

**Fulton County, Illinois**

Annual Financial Statements and  
Supplemental Information

November 30, 2023



# Fulton County, Illinois

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November 30, 2023

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## Independent Auditors' Report

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the 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, 2023, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **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 38 through 56 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.

##### ***Supplemental 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 30, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the County's internal control over financial reporting and compliance.



Gray Hunter Stenn LLP

Dated at Quincy, Illinois  
May 30, 2024

**Fulton County, Illinois**

**Statement of Net Position**

**November 30, 2023**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 25,023,956	\$ 1,901,259	\$ 26,925,215	\$ 1,130,331
Investments	11,556,560	882,143	12,438,703	548,870
Accounts receivable	35,873	-	35,873	-
Due from other governments	2,063,370	339,308	2,402,678	147,420
Internal balances	860	(860)	-	-
Due from fiduciary funds	61,972	-	61,972	-
Inventories, at cost	124,553	11,687	136,240	-
Prepaid items	834,988	8,234	843,222	45,069
Capital assets:				
Land and construction in progress	1,888,510	468,993	2,357,503	-
Other capital assets, net	<u>7,979,856</u>	<u>1,544,072</u>	<u>9,523,928</u>	<u>1,207,218</u>
<b>Total Assets</b>	<u>49,570,498</u>	<u>5,154,836</u>	<u>54,725,334</u>	<u>3,078,908</u>
<b>Deferred Outflows of Resources</b>				
Property taxes receivable	8,065,368	580,000	8,645,368	-
Future pension expense	7,215,970	-	7,215,970	-
Future other postretirement benefits expense	<u>230,137</u>	<u>-</u>	<u>230,137</u>	<u>-</u>
<b>Total Deferred Outflows of Resources</b>	<u>15,511,475</u>	<u>580,000</u>	<u>16,091,475</u>	<u>-</u>
<b>Liabilities</b>				
Accounts payable	1,083,092	187,404	1,270,496	-
Accrued expenses	254,641	108,758	363,399	-
Unearned revenue	10,125	-	10,125	-
Long-term liabilities:				
Due within one year	552,865	159,140	712,005	-
Due in more than one year	324,000	749,574	1,073,574	-
Net pension obligation	6,498,849	-	6,498,849	-
Other postretirement benefits	<u>26,369,705</u>	<u>-</u>	<u>26,369,705</u>	<u>-</u>
<b>Total Liabilities</b>	<u>35,093,277</u>	<u>1,204,876</u>	<u>36,298,153</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Deferred property taxes	<u>8,065,368</u>	<u>580,000</u>	<u>8,645,368</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	9,512,366	2,013,065	11,525,431	1,207,218
Restricted for:				
General government	13,136,729	-	13,136,729	-
Public safety	312,601	-	312,601	-
Judiciary	1,339,857	-	1,339,857	-
Public health and welfare	116,251	158,053	274,304	-
Transportation	4,082,248	-	4,082,248	-
Unrestricted	<u>(6,576,724)</u>	<u>1,778,842</u>	<u>(4,797,882)</u>	<u>1,871,690</u>
<b>Total Net Position</b>	<u>\$ 21,923,328</u>	<u>\$ 3,949,960</u>	<u>\$ 25,873,288</u>	<u>\$ 3,078,908</u>

**Fulton County, Illinois**  
**Statement of Activities**  
**Year Ended November 30, 2023**

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	
<b>Primary Government</b>								
<b>Governmental Activities</b>								
General government	\$ 5,795,418	\$ 1,127,467	\$ 256,478	\$ -	\$ (4,411,473)	\$ -	\$ (4,411,473)	
Public safety	6,730,879	755,025	52,091	-	(5,923,763)	-	(5,923,763)	
Judiciary	3,078,572	1,115,319	328,201	-	(1,635,052)	-	(1,635,052)	
Public health and welfare	5,437,567	312,225	2,794,182	-	(2,331,160)	-	(2,331,160)	
Transportation	3,227,835	372,711	711,994	-	(2,143,130)	-	(2,143,130)	
Interest expense	27,635	-	-	-	(27,635)	-	(27,635)	
<b>Total Governmental Activities</b>	<u>24,297,906</u>	<u>3,682,747</u>	<u>4,142,946</u>	<u>-</u>	<u>(16,472,213)</u>	<u>-</u>	<u>(16,472,213)</u>	
<b>Business-Type Activities</b>								
Nursing home	5,199,522	4,361,491	-	-	-	(838,031)	(838,031)	
Camping and recreation	227,045	225,117	-	-	-	(1,928)	(1,928)	
<b>Total Business-Type Activities</b>	<u>5,426,567</u>	<u>4,586,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(839,959)</u>	<u>(839,959)</u>	
<b>Total Primary Government</b>	<u>29,724,473</u>	<u>8,269,355</u>	<u>4,142,946</u>	<u>-</u>	<u>(16,472,213)</u>	<u>(839,959)</u>	<u>(17,312,172)</u>	
<b>Component Unit</b>								
Emergency Telephone Systems Board	\$ 678,691	\$ 777,902	\$ -	\$ -				\$ 99,211
<b>General Revenues</b>								
Property taxes					8,158,181	557,910	8,716,091	-
Replacement taxes					4,753,578	-	4,753,578	-
Public safety sales taxes					1,392,635	-	1,392,635	-
Sales taxes					1,519,918	-	1,519,918	-
State income tax allocation					1,471,495	-	1,471,495	-
Motor fuel tax allotments					1,063,010	-	1,063,010	-
Other taxes					160,923	-	160,923	-
Miscellaneous					379,952	215,159	595,111	1,540
Unrestricted investment earnings					1,139,423	82,784	1,222,207	35,053
Transfers					(520,441)	520,441	-	-
<b>Total General Revenue and Transfers</b>					<u>19,518,674</u>	<u>1,376,294</u>	<u>20,894,968</u>	<u>36,593</u>
<b>Change in Net Position</b>					3,046,461	536,335	3,582,796	135,804
<b>Net Position - Beginning, As Restated</b>					<u>18,876,867</u>	<u>3,413,625</u>	<u>22,290,492</u>	<u>2,943,104</u>
<b>Net Position - Ending</b>					<u>\$ 21,923,328</u>	<u>\$ 3,949,960</u>	<u>\$ 25,873,288</u>	<u>\$ 3,078,908</u>



**Fulton County, Illinois**

**Balance Sheet**

**Governmental Funds**

**November 30, 2023**

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 12,232,853	\$ 2,991,561	\$ 2,814,451	\$ 6,421,950	\$ 24,460,815
Investments	2,171,489	1,182,188	3,373,891	3,818,902	10,546,470
Accounts receivable	35,873	-	-	-	35,873
Property tax receivable	1,515,000	466,873	1,066,300	4,292,195	7,340,368
Due from other governments	1,139,586	499,018	7,017	417,749	2,063,370
Due from other funds	54,144	-	-	42,620	96,764
Inventories, at cost	-	-	-	124,553	124,553
Prepaid items	300,975	5,760	-	7,767	314,502
<b>Total Assets</b>	<u>17,449,920</u>	<u>5,145,400</u>	<u>7,261,659</u>	<u>15,125,736</u>	<u>44,982,715</u>
<b>Liabilities</b>					
Accounts payable	407,856	-	120,381	554,859	1,083,096
Accrued expenses	156,983	31,584	-	66,074	254,641
Unearned revenue	1,525,125	466,873	1,066,300	4,292,195	7,350,493
Due to other funds	33,928	-	-	-	33,928
<b>Total Liabilities</b>	<u>2,123,892</u>	<u>498,457</u>	<u>1,186,681</u>	<u>4,913,128</u>	<u>8,722,158</u>
<b>Fund Balances</b>					
Nonspendable	300,975	5,760	-	132,320	439,055
Restricted	4,467,082	-	6,074,978	8,445,626	18,987,686
Committed	-	-	-	901,069	901,069
Assigned	-	4,641,183	-	733,593	5,374,776
Unassigned	10,557,971	-	-	-	10,557,971
<b>Total Fund Balances</b>	<u>15,326,028</u>	<u>4,646,943</u>	<u>6,074,978</u>	<u>10,212,608</u>	\$ 36,260,557
<b>Total Liabilities and Fund Balances</b>	\$ <u>17,449,920</u>	\$ <u>5,145,400</u>	\$ <u>7,261,659</u>	\$ <u>15,125,736</u>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.					9,868,366
Deferred outflows of resources due to future pension expense					7,215,970
Deferred outflows of resources due to OPEB expense					230,137
Internal service funds are used by management to charge the costs of employee health services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.					2,093,717
Long-term liabilities, including notes payable, compensated absences, pension obligations and other postemployment benefits are not due and payable from current financial sources and, therefore, are not reported in the government funds.					<u>(33,745,419)</u>
<b>Net Position of Governmental Activities</b>					\$ <u>21,923,328</u>

**Fulton County, Illinois**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended November 30, 2023**

	General Fund	County Health Fund	Illinois Municipal Retirement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property taxes	\$ 1,342,899	\$ 468,646	\$ 1,703,865	\$ 3,915,809	\$ 7,431,219
Replacement taxes	4,083,323	308,983	155,347	205,925	4,753,578
Public safety sales tax	1,392,635	-	-	-	1,392,635
Sales taxes	1,519,918	-	-	-	1,519,918
State income tax allocation	1,471,495	-	-	-	1,471,495
Motor fuel tax allotments	-	-	-	1,063,010	1,063,010
Other taxes	160,923	-	-	-	160,923
Grants	252,143	2,794,182	-	1,096,621	4,142,946
Fees, fines, and charges for services	2,443,220	292,043	-	947,484	3,682,747
Interest on investments	648,439	78,225	129,724	244,903	1,101,291
Miscellaneous	130,980	47,047	-	201,925	379,952
<b>Total Revenues</b>	<u>13,445,975</u>	<u>3,989,126</u>	<u>1,988,936</u>	<u>7,675,677</u>	<u>27,099,714</u>
<b>Expenditures</b>					
<b>Current</b>					
General government	2,634,727	-	-	826,776	3,461,503
Employee benefits	2,094,500	-	503,129	563,975	3,161,604
Public Safety	3,979,952	-	-	1,088,297	5,068,249
Judiciary	2,140,255	-	-	163,443	2,303,698
Public health and welfare	-	3,433,433	-	1,078,008	4,511,441
Transportation	20,286	-	-	2,428,663	2,448,949
Other expenditures	107,627	-	-	-	107,627
Capital Outlay	774,915	15,356	-	1,406,044	2,196,315
Debt Service:					
Principal	175,000	-	-	130,917	305,917
Interest	5,152	-	-	22,483	27,635
<b>Total Expenditures</b>	<u>11,932,414</u>	<u>3,448,789</u>	<u>503,129</u>	<u>7,708,606</u>	<u>23,592,938</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>1,513,561</u>	<u>540,337</u>	<u>1,485,807</u>	<u>(32,929)</u>	<u>3,506,776</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	11,770	-	-	965,000	976,770
Transfers out	(1,039,745)	-	(128,198)	(220,684)	(1,388,627)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,027,975)</u>	<u>-</u>	<u>(128,198)</u>	<u>744,316</u>	<u>(411,857)</u>
<b>Net Change in Fund Balances</b>	485,586	540,337	1,357,609	711,387	3,094,919
Fund Balances, December 1, 2022	<u>14,840,442</u>	<u>4,106,606</u>	<u>4,717,369</u>	<u>9,501,221</u>	<u>33,165,638</u>
<b>Fund Balances, November 30, 2023</b>	<u>\$ 15,326,028</u>	<u>\$ 4,646,943</u>	<u>\$ 6,074,978</u>	<u>\$ 10,212,608</u>	<u>\$ 36,260,557</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, 2023**

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

Net change in fund balances - total governmental funds	\$ 3,094,919
Proceeds from the issuance of debt principal are recorded as other financing sources in the governmental funds, but increases long-term liabilities in the Statement of Net Position.	-
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt liabilities in the Statement of Net Position.	305,917
Capital outlay is an expenditure in the Governmental Funds, but are capitalized and depreciated in the Statement of Activities.	2,196,315
Net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, transfers, and donations) to net position.	(179,385)
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	(26,256)
Net pension obligation	(15,827,229)
Other postemployment benefits	(6,553,930)
Depreciation expense	(975,558)
Deferred pension expense	15,068,337
Deferred OPEB expense	5,979,624
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.	(36,293)
<b>Change in Net Positions of Governmental Activities</b>	<b>\$ 3,046,461</b>

Fulton County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2023

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 1,820,615	\$ 80,644	\$ 1,901,259	\$ 563,141
Investments	882,143	-	882,143	1,010,090
Accounts receivable	339,308	-	339,308	-
Inventories, at cost	11,687	-	11,687	-
Prepaid items	-	8,234	8,234	520,486
<b>Total Current Assets</b>	<u>3,053,753</u>	<u>88,878</u>	<u>3,142,631</u>	<u>2,093,717</u>
<b>Capital Assets, Net of Accumulated Depreciation</b>	<u>1,675,358</u>	<u>337,707</u>	<u>2,013,065</u>	<u>-</u>
<b>Total Assets</b>	<u>4,729,111</u>	<u>426,585</u>	<u>5,155,696</u>	<u>2,093,717</u>
<b>Deferred Outflows of Resources</b>				
Property taxes receivable	<u>580,000</u>	<u>-</u>	<u>580,000</u>	<u>725,000</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	183,457	3,947	187,404	-
Accrued expenses	77,622	31,136	108,758	-
Compensated absences payable - current	158,053	-	158,053	-
Bonds payable - current	-	-	-	-
Notes payable - current	-	1,087	1,087	-
Due to other funds	-	860	860	-
<b>Total Current Liabilities</b>	<u>419,132</u>	<u>37,030</u>	<u>456,162</u>	<u>-</u>
Bonds payable - noncurrent	745,000	-	745,000	-
Notes payable - noncurrent	-	4,574	4,574	-
<b>Total Liabilities</b>	<u>1,164,132</u>	<u>41,604</u>	<u>1,205,736</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Deferred property taxes	<u>580,000</u>	<u>-</u>	<u>580,000</u>	<u>725,000</u>
<b>Net Position</b>				
Invested in capital assets	1,675,358	337,707	2,013,065	-
Restricted	158,053	-	158,053	-
Unrestricted	<u>1,731,568</u>	<u>47,274</u>	<u>1,778,842</u>	<u>2,093,717</u>
<b>Total Net Position</b>	<u>\$ 3,564,979</u>	<u>\$ 384,981</u>	<u>\$ 3,949,960</u>	<u>\$ 2,093,717</u>

**Fulton County, Illinois**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**Year Ended November 30, 2023**

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
<b>Operating Revenues</b>				
Charges for services	\$ 4,361,491	\$ 225,117	\$ 4,586,608	\$ 3,665,673
Other	<u>198,899</u>	<u>16,260</u>	<u>215,159</u>	<u>7,261</u>
<b>Total Operating Revenues</b>	<u>4,560,390</u>	<u>241,377</u>	<u>4,801,767</u>	<u>3,672,934</u>
<b>Operating Expenses</b>				
Salaries	2,698,977	37,927	2,736,904	-
IMRF expense	128,198	-	128,198	-
FICA expense	208,914	-	208,914	-
Worker's compensation insurance	51,584	-	51,584	-
Unemployment insurance	-	-	-	52
Group insurance	458,534	13,191	471,725	3,665,673
Consultant and contract services	758,648	-	758,648	-
Advertising	7,281	-	7,281	-
Property and liability insurance	57,000	9,400	66,400	700,012
Repairs and maintenance	164,393	49,467	213,860	-
Food	124,167	-	124,167	-
Rent	-	4,901	4,901	-
Utilities	97,416	50,651	148,067	-
Fuel	-	2,765	2,765	-
Sanitation	-	14,153	14,153	-
Supplies	146,388	7,405	153,793	-
Equipment lease	147	-	147	-
Travel, dues and subscriptions	52,614	1,099	53,713	-
State fees	84,847	-	84,847	-
Uniforms	18,371	-	18,371	-
Interest expense	34,462	390	34,852	-
Miscellaneous	(13,070)	10,199	(2,871)	-
Depreciation	<u>120,651</u>	<u>25,497</u>	<u>146,148</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>5,199,522</u>	<u>227,045</u>	<u>5,426,567</u>	<u>4,365,737</u>
<b>Operating Income (Loss)</b>	<u>(639,132)</u>	<u>14,332</u>	<u>(624,800)</u>	<u>(692,803)</u>
<b>Nonoperating Revenue</b>				
Property taxes	557,910	-	557,910	726,962
Interest income	<u>81,454</u>	<u>1,330</u>	<u>82,784</u>	<u>38,132</u>
<b>Total Nonoperating Revenues</b>	<u>639,364</u>	<u>1,330</u>	<u>640,694</u>	<u>765,094</u>
Transfers In (Out)	<u>520,441</u>	<u>-</u>	<u>520,441</u>	<u>(108,584)</u>
<b>Change in Net Position</b>	520,673	15,662	536,335	(36,293)
<b>Net Position, December 1, 2022</b>	<u>3,044,306</u>	<u>369,319</u>	<u>3,413,625</u>	<u>2,130,010</u>
<b>Net Position, November 30, 2023</b>	<u>\$ 3,564,979</u>	<u>\$ 384,981</u>	<u>\$ 3,949,960</u>	<u>\$ 2,093,717</u>

