021			\$ 3,300,316	

Fulton County, Illinois
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2021

(Unaudited - See Accompanying Independent Auditors' Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Property taxes	\$ 1,700,000	\$ 1,700,000	\$ 1,641,010	\$ (58,990)
Replacement taxes	50,000	50,000	89,229	39,229
Fees, fines, and charges for services	3,000	3,000	-	(3,000)
Interest on investments	2,500	2,500	14,572	12,072
Miscellaneous	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Total Revenues	<u>2,255,500</u>	<u>2,255,500</u>	<u>1,744,811</u>	<u>(510,689)</u>
Expenditures Paid				
Employee benefits	<u>1,900,000</u>	<u>2,900,000</u>	<u>2,167,927</u>	<u>732,073</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 355,500</u>	<u>\$ (644,500)</u>	(423,116)	<u>\$ 221,384</u>
Reconciliation to Modified Accrual			(61,275)	
Fund Balance, December 1, 2020			<u>4,299,582</u>	
Fund Balance, November 30, 2021			<u>\$ 3,815,191</u>	

Fulton County, Illinois
Note to Budgetary Comparison Schedules - Major Governmental Funds
November 30, 2021
(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, 2021 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, 2021

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
Assets			
Cash and cash equivalents	\$ 7,430,936	\$ -	\$ 7,430,936
Investments	709,212	-	709,212
Accounts receivable	50,089	-	50,089
Property tax receivable	3,994,345	-	3,994,345
Due from other governments	339,414	-	339,414
Due from other funds	41,131	-	41,131
Inventories, at cost	24,570	-	24,570
Prepaid items	22,245	-	22,245
Total Assets	12,611,942	-	12,611,942
Liabilities and Fund Balances			
Liabilities			
Accounts payable	286,587	-	286,587
Accrued expenses	23,116	-	23,116
Unearned revenue	3,994,345	-	3,994,345
Due to other funds	10,000	-	10,000
Total Liabilities	4,314,048	-	4,314,048
Fund Balances			
Nonspendable	46,815	-	46,815
Restricted	7,812,920	-	7,812,920
Committed	-	-	-
Assigned	447,848	-	447,848
Unassigned	(9,689)	-	(9,689)
Total Fund Balances	8,297,894	-	8,297,894
Total Liabilities and Fund Balances	\$ 12,611,942	\$ -	\$ 12,611,942

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended November 30, 2021

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
Revenues			
Property taxes	\$ 3,530,773	\$ -	\$ 3,530,773
Replacement taxes	122,331	-	122,331
Motor fuel tax allotments	997,814	-	997,814
Grants	1,215,402	-	1,215,402
Fees, fines, and charges for services	1,087,755	-	1,087,755
Interest on investments	22,689	-	22,689
Miscellaneous	22,547	-	22,547
Total Revenues	\$ 6,999,311	\$ -	\$ 6,999,311
Expenditures			
Current			
General government	685,144	-	685,144
Employee benefits	563,137	-	563,137
Public Safety	977,430	-	977,430
Judiciary	200,394	-	200,394
Public health and welfare	1,012,559	-	1,012,559
Transportation	2,389,381	-	2,389,381
Capital Outlay	1,019,237	-	1,019,237
Debt Service:			
Principal	82,762	-	82,762
Interest	4,884	-	4,884
Total Expenditures	6,934,928	-	6,934,928
Excess of Revenues Over (Under) Expenditures	64,383	-	64,383
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	(177,293)	-	(177,293)
Proceeds from borrowings	150,000	-	150,000
Proceeds from sale of assets	10,500	-	10,500
Total Other Financing Sources (Uses)	(16,793)	-	(16,793)
Net Change in Fund Balances	47,590	-	47,590
Fund Balances, December 1, 2020	8,250,304	-	8,250,304
Fund Balances, November 30, 2021	\$ 8,297,894	\$ -	\$ 8,297,894

Fulton County, Illinois
Nonmajor Special Revenue Funds
Fund Descriptions
November 30, 2021

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, 2021

	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	\$ 391,299	\$ 2,077,643	\$ 738,249	\$ 843,958	\$ 53,094	\$ 208,740	\$ 311	\$ 109,624
Investments	-	-	-	604,397	-	104,815	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	550,000	-	325,000	700,000	-	100,000	451,317	335,028
Due from other governments	110,941	65,547	2,636	6,572	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories, at cost	-	24,570	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	<u>1,052,240</u>	<u>2,167,760</u>	<u>1,065,885</u>	<u>2,154,927</u>	<u>53,094</u>	<u>413,555</u>	<u>451,628</u>	<u>444,652</u>
Liabilities and Fund Balances								
Liabilities								
Accounts payable	-	12,722	20,147	-	-	-	-	-
Accrued expenses	5,591	17,525	-	-	-	-	-	-
Unearned revenue	550,000	-	325,000	700,000	-	100,000	451,317	335,028
Due to other funds	-	-	-	-	-	-	10,000	-
Total Liabilities	<u>555,591</u>	<u>30,247</u>	<u>345,147</u>	<u>700,000</u>	<u>-</u>	<u>100,000</u>	<u>461,317</u>	<u>335,028</u>
Fund Balances								
Nonspendable	-	24,570	-	-	-	-	-	-
Restricted	221,563	2,112,943	720,738	1,454,927	53,094	313,555	-	109,624
Committed	-	-	-	-	-	-	-	-
Assigned	275,086	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(9,689)	-
Total Fund Balances	<u>496,649</u>	<u>2,137,513</u>	<u>720,738</u>	<u>1,454,927</u>	<u>53,094</u>	<u>313,555</u>	<u>(9,689)</u>	<u>109,624</u>
Total Liabilities and Fund Balances	<u>\$ 1,052,240</u>	<u>\$ 2,167,760</u>	<u>\$ 1,065,885</u>	<u>\$ 2,154,927</u>	<u>\$ 53,094</u>	<u>\$ 413,555</u>	<u>\$ 451,628</u>	<u>\$ 444,652</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2021

	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	\$ 151,656	\$ 30,228	\$ 117,880	\$ 100,544	\$ 225,908	\$ 431,817	\$ -	\$ 156,942
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	178,000	-	-	-	-	-	1,030,000	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	3,317	10,354	4,777	-	3,483
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total Assets	<u>329,656</u>	<u>30,228</u>	<u>117,880</u>	<u>103,861</u>	<u>236,262</u>	<u>436,594</u>	<u>1,030,000</u>	<u>160,425</u>
Liabilities and Fund Balances								
Liabilities								
Accounts payable	100,000	-	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	178,000	-	-	-	-	-	1,030,000	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>278,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,030,000</u>	<u>-</u>
Fund Balances								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	51,656	-	50,000	103,861	236,262	436,594	-	160,425
Committed	-	-	-	-	-	-	-	-
Assigned	-	30,228	67,880	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>51,656</u>	<u>30,228</u>	<u>117,880</u>	<u>103,861</u>	<u>236,262</u>	<u>436,594</u>	<u>-</u>	<u>160,425</u>
Total Liabilities and Fund Balances	<u>\$ 329,656</u>	<u>\$ 30,228</u>	<u>\$ 117,880</u>	<u>\$ 103,861</u>	<u>\$ 236,262</u>	<u>\$ 436,594</u>	<u>\$ 1,030,000</u>	<u>\$ 160,425</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2021

	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	\$ 53,944	\$ 25,403	\$ 16,179	\$ 15,583	\$ 5,639	\$ 21,219	\$ 42,307
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	325	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total Assets	<u>53,944</u>	<u>25,403</u>	<u>16,504</u>	<u>15,583</u>	<u>5,639</u>	<u>21,219</u>	<u>42,307</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	53,944	25,403	16,504	-	5,639	21,219	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	15,583	-	-	42,307
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>53,944</u>	<u>25,403</u>	<u>16,504</u>	<u>15,583</u>	<u>5,639</u>	<u>21,219</u>	<u>42,307</u>
Total Liabilities and Fund Balances	<u>\$ 53,944</u>	<u>\$ 25,403</u>	<u>\$ 16,504</u>	<u>\$ 15,583</u>	<u>\$ 5,639</u>	<u>\$ 21,219</u>	<u>\$ 42,307</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2021

