

September 10, 2024

SHELBY COUNTY BOARD MEETING AGENDA  
September 12 2024 – 7:00 P. M.  
COURTROOM A-Shelby County Courthouse, Shelbyville, IL

1. Call to Order – Pledge of Allegiance - Prayer
2. Roll Call
3. Discussion and vote to approve board minutes from the August 8, 2024 board meeting
4. Tim Morse - Discussion and vote to remove Robert Orman as County Board Chairman pursuant to 55 ILCS 5/2-1003
5. Heather Wade - Discussion and vote to approve the Firearms Authorization for Probation CMO Wade
6. Heather Wade, Probation CMO – Discussion and vote to approve expenditure line item/items for Opioid Settlement money
7. Discussion and vote to approve the draft audit for FY ending August 31, 2022
8. County Highway Engineers Report (Michael Tappendorf) – Highway Engineer’s Report; Discussion and vote to approve the following items:
  - A. 50/50 petition from Big Spring Township Highway Commissioner to line an existing 9’ diameter steel pipe with a 40’ long pipe. Estimated cost of the project will be \$17,121.73, which will be shared 50/50 between the township and County Bridge account
  - B. 2 positions for an internship from maintenance crew to engineering technicians
9. Scott McKee, Zoning Administrator/EMA Coordinator – Discussion and vote to approve the following items:
  - A. Discussion and vote to approve a request by EMA to use ARPA funds for the purchase of a UVT M30T Drone at a cost of \$15,231.10
  - B. Discussion and vote to approve a request by EMA to use ARPA funding for a 5-year subscription to IamResponding for all Emergency Response units in Shelby County totaling \$33,803
  - C. Discussion and vote to approve the use of ARPA funds for subscription to the TextMyGov service in the amount of \$7,250
  - D. Discussion and vote to approve a map amendment to rezone property for Mark Yates on parcel 1614-28-00-400-004 from Agricultural to General Business for the use of a welding shop business
  - E. Discussion and vote to approve the text amendment to the Zoning Ordinance requiring a road use agreement for installation of transmissions lines of 34.5 kilowatts or greater
  - F. Discussion and vote to approve a test amendment to the Zoning Ordinance that would authorize the Shelby County Zoning Board of Appeals to have final authority over processing variances pursuant to ILCS Article 5 Division 5-12 – Zoning
  - G. Discussion and vote to approve text amendments to the Zoning Ordinance that would delegate all responsibilities of the Shelby County Planning Commission, including but not limited to Amendments and Preliminary Plat approvals, to the Shelby County Board of Appeals pursuant to 55 ILCS 5/5-1041 and 55 ILCS Division 5-12 Zoning
  - H. Discussion and vote to approve the dissolution of the Shelby County Zoning Planning Commission pursuant to 55 ILCS 5/5-12007
10. Discussion and vote to approve the transfer of parcels from the County of Shelby, as Trustee to the new owners as listed:  
2013-18-07-205-006 to Diana Hammond for the bid of \$4,217.00  
2072-00-00-000-016 to Thirty Pack Jack for a bid of \$827.01
11. Discussion and vote to approve continuing the ARPA \$1.00/hour premium pay and health insurance payment (if wellness check completed) for all Non-Union employees from Sept. 1, 2024 – Nov. 30, 2024
12. Committee Reports
13. Chairman Updates

14. Chairman Appointments –
  - Daniel Beyers – Commissioner of Oconee Drainage Dist. Trustee (3-year term)
  - Mark Beyers – Commissioner of Combined Drainage District #2 Town of Tower Hill (3-year term)
  - James Branyan – Commissioner of Union Drainage District #1 Townships of Flat Branch and Assumption (3-year term)
  - Michael Dove – Commissioner of Combined Clarksburg and Shelbyville Townships Drainage District #1 (3-year term)
15. Old Business
16. ARPA fund update
17. Approve payment of claims
18. Public Body Comment
19. Adjournment

Prayer this month given by board member Martha Firnhaber

\*\*Please silence cell phones during the Board meeting \*\*

**SHELBY COUNTY BOARD MEETING**  
**September 12, 2024 – 7:00 P.M.**

Video archive of this meeting can be found at shelbycounty-il.gov under You Tube

The Shelby County Board met on Thursday, September 12, 2024, at 7:00 P.M. in Courtroom A of the Shelby County Courthouse in Shelbyville, Illinois.

Chairman Robert Orman called the meeting to order. All present recited the Pledge of Allegiance. Board member Martha Firnhaber gave the prayer.

County Clerk Jessica Fox called the roll. Martin, Martz, and McCormick were absent. Edwards (7:10), Mayhall (8:45) and Wallace (7:27) were tardy.

Minutes for the August 8, 2024, board meeting were presented for approval. Cole made motion to approve the minutes. Hardy seconded said motion, which passed by voice vote (16 yes, 0 no).

Morse made motion to remove Orman as Board Chairman pursuant to 55 ILCS 5/2-1003. Boehm seconded said motion. Discussion was held. Morse stated he felt pertinent information had been withheld from board members since the board never received the first audit draft. Boehm stated she could piggyback off what Morse said as Orman had passed out a draft of page 41 prior to this evening's meeting. Orman stated the draft would no longer be a draft once approved by the board. Ross called for point of order twice as the current discussion was not germane to the agenda item. Cole stated she didn't believe Orman was representing the entire board, as not all agenda items go through the committee or the board (farm related items, failure to discuss the separation agreement with Ambroziak, signing the crop insurance paper). Boehm also stated that Orman hasn't communicated with the department heads about the budget process for the upcoming fiscal year. Orman stated he didn't feel he needed to give instruction to the department heads with 3 months left in the fiscal year. Boehm stated it takes 2 people to communicate. Boehm also asked Orman if he had contacted Matt Jones from WCDC about economic development and whether he had contacted Mr. Jones, to which Orman responded no he had not.

Edwards entered the meeting at 7:10 PM

A roll call vote on Morse's motion, with Boehm's second failed by roll call vote (3 yes, 14 no). Ayes: Boehm, Cole and Morse. Nays: Amling, Bennett, Brown, Edwards, Firnhaber, Hardy, Keenan, Nelson, Orman, Otis, Ross, Shuff, Tate, and Williams.

Probation CMO addressed the board to request approval of the Firearm Authorization as she was recently able to get into a 40-hour class. Williams made motion to approve. Ross seconded said motion, which passed by voice vote (17 yes, 0 no).

Wade next requested the board approve an expenditure line in the upcoming budget for use of the Opioid Settlement monies which are currently held in the budget. Several groups are wanting to request the use of these funds. There is currently \$95,688.47 in the general fund. This money must be tracked by receipts, reported to the State, and has very restrictive uses. Wade stated she wanted to make the board aware of this topic so these groups can apply for these funds and put them to use.

Ross made motion to approve the draft audit for FY ending August 31, 2022. Williams seconded said motion. Discussion was held. Chairman Orman referred the board to the page he had passed out prior to the meeting. The difference between page 41 on the page Orman passed out and the page 41 in the audit is a change in #16 commitments which states the county has several such agreements in place that contain commitments beyond August 31, 2022. Orman stated the approval for the draft audit is as presented with the updated page 41. Orman stated that by approving the draft, it becomes the final copy, which is the county audit. Tate said prior boards had been presented with audits at prior meetings that were approved. Orman stated everything is a draft until the board approves it. Boehm asked if the board would approve a final audit with draft removed. Orman said he would send it to the full board when he receives it.

Wallace entered the meeting at 7:27 PM.

Approval of draft audit on Ross's motion with William's second passed by roll call vote. (15 yes, 3 no). Ayes: Amling, Bennett, Brown, Edwards, Firnhaber, Hardy, Keenan, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: Boehm, Cole, and Morse.

Wade asked if she could be notified when this audit has been sent to IDOT as there was a very tight window regarding public transportation. Wade asked if anyone had been hired to do the 2023 audit. Orman stated Benford & Brown would be doing the audit ending November 30, 2023. Wade asked for an email so she could be notified that IDOT had received this document. Wade also asked about the budget and who would be doing that. Orman stated the budget committee will be working on the budget and will be holding a series of special meetings for this purpose. Wade asked that Orman please communicate with her regarding the rural transportation.

**Shelby County Board Meeting**  
**September 12, 2024**

At this time, Chairman Orman called for the County Highway report.

County Engineer Michael Tappendorf reviewed his monthly department report (attached to these minutes) regarding the monthly activities of the Highway Department. Tappendorf also informed the board there would be more agreements coming before the board in the future as IDOT has changed some bridge funding programs and made more funding available for projects.

Tappendorf presented for approval a 50/50 petition from the Big Spring Township Highway Commissioner to line an existing 9" diameter steel pipe with a 40' long pipe. Estimated cost of the project is \$17,121.73 to be shared equally between the township and the county.

Firnhaber made motion to approve the petition. Tate seconded said motion, which passed by roll call vote (18 yes, 0 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: none.

Zoning Administrator/EMA Coordinator Scott McKee addressed the board requesting approval for several items. McKee included supportive documentation for each item, which is attached to these minutes.