**Fulton County, Illinois**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended November 30, 2023**

	Business-type Activities			Governmental Activities Internal Service Funds
	Major Enterprise Fund - Clayberg Nursing Home	Nonmajor Enterprise Fund - Camping and Recreation	Enterprise Funds - Total	
<b>Cash Flows from Operating Activities</b>				
Receipts from customers and users	\$ 4,524,349	\$ 225,117	\$ 4,749,466	\$ -
Receipts from interfund services provided	-	-	-	3,665,673
Payments to suppliers	(1,717,141)	(163,633)	(1,880,774)	-
Payments to/on behalf of employees	(2,767,380)	(37,927)	(2,805,307)	(4,654,320)
Other receipts	198,899	16,260	215,159	7,261
<b>Net Cash from Operating Activities</b>	<u>238,727</u>	<u>39,817</u>	<u>278,544</u>	<u>(981,386)</u>
<b>Cash Flows from Investing Activities</b>				
Purchase of investments	(780,939)	-	(780,939)	(266,581)
Interest received on cash and investments	81,454	1,330	82,784	38,132
<b>Net Cash from Investing Activities</b>	<u>(699,485)</u>	<u>1,330</u>	<u>(698,155)</u>	<u>(228,449)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Property taxes	557,910	-	557,910	726,962
Operating transfers to other funds	-	-	-	(108,584)
<b>Net Cash from Noncapital Financing Activities</b>	<u>557,910</u>	<u>-</u>	<u>557,910</u>	<u>618,378</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchases of capital assets	(396,260)	(2,580)	(398,840)	-
Bonds payable payments	(45,000)	-	(45,000)	-
Notes payable payments	-	(2,110)	(2,110)	-
<b>Net Cash from Capital and Related Financing Activities</b>	<u>(441,260)</u>	<u>(4,690)</u>	<u>(445,950)</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash</b>	(344,108)	36,457	(307,651)	(591,457)
<b>Cash and Cash Equivalent Balance, December 1, 2022</b>	<u>2,164,723</u>	<u>44,187</u>	<u>2,208,910</u>	<u>1,154,598</u>
<b>Cash and Cash Equivalent Balance, November 30, 2023</b>	\$ <u>1,820,615</u>	\$ <u>80,644</u>	\$ <u>1,901,259</u>	\$ <u>563,141</u>
Operating income (loss)	\$ (639,132)	\$ 14,332	\$ (624,800)	\$ (692,803)
Adjustments to reconcile net operating income (loss) to net cash from operating activities:				
Depreciation	120,651	25,497	146,148	-
Payments made by other funds	520,441	-	520,441	-
Changes in assets and liabilities:				
Accounts receivable	162,858	-	162,858	-
Inventories	(1,103)	-	(1,103)	-
Prepaid items	-	(153)	(153)	(288,583)
Accounts payable	143,415	(2,189)	141,226	-
Accrued expenses	(74,426)	2,330	(72,096)	-
Compensated absences	6,023	-	6,023	-
<b>Net Cash from Operating Activities</b>	<u>\$ 238,727</u>	<u>\$ 39,817</u>	<u>\$ 278,544</u>	<u>\$ (981,386)</u>

**Fulton County, Illinois**

**Statement of Net Position**

**Fiduciary Funds**

**November 30, 2023**

	Private Purpose Trust Funds			Custodial Funds
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 1,403,928	\$ 396,117	\$ 1,800,045	\$ 1,196,329
Investments	4,577,281	-	4,577,281	191,810
Accounts receivable	190,035	-	190,035	-
Due from other funds	-	-	-	6,468
	-	-	-	6,468
<b>Total Assets</b>	6,171,244	396,117	6,567,361	1,394,607
<b>Liabilities</b>				
Accounts payable	284,665	331,632	616,297	-
Due to other funds	-	-	-	68,440
	-	-	-	68,440
<b>Total Liabilities</b>	284,665	331,632	616,297	68,440
<b>Net Position</b>				
Restricted for individuals, organizations, and other governments	\$ 5,886,579	\$ 64,485	\$ 5,951,064	\$ 1,326,167
	5,886,579	64,485	5,951,064	1,326,167

**Fulton County, Illinois**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**Year Ended November 30, 2023**

	Private Purpose Trust Funds			Custodial Funds
	Township Motor Fuel Tax Fund	Township Bridge Program Fund	Total	
<b>Additions</b>				
Motor fuel tax allotments	\$ 2,258,533	\$ -	\$ 2,258,533	\$ -
Grants	-	279,968	279,968	-
Fees, fines, and charges for services	953	-	953	1,971,089
Property taxes collected	-	-	-	53,692,059
Collections from others	-	-	-	100,071
Interest on investments	175,121	1,918	177,039	24,332
<b>Total Additions</b>	<u>2,434,607</u>	<u>281,886</u>	<u>2,716,493</u>	<u>55,787,551</u>
<b>Deductions</b>				
Transportation expenditures	2,416,697	394,524	2,811,221	-
Property taxes disbursed	-	-	-	53,692,059
Disbursements to others	-	-	-	2,122,304
<b>Total Deductions</b>	<u>2,416,697</u>	<u>394,524</u>	<u>2,811,221</u>	<u>55,814,363</u>
<b>Change in Net Position</b>	17,910	(112,638)	(94,728)	(26,812)
<b>Other Financing Sources (Uses)</b>				
Transfers from (to) other funds	-	-	-	-
<b>Change in Net Position after Other Financing Sources (Uses)</b>	17,910	(112,638)	(94,728)	(26,812)
<b>Net Position, December 1, 2022</b>	<u>5,868,669</u>	<u>177,123</u>	<u>6,045,792</u>	<u>1,352,979</u>
<b>Net Position, November 30, 2023</b>	\$ <u><u>5,886,579</u></u>	\$ <u><u>64,485</u></u>	\$ <u><u>5,951,064</u></u>	\$ <u><u>1,326,167</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). 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 Non-component 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, 2023, 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, 2023:

	General Fund	County Health	Illinois Municipal Retirement	Other Funds	Total
<b>Nonspendable</b>					
Inventory	\$ -	\$ -	\$ -	\$ 124,553	\$ 124,553
Prepays	300,975	5,760	-	7,767	314,502
<b>Restricted for</b>					
Retirement	-	-	6,074,978	-	6,074,978
Social Security	-	-	-	1,817,947	1,817,947
Extension services	-	-	-	57,676	57,676
Health and welfare	-	-	-	116,251	116,251
Public safety	-	-	-	312,601	312,601
Highways	-	-	-	3,829,255	3,829,255
Court related costs	-	-	-	1,339,857	1,339,857
Veteran services	-	-	-	252,993	252,993
Information technology	-	-	-	412,145	412,145
Coronavirus related costs	4,111,082	-	-	-	4,111,082
Debt service	356,000	-	-	231,446	587,446
Other purposes	-	-	-	75,455	75,455
<b>Committed to</b>					
Capital improvements	-	-	-	901,069	901,069
<b>Assigned to</b>					
Health and welfare	-	4,641,183	-	8,252	4,649,435
Highways	-	-	-	526,919	526,919
Court-related costs	-	-	-	16,652	16,652
Courtroom renovation	-	-	-	38,687	38,687
Other purposes	-	-	-	143,083	143,083
<b>Unassigned</b>	<u>10,557,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,557,971</u>
<b>Total Fund Balances</b>	<u>\$ 15,326,028</u>	<u>\$ 4,646,943</u>	<u>\$ 6,074,978</u>	<u>\$ 10,212,608</u>	<u>\$ 36,260,557</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 2022 are reflected as revenues in fiscal year 2023. Amounts not collected by the Collector by November 30, 2023 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 2023 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 2024.

**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, 2023, 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 105 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, 2023, 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 \$39,364,143. The bank balance of these accounts at November 30, 2023 was \$43,092,513 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, 2023, 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 \$1,679,201. The bank balance of these accounts at November 30, 2023 was \$1,679,201, 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, totaled \$35,873.

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	\$ 417,500	\$ -	\$ -	\$ -	\$ -	\$ 417,500
Replacement taxes	184,434	13,956	7,017	-	-	205,407
Income taxes	85,546	-	-	-	-	85,546
Public safety tax	348,000	-	-	-	-	348,000
Other taxes	33,610	-	-	-	-	33,610
Reimbursements	36,018	-	-	-	339,308	375,326
Federal prisoner housing and transportation	8,768	-	-	-	-	8,768
Motor fuel tax allotment	-	-	-	77,830	-	77,830
Grants	25,710	485,062	-	103,436	-	614,208
Other	-	-	-	236,483	-	236,483
<b>Total</b>	<b>\$ <u>1,139,586</u></b>	<b>\$ <u>499,018</u></b>	<b>\$ <u>7,017</u></b>	<b>\$ <u>417,749</u></b>	<b>\$ <u>339,308</u></b>	<b>\$ <u>2,402,678</u></b>

#### 4. Capital Assets

Capital asset activity for the County's governmental activities for the year ended November 30, 2023 was as follows:

	Balance November 30, 2022	Additions	Deductions	Balance November 30, 2023
<b>Capital Assets, Non-Depreciable</b>				
Land	\$ 630,974	\$ 14,050	\$ -	\$ 645,024
Construction in process	<u>516,600</u>	<u>901,853</u>	<u>(174,967)</u>	<u>1,243,486</u>
<b>Total Capital Assets, Non-Depreciable</b>	<u>1,147,574</u>	<u>915,903</u>	<u>(174,967)</u>	<u>1,888,510</u>
<b>Capital Assets, Depreciable</b>				
Land improvements	229,574	-	-	229,574
Infrastructure – bridges	4,518,595	-	-	4,518,595
Infrastructure – roads	2,551,267	-	-	2,551,267
Buildings	1,998,413	161,572	-	2,159,985
Building improvements	3,158,805	83,092	-	3,241,897
Off-road vehicles	491,817	-	-	491,817
On-road vehicles	2,709,602	263,553	(98,968)	2,874,187
Machinery and equipment	2,091,227	534,526	(220,924)	2,404,829
Computer equipment	1,409,380	157,030	(1,053,343)	513,067
Computer software	366,234	165,198	(292,990)	238,442
Office equipment	<u>427,757</u>	<u>-</u>	<u>(226,775)</u>	<u>200,982</u>
<b>Total Capital Assets, Depreciable</b>	<u>19,952,671</u>	<u>1,364,971</u>	<u>(1,893,000)</u>	<u>19,424,642</u>
<b>Less Accumulated Depreciation for</b>				
Land improvements	(51,373)	(8,985)	-	(60,358)
Infrastructure – bridges	(2,451,842)	(120,143)	-	(2,571,985)
Infrastructure – roads	(1,399,042)	(127,683)	-	(1,526,725)
Buildings	(975,354)	(31,393)	-	(1,006,747)
Building improvements	(1,624,455)	(107,592)	-	(1,732,047)
Off-road vehicles	(458,541)	(6,150)	-	(464,691)
On-road vehicles	(2,041,669)	(259,160)	96,968	(2,203,861)
Machinery and equipment	(1,341,085)	(199,793)	208,173	(1,332,705)
Computer equipment	(1,204,127)	(60,583)	1,005,484	(259,226)
Computer software	(332,717)	(42,275)	272,899	(102,093)
Office equipment	<u>(393,046)</u>	<u>(11,801)</u>	<u>220,499</u>	<u>(184,348)</u>
<b>Total Accumulated Depreciation</b>	<u>(12,273,251)</u>	<u>(975,558)</u>	<u>1,804,023</u>	<u>(11,444,786)</u>
<b>Total Capital Assets, Depreciable</b>	<u>7,679,420</u>	<u>389,413</u>	<u>(88,977)</u>	<u>7,979,856</u>
<b>Governmental Activities Capital Assets, Net</b>	\$ <u>8,826,994</u>	\$ <u>1,305,316</u>	\$ <u>(263,944)</u>	\$ <u>9,868,366</u>

4. **Capital Assets** (Continued)

Capital asset activity for the County's business-type activities for the year ended November 30, 2023 was as follows:

	Balance November 30, 2022	Additions	Deductions	Balance November 30, 2023
<b>Capital Assets, Non-Depreciable</b>				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in process	<u>90,410</u>	<u>387,378</u>	<u>(13,795)</u>	<u>463,993</u>
<b>Total Capital Assets, Non-Depreciable</b>	<u>95,410</u>	<u>387,378</u>	<u>(13,795)</u>	<u>468,993</u>
<b>Capital Assets, Depreciable</b>				
Land Improvements	130,451	13,795	-	144,246
Buildings and improvements	2,473,764	-	-	2,473,764
Furniture and equipment	<u>739,570</u>	<u>16,462</u>	<u>-</u>	<u>756,032</u>
<b>Total Capital Assets, Depreciable</b>	<u>3,343,785</u>	<u>30,257</u>	<u>-</u>	<u>3,374,042</u>
<b>Less Accumulated Depreciation for</b>				
Land improvements	(43,334)	(8,032)	-	(51,366)
Buildings and improvements	(1,062,955)	(95,438)	-	(1,158,393)
Equipment	<u>(577,533)</u>	<u>(42,678)</u>	<u>-</u>	<u>(620,211)</u>
<b>Total Accumulated Depreciation</b>	<u>(1,683,822)</u>	<u>(146,148)</u>	<u>-</u>	<u>(1,829,970)</u>
<b>Total Capital Assets, Depreciable</b>	<u>1,659,963</u>	<u>(115,891)</u>	<u>-</u>	<u>1,544,072</u>
<b>Business-type Activities Capital Assets, Net</b>	\$ <u>1,755,373</u>	\$ <u>271,487</u>	\$ <u>(13,795)</u>	\$ <u>2,013,065</u>

Depreciation expense was charged to functions/programs as follows:

<b>Governmental Activities</b>	
General government	\$ 134,895
Public safety	290,675
Judiciary	62,313
Transportation	422,820
Public health and welfare	<u>64,855</u>
<b>Total Depreciation Expense – Governmental Activities</b>	<u>975,558</u>
<b>Business-Type Activities</b>	
Clayberg Nursing Center	120,651
Camping and Recreation	<u>25,497</u>
<b>Total Depreciation Expense – Business-Type Activities</b>	\$ <u>146,148</u>

**4. Capital Assets (Continued)**

Activity for the Emergency Telephone System Board (discretely presented component unit) for the year ended November 30, 2023 was as follows:

	Balance November 30, 2022	Additions	Deductions	Balance November 30, 2023
<b>Capital Assets, Non-Depreciable</b>				
Construction in process	\$ -	\$ -	\$ -	\$ -
<b>Capital Assets, Depreciable</b>				
Equipment	<u>2,892,828</u>	<u>50,568</u>	<u>(87,977)</u>	<u>2,855,419</u>
<b>Total Capital Assets, Depreciable</b>	<u>2,892,828</u>	<u>50,568</u>	<u>(87,977)</u>	<u>2,855,419</u>
<b>Less Accumulated Depreciation for</b>				
Equipment	<u>(1,531,965)</u>	<u>(204,213)</u>	<u>87,977</u>	<u>(1,648,201)</u>
<b>Total Accumulated Depreciation</b>	<u>(1,531,965)</u>	<u>(204,213)</u>	<u>87,977</u>	<u>(1,648,201)</u>
<b>Total Capital Assets, Depreciable</b>	<u>1,360,863</u>	<u>(153,645)</u>	<u>-</u>	<u>1,207,218</u>
<b>Business-Type Activities Capital Assets, Net</b>	\$ <u><u>1,360,863</u></u>	\$ <u><u>(153,645)</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,207,218</u></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, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Enterprise Fund	\$ 860
General Fund	Agency Funds	53,284
Other nonmajor governmental funds	General Fund	27,124
Other nonmajor governmental funds	Agency Funds	15,496
Agency Fund	General Fund	336

**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, 2023 were as follows:

Transfer Out	Transfer In	Amount
General Fund	Other nonmajor governmental funds	\$ 965,000
Other nonmajor governmental funds	General Fund	11,770
General Fund	Clayberg Nursing Center Fund	74,745
Illinois Municipal Retirement Fund	Clayberg Nursing Center Fund	128,198
Other nonmajor governmental funds	Clayberg Nursing Center Fund	208,914
Internal Service Funds	Clayberg Nursing Center Fund	108,584

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, 2023, are comprised of the following:

Description/Interest Rates	Maturity Dates	Original Balance	Outstanding Balance
<b>Governmental Activities</b>			
<b>Notes Payable</b>			
John Deere Excavator: Interest rate 3.75%	July 13, 2023	\$ 169,700	\$ -
Peterbilt: Interest rate 1.75%	June 29, 2023	\$ 150,000	-
Roof repair: Interest rate 4.00% to 4.75%	December 1, 2027	\$ 300,000	-
Election Equipment: Collateralized by equipment Interest rate 4.78%	October 1, 2032	\$ 375,000	356,000
<b>Other Long-term Obligations</b>			
Compensated absences	N/A	N/A	520,865
Net pension liability	N/A	N/A	6,498,849
Other postretirement benefits	N/A	N/A	<u>26,369,705</u>
<b>Total Governmental Activities</b>			<b>\$ <u>33,745,419</u></b>
<b>Business-Type Activities</b>			
<b>Notes Payable</b>			
Capital improvements: Collateralized by Clayberg Nursing Home building Interest rate 2.25% to 4.50%	December 1, 2036	\$ 1,000,000	\$ 745,000
Lawn Mower: Interest rate 3.99%	December 3, 2026	\$ 10,820	5,661
<b>Other Long-term Obligations</b>			
Compensated absences	N/A	N/A	<u>158,053</u>
<b>Total Business-Type Activities</b>			<b>\$ <u>908,714</u></b>

7. Long-Term Liabilities (Continued)

The changes in long-term obligations for the year ended November 30, 2023, are as follows:

	Balance at Dec. 1, 2022	Increases	Decreases	Balance at Nov. 30, 2023	Due within One Year
<b>Governmental Activities</b>					
Compensated absences	\$ 494,609	\$ 520,865	\$ (494,609)	\$ 520,865	\$ 520,865
Net pension liability	-	6,498,849	-	6,498,849	-
Other postretirement benefits	19,815,775	6,553,930	-	26,369,705	-
Direct borrowings	<u>661,917</u>	<u>-</u>	<u>(305,917)</u>	<u>356,000</u>	<u>32,000</u>
<b>Total</b>	<b>\$ <u>20,972,301</u></b>	<b>\$ <u>13,573,644</u></b>	<b>\$ <u>(800,526)</u></b>	<b>\$ <u>33,745,419</u></b>	<b>\$ <u>552,865</u></b>
<b>Business-Type Activities</b>					
Compensated absences	\$ 152,030	\$ 158,053	\$ (152,030)	\$ 158,053	\$ 158,053
Direct borrowings	<u>797,771</u>	<u>-</u>	<u>(47,110)</u>	<u>750,661</u>	<u>1,087</u>
<b>Total</b>	<b>\$ <u>949,801</u></b>	<b>\$ <u>158,053</u></b>	<b>\$ <u>(199,140)</u></b>	<b>\$ <u>908,714</u></b>	<b>\$ <u>159,140</u></b>

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, 2023:

Fiscal Year	Notes from Direct Borrowings	
	Principal	Interest
2024	\$ 33,087	\$ 32,831
2025	81,241	46,754
2026	83,333	43,064
2027	87,000	39,032
2028	<u>267,000</u>	<u>52,174</u>
	551,661	213,855
2029-2033	285,000	91,737
2034-2038	<u>270,000</u>	<u>24,750</u>
<b>Total</b>	<b>\$ <u>1,106,661</u></b>	<b>\$ <u>330,342</u></b>

**8. Legal Debt Margin**

The legal debt margin at November 30, 2023 is calculated as follows:

Equalized Assessed Valuation – 2022 Tax Extension	\$ <u>583,275,699</u>
Statutory Debt Limitation (2.875% Valuation)	16,769,176
Minus Applicable Debt	<u>(1,101,000)</u>
<b>Legal Debt Margin</b>	\$ <u>15,668,176</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, 2023, there were no funds that had a deficit fund balance. There were no funds with an excess of expenditures over appropriations for the year ended November 30, 2023.