	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	\$ 91,614	\$ 127,305	\$ 40,686	\$ 2,897	\$ 8,199	\$ 17,716	\$ -
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	153,718
Due from other funds	11,432	5,578	720	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	22,245	-	-	-	-	-	-
Total Assets	<u>125,291</u>	<u>132,883</u>	<u>41,406</u>	<u>2,897</u>	<u>8,199</u>	<u>17,716</u>	<u>153,718</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	153,718
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,718</u>
Fund Balances							
Nonspendable	22,245	-	-	-	-	-	-
Restricted	103,046	132,883	41,406	2,897	8,199	17,716	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>125,291</u>	<u>132,883</u>	<u>41,406</u>	<u>2,897</u>	<u>8,199</u>	<u>17,716</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 125,291</u>	<u>\$ 132,883</u>	<u>\$ 41,406</u>	<u>\$ 2,897</u>	<u>\$ 8,199</u>	<u>\$ 17,716</u>	<u>\$ 153,718</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2021

	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	\$ 27,617	\$ 67,731	\$ 25,808	\$ 260,268	\$ 11,392	\$ 801,299	\$ 48,510
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	50,089	-
Property tax receivable	-	-	-	-	-	325,000	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	329	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total Assets	<u>27,617</u>	<u>68,060</u>	<u>25,808</u>	<u>260,268</u>	<u>11,392</u>	<u>1,176,388</u>	<u>48,510</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	325,000	-
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>	<u>-</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	27,617	68,060	25,808	260,268	11,392	851,388	48,510
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>27,617</u>	<u>68,060</u>	<u>25,808</u>	<u>260,268</u>	<u>11,392</u>	<u>851,388</u>	<u>48,510</u>
Total Liabilities and Fund Balances	<u>\$ 27,617</u>	<u>\$ 68,060</u>	<u>\$ 25,808</u>	<u>\$ 260,268</u>	<u>\$ 11,392</u>	<u>\$ 1,176,388</u>	<u>\$ 48,510</u>

Fulton County, Illinois
Combining Balance Sheet (Continued)
Nonmajor Special Revenue Funds
November 30, 2021

	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	\$ 1,674	\$ 15,090	\$ 24,602	\$ 1,100	\$ 2,795	\$ 36,466	\$ 7,430,936
Investments	-	-	-	-	-	-	709,212
Accounts receivable	-	-	-	-	-	-	50,089
Property tax receivable	-	-	-	-	-	-	3,994,345
Due from other governments	-	-	-	-	-	-	339,414
Due from other funds	-	-	816	-	-	-	41,131
Inventories, at cost	-	-	-	-	-	-	24,570
Prepaid items	-	-	-	-	-	-	22,245
Total Assets	<u>1,674</u>	<u>15,090</u>	<u>25,418</u>	<u>1,100</u>	<u>2,795</u>	<u>36,466</u>	<u>12,611,942</u>
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	286,587
Accrued expenses	-	-	-	-	-	-	23,116
Unearned revenue	-	-	-	-	-	-	3,994,345
Due to other funds	-	-	-	-	-	-	10,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,314,048</u>
Fund Balances							
Nonspendable	-	-	-	-	-	-	46,815
Restricted	-	-	25,418	1,100	2,795	36,466	7,812,920
Committed	-	-	-	-	-	-	-
Assigned	1,674	15,090	-	-	-	-	447,848
Unassigned	-	-	-	-	-	-	(9,689)
Total Fund Balances	<u>1,674</u>	<u>15,090</u>	<u>25,418</u>	<u>1,100</u>	<u>2,795</u>	<u>36,466</u>	<u>8,297,894</u>
Total Liabilities and Fund Balances	<u>\$ 1,674</u>	<u>\$ 15,090</u>	<u>\$ 25,418</u>	<u>\$ 1,100</u>	<u>\$ 2,795</u>	<u>\$ 36,466</u>	<u>\$ 12,611,942</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended November 30, 2021

	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	\$ 387,459	\$ -	\$ 253,242	\$ 676,161	\$ -	\$ 96,736	\$ 412,278	\$ 323,647
Replacement taxes	-	-	-	122,331	-	-	-	-
Motor fuel tax allotments	-	997,814	-	-	-	-	-	-
Grants	-	494,945	14,942	-	-	-	-	-
Fees, fines, and charges for services	123,446	1,153	235,950	-	1,756	-	-	-
Interest on investments	1,642	2,460	3,270	3,389	239	1,183	487	434
Miscellaneous	22,547	-	-	-	-	-	-	-
Total Revenues	<u>535,094</u>	<u>1,496,372</u>	<u>507,404</u>	<u>801,881</u>	<u>1,995</u>	<u>97,919</u>	<u>412,765</u>	<u>324,081</u>
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	563,137	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	12,413	-	-	-
Public health and welfare	-	-	-	-	-	73,011	426,520	335,028
Transportation	412,171	1,330,077	393,200	-	-	-	-	-
Capital Outlay	356,145	326,723	153,976	-	-	-	-	-
Debt Service:								
Principal	82,762	-	-	-	-	-	-	-
Interest	4,884	-	-	-	-	-	-	-
Total Expenditures	<u>855,962</u>	<u>1,656,800</u>	<u>547,176</u>	<u>563,137</u>	<u>12,413</u>	<u>73,011</u>	<u>426,520</u>	<u>335,028</u>
Excess of Revenues over (under) Expenditures	<u>(320,868)</u>	<u>(160,428)</u>	<u>(39,772)</u>	<u>238,744</u>	<u>(10,418)</u>	<u>24,908</u>	<u>(13,755)</u>	<u>(10,947)</u>
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(175,638)	-	-	-	-
Proceeds from borrowings	150,000	-	-	-	-	-	-	-
Proceeds from sale of assets	10,500	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>160,500</u>	<u>-</u>	<u>-</u>	<u>(175,638)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(160,368)</u>	<u>(160,428)</u>	<u>(39,772)</u>	<u>63,106</u>	<u>(10,418)</u>	<u>24,908</u>	<u>(13,755)</u>	<u>(10,947)</u>
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 496,649</u>	<u>\$ 2,137,513</u>	<u>\$ 720,738</u>	<u>\$ 1,454,927</u>	<u>\$ 53,094</u>	<u>\$ 313,555</u>	<u>\$ (9,689)</u>	<u>\$ 109,624</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2021

	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	\$ 172,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 955,804	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Fees, fines, and charges for services	-	11,620	18,040	55,964	179,996	65,397	-	56,299
Interest on investments	590	114	75	69	199	1,655	83	170
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	<u>172,794</u>	<u>11,734</u>	<u>18,115</u>	<u>56,033</u>	<u>180,195</u>	<u>67,052</u>	<u>955,887</u>	<u>56,469</u>
Expenditures								
Current								
General government	-	10,633	-	-	106,668	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	955,887	-
Judiciary	-	-	-	24,238	-	23,061	-	43,036
Public health and welfare	178,000	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	30,110	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	<u>178,000</u>	<u>10,633</u>	<u>-</u>	<u>54,348</u>	<u>106,668</u>	<u>23,061</u>	<u>955,887</u>	<u>43,036</u>
Excess of Revenues over (under) Expenditures	<u>(5,206)</u>	<u>1,101</u>	<u>18,115</u>	<u>1,685</u>	<u>73,527</u>	<u>43,991</u>	<u>-</u>	<u>13,433</u>
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,655)	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,655)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,206)	1,101	18,115	1,685	73,527	42,336	-	13,433
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 51,656</u>	<u>\$ 30,228</u>	<u>\$ 117,880</u>	<u>\$ 103,861</u>	<u>\$ 236,262</u>	<u>\$ 436,594</u>	<u>\$ -</u>	<u>\$ 160,425</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2021

	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	-	2,817	-	-	-	-	9,509
Fees, fines, and charges for services	14,143	9,471	5,965	1,150	4,497	5,344	-
Interest on investments	209	76	58	9	31	78	187
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>14,352</u>	<u>12,364</u>	<u>6,023</u>	<u>1,159</u>	<u>4,528</u>	<u>5,422</u>	<u>9,696</u>
Expenditures							
Current							
General government	13,939	-	3,061	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	1,228	-
Judiciary	-	15,000	-	446	8,548	-	19,046
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>13,939</u>	<u>15,000</u>	<u>3,061</u>	<u>446</u>	<u>8,548</u>	<u>1,228</u>	<u>19,046</u>
Excess of Revenues over (under) Expenditures	<u>413</u>	<u>(2,636)</u>	<u>2,962</u>	<u>713</u>	<u>(4,020)</u>	<u>4,194</u>	<u>(9,350)</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-
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	413	(2,636)	2,962	713	(4,020)	4,194	(9,350)
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 53,944</u>	<u>\$ 25,403</u>	<u>\$ 16,504</u>	<u>\$ 15,583</u>	<u>\$ 5,639</u>	<u>\$ 21,219</u>	<u>\$ 42,307</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)