The first item discussed was the purchase of a UVT M30T Drone. This drone would be available to all emergency services in the County. The Sheriff already has an employee who is operator certified for drone use and has a drone policy in place. The drone would be kept at the Sheriff's office, so it is easily accessible. McKee said he would also get certified to use the drone. The policy will be forwarded to the liability insurance carrier for the county to make sure the drone and those using it would be covered. McKee also requested ARPA funds in the amount of \$15,231.10 be used to pay for the drone.

Edwards made motion to approve the purchase. Ross seconded said motion, which passed by roll call vote (18 yes, 0 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: none.

ARPA funds in the amount of \$33,803 were requested by McKee for the purchase of a 5-year subscription to IamResponding for all emergency response units in Shelby County. While this software doesn't solve any radio dispatch issues in the County, this is a supplemental dispatching software. McKee explained this is a dispatch software currently used in Fayette and Effingham counties and is better than Active 911 that Rescue and the Dive Team currently use. This software will get all services on the same program. Christian-Shelby 9-1-1 is also in support of this software. McKee stated this program is not self-renewing. After the 5 years the cost for this service will be \$287.00 per year for 100 calls or less, should the County or other agencies wish to continue use of the service.

Firnhaber made motion to approve the subscription. Ross seconded said motion, which passed by roll call vote (18 yes, 0 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: none.

McKee next requested the use of \$7,250 in ARPA funds for the purpose of purchasing a subscription to the service TextMyGov. Edwards made motion to approve the purchase. Ross seconded said motion. Discussion was held.

This service would replace the current Nixel service which is outdated. TextMyGov has a lot of features and can be used by every department to notify the public about various issues in the county such as emergency alerts, voting issues, road closures, lost pets, etc. This program also allows each department to interact with a widget on the program. The initial costs are \$5,750 and \$1,500 for set up. McKee noted that the \$7,250 included an enhanced media package the county probably would not need so that could reduce the costs from \$5,750 to \$5,000 with \$1,500 for set up for a total cost of \$6,500.

Cole made motion to amend the cost of the program from \$7,250 to \$6,500. Tate seconded said motion, which passed by voice vote (18 yes, 0 no).

Continuing with discussion, McKee mentioned there is a 60-day cancellation policy. The company is requiring an initial 3-year contract, after which time the renewal goes to a year-by-year renewal. Ross mentioned he saw an automatic renewal after the initial term of 3 years. In light of this, Edwards withdrew her motion so McKee would have time to get more information about the contract terms of TextMyGov.

Cole made motion to approve the resolution to rezone parcel 1614-28-00-400-004 from AG to GB for Mark Yates to open a welding shop business. Bennett seconded said motion. Both the Planning Commission and Board of Appeals approved the rezoning. This

**Shelby County Board Meeting**  
**September 12, 2024**

parcel is located northwest of Strasburg. Resolution to rezone approved by voice vote (18 yes, 0 no).

McKee presented a text amendment to the Zoning Ordinance for a road use agreement for installation of transmission lines of 34.5 KW or greater. McKee stated this item was supposed to be Kilovolts not Kilowatts. Nelson made motion to amend the agenda item to read kilovolts not kilowatts. Ross seconded said motion. Boehm told McKee it should read KV. Williams made motion to amend the item to read KV. Morse seconded said motion. Amended motion passed by voice vote (17 yes, 1 no – Hardy).

The next text amendment presented was to authorize the Zoning Board of Appeals to have final authority over processing variances pursuant to ILCS Article 5 Division 5-12 Zoning. If the board passes this item and the BOA denies a variance, the landowner will have to go to Court to seek a judicial ruling. The BOA committee is supposed to have 5 members, but currently only has 3. McKee said variances are very specific. Firnhaber commented allowing the BOA to have the final say makes this process more efficient.

Firnhaber made motion to approve this item. Nelson seconded said motion, which passed by voice vote (12 yes, 6 no – Boehm, Morse, Nelson, Ross, Shuff, and Williams).

Ross made motion to approve delegating all responsibilities of the Planning Commission to the Zoning Board of Appeals pursuant to 55 ILCS 5/5-1041 and 55 ILCS Division 5-12 Zoning and to amend the Zoning Ordinance to read as such. Firnhaber seconded said motion. McKee stated all members of the Planning Commission and Board of Appeals are agreeable to this. Motion passed by voice vote (18 yes, 0 no).

Firnhaber made motion to approve the dissolution of the Planning Commission. Tate seconded said motion, which passed by voice vote (18 yes, 0 no).

Williams made motion to approve the transfer of parcel 2013-18-07205-006 from Shelby County as Trustee to Diana Hammond with her bid of \$4,217. Tate seconded said motion. The address of this parcel is 421 W. S. 3<sup>rd</sup> in Shelbyville. Transfer passed by roll call vote (18 yes, 0 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: none.

Williams made motion to approve the transfer of parcel 2072-00-00-000-016 from the County as Trustee to Thirty Pack Jack with their bid of \$827.01. This parcel is a working interest in an oil lease. Transfer passed by roll call vote (16 yes, 2 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Shuff, Tate, and Williams. Nays: Ross and Wallace.

Bennett made motion to approve continuing the ARPA \$1.00/hour premium pay and health insurance payment (if wellness checks completed) for all non-union employees from 9/1/24 – 11/20/24. Boehm seconded said motion, which passed by roll call vote (18 yes, 0 no). Ayes: Amling, Bennett, Boehm, Brown, Cole, Edwards, Firnhaber, Hardy, Keenan, Morse, Nelson, Orman, Otis, Ross, Shuff, Tate, Wallace, and Williams. Nays: none.

Mayhall entered the meeting at 8:45 PM

Chairman Orman called for committee reports.

Carol Cole said the Airport would be having a car show and fly in on Saturday, September 14 from 9:00 AM – 2:00 PM at the Airport.

Jeremy Williams stated he had contacted local CPA firm Hottenrott & Associates about conducting an audit of the State's Attorney's office and was waiting to hear back from them.

Under Chairman updates, Orman said he had been in contact with IDOT about having the rural transportation run through a different county. These are pass through grant funds that involve a 6-county area. Orman said if another county took over, rural transportation services would not change. Orman stated he would also contact Benford & Brown and let them know they can start on the 2023 audit.

Chairman Orman requested the following appointments:

Daniel Beyers – drainage commissioner for Oconee Drainage District for a 3-year term. Firnhaber made motion to approve the appointment. Cole seconded said motion, which passed by voice vote (19 yes, 0 no).

Mark Beyers – drainage commissioner for Combined Drainage District #2 Town of Tower Hill for a 3-year term. Bennett made motion to approve the appointment. Cole seconded said motion, which passed by voice vote (19 yes, 0 no).

**Shelby County Board Meeting**  
**September 12, 2024**

James Branyan – drainage commissioner for Combined Drainage District #1 Townships of Flat Branch and Assumption for a 3-year term. Bennett made motion to approve the appointment. Firnhaber seconded said motion, which passed by voice vote (19 yes, 0 no).

Michael Dove – drainage commissioner for Combined Clarksburg and Shelbyville Townships Drainage District #1 for a 3-year term. Cole made motion to approve the appointment. Tate seconded said motion, which passed by voice vote (19 yes, 0 no).

Carol Cole recognized the recent death of Floyd Storm who had served on the Shelby County Board for 32 years.

There was no old business and no ARPA fund update to discuss.

Firnhaber made motion to pay the claims. Tate seconded said motion.

Discussion was held regarding the \$8,492.75 in bills submitted by Benford & Brown for legal fees resulting from subpoenas. Those bills had not been submitted to Finance on advice from State’s Attorney Woolery to Clerk Fox due to Judge Siemer ruling no sanctions would be due from the County. Orman stated the contract with Benford & Brown says the County must pay those fees.

Ross made motion to have Chris Boehm removed from the courtroom, Brown seconded said motion. Boehm exited the meeting prior to a vote being taken.

Orman made motion to amend the bills to include the following: \$1,500 to Benford & Brown for having to respond to the subpoena, \$274.50 to Connelly Law to review motions filed by Attorney Hanlon and meetings with Benford and Brown, and \$6,655.25 to Netsky Olswang Law Group for attorney services. (Copies of bills emailed to board following board meeting and also attached to these minutes). Nelson seconded said motion to amend the claims to include these bills.

The payment of claims as amended passed by roll call vote (12 yes, 7 no). Ayes: Amling, Bennett, Brown, Firnhaber, Keenan, Nelson, Orman, Otis, Ross, Shuff, Tate, and Williams. Nays: Boehm, Cole, Edwards, Hardy, Mayhall, Morse, and Wallace.


Board Chairman Orman called for public body comment at 9:20 PM.

Public Body Comments/Opinions expressed are summarized as follows:

- Social media posts made by elected officials and members of the board
- Verbal FOIA requests
- Questioned 4 audit drafts received by board
- Lack of transparency by the board
- Budget meeting comments related to health dept. and budget cuts
- Perceived threats by board
- Elected positions as public servants
- Kindness and respect
- Weaponization of FOIA requests
- Dive team donations

There was no further business to come before the Shelby County Board.

Edwards made motion to adjourn until the next regular meeting to be held on October 10, 2024. Ross seconded said motion, which passed by voice vote (19 yes, 0 no) and the meeting was adjourned at 9:50 P. M.