**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, 2023 was \$4,901.

**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](http://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, 2022, the following employees were covered by the benefit terms:

	Regular Plan	SLEP Plan	ECO Plan
Retirees and Beneficiaries receiving benefits	245	32	8
Inactive Plan Members entitled to but not yet receiving benefits	205	6	-
Active Plan Members	158	21	1
<b>Total</b>	<b>608</b>	<b>59</b>	<b>9</b>

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 2022 were 4.54%, 15.35%, and 16.83% of payroll, respectively, for Regular, SLEP and ECO plans. For the fiscal year ended 2023, the County contributed \$380,692, \$221,419, and \$4,185, 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, 2022. 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, 2022:

- 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 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, 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 2020 valuation according to an experience study from years 2017 to 2019.
- The IMRF-specific rates for Mortality for non-disabled retirees were developed from the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For Disabled Retirees, IMRF-specific mortality rates were developed from the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For Active Members, IMRF-specific mortality rates were developed from the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	36	6.50%
International Equity	18	7.60%
Fixed Income	26	4.90%
Real Estate	10	6.20%
Alternative Investments	9	6.25 - 9.90%
Cash Equivalents	<u>1</u>	4.00%
<b>Total</b>	<u><u>100%</u></u>	

**12. Defined Benefit Pension Plan (Continued)**

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, 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)
	<u>(A)</u>	<u>(B)</u>	<u>(A) - (B)</u>
<b>Balances at November 30, 2022</b>	\$ 67,603,543	\$ 76,931,923	\$ (9,328,380)
<b>Changes for the Year</b>			
Service Cost	910,475	-	910,475
Interest on the Total Pension Liability	4,775,830	-	4,775,830
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the Total Pension Liability	1,088,472	-	1,088,472
Changes of assumptions	-	-	-
Contributions - employer	-	905,611	(905,611)
Contributions - employees	-	470,928	(470,928)
Net investment income	-	(10,581,221)	10,581,221
Benefit payments, including refunds of employee contributions	(4,370,523)	(4,370,523)	-
Other (Net Transfer)	-	152,230	(152,230)
<b>Net Changes</b>	<u>2,404,254</u>	<u>(13,422,975)</u>	<u>15,827,229</u>
<b>Balances at November 30, 2023</b>	\$ <u>70,007,797</u>	\$ <u>63,508,948</u>	\$ <u>6,498,849</u>

Plan fiduciary net position as a percentage of the total pension liability 90.72%

Covered valuation payroll \$ 9,412,592

Net pension liability as a percentage of covered valuation payroll 69.04%

**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	\$ 51,915,148	\$ 46,759,590	\$ 42,608,129
Plan Fiduciary Net Position	<u>43,686,353</u>	<u>43,686,353</u>	<u>43,686,353</u>
<b>Net Pension Liability (Asset)</b>	<b>\$ <u>8,228,795</u></b>	<b>\$ <u>3,073,237</u></b>	<b>\$ <u>(1,078,224)</u></b>

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	\$ 18,641,424	\$ 16,504,521	\$ 14,753,853
Plan Fiduciary Net Position	<u>13,639,041</u>	<u>13,639,041</u>	<u>13,639,041</u>
<b>Net Pension Liability (Asset)</b>	<b>\$ <u>5,002,383</u></b>	<b>\$ <u>2,865,480</u></b>	<b>\$ <u>1,114,812</u></b>

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	\$ 7,384,751	\$ 6,743,686	\$ 6,192,663
Plan Fiduciary Net Position	<u>6,183,554</u>	<u>6,183,554</u>	<u>6,183,554</u>
<b>Net Pension Liability (Asset)</b>	<b>\$ <u>1,201,197</u></b>	<b>\$ <u>560,132</u></b>	<b>\$ <u>9,109</u></b>

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

For the year ended November 30, 2023, the County recognized pension expense of \$1,369,803. At November 30, 2023, 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>
<b>Deferred Amounts to be Recognized in Pension Expense in Future Periods</b>		
Differences between expected and actual experience	\$ 1,254,349	\$ -
Changes of assumptions	(43,149)	-
Net difference between projected and actual earnings on pension plan investments	<u>5,469,322</u>	<u>-</u>
<b>Total Deferred Amounts to be Recognized in Pension Expense in Future Periods</b>	6,680,522	-
Pension contributions made subsequent to measurement date	<u>535,448</u>	<u>-</u>
<b>Total Deferred Amounts Related to Pensions</b>	<u>\$ 7,215,970</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 November 30</u>	<u>Net Deferred Inflows of Resources</u>
2023	\$ 141,029
2024	1,234,582
2025	1,990,316
2026	3,850,043
2027	-
Thereafter	<u>-</u>
<b>Total</b>	<u>\$ 7,215,970</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, 2023 the following employees were covered by the benefit terms:

Active employees	196
Retired plan members	<u>114</u>
<b>Total</b>	<u><u>310</u></u>

Total OPEB Liability

The County's total OPEB liability of \$26,369,705 was measured as of November 30, 2023. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2023.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2023:

- Discount Rate used was 3.49%.
- Salary Increases were expected to be 2.50%, including inflation.
- Healthcare cost trend rates of Medical of 6.60% for 2023, decreasing 0.20% to an ultimate rate of 5.20% and later years and Dental of 4.00% and Vision of 2.8%.

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)
<b>Balances at November 30, 2022</b>	\$ 19,815,775	\$ -	\$ 19,815,775
<b>Changes for the Year</b>			
Service Cost	577,234	-	577,234
Interest	721,459	-	721,459
Actuarial experience	1,519,200	-	1,519,200
Assumptions changes	4,579,477	-	4,579,477
Plan changes	-	-	-
Contributions - employer	-	843,440	(843,440)
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments	<u>(843,440)</u>	<u>(843,440)</u>	<u>-</u>
<b>Net Changes</b>	<u>6,553,930</u>	<u>-</u>	<u>6,553,930</u>
<b>Balances at November 30, 2023</b>	\$ <u>26,369,705</u>	\$ <u>-</u>	\$ <u>26,369,705</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 (2.49%)	Current Discount (3.49%)	1% Higher (4.49%)
Employer Net OPEB Liability	\$ 30,500,484	\$ 26,369,705	\$ 23,055,445

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)	Healthcare Cost Trend (Varies)	1% Higher (Varies)
Employer Net OPEB Liability	\$ 22,668,287	\$ 26,369,705	\$ 31,094,138

**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, 2023, the County recognized OPEB expense of \$1,417,746. At November 30, 2023, 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>
<b>Deferred Amounts to be Recognized in OPEB Expense in Future Periods</b>		
Differences between expected and actual experience	\$ 3,068,400	\$ 1,870,390
Changes of assumptions	5,301,571	6,269,444
Net difference between projected and actual earnings on postretirement plan investments	<u>-</u>	<u>-</u>
<b>Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods</b>	8,369,971	8,139,834
Contributions subsequent to measurement date	<u>-</u>	<u>-</u>
<b>Total Deferred Amounts Related to OPEB</b>	\$ <u>8,369,971</u>	\$ <u>8,139,834</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>
2024	\$ 119,053
2025	95,786
2026	(75,752)
2027	(248,186)
2028	(450,636)
Thereafter	<u>789,872</u>
<b>Total</b>	\$ <u>230,137</u>

**15. Commitment**

In October 2023, the County entered into a contractual agreement for the construction of a building for the Highway Department. The total agreement amount is for \$3,830,000 of which none had been expended by November 30, 2023.

**16. Subsequent Events**

Subsequent events have been evaluated through May 30, 2024, which is the date the financial statements were available to be issued.



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

November 30, 2023

(Unaudited - See Accompanying Independent Auditors' Report)

**Regular Plan**

Calendar year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 678,172	\$ 672,531	\$ 647,479	\$ 683,820	\$ 623,589	\$ 678,257	\$ 667,175	\$ 700,923	\$ 737,828
Interest on the total pension liability	3,195,235	3,104,072	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	617,082	370,948	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	(2,928,043)	(2,857,865)	(2,580,205)	(2,540,934)	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
<b>Net Change in Total Pension Liability</b>	<u>1,562,446</u>	<u>1,289,686</u>	<u>1,207,191</u>	<u>1,426,599</u>	<u>2,215,583</u>	<u>(327,887)</u>	<u>491,633</u>	<u>1,338,161</u>	<u>2,890,676</u>
Total pension liability - beginning	<u>45,197,144</u>	<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>	<u>34,665,502</u>
<b>Total Pension Liability - Ending (A)</b>	<u>46,759,590</u>	<u>45,197,144</u>	<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>
<b>Plan Fiduciary Net Position</b>									
Contributions - employer	552,228	689,276	662,022	479,833	673,086	731,916	749,441	771,926	769,816
Contributions - employees	356,702	337,309	326,541	316,086	304,938	316,350	293,946	300,775	294,086
Net investment income	(7,101,641)	8,031,008	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	(2,928,043)	(2,857,865)	(2,580,205)	(2,540,934)	(2,414,676)	(2,223,586)	(1,944,258)	(1,799,740)	(1,597,285)
Other (net transfer)	109,792	62,055	(236,109)	141,916	282,100	(717,635)	66,262	(269,965)	8,917
<b>Net Change in Plan Fiduciary Net Position</b>	<u>(9,010,962)</u>	<u>6,261,783</u>	<u>4,389,414</u>	<u>5,522,500</u>	<u>(3,615,582)</u>	<u>4,426,574</u>	<u>1,510,986</u>	<u>(823,695)</u>	<u>1,504,063</u>
Plan fiduciary net position - beginning	<u>52,697,315</u>	<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>	<u>33,521,272</u>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u>43,686,353</u>	<u>52,697,315</u>	<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>
<b>Net Pension Liability - Ending (A) - (B)</b>	<u>3,073,237</u>	<u>(7,500,171)</u>	<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	93.43%	116.59%	105.76%	98.47%	88.49%	102.77%	90.67%	87.93%	93.26%
Covered valuation payroll	\$ 7,889,574	\$ 7,494,458	\$ 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	38.95%	-100.08%	-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, 2023**

**(Unaudited - See Accompanying Independent Auditors' Report)**

**SLEP Plan**

Calendar year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 195,905	\$ 200,722	\$ 225,653	\$ 228,180	\$ 182,696	\$ 206,426	\$ 229,868	\$ 225,779	\$ 222,904
Interest on the total pension liability	1,103,711	1,058,540	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	562,228	294,716	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	(965,944)	(891,094)	(815,354)	(848,515)	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
<b>Net Change in Total Pension Liability</b>	<u>895,900</u>	<u>662,884</u>	<u>470,572</u>	<u>469,348</u>	<u>1,069,918</u>	<u>186,663</u>	<u>387,704</u>	<u>853,950</u>	<u>635,598</u>
Total pension liability - beginning	15,608,621	14,945,737	14,475,165	14,005,817	12,935,899	12,749,236	12,361,532	11,507,582	10,871,984
<b>Total Pension Liability - Ending (A)</b>	<u>16,504,521</u>	<u>15,608,621</u>	<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>
<b>Plan Fiduciary Net Position</b>									
Contributions - employer	265,734	341,097	856,734	305,781	286,572	275,449	287,314	312,066	300,483
Contributions - employees	103,641	95,528	96,207	108,339	87,870	103,141	87,953	94,872	89,574
Net investment income	(2,316,855)	2,527,525	1,854,551	2,168,350	(920,880)	1,932,910	640,862	47,080	550,170
Benefit payments, including refunds of employee contributions	(965,944)	(891,094)	(815,354)	(848,515)	(794,769)	(766,040)	(701,108)	(593,153)	(498,488)
Other (net transfer)	17,668	78,502	120,625	46,649	302,911	(116,981)	310,537	104,250	(6,124)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>(2,895,756)</u>	<u>2,151,558</u>	<u>2,112,763</u>	<u>1,780,604</u>	<u>(1,038,296)</u>	<u>1,428,479</u>	<u>625,558</u>	<u>(34,885)</u>	<u>435,615</u>
Plan fiduciary net position - beginning	16,534,797	14,383,239	12,270,476	10,489,872	11,528,168	10,099,689	9,474,131	9,509,016	9,073,401
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u>13,639,041</u>	<u>16,534,797</u>	<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>
<b>Net Pension Liability - Ending (A) - (B)</b>	<u>2,865,480</u>	<u>(926,176)</u>	<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	82.64%	105.93%	96.24%	84.77%	74.90%	89.12%	79.22%	76.64%	82.63%
Covered valuation payroll	\$ 1,381,877	\$ 1,273,731	\$ 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	207.36%	-72.71%	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, 2023

(Unaudited - See Accompanying Independent Auditors' Report)

**ECO Plan**

Calendar year ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 36,398	\$ 35,299	\$ 40,562	\$ 59,227	\$ 56,314	\$ 56,262	\$ 128,056	\$ 123,265	\$ 124,547
Interest on the total pension liability	476,884	475,961	468,767	454,568	450,515	413,929	381,975	365,158	353,960
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(90,838)	(29,661)	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	(476,536)	(462,313)	(451,246)	(419,212)	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
<b>Net Change in Total Pension Liability</b>	(54,092)	19,286	107,402	221,199	276,862	490,134	486,818	288,565	159,299
Total pension liability - beginning	6,797,778	6,778,492	6,671,090	6,449,891	6,173,029	5,682,895	5,196,077	4,907,512	4,748,213
<b>Total Pension Liability - Ending (A)</b>	6,743,686	6,797,778	6,778,492	6,671,090	6,449,891	6,173,029	5,682,895	5,196,077	4,907,512
<b>Plan Fiduciary Net Position</b>									
Contributions - employer	87,649	162,275	602,737	115,833	159,944	64,471	122,926	174,769	169,059
Contributions - employees	10,585	10,507	10,375	13,201	16,936	16,883	30,149	40,229	37,702
Net investment income	(1,162,725)	1,239,052	874,967	1,005,327	(386,715)	874,702	287,265	22,712	268,613
Benefit payments, including refunds of employee contributions	(476,536)	(462,313)	(451,246)	(419,212)	(388,650)	(383,948)	(306,964)	(187,741)	(182,028)
Other (net transfer)	24,770	5,046	67,858	43,058	158,346	36,313	29,498	(27,484)	(155,774)
<b>Net Change in Plan Fiduciary Net Position</b>	(1,516,257)	954,567	1,104,691	758,207	(440,139)	608,421	162,874	22,485	137,572
Plan fiduciary net position - beginning	7,699,811	6,745,244	5,640,553	4,882,346	5,322,485	4,714,064	4,551,190	4,528,705	4,391,133
<b>Plan Fiduciary Net Position - Ending (B)</b>	6,183,554	7,699,811	6,745,244	5,640,553	4,882,346	5,322,485	4,714,064	4,551,190	4,528,705
<b>Net Pension Liability - Ending (A) - (B)</b>	560,132	(902,033)	33,248	1,030,537	1,567,545	850,544	968,831	644,887	378,807
Plan fiduciary net position as a percentage of the total pension liability	91.69%	113.27%	99.51%	84.55%	75.70%	86.22%	82.95%	87.59%	92.28%
Covered valuation payroll	\$ 141,141	\$ 140,098	\$ 138,329	\$ 176,012	\$ 225,815	\$ 225,106	\$ 401,982	\$ 528,537	\$ 502,702
Net pension liability as a percentage of covered valuation payroll	396.86%	-643.86%	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, 2023**

**(Unaudited - See Accompanying Independent Auditors' Report)**

**Regular Plan**

Fiscal Year Ending November 30,	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
2021	678,248	689,276	(11,028)	7,494,458	9.20
2022	552,270	552,228	42	7,889,574	7.00

**SLEP Plan**

Fiscal Year Ending November 30,	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
2021	341,105	341,097	8	1,273,731	26.78
2022	265,735	265,734	1	1,381,877	19.23

**ECO Plan**

Fiscal Year Ending November 30,	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
2021	162,276	162,275	1	140,098	115.83
2022	-	-	-	-	0.00

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

**November 30, 2023**

**(Unaudited - See Accompanying Independent Auditors' Report)**

**Notes to Schedule of Contributions**

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 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 2022 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): 21-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 16 years for most employers (five employers were financed over 17 years; one employer was financed over 18 years; two employers were financed over 19 years; three employers were financed over 25 years; four employers were financed over 26 years and one employer was financed over 27 years)
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%, 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 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both adjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information

Notes There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2020, 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, 2023**  
**(Unaudited - See Accompanying Independent Auditors' Report)**

	<u>11/30/2023</u>	<u>11/30/2022</u>	<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>
<b>Total Pension Liability</b>							
Service cost	\$ 577,234	\$ 822,041	\$ 697,197	\$ 580,803	\$ 483,893	\$ 676,955	\$ 653,495
Interest	721,459	499,531	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	1,519,200	-	(2,823,052)	-	2,765,131	3,311,904	-
Changes in assumptions	4,579,477	(4,798,566)	(2,020,421)	2,525,708	(2,143,472)	(2,094,147)	-
Benefit payments	(843,440)	(763,350)	(999,320)	(963,049)	(937,267)	(717,444)	(649,547)
<b>Net Change in Total OPEB Liability</b>	<u>6,553,930</u>	<u>(4,240,344)</u>	<u>(4,546,993)</u>	<u>2,812,900</u>	<u>1,221,176</u>	<u>1,975,498</u>	<u>798,065</u>
<b>Total OPEB Liability - Beginning</b>	<u>19,815,775</u>	<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>	<u>21,795,473</u>
<b>Total OPEB Liability - Ending (A)</b>	<u>26,369,705</u>	<u>19,815,775</u>	<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>
<b>Plan Fiduciary Net Position</b>							
Contributions - employer	843,440	763,350	999,320	963,049	937,267	717,444	649,547
Contributions - member	-	-	-	-	-	-	-
Contributions - other	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments	(843,440)	(763,350)	(999,320)	(963,049)	(937,267)	(717,444)	(649,547)
Administrative income	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan Fiduciary Net Position - Ending (B)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Employer Net OPEB Liability - Ending (A) - (B)</b>	<u>26,369,705</u>	<u>19,815,775</u>	<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%	0.00%	0.00%
Covered-employee payroll	\$ 9,482,541	\$ 9,251,259	\$ 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	278.09%	214.20%	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, 2023**  
**(Unaudited - See Accompanying Independent Auditors' Report)**

	<u>11/30/2023</u>	<u>11/30/2022</u>	<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	N/A	N/A
Contributions in relation to the actuarially determined contribution	-	-	-	-	-	-	-
<b>Contribution Deficiency (Excess)</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Covered-employee payroll	\$ 9,482,541	\$ 9,251,259	\$ 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%	0.00%	0.00%

Notes to Schedule: There is no ADC or Employer Contribution in relation to the ADC, as there is no Trust that exists for funding the OPEB Liability. However, the County did make contributions from County resources in the current year in the amount of \$843,440.