Nonmajor Special Revenue Funds
Year Ended November 30, 2021

	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	-	269	-	-	-	-	410,977
Fees, fines, and charges for services	150,770	85,419	18,292	319	761	1,310	-
Interest on investments	96	450	131	10	31	70	87
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>150,866</u>	<u>86,138</u>	<u>18,423</u>	<u>329</u>	<u>792</u>	<u>1,380</u>	<u>411,064</u>
Expenditures							
Current							
General government	139,779	-	-	-	-	-	411,064
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	100	26	-
Judiciary	-	53,485	319	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital Outlay	2,200	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>141,979</u>	<u>53,485</u>	<u>319</u>	<u>-</u>	<u>100</u>	<u>26</u>	<u>411,064</u>
Excess of Revenues over (under) Expenditures	<u>8,887</u>	<u>32,653</u>	<u>18,104</u>	<u>329</u>	<u>692</u>	<u>1,354</u>	<u>-</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-
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	8,887	32,653	18,104	329	692	1,354	-
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 125,291</u>	<u>\$ 132,883</u>	<u>\$ 41,406</u>	<u>\$ 2,897</u>	<u>\$ 8,199</u>	<u>\$ 17,716</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, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,242	\$ -
Replacement taxes	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Grants	-	-	-	-	-	267,443	-
Fees, fines, and charges for services	4,025	4,861	906	-	975	-	11,199
Interest on investments	103	268	104	1,068	44	3,032	175
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>4,128</u>	<u>5,129</u>	<u>1,010</u>	<u>1,068</u>	<u>1,019</u>	<u>523,717</u>	<u>11,374</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	319
Judiciary	-	802	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	1,810	-	252,123	-
Capital Outlay	-	-	-	-	-	150,083	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>802</u>	<u>-</u>	<u>1,810</u>	<u>-</u>	<u>402,206</u>	<u>319</u>
Excess of Revenues over (under) Expenditures	<u>4,128</u>	<u>4,327</u>	<u>1,010</u>	<u>(742)</u>	<u>1,019</u>	<u>121,511</u>	<u>11,055</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-
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	4,128	4,327	1,010	(742)	1,019	121,511	11,055
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 27,617</u>	<u>\$ 68,060</u>	<u>\$ 25,808</u>	<u>\$ 260,268</u>	<u>\$ 11,392</u>	<u>\$ 851,388</u>	<u>\$ 48,510</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Special Revenue Funds
Year Ended November 30, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,530,773
Replacement taxes	-	-	-	-	-	-	122,331
Motor fuel tax allotments	-	-	-	-	-	-	997,814
Grants	-	-	-	-	-	14,500	1,215,402
Fees, fines, and charges for services	375	2,532	13,556	751	1,513	-	1,087,755
Interest on investments	25	56	71	3	8	150	22,689
Miscellaneous	-	-	-	-	-	-	22,547
Total Revenues	<u>400</u>	<u>2,588</u>	<u>13,627</u>	<u>754</u>	<u>1,521</u>	<u>14,650</u>	<u>6,999,311</u>
Expenditures							
Current							
General government	-	-	-	-	-	-	685,144
Employee benefits	-	-	-	-	-	-	563,137
Public Safety	5,112	-	-	-	-	14,758	977,430
Judiciary	-	-	-	-	-	-	200,394
Public health and welfare	-	-	-	-	-	-	1,012,559
Transportation	-	-	-	-	-	-	2,389,381
Capital Outlay	-	-	-	-	-	-	1,019,237
Debt Service:							
Principal	-	-	-	-	-	-	82,762
Interest	-	-	-	-	-	-	4,884
Total Expenditures	<u>5,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,758</u>	<u>6,934,928</u>
Excess of Revenues over (under) Expenditures	<u>(4,712)</u>	<u>2,588</u>	<u>13,627</u>	<u>754</u>	<u>1,521</u>	<u>(108)</u>	<u>64,383</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(177,293)
Proceeds from borrowings	-	-	-	-	-	-	150,000
Proceeds from sale of assets	-	-	-	-	-	-	10,500
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,793)</u>
Net Change in Fund Balances	<u>(4,712)</u>	<u>2,588</u>	<u>13,627</u>	<u>754</u>	<u>1,521</u>	<u>(108)</u>	<u>47,590</u>
Fund Balances, December 1, 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>
Fund Balances, November 30, 2021	<u>\$ 1,674</u>	<u>\$ 15,090</u>	<u>\$ 25,418</u>	<u>\$ 1,100</u>	<u>\$ 2,795</u>	<u>\$ 36,466</u>	<u>\$ 8,297,894</u>

Fulton County, Illinois
Private Purpose Trust Funds
Fund Descriptions
November 30, 2021

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, 2021

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, 2021

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
Assets				
Current Assets				
Cash and cash equivalents	\$ 552,065	\$ 339,482	\$ -	\$ 891,547
Investments	-	741,191	-	741,191
Prepaid items	-	332,676	-	332,676
	<u>552,065</u>	<u>1,413,349</u>	<u>-</u>	<u>1,965,414</u>
Total Assets				
Deferred Outflows of Resources				
Property tax receivable	-	725,000	-	725,000
	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>725,000</u>
Liabilities				
Current Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities				
Deferred Inflows of Resources				
Deferred property taxes	-	725,000	-	725,000
	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>725,000</u>
Net Position				
Unrestricted	\$ <u>552,065</u>	\$ <u>1,413,349</u>	\$ <u>-</u>	\$ <u>1,965,414</u>

Fulton County, Illinois
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
Year Ended November 30, 2021

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ -	\$ -	\$ 2,826,246	\$ 2,826,246
Other	<u>-</u>	<u>19,854</u>	<u>-</u>	<u>19,854</u>
Total Operating Revenues	<u>-</u>	<u>19,854</u>	<u>2,826,246</u>	<u>2,846,100</u>
Operating Expenses				
Cost of providing services	<u>84</u>	<u>596,445</u>	<u>2,826,246</u>	<u>3,422,775</u>
Operating Income (Loss)	<u>(84)</u>	<u>(576,591)</u>	<u>-</u>	<u>(576,675)</u>
Nonoperating Revenue				
Property taxes	96,736	699,965	-	796,701
Interest income	<u>1,980</u>	<u>4,691</u>	<u>-</u>	<u>6,671</u>
Total Nonoperating Revenues	<u>98,716</u>	<u>704,656</u>	<u>-</u>	<u>803,372</u>
Transfers In (Out)	<u>-</u>	<u>(116,989)</u>	<u>-</u>	<u>(116,989)</u>
Change in Net Position	98,632	11,076	-	109,708
Net Position, December 1, 2020	<u>453,433</u>	<u>1,402,273</u>	<u>-</u>	<u>1,855,706</u>
Net Position, November 30, 2021	\$ <u><u>552,065</u></u>	\$ <u><u>1,413,349</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,965,414</u></u>

Fulton County, Illinois
Combining Statement of Cash Flows
Internal Service Funds
Year Ended November 30, 2021

	<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	\$ -	\$ -	\$ 2,826,246	\$ 2,826,246
Payments to/on behalf of employees	(84)	(625,726)	(2,826,246)	(3,452,056)
Other receipts	-	19,854	-	19,854
Net Cash from Operating Activities	<u>(84)</u>	<u>(605,872)</u>	<u>-</u>	<u>(605,956)</u>
Cash Flows from Investing Activities				
Interest received on cash and investments	1,980	4,691	-	6,671
Cash Flows from Noncapital Financing Activities				
Property taxes	96,736	699,965	-	796,701
Operating transfers from (to) other funds	-	(116,989)	-	(116,989)
Net Cash from Noncapital Financing Activities	<u>96,736</u>	<u>582,976</u>	<u>-</u>	<u>679,712</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of investments	-	(3,327)	-	(3,327)
Net increase (decrease) in cash	98,632	(21,532)	-	77,100
Cash and Cash Equivalent balance, December 1, 2020	<u>453,433</u>	<u>361,014</u>	<u>-</u>	<u>814,447</u>
Cash and Cash Equivalent balance, November 30, 2021	<u>552,065</u>	<u>339,482</u>	<u>-</u>	<u>891,547</u>
Operating Income (Loss)	(84)	(576,591)	-	(576,675)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Changes in assets and liabilities:				
Prepaid items	-	(25,596)	-	(25,596)
Accounts payable	-	(3,685)	-	(3,685)
Net Cash from Operating Activities	<u>\$ (84)</u>	<u>\$ (605,872)</u>	<u>\$ -</u>	<u>\$ (605,956)</u>