  
\_\_\_\_\_  
Jessica Fox  
Shelby County Clerk and Recorder

STATE OF ILLINOIS

ROLL CALL VOTES IN COUNTY BOARD

SHELBY COUNTY

Sept. 12, 2024

REGULAR MEETING

|                      |                   | ROLL CALL |           |        | QUESTIONS                     |       |                                    |                  |  |   |                                    |     |     |     |
|----------------------|-------------------|-----------|-----------|--------|-------------------------------|-------|------------------------------------|------------------|--|---|------------------------------------|-----|-----|-----|
|                      |                   |           | 9/12/2024 | 1/2024 | Remove ON MOTIONS TO Order as | Chair | Approve ON MOTIONS TO credit audit | Fy end 8/31/2022 | 50/50 Petition ON MOTIONS TO Big Spring Twp 12/21/23 | Drone ON MOTIONS TO purchase ARPA 15,231.10 | 5yr Subst. for 10yr Respon. 33,803 | AYE | NAY |     |
| COUNTY BOARD MEMBERS |                   | MILEAGE   | P.M.      | P.M.   | AYE                           | NAY   | AYE                                | NAY              | AYE  | NAY   | AYE                                | NAY | AYE | NAY |
|                      | AMLING, CLARK     | 44        | ✓         |        |                               | 1     | 1                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | BENNETT, MARK     | 34        | ✓         |        |                               | 2     | 2                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | BOEHM, TERESA     |           | ✓         |        | 1                             |       |                                    | 1                | ✓  |   | ✓                                  |     | ✓   |     |
|                      | BROWN, TIM        | 41        | ✓         |        |                               | 3     | 3                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | COLE, CAROL       | 0         | ✓         |        | 2                             |       |                                    | 2                | ✓  |   | ✓                                  |     | ✓   |     |
|                      | EDWARDS, JULIE    |           | 0710      |        |                               | 4     | 4                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | FIRNHABER, MARTHA | 0         | ✓         |        |                               | 5     | 5                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | HARDY, CLAY       | 20        | ✓         |        |                               | 6     | 6                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | KEENAN, DOUG      |           | ✓         |        |                               | 7     | 7                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | MARTIN, ANNETTE   | 44        | A         |        | —                             | —     | —                                  | —                | —  | —   | —                                  | —   | —   | —   |
|                      | MARTZ, SHAWNE     |           |           |        | —                             | —     | —                                  | —                | —  | —   | —                                  | —   | —   | —   |
|                      | MAYHALL, TAD      | 14        |           |        | —                             | —     | —                                  | —                | —  | —   | —                                  | —   | —   | —   |
|                      | MCCORMICK, HEATH  |           | A         |        | —                             | —     | —                                  | —                | —  | —   | —                                  | —   | —   | —   |
|                      | MORSE, TIM        | 0         | ✓         |        | 3                             |       |                                    | 3                | ✓  |   | ✓                                  |     | ✓   |     |
|                      | NELSON, LORI      | 54        | ✓         |        |                               | 8     | 8                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | ORMAN, ROBERT     | 34        | ✓         |        |                               | 9     | 9                                  |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | OTIS, CHRISTIE    | 18        | ✓         |        |                               | 10    | 10                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | ROSS, SONNY       | 24        | ✓         |        |                               | 11    | 11                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | SHUFF, MITCHELL   | 10        | ✓         |        |                               | 12    | 12                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | TATE, DON         | 40        | ✓         |        |                               | 13    | 13                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | WALLACE, BRENT    | 50        | 0727      |        | —                             |       | 14                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |
|                      | WILLIAMS, JEREMY  |           | ✓         |        |                               | 14    | 15                                 |                  | ✓  |   | ✓                                  |     | ✓   |     |

STATE OF ILLINOIS

ROLL CALL VOTES IN COUNTY BOARD

SHELBY COUNTY

*Sept. 12, 2024*

REGULAR MEETING

|                      |                          | ROLL CALL |          |           | QUESTIONS                               |     |   |                             |     |  |     |               |     |     |
|----------------------|--------------------------|-----------|----------|-----------|---|-----|---|-----------------------------|-----|--|-----|---------------|-----|-----|
|                      |                          |           | 9 / 2024 | 10 / 2024 | Parcel to ON MOTIONS TO Done-Harmonised |     | Parcel to ON MOTIONS TO Thirty Pack Truck | Non-Union ON MOTIONS TO MOW |     | Payment of ON MOTIONS TO Claims as amended |     | ON MOTIONS TO |     |     |
| COUNTY BOARD MEMBERS |                          | MILEAGE   | P.M.     | P.M.      | AYE                                     | NAY | AYE                                       | NAY                         | AYE | NAY  | AYE | NAY           | AYE | NAY |
|                      | AMLING, CLARK            | 44        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 1   |               |     |     |
|                      | BENNETT, MARK            | 34        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 2   |               |     |     |
|                      | BOEHM, TERESA            |           |          |           | ✓                                       |     | ✓   |                             | ✓   |  |     | 1             |     |     |
|                      | BROWN, TIM               | 41        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 3   |               |     |     |
|                      | COLE, CAROL              | 0         |          |           | ✓                                       |     | ✓   |                             | ✓   |  |     | 2             |     |     |
|                      | EDWARDS, JULIE           |           |          |           | ✓                                       |     | ✓   |                             | ✓   |  |     | 3             |     |     |
|                      | FIRNHABER, MARTHA        | 0         |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 4   |               |     |     |
|                      | HARDY, CLAY              | 20        |          |           | ✓                                       |     | ✓   |                             | ✓   |  |     | 4             |     |     |
|                      | KEENAN, DOUG             |           |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 5   |               |     |     |
|                      | MARTIN, ANNETTE          | 44        |          |           | —                                       |     | —   |                             | —   |  | —   |               |     |     |
|                      | MARTZ, SHAWNE            |           |          |           | —                                       |     | —   |                             | —   |  | —   |               |     |     |
|                      | MAYHALL, TAD <i>8:45</i> | 14        |          |           | —                                       |     | —   |                             | —   |  |     | 5             |     |     |
|                      | MCCORMICK, HEATH         |           |          |           | —                                       |     | —   |                             | —   |  | —   |               |     |     |
|                      | MORSE, TIM               | 0         |          |           | ✓                                       |     | ✓   |                             | ✓   |  |     | 6             |     |     |
|                      | NELSON, LORI             | 54        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 6   |               |     |     |
|                      | ORMAN, ROBERT            | 34        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 7   |               |     |     |
|                      | OTIS, CHRISTIE           |           |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 8   |               |     |     |
|                      | ROSS, SONNY              | 24        |          |           | ✓                                       |     |   | ✓                           | ✓   |  | 9   |               |     |     |
|                      | SHUFF, MITCHELL          | 10        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 10  |               |     |     |
|                      | TATE, DON                | 40        |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 11  |               |     |     |
|                      | WALLACE, BRENT           | 50        |          |           | ✓                                       |     |   | ✓                           | ✓   |  |     | 7             |     |     |
|                      | WILLIAMS, JEREMY         |           |          |           | ✓                                       |     | ✓   |                             | ✓   |  | 12  |               |     |     |





# Illinois General Assembly

[Home](#) [Legislation & Laws](#) [Senate](#) [House](#) [My Legislation](#) [Site Map](#)

[Bills & Resolutions](#)

[Compiled Statutes](#)

[Public Acts](#)

[Legislative Reports](#)

[IL Constitution](#)

[Legislative Guide](#)

[Legislative Glossary](#)

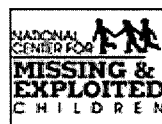
**Search By Number**  
(example: HB0001)

[Search Tips](#)

**Search By Keyword**

[Search Tips](#)

[Advanced Search](#)



## Illinois Compiled Statutes

[ILCS Listing](#) [Public Acts](#) [Search](#) [Guide](#) [Disclaimer](#)

### Information maintained by the Legislative Reference Bureau

Updating the database of the Illinois Compiled Statutes (ILCS) is an ongoing process. Recent laws may not yet be included in the ILCS database, but they are found on this site as [Public Acts](#) soon after they become law. For information concerning the relationship between statutes and Public Acts, refer to the [Guide](#).

Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

(55 ILCS 5/2-1003) (from Ch. 34, par. 2-1003)

Sec. 2-1003. Chairman and vice-chairman of county board. The county board shall, unless the chairman is elected by the voters of the county, at its first meeting in the month following the month in which county board members are elected, choose one of its members as chairman for a term of 2 years and at the same meeting, choose one of its members as vice-chairman for a term of 2 years. The vice-chairman shall serve in the place of the chairman at any meeting of the county board in which the chairman is not present. In case of the absence of the chairman and the vice-chairman at any meeting, the members present shall choose one of their number as temporary chairman.

A chairman who is chosen by the county board may be removed, with or without cause, upon a motion adopted by an affirmative vote of four-fifths of the county board. Upon adoption of a motion to remove the chairman: (i) the chairman position becomes vacant and the former chairman's compensation shall be prorated to the date the motion was approved; (ii) the vice-chairman immediately assumes the duties of chairman without chairman compensation; and (iii) a new chairman shall be elected at the next regularly scheduled county board meeting. A chairman removed under this Section maintains his or her status as a member of the county board.