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

**(Unaudited - See Accompanying Independent Auditors' Report)**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ 1,340,000	\$ 1,340,000	\$ 1,342,899	\$ 2,899
Replacement taxes	4,000,000	4,000,000	4,213,738	213,738
Public safety sales tax	1,100,000	1,100,000	1,392,323	292,323
Sales taxes	1,350,000	1,350,000	1,523,937	173,937
State income tax allocation	1,500,000	1,500,000	1,471,438	(28,562)
Other taxes	153,000	153,000	155,508	2,508
Grants	64,069	64,069	380,616	316,547
Fees, fines, and charges for services	2,594,177	2,594,177	2,475,268	(118,909)
Interest on investments	46,705	46,710	634,859	588,149
Miscellaneous	2,148,278	2,148,278	2,033,796	(114,482)
<b>Total Revenues</b>	<u>14,296,229</u>	<u>14,296,234</u>	<u>15,624,382</u>	<u>1,328,148</u>
<b>Expenditures Paid</b>				
<b>General Government</b>				
<b>County Clerk</b>				
Salary	44,046	44,046	44,046	-
Salary - deputies and extra clerk hire	86,784	86,784	88,278	(1,494)
Office supplies	6,000	5,460	4,363	1,097
Postage	31,985	41,985	52,361	(10,376)
Other	-	-	757	(757)
Mileage expense	100	450	290	160
Education	950	1,140	1,140	-
<b>Total County Clerk</b>	<u>169,865</u>	<u>179,865</u>	<u>191,235</u>	<u>(11,370)</u>
<b>County Treasurer</b>				
Salary	55,789	55,789	55,789	-
Staff salaries	128,520	128,520	118,529	9,991
Mileage expense	1,000	890	234	656
Supplies and expense	3,000	3,000	2,935	65
Postage	17,500	17,500	16,383	1,117
Education	500	610	610	-
Equipment	500	500	-	500
Printing and publishing	2,500	2,500	1,148	1,352
<b>Total County Treasurer</b>	<u>209,309</u>	<u>209,309</u>	<u>195,628</u>	<u>13,681</u>
<b>Buildings and Grounds</b>				
Supplies	7,500	7,500	6,986	514
Telephone	10,000	10,000	7,796	2,204
Courthouse utilities	40,000	50,000	49,705	295
Water	2,500	2,500	2,097	403
201 E Lincoln	125,000	170,350	160,391	9,959
257 W Lincoln	8,900	8,900	7,197	1,703
Courthouse repairs and maintenance	35,000	25,000	9,667	15,333
Contractual labor	20,000	20,000	19,964	36
<b>Total Buildings and Grounds</b>	<u>248,900</u>	<u>294,250</u>	<u>263,803</u>	<u>30,447</u>



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>County Administrator</b>				
Salary - County Administrator	41,004	41,004	41,004	-
Mileage	3,200	3,200	305	2,895
Office expense	2,550	2,550	-	2,550
<b>Total County Administrator</b>	<u>46,754</u>	<u>46,754</u>	<u>41,309</u>	<u>5,445</u>
<b>Board of Review</b>				
Salary - Board of Review	18,000	18,000	15,000	3,000
Salary - Board of Review Secretary	26,565	26,565	26,540	25
Mileage	700	968	966	2
Office expense	200	200	200	-
Publications	50	-	-	-
<b>Total Board of Review</b>	<u>45,515</u>	<u>45,733</u>	<u>42,706</u>	<u>3,027</u>
<b>Supervisor of Assessment</b>				
Salary	65,740	65,740	65,740	-
Staff salaries	134,946	146,328	140,814	5,514
Mileage and expense	3,780	3,780	3,584	196
Office supplies and expense	2,000	2,000	1,970	30
Postage	2,800	2,800	1,709	1,091
Publication of assessments	11,000	15,600	15,585	15
Equipment	6,000	6,000	5,999	1
Vehicle maintenance	720	720	683	37
Fuel	1,800	1,800	748	1,052
Education and training	3,380	3,380	3,380	-
<b>Total Supervisor of Assessments</b>	<u>232,166</u>	<u>248,148</u>	<u>240,212</u>	<u>7,936</u>
<b>County Board</b>				
Per diem	35,000	34,135	28,945	5,190
Salary - Board secretary	55,182	53,878	36,132	17,746
Mileage and expense	10,000	10,700	10,496	204
Printing, stationary, and supplies	1,800	3,769	2,984	785
Education - dues	2,805	2,805	1,350	1,455
Equipment	1,350	1,350	1,272	78
Website coordinator	10,000	10,000	-	10,000
<b>Total County Board</b>	<u>116,137</u>	<u>116,637</u>	<u>81,179</u>	<u>35,458</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Computer</b>				
Equipment & licensing	65,000	65,000	35,847	29,153
Equipment maintenance	75,000	75,000	54,994	20,006
<b>Total Computer</b>	<u>140,000</u>	<u>140,000</u>	<u>90,841</u>	<u>49,159</u>
<b>Information Technology</b>				
Salary - IT Director	95,000	95,000	69,401	25,599
<b>Elections</b>				
Judges	25,000	22,565	22,903	(338)
Salary	54,760	54,760	56,536	(1,776)
Contractual labor	12,000	14,435	14,435	-
Supplies	25,000	25,000	22,543	2,457
Annual election contract	85,000	85,000	84,365	635
Voter registration	19,600	19,600	14,700	4,900
Grant expense	-	31,259	31,259	-
Equipment maintenance	16,000	16,000	15,438	562
Publications	12,000	12,000	9,304	2,696
Printing ballots	15,000	15,000	3,234	11,766
Polling places	5,000	5,000	1,855	3,145
<b>Total Elections</b>	<u>269,360</u>	<u>300,619</u>	<u>276,572</u>	<u>24,047</u>
<b>County Planning, Zoning, and Development</b>				
Salary - staff	55,649	55,649	55,649	-
Mileage	197	197	-	197
Publications	613	613	554	59
Postage	700	700	359	341
Education and training	210	210	110	100
ZBA per diem	4,000	4,000	3,027	973
Repairs and maintenance	946	946	48	898
Office supplies and expense	1,500	1,500	564	936
Equipment	750	750	-	750
Fuel	2,000	2,000	1,269	731
<b>Total County Planning, Zoning, and Development</b>	<u>66,565</u>	<u>66,565</u>	<u>61,580</u>	<u>4,985</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

**(Unaudited - See Accompanying Independent Auditors' Report)**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Miscellaneous</b>				
Legal services	25,000	64,005	64,002	3
County website	1,600	1,600	1,600	-
Revenue stamps	140,000	140,000	128,838	11,162
Prairie Hill dues	6,300	6,300	5,524	776
Audit of County records	50,400	50,400	50,360	40
Preparation of budget	300	300	218	82
Accounting and consulting	10,000	5,745	5,047	698
Longevity/sick leave pay	27,500	27,500	15,521	11,979
Tri-County e-waste program	9,650	9,650	9,182	468
Spoon River economic development council	60,000	60,000	45,000	15,000
Distribution - visitor guide	300	1,107	1,107	-
Printing - visitor guide	3,478	2,671	-	2,671
CIC software payment	15,000	15,250	15,250	-
Contractual expense	25,675	25,675	-	25,675
Disaster relief funds	-	50,000	7,682	42,318
Bicentennial expenses	-	25,000	15,975	9,025
Hometown consulting contract	-	25,000	25,000	-
Coronavirus assistance	5,143,920	5,218,920	1,339,005	3,879,915
<b>Total Miscellaneous</b>	<u>5,519,123</u>	<u>5,729,123</u>	<u>1,729,311</u>	<u>3,999,812</u>
<b>Total General Government</b>	<u>7,158,694</u>	<u>7,472,003</u>	<u>3,283,777</u>	<u>4,188,226</u>
<b>Employee Benefits</b>				
Group medical insurance	3,735,516	3,735,516	3,669,513	66,003
Group life insurance	11,000	11,000	8,257	2,743
Refunds on insurance coverage	1,000	1,000	618	382
Cafeteria and flex administration	1,620	1,620	1,560	60
Employee HRA	350,000	375,000	351,528	23,472
Wellness program	1,380	1,380	780	600
<b>Total Employee Benefits</b>	<u>4,100,516</u>	<u>4,125,516</u>	<u>4,032,256</u>	<u>93,260</u>
<b>Public Safety</b>				
<b>Sheriff</b>				
Salary	151,004	153,943	153,942	1
Salary - deputies	1,280,825	1,280,825	1,224,176	56,649
Salary - secretaries	150,705	150,705	147,830	2,875
Janitor - courthouse	79,305	79,305	77,133	2,172
Switchboard - courthouse	30,417	30,417	13,627	16,790
Overtime	120,625	120,625	108,952	11,673
Holidays	71,875	71,875	57,321	14,554
Office supplies and expense	15,550	15,997	15,996	1
Equipment	11,000	75,950	75,949	1

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Sheriff (Continued)</b>				
Auto purchase	145,000	166,485	166,485	-
Equipment rental	13,000	14,592	14,592	-
Equipment maintenance	16,000	16,000	10,415	5,585
Vehicle maintenance, oil, and repairs	28,500	46,672	46,672	-
Uniform expense	5,250	5,250	5,128	122
Postage	1,800	1,800	1,509	291
Computer equipment and programming	5,000	5,000	4,623	377
Fuel	225,000	179,002	168,024	10,978
Training program	11,500	16,812	16,811	1
Education reimbursement	7,500	7,500	6,650	850
Other	-	-	11,942	(11,942)
<b>Total Sheriff</b>	<u>2,369,856</u>	<u>2,438,755</u>	<u>2,327,777</u>	<u>110,978</u>
<b>Special Reimbursed Project</b>				
WCITF	13,232	13,232	-	13,232
Cash crop	1,000	1,000	-	1,000
EMS dispatch	104,564	104,564	56,715	47,849
ETSB training	1,500	1,500	914	586
Police/jail training	8,000	10,000	9,569	431
Auto purchase	30,000	30,000	13,642	16,358
Farmington dispatch	16,004	16,004	16,004	-
Police fire dispatch	50,733	50,733	48,111	2,622
Prisoner transport	20,000	20,000	3,942	16,058
Grant expense	1,000	1,000	-	1,000
ETSB dispatch	500	500	-	500
Law enforcement alarm system	15,000	15,000	11,163	3,837
Policing	95,316	93,316	45,104	48,212
<b>Total Special Reimbursed Project</b>	<u>356,849</u>	<u>356,849</u>	<u>205,164</u>	<u>151,685</u>
<b>Merit Commission</b>				
Secretary	550	550	550	-
Meetings	200	200	185	15
Mileage	100	557	556	1
Tests	1,550	2,225	2,225	-
Psychological and polygraph exams	2,250	4,618	3,330	1,288
<b>Total Merit Commission</b>	<u>4,650</u>	<u>8,150</u>	<u>6,846</u>	<u>1,304</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Coroner</b>				
Salary	47,000	47,000	47,000	-
Contractual labor	1,200	2,200	1,300	900
Special investigation expense	4,500	5,625	5,625	-
Mileage	600	787	787	-
Fuel	-	1,013	547	466
Telephone	250	550	380	170
Education	350	1,175	1,175	-
Lease payment	-	2,700	2,400	300
Indigent burials	1,290	4,790	2,580	2,210
Autopsy expense	25,000	36,175	32,848	3,327
<b>Total Coroner</b>	<u>80,190</u>	<u>102,015</u>	<u>94,642</u>	<u>7,373</u>
<b>Fulton County Civil Defense</b>				
Director salary	31,673	31,673	31,673	-
Assistant director salary	4,873	73	-	73
Program/grant expense	-	3,400	3,322	78
Grant expense	-	59,096	59,095	1
Office supplies and expense	1,500	1,500	1,187	313
Telephone	2,000	2,200	2,136	64
Radio equipment and maintenance	5,000	5,200	5,169	31
Mileage	2,500	3,500	3,404	96
Gas	2,500	2,500	2,291	209
Training film and supplies	1,500	1,500	1,233	267
<b>Total Fulton County Civil Defense</b>	<u>51,546</u>	<u>110,642</u>	<u>109,510</u>	<u>1,132</u>
<b>Animal Control</b>				
Rabies control officer	59,619	60,619	60,175	444
Kennel assistants	26,200	26,370	26,369	1
Administrator	3,600	3,600	3,000	600
Overtime	1,500	1,500	1,060	440
Office supplies	5,000	5,000	4,844	156
Rabies tags	780	858	858	-
Equipment and repair	3,000	2,740	2,425	315
Uniform expense	350	350	170	180
Truck expense	1,000	1,000	267	733
Gasoline	7,800	6,630	6,055	575
Telephone	1,380	1,380	1,370	10
Utilities	9,600	9,860	9,723	137
Buildings and grounds	5,000	3,823	3,786	37
Medication	2,700	3,319	3,319	-
Animal disposal	3,600	3,600	2,624	976
Feed supplies	9,000	9,000	8,618	382
Mowing	2,500	2,980	2,980	-
Humane Society revenue to Canton	3,000	3,000	1,924	1,076
<b>Total Animal Control</b>	<u>145,629</u>	<u>145,629</u>	<u>139,567</u>	<u>6,062</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Jail</b>				
Salaries - jailers - communicators	673,353	696,353	678,332	18,021
Physician	60,600	76,069	76,068	1
Custodian	56,141	56,141	55,122	1,019
Overtime	89,700	92,700	93,283	(583)
Holidays	41,200	41,200	33,216	7,984
Food - prisoners	281,000	240,172	240,172	-
Custodian supplies	2,000	2,000	1,045	955
Telephone	9,350	9,350	8,895	455
Equipment	1,500	2,888	2,887	1
Uniforms - jailers	4,000	4,000	694	3,306
Training program	3,000	3,118	3,118	-
Fuel and lights	23,400	38,839	38,838	1
Water	19,200	19,200	18,906	294
Repairs and maintenance	40,000	22,414	10,967	11,447
<b>Total Jail</b>	<u>1,304,444</u>	<u>1,304,444</u>	<u>1,261,543</u>	<u>42,901</u>
<b>Total Public Safety</b>	<u>4,313,164</u>	<u>4,466,484</u>	<u>4,145,049</u>	<u>321,435</u>
<b>Judiciary</b>				
<b>Courts</b>				
Salary secretary	47,228	47,228	46,301	927
Salary - Circuit and Associate judges	1,600	1,600	1,543	57
Bailiff services	3,000	3,000	229	2,771
Mileage - petit jurors	6,000	6,000	835	5,165
Meals and lodging - jurors	750	750	-	750
Stationery and supplies - local judges	4,250	4,879	4,878	1
Jury certificates	10,000	10,000	1,760	8,240
Office expense - Chief Judge	4,891	4,891	4,891	-
Indigent publications	100	100	-	100
Equipment maintenance	2,500	1,871	399	1,472
Other appointed counsel	115,000	119,668	119,536	132
Other appointed counsel contract	52,000	52,000	52,000	-
Court ordered psychiatric exams	25,000	28,588	28,588	-
Court reporter - juvenile	1,500	1,500	645	855
Grand Jury	500	500	-	500
Interpreters	1,500	1,500	-	1,500
Witness fees	100	100	-	100
Medical tests	750	600	600	-
Child custody medication	400	2,775	2,775	-
Provide for care of children	150,000	150,000	39,666	110,334
Court Service Department	445,030	445,030	445,030	-
<b>Total Courts</b>	<u>872,099</u>	<u>882,580</u>	<u>749,676</u>	<u>132,904</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**