Fulton County, Illinois
Statement of Cash Flows
Component Unit
Year Ended November 30, 2021

Cash Flows from Operating Activities	
Cash received from phone companies	\$ 1,047,354
Cash payments to employees	(88,453)
Cash payments to suppliers for goods and services	<u>(759,817)</u>
Net Cash from Operating Activities	<u>199,084</u>
Cash Flows from Investing Activities	
Interest received on investments	<u>2,581</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	(162,258)
Purchase of investments	<u>(1,818)</u>
Net Cash from Capital and Related Financing Activities	<u>(164,076)</u>
Net Increase (Decrease) in Cash	37,589
Cash and cash equivalent balance, December 1, 2020	<u>499,896</u>
Cash and Cash Equivalent Balance, November 30, 2021	<u><u>537,485</u></u>
Operating Income (Loss)	(124,491)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:	
Depreciation	189,118
Changes in assets and liabilities:	
Accounts receivable	-
Due from other funds	-
Due from other governments	73,329
Prepaid items	52,889
Accounts payable	8,239
Accrued expenses	<u>-</u>
Net Cash from Operating Activities	<u><u>\$ 199,084</u></u>

Fulton County, Illinois
Custodial Funds
Fund Descriptions
November 30, 2021

The County maintains a variety of custodial funds. Generally, custodial funds are merely clearing accounts. At any given point in time, total custodial fund assets are equally offset by related amounts due to individuals, organizations, and other governments for whom the assets are being held.

Fulton County, Illinois
Combining Statement of Fiduciary Net Position
Custodial Funds
November 30, 2021

	<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 Custodial Funds</u>
Assets							
Cash	\$ 308,594	\$ 619,029	\$ 5	\$ 33,590	\$ 30	\$ 46	\$ 961,294
Investments	188,154	-	-	-	-	-	188,154
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,906</u>	<u>3,906</u>
Total Assets	<u>496,748</u>	<u>619,029</u>	<u>5</u>	<u>33,590</u>	<u>30</u>	<u>3,952</u>	<u>1,153,354</u>
Liabilities							
Due to other funds	<u>4,312</u>	<u>56,128</u>	<u>5</u>	<u>1,075</u>	<u>30</u>	<u>46</u>	<u>61,596</u>
Net Position							
Restricted for individuals, organizations, and other governments	\$ <u>492,436</u>	\$ <u>562,901</u>	\$ <u>-</u>	\$ <u>32,515</u>	\$ <u>-</u>	\$ <u>3,906</u>	\$ <u>1,091,758</u>

Fulton County, Illinois
Budgetary Comparison Schedule
County Highway Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 437,425	\$ 437,425	\$ 387,459	\$ (49,966)
Fees, fines, and charges for services	461,000	461,000	177,914	(283,086)
Interest on investments	800	800	1,642	842
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>22,547</u>	<u>12,547</u>
Total Revenues	<u>909,225</u>	<u>909,225</u>	<u>589,562</u>	<u>(319,663)</u>
Expenditures Paid				
Salaries	142,000	142,000	125,479	16,521
Health insurance reimbursement	40,000	40,000	23,583	16,417
Contractual labor	35,000	35,000	10,585	24,415
Office supplies	23,000	23,000	6,914	16,086
Equipment purchase	300,000	300,000	280,133	19,867
Education, training, and dues	15,000	15,000	1,494	13,506
Equipment rental	20,000	20,000	-	20,000
Parts and repairs	125,000	125,000	99,400	25,600
Gas and oil	100,000	100,000	95,553	4,447
Utilities	25,000	25,000	20,576	4,424
Building maintenance	75,000	75,000	6,253	68,747
Highway materials	<u>75,000</u>	<u>75,000</u>	<u>27,236</u>	<u>47,764</u>
Total Expenditures	<u>975,000</u>	<u>975,000</u>	<u>697,206</u>	<u>277,794</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(65,775)</u>	\$ <u>(65,775)</u>	(107,644)	\$ <u>(41,869)</u>
Reconciliation to Modified Accrual			(52,724)	
Fund Balance, December 1, 2020			<u>657,017</u>	
Fund Balance, November 30, 2021			\$ <u>496,649</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
County Aid to Bridges Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 314,742	\$ 314,742	\$ 253,242	\$ (61,500)
Grants	55,000	55,000	42,903	(12,097)
Fees, fines, and charges for services	-	-	252,401	252,401
Interest on investments	<u>3,700</u>	<u>3,700</u>	<u>3,270</u>	<u>(430)</u>
Total Revenues	<u>373,442</u>	<u>373,442</u>	<u>551,816</u>	<u>178,374</u>
Expenditures Paid				
Construction of bridges	<u>750,000</u>	<u>750,000</u>	<u>666,465</u>	<u>83,535</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(376,558)</u>	\$ <u>(376,558)</u>	(114,649)	\$ <u>261,909</u>
Reconciliation to Modified Accrual			74,877	
Fund Balance, December 1, 2020			<u>760,510</u>	
Fund Balance, November 30, 2021			\$ <u>720,738</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Social Security Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 700,250	\$ 700,250	\$ 676,161	\$ (24,089)
Replacement taxes	65,000	65,000	118,280	53,280
Fees, fines, and charges for services	3,000	3,000	-	(3,000)
Interest on investments	<u>2,800</u>	<u>2,800</u>	<u>3,389</u>	<u>589</u>
Total Revenues	<u>771,050</u>	<u>771,050</u>	<u>797,830</u>	<u>26,780</u>
Expenditures Paid				
County contributions	<u>850,000</u>	<u>850,000</u>	<u>738,775</u>	<u>111,225</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(78,950)</u>	\$ <u>(78,950)</u>	59,055	\$ <u>138,005</u>
Reconciliation to Modified Accrual			4,051	
Fund Balance, December 1, 2020			<u>1,391,821</u>	
Fund Balance, November 30, 2021			\$ <u>1,454,927</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Law Library Fund
Year Ended November 30, 2021

	<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	\$ 1,937	\$ (8,063)
Interest on investments	<u>-</u>	<u>-</u>	<u>239</u>	<u>239</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>2,176</u>	<u>(7,824)</u>
Expenditures Paid				
Law Books	<u>10,000</u>	<u>12,414</u>	<u>12,413</u>	<u>1</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (2,414)</u>	(10,237)	<u>\$ (7,823)</u>
Reconciliation to Modified Accrual			(181)	
Fund Balance, December 1, 2020			<u>63,512</u>	
Fund Balance, November 30, 2021			<u>\$ 53,094</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Veteran's Assistance Fund
Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Property taxes	\$ 100,000	\$ 100,000	\$ 96,736	\$ (3,264)
Interest on investments	825	825	1,183	358
Miscellaneous	100	100	-	(100)
Total Revenues	100,925	100,925	97,919	(3,006)
Expenditures Paid				
Salary - Superintendent	30,755	31,372	31,369	3
Longevity/sick leave pay	750	750	724	26
Office supplies	2,500	2,500	883	1,617
Mileage	1,000	383	-	383
Telephone	1,500	1,500	1,456	44
Equipment	2,000	2,000	1,941	59
Vehicle expense	22,150	22,150	12,000	10,150
Annual flag program	3,500	3,500	2,176	1,324
Education	500	500	-	500
Indigent veterans	35,000	35,000	22,923	12,077
Total Expenditures	99,655	99,655	73,472	26,183
Excess (Deficiency) of Revenues over Expenditures	\$ 1,270	\$ 1,270	24,447	\$ 23,177
Reconciliation to Modified Accrual			461	
Fund Balance, December 1, 2020			288,647	
Fund Balance, November 30, 2021			\$ 313,555	