(Source: P.A. 101-544, eff. 8-23-19.)

---

[Home](#) | [Legislation & Laws](#) | [House](#) | [Senate](#) | [My Legislation](#) | [Disclaimers](#) | [Email](#)

---



This site is maintained for the Illinois General Assembly by the  
Legislative Information System, 705 Stratton Building, Springfield, Illinois 62706  
[Contact ILGA Webmaster](#)

**SHELBY COUNTY PROBATION DEPARTMENT**

*Fourth Judicial Circuit*

*Shelby County Courthouse, Shelbyville, Illinois 62565*

*Telephone: 217-774-2412 Fax: 217-774-2533*

*Email: [probation@shelbycounty-il.gov](mailto:probation@shelbycounty-il.gov)*

Chief Managing Officer: Heather Wade  
Probation Officer: Angie Durbin  
Probation Officer: Ryann Ambrose  
Administrative Assistant: Brenda Richardson

---


**SHELBY COUNTY PROBATION DEPARTMENT FIREARMS AUTHORIZATION**

This form authorizes Heather Wade, Shelby County Chief Managing Officer to carry a firearm during and as part of his/her official duties.

This authorization form is effective upon execution for at least one year or until a new authorization form is signed.

  
\_\_\_\_\_  
Chief Judge

9/16/24  
Date

  
\_\_\_\_\_  
Resident Circuit Judge

09-05-2024  
Date

  
\_\_\_\_\_  
Chief Managing Officer

09-05-2024  
Date

  
\_\_\_\_\_  
County Board Chair

09-12-2024  
Date



State of Illinois

# CERTIFICATE

Awarded to **Heather Wade**

by the ILLINOIS LAW ENFORCEMENT  
TRAINING AND STANDARDS BOARD

In recognition of the successful completion of the 40.00 hour course in

**ILETSB - Mandatory Firearms Course - 40 Hour**

at Carbondale

from 8/26/2024 to 8/29/2024

This course complies with the guidelines of the following mandate(s):

Const. Use of LE Authority (3.00 hrs) | Legal Updates (1.00 hr) | Procedural Justice (1.00 hr) | Use of Force: De-escalation Techniques (25.00 hrs total - 20.00 hrs are role play) | Use of Force: Law concerning stops, searches, and the use of force (1.00 hr) | Use of Force: Officer safety techniques, including cover, concealment, and time (1.00 hr total - 1.00 hr are role play)

School Director

Chairman of the Board

Executive Director

**BB**  
BENFORD BROWN  
& ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS



**SHELBY COUNTY, ILLINOIS**

Financial Statements, Supplementary Information and Single Audit Reports

Year ended August 31, 2022

(With Independent Auditors' Report Thereon)

**FILED**  
SEP 06 2024

*Jessie Fox*  
SHELBY COUNTY CLERK

**SHELBY COUNTY, ILLINOIS**

**TABLE OF CONTENTS**

---

|   | <u>Page(s)</u> |
|---|----------------|
| <b>PART I – FINANCIAL SECTION</b>   |                |
| Independent Auditors’ Report.....   | 1 - 4          |
| <b>BASIC FINANCIAL STATEMENTS:</b>  |                |
| <b>Government-Wide Financial Statements:</b>  |                |
| Statement of Net Position – Modified Cash Basis.....  | 5              |
| Statement of Activities – Modified Cash Basis.....  | 6              |
| <b>Fund Financial Statements:</b>   |                |
| <b>Governmental Funds:</b>  |                |
| Balance Sheet – Modified Cash Basis - Governmental Funds.....   | 7              |
| Reconciliation of the Governmental Funds Balance Sheet – Modified Cash Basis<br>the Statement of Net Position – Modified Cash Basis.....  | 8              |
| Statement of Revenues, Expenditures, and Changes in Fund Balances –<br>Modified Cash Basis - Governmental Funds.....  | 9              |
| Reconciliation of the Statement of Revenues Expenditures, and Changes in<br>Fund Balances – Modified Cash Basis - Governmental Funds to the<br>Statement of Activities – Modified Cash Basis..... | 10             |
| <b>Fiduciary Funds:</b>   |                |
| Statement of Net Position – Modified Cash Basis - Fiduciary Funds.....  | 11             |
| Statement of Changes in Net Position – Modified Cash Basis - Fiduciary<br>Funds.....  | 12             |
| Notes to Financial Statements.....  | 13 - 41        |
| <b>PART II – OTHER INFORMATION</b>  |                |
| Schedule of Changes in Net Pension Liability and Related Ratios (unaudited) .....   | 42 - 44        |
| Schedule of Illinois Municipal Retirement Fund Contributions.....   |                |
| Related Ratios (unaudited).....   | 45 - 46        |
| Notes to Other Information.....   | 47             |

**SHELBY COUNTY, ILLINOIS**

**TABLE OF CONTENTS (continued)**

|  | <u>Page(s)</u> |
|--|----------------|
| General Funds:   |                |
| Combining Balance Sheet – Modified Cash Basis.....   | 48             |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund<br>Balance – Modified Cash Basis.....  | 49             |
| Nonmajor Governmental Funds:   |                |
| Combining Balance Sheet – Modified Cash Basis.....   | 50 - 52        |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund<br>Balance – Modified Cash Basis.....  | 53 - 55        |
| Fiduciary Funds:   |                |
| Combining Statement of Fiduciary Net Position – Modified Cash Basis.....   | 56             |
| Combining Statement of Changes in Fiduciary Net Position – Modified<br>Cash Basis.....   | 57             |
| Schedule of Expenditures from Taxes Extended for Tort Immunity Purposes....  | 58             |
| Consolidated Year-End Financial Report.....  | 59 - 60        |
| <br><b>PART III – GOVERNMENT AUDITING STANDARDS</b>  |                |
| Independent Auditors’ Report on Compliance and on Internal Control Over<br>Financial Reporting Based on an Audit of Financial Statement Performed<br>in Accordance with <i>Government Auditing Standards</i> ..... | 61 - 62        |
| <br><b>PART IV – UNIFORM GUIDANCE</b>  |                |
| Independent Auditors’ Report on Compliance with Requirements Applicable to<br>Each Major Program and on Internal Control Over Compliance in Accordance<br>with Uniform Guidance.....                               | 63 - 65        |
| Schedule of Expenditures of Federal Awards.....  | 66             |
| Note to Schedule.....  | 67             |
| Schedule of Findings and Questioned Costs.....   | 68 - 79        |
| Summary Schedule of Prior Audit Findings.....  | 80             |
| Corrective Action Plan.....  | 81 - 82        |

**DRAFT**

**PART I – FINANCIAL SECTION**



8334 South Stony Island Avenue  
Chicago, IL 60617  
(773) 731-1300  
fax (773) 731-1301  
[www.benfordbrown.com](http://www.benfordbrown.com)

### **Independent Auditors' Report**

To the County Board of Trustees:  
Shelby County, Illinois

#### **Report on the Audit of the Financial Statements** *Qualified and Unqualified Opinions*

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelby County, Illinois (County), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### **Qualified Opinion for Governmental Activities and on the General Fund**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the governmental activities and on the General fund of Shelby County, Illinois, as of August 31, 2022, and the changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 2.

#### **Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the IMRF fund, ARPA Grant fund, Township Motor Fuel fund, and the aggregate remaining fund information of Shelby County, Illinois as of August 31, 2022, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Qualified and Unqualified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shelby County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.



### **Matters Giving Rise to the Qualified Opinion for Governmental Activities and on the General Fund**

We were unable to obtain sufficient appropriate audit evidence for capital assets, right of use assets, lease liabilities, and accrued compensated absences balances reported in the footnotes to the basic financial statements for the year ended August 31, 2022. The effects on these balances have not been determined.

We were unable to obtain sufficient appropriate audit evidence for the cash, revenues, expenses and fund balance accounts for the County Clerk fund, Sheriff's Office fund, Supervisor of Assessments fund, and Circuit Clerk Child Support fund, all of which are a part of the General fund.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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**

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining financial statements, schedule of expenditures federal awards (SEFA), which is required by the Title 2 *U.S. Code of Federal Regulations Federal Awards* (Uniform Guidance); and the Consolidated Year-End Financial Report (CYEFR) which is required by the State of Illinois Grant Accountability and Transparency Act (GATA) are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information contained in the combining financial statements, SEFA, and CYEFR has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, SEFA, and CYEFR are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of changes in County net pension liability and related ratios, schedule of IMRF contributions, and schedule of expenditures of taxes extended for tort immunity purposes are the responsibility of management and are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Shelby County, Illinois’ internal control over financial reporting and compliance.  
**DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT**  
Benford Brown & Associates, LLC  
Chicago, IL  
August 20, 2024