**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Jury Commission</b>				
Salary - jury commission clerk	1,570	1,570	1,570	-
Salaries - jury commission trustees	3,000	3,000	3,000	-
Supplies	3,000	3,000	2,777	223
<b>Total Jury Commission</b>	<u>7,570</u>	<u>7,570</u>	<u>7,347</u>	<u>223</u>
<b>Public Defender</b>				
Salary - Circuit and Associate judges	169,879	173,265	173,184	81
Salary - public defender assistant	55,000	55,000	46,912	8,088
Assistant public defender - contract	36,500	36,500	36,500	-
Secretary	78,062	78,062	76,185	1,877
Mileage	500	395	284	111
Office expense	3,500	3,558	3,499	59
Postage	784	888	888	-
Equipment	900	843	842	1
Law reference	4,650	4,650	4,647	3
<b>Total Public Defender</b>	<u>349,775</u>	<u>353,161</u>	<u>342,941</u>	<u>10,220</u>
<b>Circuit Clerk</b>				
Salary	65,740	65,740	65,740	-
Salary - deputies and extra clerk hire	394,656	394,656	389,237	5,419
Office supplies and expenses	9,025	9,025	8,395	630
Postage	8,000	8,000	7,982	18
Education and dues	1,200	1,200	1,019	181
Audit of Circuit Clerk's office	5,000	5,000	5,000	-
<b>Total Circuit Clerk</b>	<u>483,621</u>	<u>483,621</u>	<u>477,373</u>	<u>6,248</u>
<b>State's Attorney</b>				
Salary	188,754	192,428	192,427	1
Salary - assistants	162,053	162,053	162,053	-
Salary - stenographers	217,738	217,738	173,040	44,698
Education and mileage	4,600	2,900	2,333	567
Appellate services	15,000	14,000	14,000	-
Office supplies and expense	23,000	23,800	21,387	2,413
Postage and mailing	2,500	4,400	4,053	347
Other	-	-	14,662	(14,662)
Equipment	1,500	1,500	900	600
<b>Total State's Attorney</b>	<u>615,145</u>	<u>618,819</u>	<u>584,855</u>	<u>33,964</u>
<b>Total Judiciary</b>	<u>2,328,210</u>	<u>2,345,751</u>	<u>2,162,192</u>	<u>183,559</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Transportation</b>				
Transit:				
Salary	20,196	20,196	20,196	-
<b>Other</b>				
Regional Superintendent of Schools:				
Share of department expenses	107,628	107,628	80,721	26,907
Clock repair	650	650	-	650
Contingency	252,691	-	-	-
<b>Total Other</b>	360,969	108,278	80,721	27,557
<b>Total Expenditures</b>	18,281,749	18,538,228	13,724,191	4,814,037
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(3,985,520)	(4,241,994)	1,900,191	6,142,185
<b>Other Financing Sources (Uses)</b>				
Debt payments	(38,475)	(38,475)	(180,152)	(141,677)
Operating transfers in	16,500	16,500	22,382	5,882
Operating transfers out	(1,000,000)	(965,000)	(965,000)	-
<b>Net Other Financing Sources (Uses)</b>	(1,021,975)	(986,975)	(1,122,770)	(135,795)
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures</b>	\$ (5,007,495)	\$ (5,228,969)	777,421	\$ 6,006,390
<b>Actual to Modified Accrual Reconciliation</b>				
<b>Revenues Received</b>				
Increases (decreases) in revenue accruals:				
Receivables			(265,475)	
Prepaid expenses			42,945	
<b>Expenditures Paid</b>				
(Increases) decreases in expense accruals:				
Accounts payable and other liabilities			19,884	
Salaries and benefits payable			(93,689)	
Deferred revenue			4,500	
Fund Balance, December 1, 2022			14,840,442	
<b>Fund Balance, November 30, 2023</b>			\$ 15,326,028	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**County Health Fund**  
**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ 466,873	\$ 466,873	\$ 468,646	\$ 1,773
Replacement taxes	175,000	175,000	318,851	143,851
Grants	2,645,482	2,645,482	3,092,667	447,185
Fees, fines, and charges for services	417,405	417,405	312,810	(104,595)
Interest on investments	500	500	78,225	77,725
Miscellaneous	40,520	40,520	47,047	6,527
<b>Total Revenues</b>	<b>3,745,780</b>	<b>3,745,780</b>	<b>4,318,246</b>	<b>572,466</b>
<b>Expenditures Paid</b>				
Public Health and Welfare:				
Personnel	1,516,944	1,587,120	1,180,914	406,206
Travel	63,401	63,401	20,640	42,761
Medical care	9,000	9,000	396	8,604
Dept- reimb employer HEA	249,509	249,509	194,305	55,204
Contractual	1,554,444	1,754,444	1,887,151	(132,707)
Commodities	174,361	174,361	362,339	(187,978)
Capital improvement	153,892	153,892	15,565	138,327
Capital outlay	34,499	34,499	32,100	2,399
<b>Total Expenditures</b>	<b>3,756,050</b>	<b>4,026,226</b>	<b>3,693,410</b>	<b>332,816</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,270)</b>	<b>\$ (280,446)</b>	<b>624,836</b>	<b>\$ 905,282</b>
<b>Actual to Modified Accrual Reconciliation</b>				
<b>Revenues Received</b>				
Increases (decreases) in revenue accruals:				
Receivables			(395,553)	
<b>Expenditures Paid</b>				
(Increases) decreases in expense accruals:				
Accounts payable and other liabilities			14,253	
Salaries and benefits payable			2,830	
Deferred revenue			293,971	
Fund Balance, December 1, 2022			4,106,606	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 4,646,943</b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Illinois Municipal Retirement Fund**  
**Year Ended November 30, 2023**

(Unaudited - See Accompanying Independent Auditors' Report)

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ 1,701,000	\$ 1,701,000	\$ 1,703,865	\$ 2,865
Replacement taxes	150,000	150,000	160,308	10,308
Interest on investments	8,700	8,700	129,724	121,024
Miscellaneous	500,000	500,000	-	(500,000)
<b>Total Revenues</b>	<u>2,359,700</u>	<u>2,359,700</u>	<u>1,993,897</u>	<u>(365,803)</u>
<b>Expenditures Paid</b>				
Employee benefits	<u>1,750,000</u>	<u>1,750,000</u>	<u>701,102</u>	<u>1,048,898</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 609,700</u>	<u>\$ 609,700</u>	1,292,795	<u>\$ 683,095</u>
<b>Actual to Modified Accrual Reconciliation</b>				
<b>Revenues Received</b>				
Increases (decreases) in revenue accruals:				
Receivables			(4,961)	
<b>Expenditures Paid</b>				
(Increases) decreases in expense accruals:				
Accounts payable and other liabilities			69,775	
Fund Balance, December 1, 2022			4,717,369	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 6,074,978</u>	

**Fulton County, Illinois**  
**Note to Budgetary Comparison Schedules - Major Governmental Funds**  
**November 30, 2023**  
**(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, 2023 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, 2023**

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 6,412,067	\$ 9,883	\$ 6,421,950
Investments	3,818,902	-	3,818,902
Accounts receivable	-	-	-
Property tax receivable	4,292,195	-	4,292,195
Due from other governments	417,749	-	417,749
Due from other funds	42,620	-	42,620
Inventories, at cost	124,553	-	124,553
Prepaid items	7,767	-	7,767
<b>Total Assets</b>	<b>15,115,853</b>	<b>9,883</b>	<b>15,125,736</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	554,859	-	554,859
Accrued expenses	66,074	-	66,074
Unearned revenue	4,292,195	-	4,292,195
Due to other funds	-	-	-
<b>Total Liabilities</b>	<b>4,913,128</b>	<b>-</b>	<b>4,913,128</b>
<b>Fund Balances</b>			
Nonspendable	132,320	-	132,320
Restricted	8,435,743	9,883	8,445,626
Committed	901,069	-	901,069
Assigned	733,593	-	733,593
Unassigned	-	-	-
<b>Total Fund Balances</b>	<b>10,202,725</b>	<b>9,883</b>	<b>10,212,608</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,115,853</b>	<b>\$ 9,883</b>	<b>\$ 15,125,736</b>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year Ended November 30, 2023**

	Nonmajor Governmental		
	Special Revenue Funds	Debt Service Fund	Total
<b>Revenues</b>			
Property taxes	\$ 3,867,274	\$ 48,535	\$ 3,915,809
Replacement taxes	205,925	-	205,925
Motor fuel tax allotments	1,063,010	-	1,063,010
Grants	1,096,621	-	1,096,621
Fees, fines, and charges for services	947,484	-	947,484
Interest on investments	243,870	1,033	244,903
Miscellaneous	201,925	-	201,925
<b>Total Revenues</b>	<b>\$ 7,626,109</b>	<b>\$ 49,568</b>	<b>\$ 7,675,677</b>
<b>Expenditures</b>			
<b>Current</b>			
General government	826,776	-	826,776
Employee benefits	563,975	-	563,975
Public Safety	1,088,297	-	1,088,297
Judiciary	163,443	-	163,443
Public health and welfare	1,078,008	-	1,078,008
Transportation	2,428,663	-	2,428,663
Capital Outlay	1,049,044	357,000	1,406,044
Debt Service:			
Principal	111,917	19,000	130,917
Interest	1,520	20,963	22,483
<b>Total Expenditures</b>	<b>7,311,643</b>	<b>396,963</b>	<b>7,708,606</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>314,466</b>	<b>(347,395)</b>	<b>(32,929)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	965,000	-	965,000
Transfers out	(220,684)	-	(220,684)
Proceeds from borrowings	-	-	-
Proceeds from sale of assets	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>744,316</b>	<b>-</b>	<b>744,316</b>
<b>Net Change in Fund Balances</b>	<b>1,058,782</b>	<b>(347,395)</b>	<b>711,387</b>
Fund Balances, December 1, 2022	9,143,943	357,278	9,501,221
<b>Fund Balances, November 30, 2023</b>	<b>\$ 10,202,725</b>	<b>\$ 9,883</b>	<b>\$ 10,212,608</b>

**Fulton County, Illinois**  
**Nonmajor Special Revenue Funds**  
**Fund Descriptions**  
**November 30, 2023**

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 charging 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.

#### Public Defender Fund

Accounts for the monies collected from the Administrative Office of Illinois Courts. The funds are to be used by the County's Public Defender's office to support indigent defense services.

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.

Opioid Settlement Fund

Accounts for the monies collected from the State from a national multistate opioid settlement. The funds are to be used for opioid-related abatement uses.

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.

Capital Improvement Fund

Accounts for funds designated for capital improvement projects. Financing is provided by transfers from the County General Fund.

**Fulton County, Illinois**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	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
<b>Assets</b>								
Cash and cash equivalents	\$ 589,512	\$ 459,209	\$ 411,277	\$ 679,237	\$ 35,607	\$ 144,805	\$ 1,252	\$ 116,251
Investments	-	1,548,783	516,261	1,129,409	-	108,188	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	610,000	-	305,000	600,000	-	-	735,000	450,072
Due from other governments	177,626	77,830	49,556	9,301	-	-	-	-
Due from other funds	-	-	-	-	-	-	7,000	-
Inventories, at cost	-	124,553	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>1,377,138</u>	<u>2,210,375</u>	<u>1,282,094</u>	<u>2,417,947</u>	<u>35,607</u>	<u>252,993</u>	<u>743,252</u>	<u>566,323</u>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	2,205	234,814	28,780	-	-	-	-	-
Accrued expenses	16,721	49,353	-	-	-	-	-	-
Unearned revenue	610,000	-	305,000	600,000	-	-	735,000	450,072
Due to other funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>628,926</u>	<u>284,167</u>	<u>333,780</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>735,000</u>	<u>450,072</u>
<b>Fund Balances</b>								
Nonspendable	-	124,553	-	-	-	-	-	-
Restricted	221,563	1,801,655	948,314	1,817,947	35,607	252,993	-	116,251
Committed	-	-	-	-	-	-	-	-
Assigned	526,649	-	-	-	-	-	8,252	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>748,212</u>	<u>1,926,208</u>	<u>948,314</u>	<u>1,817,947</u>	<u>35,607</u>	<u>252,993</u>	<u>8,252</u>	<u>116,251</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,377,138</u>	<u>\$ 2,210,375</u>	<u>\$ 1,282,094</u>	<u>\$ 2,417,947</u>	<u>\$ 35,607</u>	<u>\$ 252,993</u>	<u>\$ 743,252</u>	<u>\$ 566,323</u>

**Fulton County, Illinois**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	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
<b>Assets</b>								
Cash and cash equivalents	\$ 157,676	\$ 25,209	\$ 155,471	\$ 175,434	\$ 266,539	\$ 495,620	\$ -	\$ 159,030
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	178,000	-	-	-	-	-	1,109,123	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	3,639	10,928	2,965	-	3,626
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total Assets</b>	335,676	25,209	155,471	179,073	277,467	498,585	1,109,123	162,656
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	100,000	-	-	-	4,554	-	-	-
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	178,000	-	-	-	-	-	1,109,123	-
Due to other funds	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	278,000	-	-	-	4,554	-	1,109,123	-
<b>Fund Balances</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	57,676	-	50,000	179,073	272,913	498,585	-	162,656
Committed	-	-	-	-	-	-	-	-
Assigned	-	25,209	105,471	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	57,676	25,209	155,471	179,073	272,913	498,585	-	162,656
<b>Total Liabilities and Fund Balances</b>	\$ 335,676	\$ 25,209	\$ 155,471	\$ 179,073	\$ 277,467	\$ 498,585	\$ 1,109,123	\$ 162,656

**Fulton County, Illinois**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	Treasurer's Automation Fund	Maintenance and Child Support Collection Fund	Vital Records Fund	Home Monitoring Fund	Arrestee's Medical Costs Fund	DUI Equipment Fund	Public Defender Fund	Courtroom Renovation Fund
<b>Assets</b>								
Cash and cash equivalents	\$ 52,042	\$ 9,179	\$ 19,006	\$ 16,652	\$ 6,763	\$ 23,461	\$ 96,135	\$ 38,687
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>52,042</u>	<u>9,179</u>	<u>19,006</u>	<u>16,652</u>	<u>6,763</u>	<u>23,461</u>	<u>96,135</u>	<u>38,687</u>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	-	-	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	52,042	9,179	19,006	-	6,763	23,461	96,135	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	16,652	-	-	-	38,687
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>52,042</u>	<u>9,179</u>	<u>19,006</u>	<u>16,652</u>	<u>6,763</u>	<u>23,461</u>	<u>96,135</u>	<u>38,687</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 52,042</u>	<u>\$ 9,179</u>	<u>\$ 19,006</u>	<u>\$ 16,652</u>	<u>\$ 6,763</u>	<u>\$ 23,461</u>	<u>\$ 96,135</u>	<u>\$ 38,687</u>

**Fulton County, Illinois**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	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	Opioid Settlement Fund	Public Transportation Fund
<b>Assets</b>								
Cash and cash equivalents	\$ 77,994	\$ 110,293	\$ 71,772	\$ 1,769	\$ 5,437	\$ 21,656	\$ 96,661	\$ 70,406
Investments	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	103,436
Due from other funds	9,196	3,523	812	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-	-
Prepaid items	7,767	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>94,957</u>	<u>113,816</u>	<u>72,584</u>	<u>1,769</u>	<u>5,437</u>	<u>21,656</u>	<u>96,661</u>	<u>173,842</u>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	-	-	-	-	-	-	-	173,572
Accrued expenses	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,572</u>
<b>Fund Balances</b>								
Nonspendable	7,767	-	-	-	-	-	-	-
Restricted	87,190	113,816	72,584	1,769	5,437	21,656	96,661	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	270
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>94,957</u>	<u>113,816</u>	<u>72,584</u>	<u>1,769</u>	<u>5,437</u>	<u>21,656</u>	<u>96,661</u>	<u>270</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 94,957</u>	<u>\$ 113,816</u>	<u>\$ 72,584</u>	<u>\$ 1,769</u>	<u>\$ 5,437</u>	<u>\$ 21,656</u>	<u>\$ 96,661</u>	<u>\$ 173,842</u>

**Fulton County, Illinois**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	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
<b>Assets</b>							
Cash	\$ 36,201	\$ 72,050	\$ 27,044	\$ 217,989	\$ 14,296	\$ 355,970	\$ 62,115
Investments	-	-	-	-	-	516,261	-
Accounts receivable	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	305,000	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	49	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>36,201</u>	<u>72,099</u>	<u>27,044</u>	<u>217,989</u>	<u>14,296</u>	<u>1,177,231</u>	<u>62,115</u>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	-	-	-	-	-	10,934	-
Accrued expenses	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	305,000	-
Due to other funds	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315,934</u>	<u>-</u>
<b>Fund Balances</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	36,201	72,099	27,044	217,989	14,296	861,297	62,115
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>36,201</u>	<u>72,099</u>	<u>27,044</u>	<u>217,989</u>	<u>14,296</u>	<u>861,297</u>	<u>62,115</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 36,201</u>	<u>\$ 72,099</u>	<u>\$ 27,044</u>	<u>\$ 217,989</u>	<u>\$ 14,296</u>	<u>\$ 1,177,231</u>	<u>\$ 62,115</u>

**Fulton County, Illinois**  
**Combining Balance Sheet (Continued)**  
**Nonmajor Special Revenue Funds**  
**November 30, 2023**

	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Public Safety Answering Point Fund	Capital Improvement Fund	Total Nonmajor Governmental Funds
<b>Assets</b>								
Cash	\$ 2,369	\$ 10,034	\$ 46,575	\$ 2,794	\$ 6,449	\$ 67,070	\$ 901,069	\$ 6,412,067
Investments	-	-	-	-	-	-	-	3,818,902
Accounts receivable	-	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-	4,292,195
Due from other governments	-	-	-	-	-	-	-	417,749
Due from other funds	-	-	882	-	-	-	-	42,620
Inventories, at cost	-	-	-	-	-	-	-	124,553
Prepaid items	-	-	-	-	-	-	-	7,767
<b>Total Assets</b>	<u>2,369</u>	<u>10,034</u>	<u>47,457</u>	<u>2,794</u>	<u>6,449</u>	<u>67,070</u>	<u>901,069</u>	<u>15,115,853</u>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	-	-	-	-	-	-	-	554,859
Accrued expenses	-	-	-	-	-	-	-	66,074
Unearned revenue	-	-	-	-	-	-	-	4,292,195
Due to other funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,913,128</u>
<b>Fund Balances</b>								
Nonspendable	-	-	-	-	-	-	-	132,320
Restricted	-	-	47,457	2,794	6,449	67,070	-	8,435,743
Committed	-	-	-	-	-	-	901,069	901,069
Assigned	2,369	10,034	-	-	-	-	-	733,593
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<u>2,369</u>	<u>10,034</u>	<u>47,457</u>	<u>2,794</u>	<u>6,449</u>	<u>67,070</u>	<u>901,069</u>	<u>10,202,725</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,369</u>	<u>\$ 10,034</u>	<u>\$ 47,457</u>	<u>\$ 2,794</u>	<u>\$ 6,449</u>	<u>\$ 67,070</u>	<u>\$ 901,069</u>	<u>\$ 15,115,853</u>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	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
<b>Revenues</b>								
Property taxes	\$ 557,910	\$ -	\$ 278,955	\$ 701,858	\$ -	\$ -	\$ 476,459	\$ 345,907
Replacement taxes	-	-	-	205,925	-	-	-	-
Motor fuel tax allotments	-	1,063,010	-	-	-	-	-	-
Grants	-	58,734	145,638	-	-	-	-	-
Fees, fines, and charges for services	344,078	-	28,633	-	1,804	-	-	-
Interest on investments	11,863	76,679	27,061	32,033	919	4,840	5,454	4,898
Miscellaneous	28,556	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>942,407</u>	<u>1,198,423</u>	<u>480,287</u>	<u>939,816</u>	<u>2,723</u>	<u>4,840</u>	<u>481,913</u>	<u>350,805</u>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	563,975	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judiciary	-	-	-	-	11,876	-	-	-
Public health and welfare	-	-	-	-	-	90,081	464,855	345,072
Transportation	591,572	1,389,744	126,935	-	-	-	-	-
Capital Outlay	16,369	331,146	213,403	-	-	-	-	-
Debt Service:								
Principal	111,917	-	-	-	-	-	-	-
Interest	1,520	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>721,378</u>	<u>1,720,890</u>	<u>340,338</u>	<u>563,975</u>	<u>11,876</u>	<u>90,081</u>	<u>464,855</u>	<u>345,072</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>221,029</u>	<u>(522,467)</u>	<u>139,949</u>	<u>375,841</u>	<u>(9,153)</u>	<u>(85,241)</u>	<u>17,058</u>	<u>5,733</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(208,914)	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(208,914)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	221,029	(522,467)	139,949	166,927	(9,153)	(85,241)	17,058	5,733
Fund Balances, December 1, 2022	527,183	2,448,675	808,365	1,651,020	44,760	338,234	(8,806)	110,518
<b>Fund Balances, November 30, 2023</b>	<u>\$ 748,212</u>	<u>\$ 1,926,208</u>	<u>\$ 948,314</u>	<u>\$ 1,817,947</u>	<u>\$ 35,607</u>	<u>\$ 252,993</u>	<u>\$ 8,252</u>	<u>\$ 116,251</u>