Fulton County, Illinois
Budgetary Comparison Schedule
Mental Health Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Property taxes	\$ 427,000	\$ 427,000	\$ 412,278	\$ (14,722)
Fees, fines, and charges for services	-	-	-	-
Interest on investments	<u>100</u>	<u>100</u>	<u>487</u>	<u>387</u>
Total Revenues	<u>427,100</u>	<u>427,100</u>	<u>412,765</u>	<u>(14,335)</u>
Expenditures Paid				
Personnel services	350,573	350,573	350,573	-
Malpractice insurance	13,230	13,230	13,230	-
Transportation	18,330	18,330	18,331	(1)
Consumable supplies	844	844	844	-
Occupancy	37,563	37,563	37,563	-
Drug court expenses	2,342	2,342	2,342	-
Miscellaneous	<u>3,637</u>	<u>3,637</u>	<u>3,637</u>	<u>-</u>
Total Expenditures	<u>426,519</u>	<u>426,519</u>	<u>426,520</u>	<u>(1)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>581</u>	<u>581</u>	<u>(13,755)</u>	<u>(14,336)</u>
Other Financing Sources (Uses)				
Operating transfers in	260,000	-	260,000	260,000
Operating transfers out	<u>(260,000)</u>	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u><u>581</u></u>	\$ <u><u>581</u></u>	(3,755)	\$ <u><u>(4,336)</u></u>
Reconciliation to Modified Accrual			(10,000)	
Fund Balance, December 1, 2020			<u>4,066</u>	
Fund Balance, November 30, 2021			\$ <u><u>(9,689)</u></u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Mentally Deficient Persons Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 335,028	\$ 335,028	\$ 323,647	\$ (11,381)
Interest on investments	<u>200</u>	<u>200</u>	<u>434</u>	<u>234</u>
Total Revenues	<u>335,228</u>	<u>335,228</u>	<u>324,081</u>	<u>(11,147)</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>	(10,947)	\$ <u>(11,147)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>120,571</u>	
Fund Balance, November 30, 2021			\$ <u>109,624</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Extension Services Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 178,000	\$ 178,000	\$ 172,204	\$ (5,796)
Interest on investments	<u>-</u>	<u>-</u>	<u>590</u>	<u>590</u>
Total Revenues	<u>178,000</u>	<u>178,000</u>	<u>172,794</u>	<u>(5,206)</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>	(5,206)	<u>\$ (5,206)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>56,862</u>	
Fund Balance, November 30, 2021			<u>\$ 51,656</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Animal Population Control Fund
Year Ended November 30, 2021

	<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	\$ 10,600	\$ 10,600	\$ 11,620	\$ 1,020
Interest on investments	<u>150</u>	<u>150</u>	<u>114</u>	<u>(36)</u>
Total Revenues	<u>10,750</u>	<u>10,750</u>	<u>11,734</u>	<u>984</u>
Expenditures Paid				
Spay/neuter program	<u>10,750</u>	<u>10,750</u>	<u>10,633</u>	<u>117</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	1,101	<u>\$ 1,101</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>29,127</u>	
Fund Balance, November 30, 2021			<u>\$ 30,228</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Indemnity Fund
Year Ended November 30, 2021

	<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	\$ 17,500	\$ 17,500	\$ 18,040	\$ 540
Interest on investments	<u>50</u>	<u>50</u>	<u>75</u>	<u>25</u>
Total Revenues	<u>17,550</u>	<u>17,550</u>	<u>18,115</u>	<u>565</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>	18,115	<u>\$ 565</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>99,765</u>	
Fund Balance, November 30, 2021			<u>\$ 117,880</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Automation Fund
Year Ended November 30, 2021

	<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	\$ 65,000	\$ 65,000	\$ 56,661	\$ (8,339)
Interest on investments	<u>75</u>	<u>75</u>	<u>69</u>	<u>(6)</u>
Total Revenues	<u>65,075</u>	<u>65,075</u>	<u>56,730</u>	<u>(8,345)</u>
Expenditures Paid				
Salary	20,000	20,000	19,319	681
Contractual	3,000	3,000	-	3,000
Software and consulting	25,000	25,000	3,558	21,442
Office supplies	1,000	1,000	-	1,000
Jury system maintenance	3,000	3,000	-	3,000
Computer equipment	<u>10,000</u>	<u>40,000</u>	<u>31,471</u>	<u>8,529</u>
Total Expenditures	<u>62,000</u>	<u>92,000</u>	<u>54,348</u>	<u>37,652</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 3,075</u>	<u>\$ (26,925)</u>	2,382	<u>\$ 29,307</u>
Reconciliation to Modified Accrual			(697)	
Fund Balance, December 1, 2020			<u>102,176</u>	
Fund Balance, November 30, 2021			<u>\$ 103,861</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Recorder's Automation Fund
Year Ended November 30, 2021

	<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	\$ 90,000	\$ 90,000	\$ 156,152	\$ 66,152
Fees - Redemption	12,500	12,500	21,736	9,236
Interest on investments	100	100	199	99
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>102,600</u>	<u>102,600</u>	<u>178,087</u>	<u>75,487</u>
Expenditures Paid				
Microfilming	4,000	4,000	3,540	460
Salary	83,256	83,256	83,246	10
Computer equipment	<u>25,000</u>	<u>25,000</u>	<u>19,882</u>	<u>5,118</u>
Total Expenditures	<u>112,256</u>	<u>112,256</u>	<u>106,668</u>	<u>5,588</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(9,656)</u>	\$ <u>(9,656)</u>	71,419	\$ <u>81,075</u>
Reconciliation to Modified Accrual			2,108	
Fund Balance, December 1, 2020			<u>162,735</u>	
Fund Balance, November 30, 2021			\$ <u>236,262</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Probation Services Fund
Year Ended November 30, 2021

	<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	\$ 58,700	\$ 58,700	\$ 62,751	\$ 4,051
Interest on investments	<u>500</u>	<u>500</u>	<u>1,655</u>	<u>1,155</u>
Total Revenues	<u>59,200</u>	<u>59,200</u>	<u>64,406</u>	<u>5,206</u>
Expenditures Paid				
Probation services	45,000	45,000	23,061	21,939
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>23,061</u>	<u>22,939</u>
Excess (Deficiency) of Revenues over Expenditures	<u>13,200</u>	<u>13,200</u>	<u>41,345</u>	<u>28,145</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(250)</u>	<u>(250)</u>	<u>(1,655)</u>	<u>(1,405)</u>
Net Other Financing Sources (Uses)	<u>(250)</u>	<u>(250)</u>	<u>(1,655)</u>	<u>(1,405)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u>12,950</u>	\$ <u>12,950</u>	39,690	\$ <u>26,740</u>
Reconciliation to Modified Accrual			2,646	
Fund Balance, December 1, 2020			<u>394,258</u>	
Fund Balance, November 30, 2021			\$ <u>436,594</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Emergency Medical Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 1,012,000	\$ 1,012,000	\$ 955,804	\$ (56,196)
Interest on investments	<u>-</u>	<u>-</u>	<u>83</u>	<u>83</u>
Total Revenues	<u>1,012,000</u>	<u>1,012,000</u>	<u>955,887</u>	<u>(56,113)</u>
Expenditures Paid				
Emergency medical contract	<u>1,012,000</u>	<u>1,012,000</u>	<u>955,887</u>	<u>56,113</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>-</u>	
Fund Balance, November 30, 2021			<u>\$ -</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Document Storage Fund
Year Ended November 30, 2021

	<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	\$ 55,000	\$ 55,000	\$ 56,872	\$ 1,872
Interest on investments	<u>150</u>	<u>150</u>	<u>170</u>	<u>20</u>
Total Revenues	<u>55,150</u>	<u>55,150</u>	<u>57,042</u>	<u>1,892</u>
Expenditures Paid				
Salary	20,000	20,000	19,385	615
Mileage	1,000	1,000	493	507
Supplies	15,000	15,000	15,000	-
Equipment	6,000	6,000	3,543	2,457
Education	1,500	1,500	525	975
Rent	<u>6,500</u>	<u>6,500</u>	<u>4,090</u>	<u>2,410</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>43,036</u>	<u>6,964</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 5,150</u>	<u>\$ 5,150</u>	14,006	<u>\$ 8,856</u>
Reconciliation to Modified Accrual			(573)	
Fund Balance, December 1, 2020			<u>146,992</u>	
Fund Balance, November 30, 2021			<u>\$ 160,425</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Treasurer's Automation Fund
Year Ended November 30, 2021