**SHELBY COUNTY, ILLINOIS**  
**Statement of Net Position - Modified Cash Basis**  
**August 31, 2022**

| <b>DRAFT</b>                         | <b>Governmental<br/>activities</b> | <b>DRAFT<br/>Component<br/>Unit -<br/>Tourism</b> |
|--------------------------------------|------------------------------------|---|
| <b>ASSETS</b>                        |                                    |   |
| Current assets:                      |                                    |   |
| Cash and cash equivalents            | \$ 19,674,750                      | \$ 103,060  |
| Total current assets                 | <u>19,674,750</u>                  | <u>103,060</u>                                    |
| Capital assets:                      |                                    |   |
| Capital assets not being depreciated | 3,443,233                          | -   |
| Capital assets, net depreciation     | <u>13,450,915</u>                  | <u>-</u>  |
| Total capital assets                 | <u>16,894,148</u>                  | <u>-</u>  |
| Total assets                         | <u>36,568,898</u>                  | <u>\$ 103,060</u>                                 |
| <b>LIABILITIES</b>                   |                                    |   |
| Current liabilities:                 |                                    |   |
| Accounts payable                     | \$ 30,526                          |   |
| Payroll liabilities                  | 22,189                             | -   |
| Note payable - current portion       | <u>7,309</u>                       | <u>-</u>  |
| Total current liabilities            | <u>60,024</u>                      | <u>-</u>  |
| Noncurrent liabilities:              |                                    |   |
| Note payable - noncurrent portion    | <u>30,150</u>                      | <u>-</u>  |
| Total noncurrent liabilities         | <u>30,150</u>                      | <u>-</u>  |
| Total liabilities                    | <u>90,174</u>                      | <u>-</u>  |
| <b>NET POSITION</b>                  |                                    |   |
| Net investment in capital assets     | 16,856,689                         | -   |
| Restricted for:                      |                                    |   |
| General control and administration   | 2,433,592                          | -   |
| Public safety                        | 1,764,173                          | -   |
| Judiciary and legal                  | 734,829                            | -   |
| Corrections                          | 196,002                            | -   |
| Public works and transportation      | 6,226,679                          | -   |
| Health and welfare                   | 4,085,370                          | -   |
| Culture and recreation               | -                                  | 103,060   |
| Unassigned                           | <u>4,181,390</u>                   | <u>-</u>  |
| Total net position                   | <u>36,478,724</u>                  | <u>\$ 103,060</u>                                 |

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Statement of Activities**  
**For the year ended August 31, 2022**

DRAFT

DRAFT

| <u>Functions/Programs</u>             | <u>Expenses</u>   | <u>Program Revenues</u>         |   |   | <u>Net (expense)/<br/>revenues and<br/>changes in net<br/>position</u> | <u>Component<br/>unit</u> |
|---------------------------------------|-------------------|---------------------------------|---|---|--|---------------------------|
|                                       |                   | <u>Charges for<br/>services</u> | <u>Operating<br/>grants and<br/>contributions</u> | <u>Capital grants<br/>and<br/>contributions</u> | <u>Primary<br/>government</u>  | <u>Tourism</u>            |
|                                       |                   |                                 |   |   | <u>Governmental<br/>activities</u>                                     |                           |
| <b>Primary government</b>             |                   |                                 |   |   |  |                           |
| Governmental activities:              |                   |                                 |   |   |  |                           |
| General control and administration    | \$ 4,446,589      | \$ 1,315,147                    | 1,058,180   | \$ 56,337                                       | \$ (2,016,925)   | \$ -                      |
| Public safety                         | 3,071,723         | 20,414                          | 2,101,076   | -   | (950,233)  | -                         |
| Judiciary and legal                   | 568,671           | 136,543                         | -   | -   | (432,128)  | -                         |
| Corrections                           | 204,608           | 1,727                           | -   | -   | (202,881)  | -                         |
| Public works and transportation       | 8,081,476         | 659,698                         | 2,174,041   | 975,119   | (4,272,618)  | -                         |
| Health and welfare                    | 1,912,890         | 577,768                         | 284,828   | -   | (1,050,294)  | -                         |
| Interest                              | 2,062             | -                               | -   | -   | (2,062)  | -                         |
| Total governmental activities         | <u>18,288,019</u> | <u>2,711,297</u>                | <u>5,618,125</u>                                  | <u>1,031,456</u>                                | <u>(8,927,141)</u>   | <u>-</u>                  |
| <b>Component unit</b>                 |                   |                                 |   |   |  |                           |
| Tourism                               | <u>79,000</u>     | <u>-</u>                        | <u>-</u>  | <u>-</u>  | <u>-</u>   | <u>(79,000)</u>           |
| Total component unit                  | <u>\$ 79,000</u>  | <u>\$ -</u>                     | <u>\$ -</u>                                       | <u>\$ -</u>                                     | <u>\$ -</u>  | <u>\$ (79,000)</u>        |
| <b>General revenues</b>               |                   |                                 |   |   |  |                           |
| Property taxes                        |                   |                                 |   |   | 4,981,253  | -                         |
| Intergovernmental revenue:            |                   |                                 |   |   |  |                           |
| Replacement taxes                     |                   |                                 |   |   | 447,142  | -                         |
| State sales taxes                     |                   |                                 |   |   | 714,195  | -                         |
| State income taxes                    |                   |                                 |   |   | 1,529,917  | -                         |
| Other taxes                           |                   |                                 |   |   | 3,447,187  | 78,915                    |
| Unrestricted investment earnings      |                   |                                 |   |   | 57,441   | -                         |
| Miscellaneous                         |                   |                                 |   |   | 211,113  | 31                        |
| Total general revenues                |                   |                                 |   |   | <u>11,388,248</u>  | <u>78,946</u>             |
| <b>Change in net position</b>         |                   |                                 |   |   |  |                           |
|                                       |                   |                                 |   |   | <u>2,461,107</u>   | <u>(54)</u>               |
| <b>Net position</b>                   |                   |                                 |   |   |  |                           |
| Beginning of fiscal year, as restated |                   |                                 |   |   | <u>34,017,617</u>  | <u>103,114</u>            |
| End of fiscal year                    |                   |                                 |   |   | <u>\$ 36,478,724</u>   | <u>\$ 103,060</u>         |

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Balance Sheet - Modified Cash Basis - Governmental Funds**  
**For the year ended August 31, 2022**

| <b>DRAFT</b>                        |                     |                  |   |  |  | <b>DRAFT</b>                            |
|-------------------------------------|---------------------|------------------|---|--|--|---|
|                                     | <b>General</b>      | <b>IMRF</b>      | <b>American<br/>Rescue Plan<br/>Act Grant</b> | <b>Township<br/>Motor Fuel<br/>Tax</b> | <b>Nonmajor<br/>governmental<br/>funds</b> | <b>Total<br/>governmental<br/>funds</b> |
| <b>ASSETS</b>                       |                     |                  |   |  |  |   |
| Cash and cash equivalents           | \$ 4,199,904        | 1,046,724        | 1,605,070                                     | 4,108,096                              | 8,714,956                                  | \$ 19,674,750                           |
| Total assets                        | <u>4,199,904</u>    | <u>1,046,724</u> | <u>1,605,070</u>                              | <u>4,108,096</u>                       | <u>8,714,956</u>                           | <u>19,674,750</u>                       |
| <b>LIABILITIES</b>                  |                     |                  |   |  |  |   |
| Current liabilities:                |                     |                  |   |  |  |   |
| Accounts payable                    | -                   | 27,862           | -   | -                                      | 2,664                                      | 30,526                                  |
| Payroll liabilities                 | 18,514              | -                | -   | -                                      | 3,675                                      | 22,189                                  |
| Total liabilities                   | <u>18,514</u>       | <u>27,862</u>    | <u>-</u>                                      | <u>-</u>                               | <u>6,339</u>                               | <u>52,715</u>                           |
| <b>FUND BALANCES</b>                |                     |                  |   |  |  |   |
| Restricted for:                     |                     |                  |   |  |  |   |
| General control and administration  | -                   | 1,018,862        | -   | -                                      | 1,414,730                                  | 2,433,592                               |
| Public safety                       | -                   | -                | 1,605,070                                     | -                                      | 159,103                                    | 1,764,173                               |
| Judiciary and legal                 | -                   | -                | -   | -                                      | 734,829                                    | 734,829                                 |
| Corrections                         | -                   | -                | -   | -                                      | 196,002                                    | 196,002                                 |
| Public works and transportation     | -                   | -                | -   | 4,108,096                              | 2,118,583                                  | 6,226,679                               |
| Health and welfare                  | -                   | -                | -   | -                                      | 4,085,370                                  | 4,085,370                               |
| Assigned                            | -                   | -                | -   | -                                      | -  | -                                       |
| Unassigned                          | 4,181,390           | -                | -   | -                                      | -  | 4,181,390                               |
| Total fund balances                 | <u>4,181,390</u>    | <u>1,018,862</u> | <u>1,605,070</u>                              | <u>4,108,096</u>                       | <u>8,708,617</u>                           | <u>19,622,035</u>                       |
| Total liabilities and fund balances | <u>\$ 4,199,904</u> | <u>1,046,724</u> | <u>1,605,070</u>                              | <u>4,108,096</u>                       | <u>8,714,956</u>                           | <u>\$ 19,674,750</u>                    |

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Reconciliation of the Balance Sheet - Modified Cash Basis - Governmental Funds**  
**to the Statement of Net Position - Modified Cash Basis**  
**August 31, 2022**

| <b>DRAFT</b>   | <b>DRAFT</b>         |
|--|----------------------|
| Total fund balances - governmental funds   | \$ 19,622,035        |
| Amounts reported for governmental activities in the statement of net position are different because:                                       |                      |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.                  | 16,894,148           |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | <u>(37,459)</u>      |
| Total net position - governmental activities   | <u>\$ 36,478,724</u> |