**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	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
<b>Revenues</b>								
Property taxes	\$ 178,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,048,694	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	-	-	310,303	-	-	-	-
Fees, fines, and charges for services	-	10,955	18,060	43,998	147,150	49,619	-	43,921
Interest on investments	4,456	609	1,558	2,064	3,135	11,770	1,411	1,868
Miscellaneous	-	-	-	-	10,814	-	-	-
<b>Total Revenues</b>	<u>182,992</u>	<u>11,564</u>	<u>19,618</u>	<u>356,365</u>	<u>161,099</u>	<u>61,389</u>	<u>1,050,105</u>	<u>45,789</u>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	12,402	-	-	152,079	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	1,050,105	-
Judiciary	-	-	-	16,585	-	21,021	-	42,996
Public health and welfare	178,000	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	297,834	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>178,000</u>	<u>12,402</u>	<u>-</u>	<u>314,419</u>	<u>152,079</u>	<u>21,021</u>	<u>1,050,105</u>	<u>42,996</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>4,992</u>	<u>(838)</u>	<u>19,618</u>	<u>41,946</u>	<u>9,020</u>	<u>40,368</u>	<u>-</u>	<u>2,793</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(11,770)	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,770)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	4,992	(838)	19,618	41,946	9,020	28,598	-	2,793
Fund Balances, December 1, 2022	<u>52,684</u>	<u>26,047</u>	<u>135,853</u>	<u>137,127</u>	<u>263,893</u>	<u>469,987</u>	<u>-</u>	<u>159,863</u>
<b>Fund Balances, November 30, 2023</b>	<u>\$ 57,676</u>	<u>\$ 25,209</u>	<u>\$ 155,471</u>	<u>\$ 179,073</u>	<u>\$ 272,913</u>	<u>\$ 498,585</u>	<u>\$ -</u>	<u>\$ 162,656</u>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	Treasurer's Automation Fund	Maintenance and Child Support Collection Fund	Vital Records Fund	Home Monitoring Fund	Arrestee's Medical Costs Fund	DUI Equipment Fund	Public Defender Fund	Courtroom Renovation Fund
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	1,575	-	-	-	-	971	-
Fees, fines, and charges for services	16,539	1,949	4,920	600	4,535	9,631	-	-
Interest on investments	1,171	102	457	193	157	530	-	916
Miscellaneous	-	-	-	-	-	-	95,164	-
<b>Total Revenues</b>	<u>17,710</u>	<u>3,626</u>	<u>5,377</u>	<u>793</u>	<u>4,692</u>	<u>10,161</u>	<u>96,135</u>	<u>916</u>
<b>Expenditures</b>								
<b>Current</b>								
General government	18,335	-	4,205	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	7,044	-	-
Judiciary	-	10,000	-	2,130	1,735	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>18,335</u>	<u>10,000</u>	<u>4,205</u>	<u>2,130</u>	<u>1,735</u>	<u>7,044</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>(625)</u>	<u>(6,374)</u>	<u>1,172</u>	<u>(1,337)</u>	<u>2,957</u>	<u>3,117</u>	<u>96,135</u>	<u>916</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(625)	(6,374)	1,172	(1,337)	2,957	3,117	96,135	916
Fund Balances, December 1, 2022	52,667	15,553	17,834	17,989	3,806	20,344	-	37,771
<b>Fund Balances, November 30, 2023</b>	<u>\$ 52,042</u>	<u>\$ 9,179</u>	<u>\$ 19,006</u>	<u>\$ 16,652</u>	<u>\$ 6,763</u>	<u>\$ 23,461</u>	<u>\$ 96,135</u>	<u>\$ 38,687</u>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	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	Opioid Settlement Fund	Public Transportation Fund
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement taxes	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Grants	-	12,677	2,675	-	-	-	2,091	507,622
Fees, fines, and charges for services	114,678	51,451	13,189	158	-	1,600	-	-
Interest on investments	924	2,714	1,613	41	183	497	-	965
Miscellaneous	-	-	-	-	-	-	67,391	-
<b>Total Revenues</b>	<u>115,602</u>	<u>66,842</u>	<u>17,477</u>	<u>199</u>	<u>183</u>	<u>2,097</u>	<u>69,482</u>	<u>508,587</u>
<b>Expenditures</b>								
<b>Current</b>								
General government	114,906	-	-	-	-	-	-	508,355
Employee benefits	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	2,724	59	-	-
Judiciary	-	54,471	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital Outlay	-	34,642	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>114,906</u>	<u>89,113</u>	<u>-</u>	<u>-</u>	<u>2,724</u>	<u>59</u>	<u>-</u>	<u>508,355</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>696</u>	<u>(22,271)</u>	<u>17,477</u>	<u>199</u>	<u>(2,541)</u>	<u>2,038</u>	<u>69,482</u>	<u>232</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	696	(22,271)	17,477	199	(2,541)	2,038	69,482	232
Fund Balances, December 1, 2022	<u>94,261</u>	<u>136,087</u>	<u>55,107</u>	<u>1,570</u>	<u>7,978</u>	<u>19,618</u>	<u>27,179</u>	<u>38</u>
<b>Fund Balances, November 30, 2023</b>	<u>\$ 94,957</u>	<u>\$ 113,816</u>	<u>\$ 72,584</u>	<u>\$ 1,769</u>	<u>\$ 5,437</u>	<u>\$ 21,656</u>	<u>\$ 96,661</u>	<u>\$ 270</u>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	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
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,955	\$ -
Replacement taxes	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Fees, fines, and charges for services	3,190	1,223	597	-	1,630	-	12,554
Interest on investments	840	1,732	644	5,967	329	28,931	1,370
Miscellaneous	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>4,030</u>	<u>2,955</u>	<u>1,241</u>	<u>5,967</u>	<u>1,959</u>	<u>307,886</u>	<u>13,924</u>
<b>Expenditures</b>							
<b>Current</b>							
General government	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Public Safety	-	-	686	-	-	-	10,020
Judiciary	-	2,629	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Transportation	-	-	-	48,890	-	271,522	-
Capital Outlay	-	-	-	-	-	103,878	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>2,629</u>	<u>686</u>	<u>48,890</u>	<u>-</u>	<u>375,400</u>	<u>10,020</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>4,030</u>	<u>326</u>	<u>555</u>	<u>(42,923)</u>	<u>1,959</u>	<u>(67,514)</u>	<u>3,904</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	4,030	326	555	(42,923)	1,959	(67,514)	3,904
Fund Balances, December 1, 2022	<u>32,171</u>	<u>71,773</u>	<u>26,489</u>	<u>260,912</u>	<u>12,337</u>	<u>928,811</u>	<u>58,211</u>
<b>Fund Balances, November 30, 2023</b>	<u>\$ 36,201</u>	<u>\$ 72,099</u>	<u>\$ 27,044</u>	<u>\$ 217,989</u>	<u>\$ 14,296</u>	<u>\$ 861,297</u>	<u>\$ 62,115</u>

**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)**  
**Nonmajor Special Revenue Funds**  
**Year Ended November 30, 2023**

	Cannabis Fine Fund	Zoning Vehicle Fund	Circuit Clerk E-Citation Fund	Public Defender Records Automation Fund	Child Advocacy Fund	Public Safety Answering Point Fund	Capital Improvement Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,867,274
Replacement taxes	-	-	-	-	-	-	-	205,925
Motor fuel tax allotments	-	-	-	-	-	-	-	1,063,010
Grants	-	-	-	-	-	50,000	4,335	1,096,621
Fees, fines, and charges for services	182	6,706	11,145	1,110	1,679	-	-	947,484
Interest on investments	55	213	1,026	59	142	1,481	-	243,870
Miscellaneous	-	-	-	-	-	-	-	201,925
<b>Total Revenues</b>	<u>237</u>	<u>6,919</u>	<u>12,171</u>	<u>1,169</u>	<u>1,821</u>	<u>51,481</u>	<u>4,335</u>	<u>7,626,109</u>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	16,494	826,776
Employee benefits	-	-	-	-	-	-	-	563,975
Public Safety	-	-	-	-	-	17,659	-	1,088,297
Judiciary	-	-	-	-	-	-	-	163,443
Public health and welfare	-	-	-	-	-	-	-	1,078,008
Transportation	-	-	-	-	-	-	-	2,428,663
Capital Outlay	-	-	-	-	-	-	51,772	1,049,044
Debt Service:								
Principal	-	-	-	-	-	-	-	111,917
Interest	-	-	-	-	-	-	-	1,520
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,659</u>	<u>68,266</u>	<u>7,311,643</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>237</u>	<u>6,919</u>	<u>12,171</u>	<u>1,169</u>	<u>1,821</u>	<u>33,822</u>	<u>(63,931)</u>	<u>314,466</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	-	-	965,000	965,000
Transfers out	-	-	-	-	-	-	-	(220,684)
Proceeds from borrowings	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>965,000</u>	<u>744,316</u>
<b>Net Change in Fund Balances</b>	237	6,919	12,171	1,169	1,821	33,822	901,069	1,058,782
Fund Balances, December 1, 2022	<u>2,132</u>	<u>3,115</u>	<u>35,286</u>	<u>1,625</u>	<u>4,628</u>	<u>33,248</u>	<u>-</u>	<u>9,143,943</u>
<b>Fund Balances, November 30, 2023</b>	<u>\$ 2,369</u>	<u>\$ 10,034</u>	<u>\$ 47,457</u>	<u>\$ 2,794</u>	<u>\$ 6,449</u>	<u>\$ 67,070</u>	<u>\$ 901,069</u>	<u>\$ 10,202,725</u>

**Fulton County, Illinois**  
**Private Purpose Trust Funds**  
**Fund Descriptions**  
**November 30, 2023**

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, 2023**

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, 2023**

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 311,981	\$ 251,160	\$ -	\$ 563,141
Investments	258,233	751,857	-	1,010,090
Prepaid items	<u>-</u>	<u>520,486</u>	<u>-</u>	<u>520,486</u>
<b>Total Assets</b>	<u>570,214</u>	<u>1,523,503</u>	<u>-</u>	<u>2,093,717</u>
<b>Deferred Outflows of Resources</b>				
Property tax receivable	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>725,000</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Deferred property taxes	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>725,000</u>
<b>Net Position</b>				
<b>Unrestricted</b>	\$ <u>570,214</u>	\$ <u>1,523,503</u>	\$ <u>-</u>	\$ <u>2,093,717</u>



**Fulton County, Illinois**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**Year Ended November 30, 2023**

	Unemployment Compensation	Liability Insurance	Health Insurance	Total
<b>Operating Revenues</b>				
Charges for services	\$ -	\$ -	\$ 3,665,673	\$ 3,665,673
Other	<u>-</u>	<u>7,261</u>	<u>-</u>	<u>7,261</u>
<b>Total Operating Revenues</b>	<u>-</u>	<u>7,261</u>	<u>3,665,673</u>	<u>3,672,934</u>
<b>Operating Expenses</b>				
Cost of providing services	<u>52</u>	<u>700,012</u>	<u>3,665,673</u>	<u>4,365,737</u>
<b>Operating Income (Loss)</b>	<u>(52)</u>	<u>(692,751)</u>	<u>-</u>	<u>(692,803)</u>
<b>Nonoperating Revenue</b>				
Property taxes	-	726,962	-	726,962
Interest income	<u>16,220</u>	<u>21,912</u>	<u>-</u>	<u>38,132</u>
<b>Total Nonoperating Revenues</b>	<u>16,220</u>	<u>748,874</u>	<u>-</u>	<u>765,094</u>
Transfers In (Out)	<u>-</u>	<u>(108,584)</u>	<u>-</u>	<u>(108,584)</u>
<b>Change in Net Position</b>	16,168	(52,461)	-	(36,293)
Net Position, December 1, 2022	<u>554,046</u>	<u>1,575,964</u>	<u>-</u>	<u>2,130,010</u>
<b>Net Position, November 30, 2023</b>	\$ <u>570,214</u>	\$ <u>1,523,503</u>	\$ <u>-</u>	\$ <u>2,093,717</u>

**Fulton County, Illinois**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**Year Ended November 30, 2023**

	<u>Unemployment Compensation</u>	<u>Liability Insurance</u>	<u>Health Insurance</u>	<u>Total</u>
<b>Cash Flows from Operating Activities</b>				
Receipts from interfund services provided	\$ -	\$ -	\$ 3,665,673	\$ 3,665,673
Payments to/on behalf of employees	(52)	(988,595)	(3,665,673)	(4,654,320)
Other receipts	<u>-</u>	<u>7,261</u>	<u>-</u>	<u>7,261</u>
<b>Net Cash from Operating Activities</b>	<u>(52)</u>	<u>(981,334)</u>	<u>-</u>	<u>(981,386)</u>
<b>Cash Flows from Investing Activities</b>				
Purchase of investments	(258,233)	(8,348)	-	(266,581)
Interest received on cash and investments	<u>16,220</u>	<u>21,912</u>	<u>-</u>	<u>38,132</u>
<b>Net Cash from Investing Activities</b>	<u>(242,013)</u>	<u>13,564</u>	<u>-</u>	<u>(228,449)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Property taxes	-	726,962	-	726,962
Operating transfers from (to) other funds	<u>-</u>	<u>(108,584)</u>	<u>-</u>	<u>(108,584)</u>
<b>Net Cash from Noncapital Financing Activities</b>	<u>-</u>	<u>618,378</u>	<u>-</u>	<u>618,378</u>
Net increase (decrease) in cash	(242,065)	(349,392)	-	(591,457)
Cash and Cash Equivalent balance, December 1, 2022	<u>554,046</u>	<u>600,552</u>	<u>-</u>	<u>1,154,598</u>
<b>Cash and Cash Equivalent balance, November 30, 2023</b>	<u>311,981</u>	<u>251,160</u>	<u>-</u>	<u>563,141</u>
<b>Operating Income (Loss)</b>	(52)	(692,751)	-	(692,803)
Adjustments to reconcile net operating income (loss)				
to net cash from operating activities:				
Changes in assets and liabilities:				
Prepaid items	-	(288,583)	-	(288,583)
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Cash from Operating Activities</b>	<u>\$ (52)</u>	<u>\$ (981,334)</u>	<u>\$ -</u>	<u>\$ (981,386)</u>

**Fulton County, Illinois**  
**Statement of Cash Flows**  
**Component Unit**  
**Year Ended November 30, 2023**

<b>Cash Flows from Operating Activities</b>	
Cash received from phone companies	\$ 779,330
Cash payments to employees	(86,578)
Cash payments to suppliers for goods and services	<u>(394,691)</u>
<b>Net Cash from Operating Activities</b>	<u>298,061</u>
<b>Cash Flows from Investing Activities</b>	
Purchase of investments	(7,304)
Interest received on investments	<u>35,053</u>
<b>Net Cash from Investing Activities</b>	<u>27,749</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Operating transfers to other funds	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchase of equipment	<u>(50,568)</u>
<b>Net Increase (Decrease) in Cash</b>	275,242
Cash and cash equivalent balance, December 1, 2022	<u>855,089</u>
<b>Cash and Cash Equivalent Balance, November 30, 2023</b>	<u><u>1,130,331</u></u>
<b>Operating Income (Loss)</b>	100,751
Adjustments to reconcile net operating income (loss)	
to net cash from operating activities:	
Depreciation	204,213
Changes in assets and liabilities:	
Accounts receivable	-
Due from other funds	-
Due from other governments	(112)
Prepaid items	(2,539)
Accounts payable	(4,252)
Accrued expenses	<u>-</u>
<b>Net Cash from Operating Activities</b>	<u>\$ 298,061</u>

**Fulton County, Illinois**

**Custodial Funds**

**Fund Descriptions**

**November 30, 2023**

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, 2023**

	<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>
<b>Assets</b>							
Cash	\$ 558,258	\$ 602,420	\$ 5	\$ 33,980	\$ 1,614	\$ 52	\$ 1,196,329
Investments	191,810	-	-	-	-	-	191,810
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,468</u>	<u>6,468</u>
<b>Total Assets</b>	<u>750,068</u>	<u>602,420</u>	<u>5</u>	<u>33,980</u>	<u>1,614</u>	<u>6,520</u>	<u>1,394,607</u>
<b>Liabilities</b>							
Due to other funds	<u>3,535</u>	<u>61,769</u>	<u>5</u>	<u>1,465</u>	<u>1,614</u>	<u>52</u>	<u>68,440</u>
<b>Net Position</b>							
Restricted for individuals, organizations, and other governments	\$ <u>746,533</u>	\$ <u>540,651</u>	\$ <u>-</u>	\$ <u>32,515</u>	\$ <u>-</u>	\$ <u>6,468</u>	\$ <u>1,326,167</u>