	<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	\$ 14,000	\$ 14,000	\$ 14,143	\$ 143
Interest on investments	100	100	209	109
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>14,100</u>	<u>14,100</u>	<u>14,352</u>	<u>252</u>
Expenditures Paid				
Salary	5,460	5,460	5,460	-
Education	500	500	75	425
Travel	1,000	1,000	632	368
Equipment	1,500	1,500	-	1,500
Computer expenses	<u>11,000</u>	<u>11,000</u>	<u>7,772</u>	<u>3,228</u>
Total Expenditures	<u>19,460</u>	<u>19,460</u>	<u>13,939</u>	<u>5,521</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(5,360)</u>	\$ <u>(5,360)</u>	413	\$ <u>5,773</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>53,531</u>	
Fund Balance, November 30, 2021			\$ <u>53,944</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Maintenance and Child Support Collection Fund
Year Ended November 30, 2021

	<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	\$ 45,000	\$ 45,000	\$ 15,000	\$ (30,000)
Interest on investments	<u>-</u>	<u>-</u>	<u>32</u>	<u>32</u>
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>15,032</u>	<u>(29,968)</u>
Expenditures Paid				
Salary	15,000	15,000	15,000	-
Office Supplies	3,000	3,000	-	3,000
Postage	6,000	6,000	-	6,000
Equipment	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>26,000</u>	<u>26,000</u>	<u>15,000</u>	<u>11,000</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>19,000</u>	\$ <u>19,000</u>	32	\$ <u>(18,968)</u>
Reconciliation to Modified Accrual			(2,668)	
Fund Balance, December 1, 2020			<u>28,039</u>	
Fund Balance, November 30, 2021			\$ <u>25,403</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Vital Records Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		Actual	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues Received				
Fees, fines, and charges for services	\$ 4,250	\$ 4,250	\$ 5,898	\$ 1,648
Interest on investments	<u>50</u>	<u>50</u>	<u>58</u>	<u>8</u>
Total Revenues	<u>4,300</u>	<u>4,300</u>	<u>5,956</u>	<u>1,656</u>
Expenditures Paid				
Vital records expense	2,450	2,450	2,399	51
Equipment	<u>900</u>	<u>900</u>	<u>662</u>	<u>238</u>
Total Expenditures	<u>3,350</u>	<u>3,350</u>	<u>3,061</u>	<u>289</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 950</u>	<u>\$ 950</u>	2,895	<u>\$ 1,945</u>
Reconciliation to Modified Accrual			67	
Fund Balance, December 1, 2020			<u>13,542</u>	
Fund Balance, November 30, 2021			<u>\$ 16,504</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Home Monitoring Fund
Year Ended November 30, 2021

	<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	\$ 1,500	\$ 1,500	\$ 1,150	\$ (350)
Interest on investments	<u>15</u>	<u>15</u>	<u>9</u>	<u>(6)</u>
Total Revenues	<u>1,515</u>	<u>1,515</u>	<u>1,159</u>	<u>(356)</u>
Expenditures Paid				
Operating expenses	<u>3,000</u>	<u>3,000</u>	<u>446</u>	<u>2,554</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(1,485)</u>	\$ <u>(1,485)</u>	713	\$ <u>2,198</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>14,870</u>	
Fund Balance, November 30, 2021			\$ <u>15,583</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Arrestee's Medical Costs Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Fees, fines, and charges for services	\$ 3,600	\$ 3,600	\$ 4,689	\$ 1,089
Interest on investments	<u>10</u>	<u>10</u>	<u>31</u>	<u>21</u>
Total Revenues	<u>3,610</u>	<u>3,610</u>	<u>4,720</u>	<u>1,110</u>
Expenditures Paid				
Medical costs	<u>5,000</u>	<u>8,501</u>	<u>8,548</u>	<u>(47)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(1,390)</u>	\$ <u>(4,891)</u>	(3,828)	\$ <u>1,063</u>
Reconciliation to Modified Accrual			(192)	
Fund Balance, December 1, 2020			<u>9,659</u>	
Fund Balance, November 30, 2021			\$ <u>5,639</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
DUI Equipment Fund
Year Ended November 30, 2021

	<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	\$ 5,583	\$ 1,583
Interest on investments	<u>32</u>	<u>32</u>	<u>78</u>	<u>46</u>
Total Revenues	<u>4,032</u>	<u>4,032</u>	<u>5,661</u>	<u>1,629</u>
Expenditures Paid				
Equipment	<u>7,000</u>	<u>7,000</u>	<u>1,228</u>	<u>5,772</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,968)</u>	<u>\$ (2,968)</u>	4,433	<u>\$ 7,401</u>
Reconciliation to Modified Accrual			(239)	
Fund Balance, December 1, 2020			<u>17,025</u>	
Fund Balance, November 30, 2021			<u>\$ 21,219</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Courtroom Renovation Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Interest on investments	\$ <u>100</u>	\$ <u>100</u>	\$ <u>187</u>	\$ <u>87</u>
Total Revenues	<u>100</u>	<u>100</u>	<u>187</u>	<u>87</u>
Expenditures Paid				
Renovation expense	<u>25,000</u>	<u>32,249</u>	<u>9,537</u>	<u>22,712</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(24,900)</u>	\$ <u>(32,149)</u>	(9,350)	\$ <u>22,799</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>51,657</u>	
Fund Balance, November 30, 2021			\$ <u>42,307</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Geographic Information Systems Fund
Year Ended November 30, 2021

	<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	\$ 111,000	\$ 111,000	\$ 149,564	\$ 38,564
Interest on investments	<u>25</u>	<u>25</u>	<u>96</u>	<u>71</u>
Total Revenues	<u>111,025</u>	<u>111,025</u>	<u>149,660</u>	<u>38,635</u>
Expenditures Paid				
Personnel - courthouse	77,640	77,640	71,992	5,648
Staff salaries	10,000	10,000	10,000	-
Salary - PT Zoning	6,240	6,240	2,925	3,315
Contractual	2,500	2,500	2,210	290
Equipment	8,500	2,200	2,200	-
Internet services	6,500	6,500	2,758	3,742
Licensing	12,500	35,150	34,413	737
Software	<u>18,000</u>	<u>30,365</u>	<u>26,783</u>	<u>3,582</u>
Total Expenditures	<u>141,880</u>	<u>170,595</u>	<u>153,281</u>	<u>17,314</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(30,855)</u>	\$ <u>(59,570)</u>	(3,621)	\$ <u>55,949</u>
Reconciliation to Modified Accrual			12,508	
Fund Balance, December 1, 2020			<u>116,404</u>	
Fund Balance, November 30, 2021			\$ <u>125,291</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Courthouse Security Fund
Year Ended November 30, 2021

	<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	\$ 70,000	\$ 70,000	\$ 86,806	\$ 16,806
Interest on investments	<u>200</u>	<u>200</u>	<u>450</u>	<u>250</u>
Total Revenues	<u>70,200</u>	<u>70,200</u>	<u>87,256</u>	<u>17,056</u>
Expenditures Paid				
Salary	53,620	53,620	53,410	210
Equipment	<u>5,000</u>	<u>5,000</u>	<u>75</u>	<u>4,925</u>
Total Expenditures	<u>58,620</u>	<u>58,620</u>	<u>53,485</u>	<u>5,135</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>11,580</u>	\$ <u>11,580</u>	33,771	\$ <u>22,191</u>
Reconciliation to Modified Accrual			(1,118)	
Fund Balance, December 1, 2020			<u>100,230</u>	
Fund Balance, November 30, 2021			\$ <u>132,883</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Circuit Clerk Operation and Administration Fund
Year Ended November 30, 2021

	<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	\$ 15,000	\$ 15,000	\$ 18,506	\$ 3,506
Interest on investments	<u>50</u>	<u>50</u>	<u>131</u>	<u>81</u>
Total Revenues	<u>15,050</u>	<u>15,050</u>	<u>18,637</u>	<u>3,587</u>
Expenditures Paid	<u>5,500</u>	<u>5,500</u>	<u>319</u>	<u>5,181</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 9,550</u>	<u>\$ 9,550</u>	18,318	<u>\$ 8,768</u>
Reconciliation to Modified Accrual			(214)	
Fund Balance, December 1, 2020			<u>23,302</u>	
Fund Balance, November 30, 2021			<u>\$ 41,406</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Court Supervision Vehicle Fund
Year Ended November 30, 2021