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Governmental Funds**  
**For the year ended August 31, 2022**

DRAFT

|   | General             | IMRF             | ARPA             | Township<br>Motor Fuel<br>Tax | Other<br>governmental<br>funds | DRAFT<br>Total<br>governmental<br>funds |
|---|---------------------|------------------|------------------|-------------------------------|--------------------------------|---|
| <b>REVENUES RECEIVED:</b>                           |                     |                  |                  |                               |                                |   |
| Taxes   | \$ 2,010,493        | 928,343          | -                | -                             | 2,042,417                      | \$ 4,981,253                            |
| Intergovernmental revenues                          | 3,859,997           | 101,043          | 2,101,076        | 3,597,218                     | 3,128,688                      | 12,788,022                              |
| Charges for services                                | 592,662             | -                | -                | 3,446                         | 1,217,640                      | 1,813,748                               |
| Licenses and permits                                | 8,825               | -                | -                | -                             | -                              | 8,825                                   |
| Fines and forfeitures                               | 462,600             | -                | -                | -                             | 426,124                        | 888,724                                 |
| Interest  | 10,907              | 1,805            | 3,968            | 12,615                        | 28,146                         | 57,441                                  |
| Miscellaneous                                       | 118,148             | -                | -                | -                             | 92,965                         | 211,113                                 |
| Total revenues received                             | <u>7,063,632</u>    | <u>1,031,191</u> | <u>2,105,044</u> | <u>3,613,279</u>              | <u>6,935,980</u>               | <u>20,749,126</u>                       |
| <b>EXPENDITURES DISBURSED:</b>                      |                     |                  |                  |                               |                                |   |
| General control and administration                  | 2,875,319           | 897,353          | -                | -                             | 514,956                        | 4,287,628                               |
| Public safety                                       | 2,430,271           | -                | 469,974          | -                             | 24,373                         | 2,924,618                               |
| Judiciary and legal                                 | 516,414             | -                | -                | -                             | 52,257                         | 568,671                                 |
| Corrections   | 203,179             | -                | -                | -                             | -                              | 203,179                                 |
| Public works and transportation                     | -                   | -                | -                | 3,548,052                     | 4,141,733                      | 7,689,785                               |
| Health and welfare                                  | 70,276              | -                | -                | -                             | 1,840,614                      | 1,910,890                               |
| Debt service:                                       |                     |                  |                  |                               |                                |   |
| Principal payments                                  | -                   | -                | -                | -                             | 6,954                          | 6,954                                   |
| Interest expense                                    | -                   | -                | -                | -                             | 2,062                          | 2,062                                   |
| Capital outlay                                      | 252,374             | 11,780           | 30,000           | -                             | 43,639                         | 337,793                                 |
| Total expenditures                                  | <u>6,347,833</u>    | <u>909,133</u>   | <u>499,974</u>   | <u>3,548,052</u>              | <u>6,626,588</u>               | <u>17,931,580</u>                       |
| Excess of revenues over expenditures                | <u>715,799</u>      | <u>122,058</u>   | <u>1,605,070</u> | <u>65,227</u>                 | <u>309,392</u>                 | <u>2,817,546</u>                        |
| <b>OTHER FINANCING SOURCES/(USES):</b>              |                     |                  |                  |                               |                                |   |
| Transfers in  | 45,259              | -                | -                | -                             | -                              | 45,259                                  |
| Transfers out                                       | -                   | -                | -                | -                             | (45,259)                       | (45,259)                                |
| Total other financing sources/(uses)                | <u>45,259</u>       | <u>-</u>         | <u>-</u>         | <u>-</u>                      | <u>(45,259)</u>                | <u>-</u>                                |
| Net change in fund balance                          | <u>761,058</u>      | <u>122,058</u>   | <u>1,605,070</u> | <u>65,227</u>                 | <u>264,133</u>                 | <u>2,817,546</u>                        |
| Fund balance, beginning of fiscal year, as restated | <u>3,420,332</u>    | <u>896,804</u>   | <u>-</u>         | <u>4,042,869</u>              | <u>8,444,484</u>               | <u>16,804,489</u>                       |
| Fund balance, end of fiscal year                    | <u>\$ 4,181,390</u> | <u>1,018,862</u> | <u>1,605,070</u> | <u>4,108,096</u>              | <u>8,708,617</u>               | <u>\$ 19,622,035</u>                    |

See accompanying notes to the financial statements.



**SHELBY COUNTY, ILLINOIS**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Modified Cash Basis - Governmental Funds to the Statement of Activities**  
**For the year ended August 31, 2022**

|   |              |
|---|--------------|
| <b>DRAFT</b>                                    | <b>DRAFT</b> |
| Net change in fund balance - governmental funds | \$ 2,817,546 |

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

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:

|                         |           |
|-------------------------|-----------|
| Capital asset purchases | 337,793   |
| Depreciation expense    | (701,186) |

The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources/(uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.

|                                    |       |
|------------------------------------|-------|
| Issuance of long-term debt         | -     |
| Principle payments of note payable | 6,954 |
|                                    | 6,954 |

|  |              |
|--|--------------|
| Change in net position - governmental activities | \$ 2,461,107 |
|--|--------------|

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Statement of Fiduciary Net Position - Modified Cash Basis**  
**For the year ended August 31, 2022**

| <b>DRAFT</b>              | <b>DRAFT<br/>Custodial<br/>funds</b> |
|---------------------------|--------------------------------------|
| <b>ASSETS</b>             |                                      |
| Cash and cash equivalents | \$ 5,700,967                         |
| Certificate of deposit    | <u>10,000</u>                        |
| Total assets              | <u>\$ 5,710,967</u>                  |
| <b>LIABILITIES</b>        |                                      |
| Accounts payable          | <u>\$ 53,371</u>                     |
| Total liabilities         | <u>53,371</u>                        |
| <b>NET POSITION</b>       |                                      |
| Restricted                | <u>\$ 5,657,596</u>                  |

See accompanying notes to the financial statements.

**SHELBY COUNTY, ILLINOIS**  
**Statement of Changes in Fiduciary Net Position - Modified Cash Basis**  
**For the year ended August 31, 2022**

| <b>DRAFT</b>  | <b>DRAFT<br/>Custodial<br/>funds</b> |
|---|--------------------------------------|
| <b>ADDITIONS:</b>                                       |                                      |
| Amount received as fiscal agent                         | \$ 902,447                           |
| Property taxes collected for other governments          | 37,414,545                           |
| Interest income   | 9,473                                |
|   | 38,326,465                           |
| <b>DEDUCTIONS:</b>                                      |                                      |
| Property taxes distributed to other governments         | 35,635,617                           |
| Fines distributed to other governments                  | 644,319                              |
|   | 36,279,936                           |
| Total additions   | 38,326,465                           |
| Total deductions  | 36,279,936                           |
| Excess of revenues over expenditures                    | 2,046,529                            |
| <b>OTHER FINANCING SOURCES/(USES):</b>                  |                                      |
| Transfers in  | 42                                   |
| Transfers out   | -                                    |
|   | 42                                   |
| Total other financing sources                           | 42                                   |
| Change in net position                                  | 2,046,571                            |
| Net position, beginning of the fiscal year, as restated | 3,611,025                            |
| Net position, end of fiscal year                        | \$ 5,657,596                         |

See accompanying notes to the financial statements.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (1) Organization

Shelby County, Illinois (County) was created on January 23, 1827 by an act of Illinois legislature. The County operates under the township form of county government. The County is governed by an elected twenty-two (22) member board and provides the following services: public safety, tax collection, highways and streets, health and social services, public improvements, planning and zoning, airport operations, corrections, public records, and general administration.

The financial statements of the County have been prepared using the modified cash basis of accounting for all of the County's activities. This modified cash basis differs from accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

#### (2) Summary of Significant Accounting Policies

##### *Reporting Entity*

This report includes all the funds of Shelby County, Illinois, prepared in conformity with GAAP as applied to governmental units. The standards-setting body for establishing these principles is the Governmental Accounting Standards Board (GASB). As required by GAAP, the financial reporting entity for the County consists of the primary government, organizations for which the primary government is financially accountable, and other organizations whose exclusion would cause the financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the primary government appoints a voting majority of its governing body and can impose its will or if the organization provides specific financial benefits to or burdens on the primary government. An organization may also be considered financially accountable if it is fiscally dependent on the primary government.

Additionally, a legally separate, tax-exempt organization should be reported as a component unit if: (1) its economic resources are almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to or can access a majority of its economic resources; and (3) these resources are significant to the primary government. This report does not contain any component units, and the inclusion of potential component units was based on the significance of their operational or financial relationship with the primary government.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (2) Summary of Significant Accounting Policies (continued)

##### *Government-wide and Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net position-modified cash basis and the statement of activities-modified cash basis) display information about the reporting government as a whole. These statements include all the financial activities of the County, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds and internal service funds. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities-modified cash basis demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or 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 statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category - governmental and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The County reports the following major governmental funds:

General Fund – This fund is the County's primary operating fund. The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund. The services which are administered by the Department and accounted for in the general fund include general control and administration, county development, public safety, judiciary and court related, public health, and other miscellaneous expenditures.