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**County Highway Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 600,000	\$ 600,000	\$ 557,910	\$ (42,090)
Fees, fines, and charges for services	446,000	446,000	311,042	(134,958)
Interest on investments	1,000	1,000	11,863	10,863
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>28,556</u>	<u>18,556</u>
<b>Total Revenues</b>	<u>1,057,000</u>	<u>1,057,000</u>	<u>909,371</u>	<u>(147,629)</u>
<b>Expenditures Paid</b>				
Salaries	225,000	225,000	173,075	51,925
Health insurance reimbursement	50,000	50,000	43,630	6,370
Contractual labor	35,270	35,270	21,895	13,375
Office supplies	25,000	25,000	10,683	14,317
Equipment purchase	200,000	200,000	143,319	56,681
Education, training, and dues	15,000	15,000	5,383	9,617
Equipment rental	10,000	10,000	70	9,930
Parts and repairs	125,000	125,000	116,155	8,845
Gas and oil	175,000	175,000	111,455	63,545
Utilities	30,000	30,000	27,990	2,010
Building maintenance	100,000	100,000	24,185	75,815
Highway materials	<u>75,000</u>	<u>75,000</u>	<u>32,768</u>	<u>42,232</u>
<b>Total Expenditures</b>	<u>1,065,270</u>	<u>1,065,270</u>	<u>710,608</u>	<u>354,662</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (8,270)</u>	<u>\$ (8,270)</u>	198,763	<u>\$ 207,033</u>
Reconciliation to Modified Accrual			22,266	
Fund Balance, December 1, 2022			<u>527,183</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 748,212</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**County Aid to Bridges Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 300,000	\$ 300,000	\$ 278,955	\$ (21,045)
Grants	590,000	590,000	196,535	(393,465)
Fees, fines, and charges for services	-	-	28,633	28,633
Interest on investments	<u>3,500</u>	<u>3,500</u>	<u>27,061</u>	<u>23,561</u>
<b>Total Revenues</b>	<u>893,500</u>	<u>893,500</u>	<u>531,184</u>	<u>(362,316)</u>
<b>Expenditures Paid</b>				
Construction of bridges	<u>890,000</u>	<u>890,000</u>	<u>311,558</u>	<u>578,442</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	219,626	<u>\$ 216,126</u>
Reconciliation to Modified Accrual			(79,677)	
Fund Balance, December 1, 2022			<u>808,365</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 948,314</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Social Security Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ 700,450	\$ 700,450	\$ 701,858	\$ 1,408
Replacement taxes	200,000	200,000	212,502	12,502
Interest on investments	2,250	2,250	32,033	29,783
<b>Total Revenues</b>	<b>902,700</b>	<b>902,700</b>	<b>946,393</b>	<b>43,693</b>
<b>Expenditures Paid</b>				
County contributions	750,000	750,000	772,889	(22,889)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 152,700</b>	<b>\$ 152,700</b>	173,504	<b>\$ 20,804</b>
Reconciliation to Modified Accrual			(6,577)	
Fund Balance, December 1, 2022			1,651,020	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 1,817,947</b>	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Law Library Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 1,804	\$ (2,196)
Interest on investments	<u>-</u>	<u>-</u>	<u>919</u>	<u>919</u>
<b>Total Revenues</b>	<u>4,000</u>	<u>4,000</u>	<u>2,723</u>	<u>(1,277)</u>
<b>Expenditures Paid</b>				
Law Books	<u>12,000</u>	<u>12,000</u>	<u>11,876</u>	<u>124</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	(9,153)	<u>\$ (1,153)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>44,760</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 35,607</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Veteran's Assistance Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Interest on investments	825	825	4,840	4,015
Miscellaneous	100	100	-	(100)
<b>Total Revenues</b>	<b>925</b>	<b>925</b>	<b>4,840</b>	<b>3,915</b>
<b>Expenditures Paid</b>				
Salary - Superintendent	32,795	32,795	32,791	4
Longevity/sick leave pay	750	750	673	77
Office supplies	2,500	2,500	2,139	361
Mileage	1,000	1,000	-	1,000
Telephone	1,500	1,543	1,543	-
Equipment	2,000	2,000	1,096	904
Vehicle expense	22,150	16,107	7,980	8,127
Annual flag program	5,000	5,000	2,803	2,197
Education	500	500	-	500
Indigent veterans	35,000	41,000	41,056	(56)
<b>Total Expenditures</b>	<b>103,195</b>	<b>103,195</b>	<b>90,081</b>	<b>13,114</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (102,270)</b>	<b>\$ (102,270)</b>	<b>(85,241)</b>	<b>\$ 17,029</b>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			338,234	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 252,993</b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Mental Health Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 474,858	\$ 474,858	\$ 476,459	\$ 1,601
Interest on investments	<u>100</u>	<u>100</u>	<u>5,454</u>	<u>5,354</u>
<b>Total Revenues</b>	<u>474,958</u>	<u>474,958</u>	<u>481,913</u>	<u>6,955</u>
<b>Expenditures Paid</b>				
Personnel services	371,925	371,925	371,924	1
Malpractice insurance	14,037	14,037	14,036	1
Transportation	19,446	19,446	19,446	-
Consumable supplies	897	897	896	1
FC jail mental health serv	12,360	12,360	12,360	-
Occupancy	39,850	39,850	39,850	-
Drug court expenses	2,485	2,485	2,485	-
Miscellaneous	<u>3,858</u>	<u>3,858</u>	<u>3,858</u>	<u>-</u>
<b>Total Expenditures</b>	<u>464,858</u>	<u>464,858</u>	<u>464,855</u>	<u>3</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>10,100</u>	<u>10,100</u>	<u>17,058</u>	<u>6,958</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	260,000	-	250,000	250,000
Operating transfers out	<u>(270,000)</u>	<u>-</u>	<u>(267,000)</u>	<u>(267,000)</u>
<b>Net Other Financing Sources (Uses)</b>	<u>(10,000)</u>	<u>-</u>	<u>(17,000)</u>	<u>(17,000)</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures</b>	\$ <u>100</u>	\$ <u>10,100</u>	58	\$ <u>(10,042)</u>
Reconciliation to Modified Accrual			17,000	
Fund Balance, December 1, 2022			<u>(8,806)</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>8,252</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Mentally Deficient Persons Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Property taxes	\$ 345,072	\$ 345,072	\$ 345,907	\$ 835
Interest on investments	200	200	4,898	4,698
<b>Total Revenues</b>	<b>345,272</b>	<b>345,272</b>	<b>350,805</b>	<b>5,533</b>
<b>Expenditures Paid</b>				
Personnel services	334,740	334,740	334,740	-
Equipment	3,444	3,444	3,444	-
Occupancy	3,444	3,444	3,444	-
Miscellaneous	3,444	3,444	3,444	-
<b>Total Expenditures</b>	<b>345,072</b>	<b>345,072</b>	<b>345,072</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>5,733</b>	<b>\$ 5,533</b>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			110,518	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 116,251</b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Extension Services Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 178,000	\$ 178,000	\$ 178,536	\$ 536
Interest on investments	<u>-</u>	<u>-</u>	<u>4,456</u>	<u>4,456</u>
<b>Total Revenues</b>	<u>178,000</u>	<u>178,000</u>	<u>182,992</u>	<u>4,992</u>
<b>Expenditures Paid</b>				
County contributions	<u>178,000</u>	<u>178,000</u>	<u>178,000</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	4,992	<u>\$ 4,992</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>52,684</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 57,676</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Animal Population Control Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 9,500	\$ 9,500	\$ 10,955	\$ 1,455
Interest on investments	<u>100</u>	<u>100</u>	<u>609</u>	<u>509</u>
<b>Total Revenues</b>	<u>9,600</u>	<u>9,600</u>	<u>11,564</u>	<u>1,964</u>
<b>Expenditures Paid</b>				
Spay/neuter program	<u>14,500</u>	<u>14,500</u>	<u>12,402</u>	<u>2,098</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (4,900)</u>	<u>\$ (4,900)</u>	(838)	<u>\$ 4,062</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>26,047</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 25,209</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Indemnity Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 17,500	\$ 17,500	\$ 18,060	\$ 560
Interest on investments	<u>75</u>	<u>75</u>	<u>1,558</u>	<u>1,483</u>
<b>Total Revenues</b>	<u>17,575</u>	<u>17,575</u>	<u>19,618</u>	<u>2,043</u>
<b>Expenditures Paid</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 17,575</u>	<u>\$ 17,575</u>	19,618	<u>\$ 2,043</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>135,853</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 155,471</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Court Automation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 60,000	\$ 60,000	\$ 43,499	\$ (16,501)
Interest on investments	75	75	2,064	1,989
<b>Total Revenues</b>	<b>60,075</b>	<b>60,075</b>	<b>45,563</b>	<b>(14,512)</b>
<b>Expenditures Paid</b>				
Contractual	3,000	3,000	-	3,000
Software and consulting	25,000	25,000	2,030	22,970
Office supplies	1,000	1,000	-	1,000
Jury system maintenance	3,000	3,000	-	3,000
Computer equipment	15,000	15,000	2,086	12,914
<b>Total Expenditures</b>	<b>47,000</b>	<b>47,000</b>	<b>4,116</b>	<b>42,884</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 13,075</b>	<b>\$ 13,075</b>	<b>41,447</b>	<b>\$ 28,372</b>
Reconciliation to Modified Accrual			499	
Fund Balance, December 1, 2022			137,127	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 179,073</b>	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Recorder's Automation Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 100,000	\$ 100,000	\$ 120,739	\$ 20,739
Fees - Redemption	20,000	20,000	12,900	(7,100)
Fidlar- tapestry	-	-	10,014	10,014
Fees- document storage	-	-	10,797	10,797
Interest on investments	<u>300</u>	<u>300</u>	<u>3,135</u>	<u>2,835</u>
<b>Total Revenues</b>	<u>120,300</u>	<u>120,300</u>	<u>157,585</u>	<u>37,285</u>
<b>Expenditures Paid</b>				
Microfilming	4,000	400	119	281
Salary	104,765	104,765	103,900	865
Computer equipment	<u>40,000</u>	<u>43,600</u>	<u>43,506</u>	<u>94</u>
<b>Total Expenditures</b>	<u>148,765</u>	<u>148,765</u>	<u>147,525</u>	<u>1,240</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ <u>(28,465)</u></b>	<b>\$ <u>(28,465)</u></b>	10,060	<b>\$ <u>38,525</u></b>
Reconciliation to Modified Accrual			(1,040)	
Fund Balance, December 1, 2022			<u>263,893</u>	
<b>Fund Balance, November 30, 2023</b>			<b>\$ <u>272,913</u></b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Probation Services Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 58,300	\$ 58,300	\$ 51,044	\$ (7,256)
Interest on investments	<u>1,000</u>	<u>1,000</u>	<u>11,770</u>	<u>10,770</u>
<b>Total Revenues</b>	<u>59,300</u>	<u>59,300</u>	<u>62,814</u>	<u>3,514</u>
<b>Expenditures Paid</b>				
Probation services	45,000	45,000	21,021	23,979
V.O.O.P. Treatment Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Total Expenditures</b>	<u>46,000</u>	<u>46,000</u>	<u>21,021</u>	<u>24,979</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>13,300</u>	<u>13,300</u>	<u>41,793</u>	<u>28,493</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(250)</u>	<u>(250)</u>	<u>(11,770)</u>	<u>(11,520)</u>
<b>Net Other Financing Sources (Uses)</b>	<u>(250)</u>	<u>(250)</u>	<u>(11,770)</u>	<u>(11,520)</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures</b>	\$ <u>13,050</u>	\$ <u>13,050</u>	30,023	\$ <u>16,973</u>
Reconciliation to Modified Accrual			(1,425)	
Fund Balance, December 1, 2022			<u>469,987</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>498,585</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Emergency Medical Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 1,066,000	\$ 1,066,000	\$ 1,048,694	\$ (17,306)
Interest on investments	<u>-</u>	<u>-</u>	<u>1,411</u>	<u>1,411</u>
<b>Total Revenues</b>	<u>1,066,000</u>	<u>1,066,000</u>	<u>1,050,105</u>	<u>(15,895)</u>
<b>Expenditures Paid</b>				
Emergency medical contract	<u>1,066,000</u>	<u>1,066,000</u>	<u>1,050,105</u>	<u>15,895</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>-</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ -</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Court Document Storage Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 55,000	\$ 55,000	\$ 43,486	\$ (11,514)
Interest on investments	<u>150</u>	<u>150</u>	<u>1,868</u>	<u>1,718</u>
<b>Total Revenues</b>	<u>55,150</u>	<u>55,150</u>	<u>45,354</u>	<u>(9,796)</u>
<b>Expenditures Paid</b>				
Salary	20,000	20,000	16,477	3,523
Mileage	1,500	2,940	2,824	116
Supplies	17,000	17,000	15,319	1,681
Equipment	6,000	2,960	1,717	1,243
Education	1,500	3,100	2,563	537
Rent	<u>6,000</u>	<u>6,000</u>	<u>4,096</u>	<u>1,904</u>
<b>Total Expenditures</b>	<u>52,000</u>	<u>52,000</u>	<u>42,996</u>	<u>9,004</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,150</u>	<u>\$ 3,150</u>	2,358	<u>\$ (792)</u>
Reconciliation to Modified Accrual			435	
Fund Balance, December 1, 2022			<u>159,863</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 162,656</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Treasurer's Automation Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 14,500	\$ 14,500	\$ 16,539	\$ 2,039
Interest on investments	150	150	1,171	1,021
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>14,650</u>	<u>14,650</u>	<u>17,710</u>	<u>3,060</u>
<b>Expenditures Paid</b>				
Salary	6,630	6,630	6,630	-
Education	500	500	75	425
Travel	1,000	1,000	825	175
Equipment	1,500	2,026	1,526	500
Computer expenses	<u>11,000</u>	<u>10,474</u>	<u>9,279</u>	<u>1,195</u>
<b>Total Expenditures</b>	<u>20,630</u>	<u>20,630</u>	<u>18,335</u>	<u>2,295</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ <u>(5,980)</u></b>	<b>\$ <u>(5,980)</u></b>	<b>(625)</b>	<b>\$ <u>5,355</u></b>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>52,667</u>	
<b>Fund Balance, November 30, 2023</b>			<b>\$ <u>52,042</u></b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Maintenance and Child Support Collection Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 25,000	\$ 25,000	\$ 10,000	\$ (15,000)
Interest on investments	<u>30</u>	<u>30</u>	<u>75</u>	<u>45</u>
<b>Total Revenues</b>	<u>25,030</u>	<u>25,030</u>	<u>10,075</u>	<u>(14,955)</u>
<b>Expenditures Paid</b>				
Salary	10,000	10,000	10,000	-
Office Supplies	2,000	2,000	-	2,000
Postage	4,000	4,000	-	4,000
Equipment	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total Expenditures</b>	<u>18,000</u>	<u>18,000</u>	<u>10,000</u>	<u>8,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 7,030</u>	<u>\$ 7,030</u>	75	<u>\$ (6,955)</u>
Reconciliation to Modified Accrual			(6,449)	
Fund Balance, December 1, 2022			<u>15,553</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 9,179</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Vital Records Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 4,650	\$ 4,650	\$ 4,920	\$ 270
Interest on investments	50	50	457	407
<b>Total Revenues</b>	4,700	4,700	5,377	677
<b>Expenditures Paid</b>				
Vital records expense	3,000	3,000	2,932	68
Equipment	1,500	1,500	1,273	227
<b>Total Expenditures</b>	4,500	4,500	4,205	295
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 200	\$ 200	1,172	\$ 972
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			17,834	
<b>Fund Balance, November 30, 2023</b>			\$ 19,006	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Home Monitoring Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 2,000	\$ 2,000	\$ 600	\$ (1,400)
Interest on investments	<u>20</u>	<u>20</u>	<u>193</u>	<u>173</u>
<b>Total Revenues</b>	<u>2,020</u>	<u>2,020</u>	<u>793</u>	<u>(1,227)</u>
<b>Expenditures Paid</b>				
Operating expenses	<u>3,000</u>	<u>3,000</u>	<u>2,130</u>	<u>870</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (980)</u>	<u>\$ (980)</u>	(1,337)	<u>\$ (357)</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>17,989</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 16,652</u>	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Arrestee's Medical Costs Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 4,535	\$ (465)
Interest on investments	20	20	157	137
<b>Total Revenues</b>	5,020	5,020	4,692	(328)
<b>Expenditures Paid</b>				
Medical costs	5,000	5,000	1,735	3,265
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 20	\$ 20	2,957	\$ 2,937
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			3,806	
<b>Fund Balance, November 30, 2023</b>			\$ 6,763	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**DUI Equipment Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 9,631	\$ 4,631
Interest on investments	<u>50</u>	<u>50</u>	<u>530</u>	<u>480</u>
<b>Total Revenues</b>	<u>5,050</u>	<u>5,050</u>	<u>10,161</u>	<u>5,111</u>
<b>Expenditures Paid</b>				
Equipment	<u>10,000</u>	<u>10,000</u>	<u>7,044</u>	<u>2,956</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>	3,117	<u>\$ 8,067</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>20,344</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 23,461</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Courtroom Renovation Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Grants	\$ -	\$ -	\$ -	\$ -
Interest on investments	<u>100</u>	<u>100</u>	<u>916</u>	<u>816</u>
<b>Total Revenues</b>	<u>100</u>	<u>100</u>	<u>916</u>	<u>816</u>
<b>Expenditures Paid</b>				
Renovation expense	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (24,900)</u>	<u>\$ (24,900)</u>	916	<u>\$ 25,816</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>37,771</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 38,687</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Geographic Information Systems Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 237,700	\$ 237,700	\$ 112,904	\$ (124,796)
Interest on investments	<u>100</u>	<u>100</u>	<u>924</u>	<u>824</u>
<b>Total Revenues</b>	<u>237,800</u>	<u>237,800</u>	<u>113,828</u>	<u>(123,972)</u>
<b>Expenditures Paid</b>				
Personnel - courthouse	121,460	121,460	63,438	58,022
Staff salaries	32,989	32,989	11,219	21,770
Contractual	3,500	3,500	3,288	212
Education, training & dues	2,000	2,000	-	2,000
Supplies and operating expenses	5,000	5,000	-	5,000
Equipment	17,200	17,200	11,941	5,259
Internet services	5,000	5,000	4,504	496
Licensing	25,000	25,000	12,550	12,450
Software	<u>17,500</u>	<u>17,500</u>	<u>9,000</u>	<u>8,500</u>
<b>Total Expenditures</b>	<u>229,649</u>	<u>229,649</u>	<u>115,940</u>	<u>113,709</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 8,151</u>	<u>\$ 8,151</u>	(2,112)	<u>\$ (10,263)</u>
Reconciliation to Modified Accrual			2,808	
Fund Balance, December 1, 2022			<u>94,261</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 94,957</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Courthouse Security Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 70,000	\$ 70,000	\$ 65,862	\$ (4,138)
Interest on investments	<u>400</u>	<u>400</u>	<u>2,714</u>	<u>2,314</u>
<b>Total Revenues</b>	<u>70,400</u>	<u>70,400</u>	<u>68,576</u>	<u>(1,824)</u>
<b>Expenditures Paid</b>				
Salary	64,000	56,656	46,093	10,563
Equipment	<u>20,000</u>	<u>43,021</u>	<u>43,020</u>	<u>1</u>
<b>Total Expenditures</b>	<u>84,000</u>	<u>99,677</u>	<u>89,113</u>	<u>10,564</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (13,600)</u>	<u>\$ (29,277)</u>	(20,537)	<u>\$ 8,740</u>
Reconciliation to Modified Accrual			(1,734)	
Fund Balance, December 1, 2022			<u>136,087</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 113,816</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Circuit Clerk Operation and Administration Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 15,000	\$ 15,000	\$ 15,835	\$ 835
Interest on investments	<u>50</u>	<u>50</u>	<u>1,613</u>	<u>1,563</u>
<b>Total Revenues</b>	<u>15,050</u>	<u>15,050</u>	<u>17,448</u>	<u>2,398</u>
<b>Expenditures Paid</b>	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 9,550</u>	<u>\$ 9,550</u>	17,448	<u>\$ 7,898</u>
Reconciliation to Modified Accrual			29	
Fund Balance, December 1, 2022			<u>55,107</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 72,584</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Court Supervision Vehicle Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 400	\$ 400	\$ 158	\$ (242)
Interest on investments	<u>6</u>	<u>6</u>	<u>41</u>	<u>35</u>
<b>Total Revenues</b>	<u>406</u>	<u>406</u>	<u>199</u>	<u>(207)</u>
<b>Expenditures Paid</b>	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(994)</u>	\$ <u>(994)</u>	199	\$ <u>1,193</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>1,570</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>1,769</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Vehicle Seizure Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
Interest on investments	<u>20</u>	<u>20</u>	<u>183</u>	<u>163</u>
<b>Total Revenues</b>	<u>1,520</u>	<u>1,520</u>	<u>183</u>	<u>(1,337)</u>
<b>Expenditures Paid</b>	<u>6,000</u>	<u>6,000</u>	<u>2,724</u>	<u>3,276</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(4,480)</u>	\$ <u>(4,480)</u>	(2,541)	\$ <u>1,939</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>7,978</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>5,437</u>	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Sex Offender Management Board Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 2,000	\$ 2,000	\$ 1,600	\$ (400)
Interest on investments	<u>50</u>	<u>50</u>	<u>497</u>	<u>447</u>
<b>Total Revenues</b>	<u>2,050</u>	<u>2,050</u>	<u>2,097</u>	<u>47</u>
<b>Expenditures Paid</b>	<u>10,500</u>	<u>10,500</u>	<u>59</u>	<u>10,441</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(8,450)</u>	\$ <u>(8,450)</u>	2,038	\$ <u>10,488</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>19,618</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>21,656</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Public Transportation Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Grants	\$ 818,970	\$ 818,970	\$ 571,169	\$ (247,801)
Interest on investments	125	125	965	840
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>819,095</u>	<u>819,095</u>	<u>572,134</u>	<u>(246,961)</u>
<b>Expenditures Paid</b>				
Transit operation and administration	<u>819,095</u>	<u>819,095</u>	<u>598,349</u>	<u>220,746</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	(26,215)	<u>\$ (26,215)</u>
Reconciliation to Modified Accrual			26,447	
Fund Balance, December 1, 2022			<u>38</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 270</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Sheriff Warrant Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 3,190	\$ (810)
Interest on investments	<u>50</u>	<u>50</u>	<u>840</u>	<u>790</u>
<b>Total Revenues</b>	<u>4,050</u>	<u>4,050</u>	<u>4,030</u>	<u>(20)</u>
<b>Expenditures Paid</b>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(10,950)</u>	\$ <u>(10,950)</u>	4,030	\$ <u>14,980</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>32,171</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>36,201</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Drug Court Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 4,000	\$ 4,000	\$ 1,394	\$ (2,606)
Interest on investments	<u>100</u>	<u>100</u>	<u>1,732</u>	<u>1,632</u>
<b>Total Revenues</b>	<u>4,100</u>	<u>4,100</u>	<u>3,126</u>	<u>(974)</u>
<b>Expenditures Paid</b>	<u>6,000</u>	<u>6,000</u>	<u>2,629</u>	<u>3,371</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(1,900)</u>	\$ <u>(1,900)</u>	497	\$ <u>2,397</u>
Reconciliation to Modified Accrual			(171)	
Fund Balance, December 1, 2022			<u>71,773</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>72,099</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Electronic Citation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 597	\$ (403)
Interest on investments	50	50	644	594
<b>Total Revenues</b>	1,050	1,050	1,241	191
<b>Expenditures Paid</b>	10,000	10,000	686	9,314
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (8,950)	\$ (8,950)	555	\$ 9,505
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			26,489	
<b>Fund Balance, November 30, 2023</b>			\$ 27,044	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Zoning Mitigation Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Interest on investments	\$ <u>500</u>	\$ <u>500</u>	\$ <u>5,967</u>	\$ <u>5,467</u>
<b>Expenditures Paid</b>	<u>260,793</u>	<u>260,793</u>	<u>48,890</u>	<u>211,903</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(260,293)</u>	\$ <u>(260,293)</u>	(42,923)	\$ <u>217,370</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>260,912</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>217,989</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**State's Attorney Automation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 1,630	\$ 630
Interest on investments	<u>50</u>	<u>50</u>	<u>329</u>	<u>279</u>
<b>Total Revenues</b>	<u>1,050</u>	<u>1,050</u>	<u>1,959</u>	<u>909</u>
<b>Expenditures Paid</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 1,050</u>	<u>\$ 1,050</u>	1,959	<u>\$ 909</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>12,337</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 14,296</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Federal Aid Matching Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Property taxes	\$ 300,000	\$ 300,000	\$ 278,955	\$ (21,045)
Grants	250,000	250,000	-	(250,000)
Interest on investments	<u>3,000</u>	<u>3,000</u>	<u>28,931</u>	<u>25,931</u>
<b>Total Revenues</b>	<u>553,000</u>	<u>553,000</u>	<u>307,886</u>	<u>(245,114)</u>
<b>Expenditures Paid</b>				
Ameren Matching Funds Co. Hwy 6	165,000	165,000	59,340	105,660
Construction of roads	<u>650,000</u>	<u>650,000</u>	<u>319,430</u>	<u>330,570</u>
<b>Total Expenditures</b>	<u>815,000</u>	<u>815,000</u>	<u>378,770</u>	<u>436,230</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ <u>(262,000)</u></b>	<b>\$ <u>(262,000)</u></b>	<b>(70,884)</b>	<b>\$ <u>191,116</u></b>
Reconciliation to Modified Accrual			3,370	
Fund Balance, December 1, 2022			<u>928,811</u>	
<b>Fund Balance, November 30, 2023</b>			<b>\$ <u>861,297</u></b>	