	<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	\$ 1,000	\$ 1,000	\$ 319	\$ (681)
Interest on investments	<u>6</u>	<u>6</u>	<u>10</u>	<u>4</u>
Total Revenues	<u>1,006</u>	<u>1,006</u>	<u>329</u>	<u>(677)</u>
Expenditures Paid	<u>2,400</u>	<u>2,400</u>	<u>-</u>	<u>2,400</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(1,394)</u>	\$ <u>(1,394)</u>	329	\$ <u>1,723</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>2,568</u>	
Fund Balance, November 30, 2021			\$ <u>2,897</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Vehicle Seizure Fund
Year Ended November 30, 2021

	<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	\$ 1,500	\$ 1,500	\$ 761	\$ (739)
Interest on investments	<u>25</u>	<u>25</u>	<u>31</u>	<u>6</u>
Total Revenues	<u>1,525</u>	<u>1,525</u>	<u>792</u>	<u>(733)</u>
Expenditures Paid	<u>8,000</u>	<u>8,000</u>	<u>100</u>	<u>7,900</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(6,475)</u>	\$ <u>(6,475)</u>	692	\$ <u>7,167</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>7,507</u>	
Fund Balance, November 30, 2021			\$ <u>8,199</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Sex Offender Management Board Fund
Year Ended November 30, 2021

	<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	\$ 1,310	\$ (690)
Interest on investments	<u>50</u>	<u>50</u>	<u>70</u>	<u>20</u>
Total Revenues	<u>2,050</u>	<u>2,050</u>	<u>1,380</u>	<u>(670)</u>
Expenditures Paid	<u>10,500</u>	<u>10,500</u>	<u>26</u>	<u>10,474</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(8,450)</u>	\$ <u>(8,450)</u>	1,354	\$ <u>9,804</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>16,362</u>	
Fund Balance, November 30, 2021			\$ <u><u>17,716</u></u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Public Transportation Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Grants	\$ 974,185	\$ 974,185	\$ 422,622	\$ (551,563)
Interest on investments	<u>100</u>	<u>100</u>	<u>87</u>	<u>(13)</u>
Total Revenues	<u>974,285</u>	<u>974,285</u>	<u>422,709</u>	<u>(551,576)</u>
Expenditures Paid				
Transit operation and administration	<u>974,285</u>	<u>974,285</u>	<u>422,709</u>	<u>551,576</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>-</u>	
Fund Balance, November 30, 2021			<u>\$ -</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Sheriff Warrant Fund
Year Ended November 30, 2021

	<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	\$ 4,025	\$ 25
Interest on investments	<u>50</u>	<u>50</u>	<u>103</u>	<u>53</u>
Total Revenues	<u>4,050</u>	<u>4,050</u>	<u>4,128</u>	<u>78</u>
Expenditures Paid	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(10,950)</u>	\$ <u>(10,950)</u>	4,128	\$ <u>15,078</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>23,489</u>	
Fund Balance, November 30, 2021			\$ <u>27,617</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Drug Court Fund
Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 4,798	\$ 798
Interest on investments	<u>100</u>	<u>100</u>	<u>268</u>	<u>168</u>
Total Revenues	<u>4,100</u>	<u>4,100</u>	<u>5,066</u>	<u>966</u>
Expenditures Paid	<u>6,000</u>	<u>6,000</u>	<u>802</u>	<u>5,198</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,900)</u>	<u>\$ (1,900)</u>	4,264	<u>\$ 6,164</u>
Reconciliation to Modified Accrual			63	
Fund Balance, December 1, 2020			<u>63,733</u>	
Fund Balance, November 30, 2021			<u>\$ 68,060</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Electronic Citation Fund
Year Ended November 30, 2021

	<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	\$ 992	\$ 492
Interest on investments	<u>75</u>	<u>75</u>	<u>104</u>	<u>29</u>
Total Revenues	<u>575</u>	<u>575</u>	<u>1,096</u>	<u>521</u>
Expenditures Paid	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(4,425)</u>	\$ <u>(4,425)</u>	1,096	\$ <u>5,521</u>
Reconciliation to Modified Accrual			(86)	
Fund Balance, December 1, 2020			<u>24,798</u>	
Fund Balance, November 30, 2021			\$ <u>25,808</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Zoning Mitigation Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Interest on investments	\$ 500	\$ 500	\$ 1,068	\$ 568
Expenditures Paid	<u>275,300</u>	<u>275,300</u>	<u>1,810</u>	<u>273,490</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(274,800)</u>	\$ <u>(274,800)</u>	(742)	\$ <u>274,058</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>261,010</u>	
Fund Balance, November 30, 2021			\$ <u>260,268</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
State's Attorney Automation Fund
Year Ended November 30, 2021

	<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	\$ 1,000	\$ 1,000	\$ 1,017	\$ 17
Interest on investments	<u>30</u>	<u>30</u>	<u>44</u>	<u>14</u>
Total Revenues	<u>1,030</u>	<u>1,030</u>	<u>1,061</u>	<u>31</u>
Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1,030</u>	<u>\$ 1,030</u>	1,061	<u>\$ 31</u>
Reconciliation to Modified Accrual			(42)	
Fund Balance, December 1, 2020			<u>10,373</u>	
Fund Balance, November 30, 2021			<u>\$ 11,392</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Federal Aid Matching Fund
Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues Received				
Property taxes	\$ 314,742	\$ 314,742	\$ 253,242	\$ (61,500)
Grants	750,000	750,000	267,354	(482,646)
Interest on investments	<u>6,000</u>	<u>6,000</u>	<u>3,032</u>	<u>(2,968)</u>
Total Revenues	<u>1,070,742</u>	<u>1,070,742</u>	<u>523,628</u>	<u>(547,114)</u>
Expenditures Paid				
Ameren Matching Funds Co. Hwy 6	182,000	182,000	1,491	180,509
Construction of roads	<u>1,250,000</u>	<u>1,250,000</u>	<u>445,521</u>	<u>804,479</u>
Total Expenditures	<u>1,432,000</u>	<u>1,432,000</u>	<u>447,012</u>	<u>984,988</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(361,258)</u>	\$ <u>(361,258)</u>	76,616	\$ <u>437,874</u>
Reconciliation to Modified Accrual			44,895	
Fund Balance, December 1, 2020			<u>729,877</u>	
Fund Balance, November 30, 2021			\$ <u>851,388</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Coroner's Automation Fund
Year Ended November 30, 2021

	<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	\$ 13,500	\$ 13,500	\$ 15,611	\$ 2,111
Interest on investments	<u>50</u>	<u>50</u>	<u>175</u>	<u>125</u>
Total Revenues	<u>13,550</u>	<u>13,550</u>	<u>15,786</u>	<u>2,236</u>
Expenditures Paid				
Electronic purchases	750	750	319	431
Vehicle purchase	10,000	10,000	4,412	5,588
Vehicle maintenance	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>11,750</u>	<u>11,750</u>	<u>4,731</u>	<u>7,019</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>1,800</u>	\$ <u>1,800</u>	11,055	\$ <u>9,255</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>37,455</u>	
Fund Balance, November 30, 2021			\$ <u>48,510</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Cannabis Fine Fund
Year Ended November 30, 2021

	<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	\$ 375	\$ (125)
Interest on investments	<u>30</u>	<u>30</u>	<u>25</u>	<u>(5)</u>
Total Revenues	<u>530</u>	<u>530</u>	<u>400</u>	<u>(130)</u>
Expenditures Paid	<u>6,000</u>	<u>6,000</u>	<u>5,112</u>	<u>888</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(5,470)</u>	\$ <u>(5,470)</u>	(4,712)	\$ <u>758</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>6,386</u>	
Fund Balance, November 30, 2021			\$ <u>1,674</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Zoning Vehicle Fund
Year Ended November 30, 2021

	<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	\$ 2,700	\$ 2,700	\$ 2,532	\$ (168)
Interest on investments	<u>60</u>	<u>60</u>	<u>56</u>	<u>(4)</u>
Total Revenues	<u>2,760</u>	<u>2,760</u>	<u>2,588</u>	<u>(172)</u>
Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>2,760</u>	\$ <u>2,760</u>	2,588	\$ <u>(172)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>12,502</u>	
Fund Balance, November 30, 2021			\$ <u>15,090</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Circuit Clerk E-Citation Fund
Year Ended November 30, 2021