Illinois Municipal Retirement Fund (IMRF) – This fund is used to pay retirement for SLEP and non-SLEP employees of the County.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(2) Summary of Significant Accounting Policies (continued)**

***Fund Financial Statements (continued)***

American Rescue Plan Act Grant (ARPA) – This fund is used to fund wages and incentives.

Township Motor Fuel Fund – This fund is used to pay for the maintenance of township roads using state approved materials and contractors.

The County reports the following fiduciary funds:

Custodial Funds - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

***Fund Accounting***

The County uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into two (2) categories: governmental and fiduciary. Each category, in turn, is divided into separate “fund types.”

Governmental funds are used to account for all or most of the County’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), and the servicing of general long-term debt (debt services funds). The General Fund is used to account for all activities of the County not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. When these assets are held under the terms of a formal trust agreement, a permanent fund is used. Agency funds are generally used to account for assets that the County holds on behalf of others as their agent.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (2) Summary of Significant Accounting Policies (continued)

##### *Measurement Focus and Basis of Accounting*

The government-wide and fiduciary fund financial statements are reported using the modified cash basis of accounting. Revenues and expenses are recorded when the related cash transaction takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations.

The County's basic financial statements include both the government-wide and fund financial statements. The County's general and special revenue funds are classified as governmental activities. The County does not have any enterprise or internal service funds to report. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary fund assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government.

The government-wide financial statements (i.e., the statement of net position-modified cash basis and the statement of activities-modified cash basis) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Shelby County does not have any business-type activities.

The statement of activities-modified cash basis demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) operating and capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (2) Summary of Significant Accounting Policies (continued)

##### *Budgetary Basis of Accounting*

Annual budgets are adopted on a basis consistent with the modified cash basis of accounting.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

##### *Assets, Liabilities, and Net Position or Fund Balance*

###### Cash and Investments

The County considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The County considers deposits with financial institutions, including nonnegotiable certificates of deposit, to be nonparticipating contracts reported at cost.

The cash balances of most of the County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

###### Property Taxes

Property tax revenues are recognized when they are received on the modified cash basis of accounting. Taxes levied and uncollected are not carried as an asset of the related fund. The County must file its tax levy by the last Tuesday of December each year. The 2020 levy was approved on October 14, 2020. The 2021 levy was approved on December 9, 2021.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2021 became due and payable in two installments, generally in July 2022 and September 2022. Taxes levied in 2020 became due and payable in two installments, generally in July 2021 and September 2021. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year. Due to timing of property tax collections, the County recognizes property tax revenue from the 2021 and 2020 in for the year ended August 31, 2022.



**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(2) Summary of Significant Accounting Policies (continued)**

*Assets, Liabilities, and Net Position or Fund Balance*

Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the government-wide financial statements. The County defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life of one year or more.

Additions or improvements that significantly extend the useful life of an assets, or that significantly increase the capacity of an asset are capitalized. Expenditures for equipment, vehicles, real property acquisitions, improvements, and infrastructure are recorded as capital outlay. Donated assets are recorded at their acquisition value at the date of donation. Maintenance and repairs of a routine nature are charged to expenses/expenditures as incurred and are not capitalized.

Capital assets are depreciated using the straight-line method over the estimated useful lives:

|                           |             |
|---------------------------|-------------|
| Building and improvements | 10-50 years |
| Land improvements         | 15 years    |
| Equipment and vehicles    | 3-10 years  |
| Infrastructure            | 20-50 years |
| Law enforcement canine    | 8 years     |
| Orthoimagery              | 5 years     |

Capital assets not being depreciated include land and construction in progress.

Compensated Absences

Due to the fact that this area was not audited, the balances from the previous year have been carried forward. The County was not able to calculate the balances for FY2022.

Vacation - The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for vacation benefits includes salary-related benefits, where applicable. At August 31, 2022, the total amount of unused vacation time for services performed was \$134,898.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(2) Summary of Significant Accounting Policies (continued)**

*Assets, Liabilities, and Net Position or Fund Balance (continued)*

Comp Time - The County's policy permits employees to accumulate earned but unused comp time benefits, which are eligible for payment upon separation from government service. The liability for compensated absences includes salary-related benefits, where applicable. At August 31, 2022, the total amount of unused comp time for services performed was \$90,185.

These amounts are not reported as liabilities in the financial statements because the County reports on the modified cash basis of accounting.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first.

Fund Balances

Effective January 1, 2011, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. In addition, GASB 54 modified certain fund type definitions and provided guidance for classifications of stabilization amounts on the face of the balance sheet.

In the fund financial statements, governmental funds report aggregate amounts for five (5) classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories or (b) legally or contractually required to be maintained intact.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(2) Summary of Significant Accounting Policies (continued)**

*Assets, Liabilities, and Net Position or Fund Balance (continued)*

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance* - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance* - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board – the County’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance* - This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance* - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

***Use of Estimates***

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(3) Stewardship, Compliance, and Accountability**

*Excess of Expenditures Over Appropriations*

The following individual functional areas incurred expenditures in excess of appropriations:

| <u>Fund</u>                          | <u>Deficit</u> |
|--------------------------------------|----------------|
| General                              | \$ 154         |
| Mental Health                        | 1,482          |
| Sheriff's Office                     | 241,414        |
| Geographic Information Systems (GIS) | 13,046         |
| Capital Improvement                  | 30,000         |
| Coroner Special                      | \$ 17,773      |

**(4) Cash and Investments**

*Types of Accounts and Securities*

The County's investment policies conform to Illinois State Statutes which authorize the County to invest in obligations such as government securities, money market mutual funds with portfolios limited to securities guaranteed by the United States, collateralized certificates of deposits issued by FDIC insured financial institutions and the Illinois Funds.

It is the policy of the County to invest public funds in a manner whereby its investment objectives are prioritized in the following order: safety of principle, liquidity, and rate of return. The County also seeks to maintain diversification of investments to avoid overconcentration of any one specific issuer or business sector. To mitigate interest risk, the County tries to structure the investment portfolio to meet daily cash flow needs so as to avoid needing to sell securities on the open market. The County seeks to attain market rates of return consistent with constraints imposed by safety and cash flow needs. The County invests to conform to all state and local statutes governing the investments of public funds. More detail is available in the County's investment policy.

Pooling of Cash and Investments

Except for cash and investments in certain restricted and special accounts, the County pools the cash of various funds to maximize interest earnings. Interest income is allocated to the various funds based upon their respective participation.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (4) Cash and Investments (continued)

##### *Types of Accounts and Securities (continued)*

###### County Deposits

*Custodial Credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of August 31, 2022, the County's bank balance was \$25,070,611 and the entire balance was insured and collateralized with securities in the County's name.

###### Investment Risk - Fiduciary Funds

*Interest Rate Risk* - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. In accordance with the funds' investment policies, the funds limit their exposure to interest rate risk by structuring their portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities. In addition, the funds diversify their investments to minimize the risk of loss resulting from over concentrations of assets in specific maturity, specific issuer, or specific class of securities.

*Credit Risk* - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The funds' help limit their exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The funds' investment policies establish criteria for allowable investments; those criteria follow the requirements of the Illinois Pension Code.

*Custodial Credit Risk* - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the funds' will not be able to recover the value of their investments or collateral securities in the possession of an outside party. In accordance with the funds' investment policies, the funds limit their exposure to custodial credit risk by utilizing an independent third-party institution, selected by the funds, to act as custodian for its securities and collateral.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(5) Capital Assets**

Governmental activities capital asset balances and activity for the year ended August 31, 2022, were as follows:

|  | Balance<br>September 1,<br>2021 | Increases        | Decreases | Balance<br>August 31,<br>2022 |
|--|---------------------------------|------------------|-----------|-------------------------------|
| Capital assets, not being depreciated:       |                                 |                  |           |                               |
| Land   | \$ 3,414,046                    | -                | -         | \$ 3,414,046                  |
| Construction in progress                     | 29,187                          | -                | -         | 29,187                        |
| Total capital assets, not being depreciated  | <u>3,443,233</u>                | <u>-</u>         | <u>-</u>  | <u>3,443,233</u>              |
| Capital assets, being depreciated:           |                                 |                  |           |                               |
| Buildings and improvements                   | 7,667,004                       | 59,339           | -         | 7,726,343                     |
| Equipment                                    | 3,093,332                       | 177,111          | -         | 3,270,443                     |
| Vehicles                                     | 2,215,470                       | 70,408           | -         | 2,285,878                     |
| Infrastructure                               | 11,920,918                      | -                | -         | 11,920,918                    |
| Total capital assets, being depreciated      | <u>24,896,724</u>               | <u>306,858</u>   | <u>-</u>  | <u>25,203,582</u>             |
| Accumulated depreciation:                    |                                 |                  |           |                               |
| Buildings and improvements                   | (3,145,048)                     | (204,501)        | -         | (3,349,549)                   |
| Equipment                                    | (2,677,221)                     | (135,443)        | -         | (2,812,664)                   |
| Vehicles                                     | (1,857,538)                     | (132,894)        | -         | (1,990,432)                   |
| Infrastructure                               | (3,371,673)                     | (228,348)        | -         | (3,600,021)                   |
| Total accumulated depreciation               | <u>(11,051,480)</u>             | <u>(701,186)</u> | <u>-</u>  | <u>(11,752,666)</u>           |
| Total capital assets, being depreciated, net | <u>13,845,244</u>               | <u>(394,329)</u> | <u>-</u>  | <u>13,450,915</u>             |
| Governmental activities capital assets, net  | <u>\$ 17,288,477</u>            | <u>(394,329)</u> | <u>-</u>  | <u>\$ 16,894,148</u>          |