**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Coroner's Automation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 13,500	\$ 13,500	\$ 12,554	\$ (946)
Interest on investments	50	50	1,370	1,320
<b>Total Revenues</b>	<b>13,550</b>	<b>13,550</b>	<b>13,924</b>	<b>374</b>
<b>Expenditures Paid</b>				
Supplies and operating expenses	1,000	700	550	150
Equipment	9,000	9,900	9,323	577
Vehicle maintenance	1,000	400	147	253
<b>Total Expenditures</b>	<b>11,000</b>	<b>11,000</b>	<b>10,020</b>	<b>980</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 2,550</b>	<b>\$ 2,550</b>	<b>3,904</b>	<b>\$ 1,354</b>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			58,211	
<b>Fund Balance, November 30, 2023</b>			<b>\$ 62,115</b>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Cannabis Fine Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 182	\$ (318)
Interest on investments	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>
<b>Total Revenues</b>	<u>500</u>	<u>500</u>	<u>237</u>	<u>(263)</u>
<b>Expenditures Paid</b>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ <u>(500)</u>	\$ <u>(500)</u>	237	\$ <u>737</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>2,132</u>	
<b>Fund Balance, November 30, 2023</b>			\$ <u>2,369</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Zoning Vehicle Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 2,500	\$ 2,500	\$ 6,706	\$ 4,206
Interest on investments	<u>50</u>	<u>50</u>	<u>213</u>	<u>163</u>
<b>Total Revenues</b>	<u>2,550</u>	<u>2,550</u>	<u>6,919</u>	<u>4,369</u>
<b>Expenditures Paid</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 2,550</u>	<u>\$ 2,550</u>	6,919	<u>\$ 4,369</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>3,115</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 10,034</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Circuit Clerk E-Citation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 7,000	\$ 7,000	\$ 10,851	\$ 3,851
Interest on investments	<u>25</u>	<u>25</u>	<u>1,026</u>	<u>1,001</u>
<b>Total Revenues</b>	<u>7,025</u>	<u>7,025</u>	<u>11,877</u>	<u>4,852</u>
<b>Expenditures Paid</b>				
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>
<b>Total Expenditures</b>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,025</u>	<u>\$ 3,025</u>	11,877	<u>\$ 8,852</u>
Reconciliation to Modified Accrual			294	
Fund Balance, December 1, 2022			<u>35,286</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 47,457</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Public Defender Records Automation Fund**  
**Year Ended November 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 1,110	\$ 610
Interest on investments	<u>1</u>	<u>1</u>	<u>59</u>	<u>58</u>
<b>Total Revenues</b>	<u>501</u>	<u>501</u>	<u>1,169</u>	<u>668</u>
<b>Expenditures Paid</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 1</u>	<u>\$ 1</u>	1,169	<u>\$ 1,168</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>1,625</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 2,794</u>	

**Fulton County, Illinois**  
**Budgetary Comparison Schedule**  
**Child Advocacy Fund**  
**Year Ended November 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues Received</b>				
Fees, fines, and charges for services	\$ 1,500	\$ 1,500	\$ 1,679	\$ 179
Interest on investments	<u>5</u>	<u>5</u>	<u>142</u>	<u>137</u>
<b>Total Revenues</b>	<u>1,505</u>	<u>1,505</u>	<u>1,821</u>	<u>316</u>
<b>Expenditures Paid</b>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 5</u>	<u>\$ 5</u>	1,821	<u>\$ 1,816</u>
Reconciliation to Modified Accrual			-	
Fund Balance, December 1, 2022			<u>4,628</u>	
<b>Fund Balance, November 30, 2023</b>			<u>\$ 6,449</u>	

**Fulton County, Illinois**

**Schedule of Tax Rates, Extensions, and Assessed Valuations**

	2023 Tax		2022 Tax		2021 Tax	
	Rate	Extension	Rate	Extension	Rate	Extension
General	0.2407	\$ 1,403,945	0.2502	\$ 1,403,804	0.2700	\$ 1,475,884
Bonds & Interest	0.0087	50,745	0.0000	-	0.0000	-
Illinois Municipal Retirement	0.3054	1,781,324	0.3174	1,780,845	0.3240	1,771,061
County Highway	0.1000	583,276	0.1000	561,073	0.0765	418,167
County Aid to Bridges	0.0500	291,638	0.0500	280,536	0.0500	273,312
Mental Health	0.0854	498,117	0.0843	472,984	0.0814	444,952
Tuberculosis	0.0157	91,574	0.0163	91,455	0.0164	89,646
Federal Aid Matching	0.0500	291,638	0.0500	280,536	0.0500	273,312
County Health	0.0683	398,377	0.0710	398,362	0.0749	409,421
Liability Insurance	0.1303	760,008	0.1354	759,693	0.1382	755,434
Social Security	0.1258	733,761	0.1307	733,322	0.1335	729,743
Extension Service	0.0320	186,648	0.0333	186,837	0.0340	185,852
Veterans Assistance	0.0000	-	0.0187	104,921	0.0191	104,405
Unemployment	0.0000	-	0.0000	-	0.0191	104,405
Mentally Deficient Persons	0.0620	361,631	0.0626	351,232	0.0639	349,292
Nursing Home	0.1000	583,276	0.0934	524,042	0.1000	546,624
Emergency Medical	0.2000	1,096,742	0.2000	1,055,920	0.2000	1,031,350
<b>Total</b>	<u>1.5743</u>	<u>\$ 9,112,700</u>	<u>1.6133</u>	<u>\$ 8,985,562</u>	<u>1.6510</u>	<u>\$ 8,962,860</u>
<b>Equalized Assessed Valuations</b>		<u>\$583,275,699</u>		<u>\$561,072,845</u>		<u>\$546,623,729</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, 2023, 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 30, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 2023-001, that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 30, 2024



## **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**

#### ***Opinion on 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, 2023. Fulton County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

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; and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

#### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable

user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **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 is described in the accompanying schedule of findings and questioned costs as Finding 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Fulton County, Illinois' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's 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**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance, that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2023-001 to be a material weakness.

*Government Auditing Standards* requires the auditor to perform limited procedures on Fulton County, Illinois' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's 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*

**Gray Hunter Stenn LLP**

Dated at Quincy, Illinois  
May 30, 2024

**Fulton County, Illinois**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended November 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
<b>U.S. Department of Agriculture</b>				
<b>Passed through Illinois Department of Human Services</b>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	3FCSAQ00881	\$ 52,482	\$ -
WIC	10.557	3FCSBQ01165	6,740	-
WIC	10.557	4FCSCQ00881	48,294	-
WIC	10.557	4FCSCQ01165	4,906	-
<b>Total Passed through Illinois Department of Human Services</b>			<u>112,422</u>	<u>-</u>
<b>Total U.S. Department of Agriculture</b>			<u>112,422</u>	<u>-</u>
<b>U.S. Department of the Treasury</b>				
(M) COVID-19: Coronavirus State & Local Fiscal Recovery Funds	21.027		<u>1,387,063</u>	<u>-</u>
COVID-19: Local Assistance and Tribal Consistency Fund	21.032		<u>35,361</u>	<u>-</u>
<b>Total U.S. Department of Treasury</b>			<u>1,422,424</u>	<u>-</u>
<b>U.S. Environmental Protection Agency</b>				
<b>Passed through Illinois Department of Public Health</b>				
Noncommunity Water Supply	66.605		<u>600</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
<b>Passed through Illinois Department of Public Health</b>				
Public Health Emergency Preparedness	93.069	3037180031K	28,790	
Public Health Emergency Preparedness	93.069	4047180031L	<u>18,670</u>	<u>-</u>
			<u>47,460</u>	<u>-</u>
Family Planning Services	93.217	3036180039K	11,684	-
Family Planning Services	93.217	4046180046L	<u>22,000</u>	<u>-</u>
			<u>33,684</u>	<u>-</u>
COVID-19: Mass Vaccination Grant	93.268	2015080631I	50,419	-
COVID-19: Influenza Vaccine Grant	93.268	2025080032J	<u>6,197</u>	<u>-</u>
			<u>56,616</u>	<u>-</u>
COVID-19: State Response	93.323	3028180531J	<u>40,967</u>	<u>-</u>
COVID-19: Public Health Crisis Response	93.354	3027680031J	<u>82,434</u>	<u>-</u>
Wisewoman	93.436	2006180035J	13,364	-
Wisewoman	93.436	3006180035J	<u>4,197</u>	<u>-</u>
			<u>17,561</u>	<u>-</u>
Breast & Cervical Cancer Prevention	93.898	2026180009J	26,791	-
Breast & Cervical Cancer Prevention	93.898	3036180009K	<u>28,003</u>	<u>-</u>
			<u>54,794</u>	<u>-</u>
<b>Total Passed through Illinois Department of Public Health</b>			<u>333,516</u>	<u>-</u>

**Fulton County, Illinois**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended November 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal AL Number	Pass-through/ Grantor's Number	Federal Expenditures	Passed- through to Subrecipients
<b>Passed through Illinois Department of Human Services</b>				
Social Services Block Grant	93.667	4FCSCU06031	<u>12,216</u>	-
Maternal and Child Health Services Block Grant	93.994	4FCSCU06031	<u>28,440</u>	-
<b>Total Passed through Illinois Department of Human Services</b>			<u>40,656</u>	-
<b>Passed through Illinois Department of Commerce and Economic Opportunity</b>				
Low Income Household Water Assistance Program	93.499	21-233031	<u>8,111</u>	-
(M) Low Income Home Energy Assistance	93.568	22-224031	85,656	-
(M) Low Income Home Energy Assistance	93.568	23-224031	987,137	-
(M) Low Income Home Energy Assistance	93.568	23-274031	<u>105,300</u>	-
			<u>1,178,093</u>	-
<b>Total Passed through Illinois Department of Commerce and Economic Opportunity</b>			<u>1,186,204</u>	-
<b>Total U.S. Department of Health and Human Services</b>			<u>1,560,376</u>	-
<b>U.S. Department of Homeland Security</b>				
<b>Passed through Illinois Emergency Management Agency</b>				
Emergency Management Performance Grant	97.042		<u>20,204</u>	-
Homeland Security Grant Program	97.036		<u>65,619</u>	-
<b>Total U.S. Department of Homeland Security</b>			<u>85,823</u>	-
<b>U.S. Department of Transportation</b>				
<b>Passed through Illinois Department of Transportation</b>				
Highway Construction Engineering	20.205		<u>145,638</u>	-
Section 5311 Formula Funds for Rural Areas	20.509	OP-23-12-FED	47,764	47,764
Section 5311 Formula Funds for Rural Areas	20.509	OP-24-12-FED	105,809	105,809
COVID-19: Section 5311 Formula Funds for Rural Areas	20.509	5249	<u>58,354</u>	<u>58,354</u>
			<u>211,927</u>	<u>211,927</u>
<b>Total Passed through Illinois Department of Transportation</b>			<u>357,565</u>	<u>211,927</u>
<b>Total U.S. Department of Transportation</b>			<u>357,565</u>	<u>211,927</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 3,539,210</u>	<u>\$ 211,927</u>

(M) - Denotes Major Program

**Fulton County, Illinois**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended November 30, 2023**

**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, 2023.

**3. Indirect Cost Rate**

Fulton County, Illinois has elected to use the 10% de minimis indirect cost rate for the year ended November 30, 2023.

**Fulton County, Illinois**  
**Schedule of Findings and Questioned Costs for Federal Awards**  
**Year Ended November 30, 2023**

**I. Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

*Federal Awards*

Internal control over major programs:

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

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

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

*Identification of Major Program*

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds
93.568	Low Income Home Energy Assistance

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

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



**II. Findings Relating to the Financial Statement Audit that are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards**

Material Weaknesses

Finding 2023-001 – 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

John Spangler, Fulton County Board Chairman  
Staci Mayall, County Treasurer  
Patrick O'Brian, County Clerk

**III. Federal Award Findings and Questioned Costs**

Material Weaknesses

Finding 2023-001 – 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, 2023**

**Finding 2022-001 – 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 2023-001.



Fulton County Board Office  
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The findings from the November 30, 2023, Schedule of Findings and Questioned Costs – Major Federal Award Program are discussed below. The findings are numbered with the numbers assigned in the schedule.

### Federal Award Program Audit Findings

Material Weaknesses

#### **Finding 2023-001 – Segregation of Duties**

##### Corrective Action Plan

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

##### Anticipated Completion Date

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

##### Responsible Parties

John Spangler, Fulton County Board Chairman  
257 West Lincoln Street  
Lewistown, Illinois 61542  
(309)547-0901

Staci Mayall, County Treasurer  
100 North Main Street  
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100 North Main Street  
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