	<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	\$ 7,000	\$ 7,000	\$ 13,561	\$ 6,561
Interest on investments	<u>15</u>	<u>15</u>	<u>71</u>	<u>56</u>
Total Revenues	<u>7,015</u>	<u>7,015</u>	<u>13,632</u>	<u>6,617</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>3,015</u>	\$ <u>3,015</u>	13,632	\$ <u>10,617</u>
Reconciliation to Modified Accrual			13,627	
Fund Balance, December 1, 2020			<u>11,791</u>	
Fund Balance, November 30, 2021			\$ <u>25,418</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Public Defender Records Automation Fund
Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 751	\$ 251
Interest on investments	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Total Revenues	<u>501</u>	<u>501</u>	<u>754</u>	<u>253</u>
Expenditures Paid	<u>500</u>	<u>500</u>	-	<u>500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1</u>	<u>\$ 1</u>	754	<u>\$ 753</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>346</u>	
Fund Balance, November 30, 2021			<u>\$ 1,100</u>	

Fulton County, Illinois
Budgetary Comparison Schedule
Child Advocacy Fund
Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues Received				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 1,513	\$ 1,013
Interest on investments	<u>5</u>	<u>5</u>	<u>8</u>	<u>3</u>
Total Revenues	<u>505</u>	<u>505</u>	<u>1,521</u>	<u>1,016</u>
Expenditures Paid	<u>500</u>	<u>500</u>	-	<u>500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 5</u>	<u>\$ 5</u>	1,521	<u>\$ 1,516</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2020			<u>1,274</u>	
Fund Balance, November 30, 2021			<u>\$ 2,795</u>	

Fulton County, Illinois

Schedule of Tax Rates, Extensions, and Assessed Valuations

	2021 Tax		2020 Tax		2019 Tax	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.2700	\$ 1,475,884	0.2700	\$ 1,444,499	0.2700	\$ 1,384,101
Illinois Municipal Retirement	0.3240	1,771,061	0.3310	1,770,849	0.3446	1,766,523
County Highway	0.0765	418,167	0.0765	409,275	0.0765	392,162
County Aid to Bridges	0.0500	273,312	0.0500	267,500	0.0500	256,315
Mental Health	0.0814	444,952	0.0807	431,745	0.0828	424,457
Tuberculosis	0.0164	89,646	0.0168	89,880	0.0171	87,660
Federal Aid Matching	0.0500	273,312	0.0500	267,500	0.0500	256,315
County Health	0.0749	409,421	0.0682	364,870	0.0710	363,967
Liability Insurance	0.1382	755,434	0.1412	755,419	0.1267	649,502
Social Security	0.1335	729,743	0.1363	729,204	0.1520	779,197
Extension Service	0.0340	185,852	0.0347	185,645	0.0361	185,059
Veterans Assistance	0.0191	104,405	0.0195	104,325	0.0203	104,064
Unemployment	0.0191	104,405	0.0195	104,325	0.0203	104,064
Mentally Deficient Persons	0.0639	349,292	0.0653	349,355	0.0660	338,336
Nursing Home	0.1000	546,624	0.1000	535,000	0.1000	512,630
Emergency Medical	<u>0.2000</u>	<u>1,031,350</u>	<u>0.1990</u>	<u>1,006,352</u>	<u>0.1654</u>	<u>801,824</u>
Total	<u>1.6510</u>	<u>\$ 8,962,860</u>	<u>1.6587</u>	<u>\$ 8,815,743</u>	<u>1.6488</u>	<u>\$ 8,406,176</u>
Equalized Assessed Valuations		<u>\$546,623,729</u>		<u>\$535,106,404</u>		<u>\$512,629,876</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, 2021, and the related notes to the financial statements, which collectively comprise Fulton County, Illinois' basic financial statements and have issued our report thereon dated May 23, 2022.

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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2021-001, 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.

**Gray Hunter Stenn LLP**

Dated at Quincy, Illinois
May 23, 2022



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, 2021. 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, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2021-001. 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 a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2021-001, 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
May 23, 2022

Fulton County, Illinois
Schedule of Expenditures of Federal Awards
Year Ended November 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal AL 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	1FCSYQ00881	\$ 42,672	\$ -
WIC	10.557	1FCSZQ01165	9,450	-
WIC	10.557	2FCSAQ00881	44,407	-
WIC	10.557	2FCSBQ01165	<u>7,883</u>	-
			<u>104,412</u>	-
WIC Management Information System	10.578	0FCSYQ00881	<u>9,974</u>	-
Total Passed through Illinois Department of Human Services			<u>114,386</u>	-
Total U.S. Department of Agriculture			<u>114,386</u>	-
U.S. Department of the Treasury				
COVID-19: Coronavirus State & Local Fiscal Recovery Funds	21.027		<u>202,091</u>	-
Passed through Illinois Department of Commerce and Economic Opportunity				
COVID-19: Coronavirus Relief Fund	21.019		65,372	-
Passed through Illinois Department of Public Health				
COVID-19: Contract Tracing Grant	21.019		<u>219,554</u>	-
Total U.S. Department of Treasury			<u>487,017</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	50,456	-
Weatherization Assistance for Low-Income Persons	81.042	17-404031	<u>15,554</u>	-
Total U.S. Department of Energy			<u>66,010</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				
COVID-19: Provider Relief Funds	93.498		<u>172,883</u>	-
Passed through Illinois Department of Public Health				
Public Health Emergency Preparedness	93.069	1017180031I	33,298	-
Public Health Emergency Preparedness	93.069	2027180031J	<u>17,298</u>	-
			<u>50,596</u>	-
COVID-19: Mass Vaccination Grant	93.268	150806311	<u>71,422</u>	-

Fulton County, Illinois
Schedule of Expenditures of Federal Awards (Continued)
Year Ended November 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
COVID-19: Contract Tracing Grant	93.354	2005180131H	77,882	-
Wisewoman	93.436	1006180035H	15,884	-
Breast & Cervical Cancer Prevention	93.898	1006180009H	29,324	-
Breast & Cervical Cancer Prevention	93.898	2026180009J	31,013	-
			<u>60,337</u>	-
Total Passed through Illinois Department of Public Health			<u>276,121</u>	-
Passed through Illinois Department of Commerce and Economic Opportunity				
(M) Low Income Home Energy Assistance	93.568	20-224031	315,882	-
(M) Low Income Home Energy Assistance	93.568	21-224031	1,354,791	-
(M) COVID-19: Low Income Home Energy Assistance	93.568	20-274031	149,876	-
(M) COVID-19: Low Income Home Energy Assistance	93.568	21-274031	37,524	-
(M) Low Income Household Water Assistance Program	93.568	21-233031	1,054	-
(M) HHS Weatherization	93.568	20-221031	71,364	-
(M) HHS Weatherization	93.568	21-221031	18,217	-
Total Passed through Illinois Department of Commerce and Economic Opportunity			<u>1,948,708</u>	-
Total U.S. Department of Health and Human Services			<u>2,397,712</u>	-
U.S. Department of Homeland Security				
Passed through Illinois Emergency Management Agency				
Emergency Management Performance Grant	97.042		28,220	-
U.S. Department of Transportation				
Passed through Illinois Department of Transportation				
Highway Construction Engineering	20.205		308,990	-
Section 5311 Formula Funds for Rural Areas	20.509	5144	67,093	67,093
Section 5311 Formula Funds for Rural Areas	20.509	OP-22-12-FED	55,025	55,025
COVID-19: Section 5311 Formula Funds for Rural Areas	20.509	5249	114,977	114,977
			<u>237,095</u>	<u>237,095</u>
Total Passed through Illinois Department of Transportation			<u>546,085</u>	<u>237,095</u>
Total U.S. Department of Transportation			<u>546,085</u>	<u>237,095</u>
Total Expenditures of Federal Awards			<u>\$ 3,640,030</u>	<u>\$ 237,095</u>

(M) - Denotes Major Program

Fulton County, Illinois
Notes to Schedule of Expenditures of Federal Awards
Year Ended November 30, 2021

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. 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, 2021.

3. Indirect Cost Rate

Fulton County, Illinois has elected to use the 10% de minimis indirect cost rate for the year ended November 30, 2021.

Fulton County, Illinois
Schedule of Findings and Questioned Costs for Federal Awards
Year Ended November 30, 2021

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes 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)? Yes No

Identification of Major Program

<u>AL Number</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 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 2021-001 – 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 2021-001 – 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, 2021

Finding 2020-001 – 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 2021-001.