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(5) Capital Assets (continued)**

Depreciation expense was charged to functions/program as follows:

|                                    |                             |
|------------------------------------|-----------------------------|
| Governmental activities:           |                             |
| General control and administration | \$ 158,961                  |
| Public safety                      | 147,105                     |
| Judiciary and legal                | -                           |
| Public works and transportation    | 391,691                     |
| Health and welfare                 | 2,000                       |
| Corrections                        | 1,429                       |
|                                    | <u>                    </u> |
| Total                              | <u>\$ 701,186</u>           |

**(6) Interfund Receivables, Payables, and Transfers**

The composition of interfund transfers as of August 31, 2022 is as follows:

| Fund                    | Transfers in        | Transfers out       |
|-------------------------|---------------------|---------------------|
| Major funds:            |                     |                     |
| General fund            | \$ 446,145          | \$ -                |
| Township Motor Fuel Tax | -                   | 8,494               |
| Nonmajor funds          | <u>1,055,461</u>    | <u>1,493,112</u>    |
| Total all funds         | <u>\$ 1,501,606</u> | <u>\$ 1,501,606</u> |

**(7) Due to Other Governmental Units**

Due to Other Governmental Units shown in the Primary Government column in the Statement of Net Position-Modified Cash Basis and in the general fund column of the Statement of Assets, Liabilities and Fund Balance - Modified Cash Basis was \$49,598 for the fiscal year ended August 31, 2022. This balance represents fines and fees collected by the County Circuit Clerk's Office that are assessed by the court on individuals, and remitted to applicable external government units in the subsequent month.

**(8) Long-Term Debt**

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

*Notes Payable* – During fiscal year 2020, the County issued a note payable of \$60,161 to be used for the purchase of a John Deere Utility tractor with an interest rate of 5%. The loan repayments began in fiscal year 2020 with monthly payments, and the final payment scheduled to be paid in April 2027. Payments are made from the Airport Fund.

Long-term debt consisted of the following at August 31, 2022:

|                               | Balance<br>August 31,<br>2021 | Additions | Deletions | Balance<br>August 31,<br>2022 |
|-------------------------------|-------------------------------|-----------|-----------|-------------------------------|
| Note payable                  | \$ 44,413                     | -         | 6,954     | \$ 37,459                     |
| Total governmental activities | \$ 44,413                     | -         | 6,954     | \$ 37,459                     |

Long-term debt activity for the year ended August 31, 2022 are as follows:

| Year       | Principal | Interest |
|------------|-----------|----------|
| 2023       | \$ 7,309  | \$ 1,707 |
| 2024       | 7,683     | 1,333    |
| 2025       | 8,076     | 940      |
| 2026       | 8,490     | 527      |
| 2027       | 5,901     | 111      |
| Thereafter | -         | -        |
|            | \$ 37,459 | \$ 4,618 |

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$461,378,687. As of August 31, 2022, the County had \$26,529,275 remaining legal debt margin.

**(9) Leasehold Obligations**

The County leases various software under operating lease agreements which expire in 2025. Total lease expense paid for August 31, 2022 was \$151,731. The following is a schedule of future minimum lease payments under operating leases at August 31, 2022:

**(9) Leasehold Obligations (continued)**



**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

| <u>Year</u> | <u>Principal</u>  |
|-------------|-------------------|
| 2023        | \$ 80,460         |
| 2024        | 57,424            |
| 2025        | 14,356            |
| 2026        | -                 |
| 2027        | -                 |
| Thereafter  | -                 |
|             | <u>\$ 152,240</u> |

**(10) Pension And Retirement Plan Commitments**

***Illinois Municipal Retirement Fund (IMRF)***

Due to the County preparing its financial statements on the modified cash basis of accounting, pension liabilities and deferred inflows and outflows referred to throughout the note disclosure are not recognized in the actual financial statements.

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 an agent 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

Plan Benefits

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).

**(10) Pension And Retirement Plan Commitments (continued)**

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

***Illinois Municipal Retirement Fund (IMRF) (continued)***

All three (3) IMRF benefit plans have two (2) 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 (8) years of qualifying service credit. Tier 1 employees who retire at age fifty-five (55) (at reduced benefits) or after age sixty (60) (at full benefits) with eight (8) 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 fifteen (15) years of service credit, plus 2% for each year of service credit after fifteen (15) years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive forty-eight (48) months within the last ten (10) years of service, divided by forty-eight (48). Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age sixty-two (62) (at reduced benefits) or after age sixty-seven (67) (at full benefits) with ten (10) 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 fifteen (15) years of service credit, plus 2% for each year of service credit after fifteen (15) years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any ninety-six (96) consecutive months within the last ten (10) years of service, divided by ninety-six (96). Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age sixty-seven (67), by the lesser of:

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

Employees Covered by the Benefit Terms

At December 31, 2021, the valuation date, the following employees were covered by the benefit terms:

| Membership  | RP  | SLEP | ECO |
|---|-----|------|-----|
| Retirees and beneficiaries currently receiving benefits         | 89  | 20   | 9   |
| Inactive plan member entitled to but not yet receiving benefits | 53  | 10   | -   |
| Active employees  | 66  | 8    | -   |
| Total   | 208 | 38   | 9   |

**(10) Pension And Retirement Plan Commitments (continued)**

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### *Illinois Municipal Retirement Fund (IMRF) (continued)*

##### Contributions

As set by statute, the County's RP members are required to contribute 4.5% 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 rate for calendar year 2021 was 11.39%. For the fiscal year ended August 31, 2022, the County contributed \$380,893 to the plan. 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.

As set by statute, the County's SLEP members are required to contribute 7.5% 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 rate for calendar year 2021 was 20.92%. For the fiscal year ended August 31, 2022, the employer contributed \$156,447 to the plan. 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.

As set by statute, the County's ECO members are required to contribute 7.5% 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 rate for calendar year 2021 was 0%. For the fiscal year ended August 31, 2022, the employer contributed \$440,319 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

##### Net Pension Liability

The County's Net Pension Liability was measured as of December 31, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

*Actuarial Assumptions* – The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

#### **(10) Pension And Retirement Plan Commitments (continued)**

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

***Illinois Municipal Retirement Fund (IMRF) (continued)***

|                            |  |
|----------------------------|--|
| Actuarial Cost Method:     | Entry Age Normal   |
| Asset Valuation Method     | Market Value of Assets   |
| Inflation:                 | 3.25%  |
| Price Inflation:           | 2.50%  |
| Salary Increases:          | 2.85% to 13.75%  |
| Investment Rate of Return: | 7.25% (IMRF)   |
| 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:                 | 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 unadjusted) 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. |

There were no benefit changes during the year.

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 as of December 31, 2021:

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(10) Pension And Retirement Plan Commitments (continued)**

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| Asset Class             | Portfolio Target Percentage | Long-Term Expected Real Rate of Return |
|-------------------------|-----------------------------|--|
| Domestic equity         | 39%                         | 1.90%                                  |
| International equity    | 15%                         | 3.15%                                  |
| Fixed income            | 25%                         | -0.60%                                 |
| Real estate             | 10%                         | 3.30%                                  |
| Alternative investments | 10%                         | 1.70-5.50 %                            |
| Cash equivalents        | 1%                          | -0.90%                                 |
| Total                   | <u>100%</u>                 |  |

Single Discount Rate

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

1. the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and,
2. the tax-exempt municipal bond rate based on an index of twenty (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 1.84%, and the resulting single discount rate is 7.25%.

SHELBY COUNTY, ILLINOIS

Notes to Financial Statements

August 31, 2022

(10) Pension And Retirement Plan Commitments (continued)

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| RP  | Increase/(decrease)         |                                 |  |
|---|-----------------------------|---------------------------------|--|
|   | Total pension liability (A) | Plan fiduciary net position (B) | Net pension liability(asset) (A) - (B) |
| Balances at January 1, 2021   | \$ 21,779,301               | \$ 22,685,129                   | \$ (905,828)                           |
| Changes for the year:   |                             |                                 |  |
| Service cost  | 291,485                     | -                               | 291,485                                |
| Interest on the total pension liability   | 1,545,908                   | -                               | 1,545,908                              |
| Changes of benefit terms  | -                           | -                               | -                                      |
| Differences between expected and actual experience of the total pension liability | 109,512                     | -                               | 109,512                                |
| Changes of assumptions  | -                           | -                               | -                                      |
| Contributions - employer  | -                           | 380,893                         | (380,893)                              |
| Contributions - employees   | -                           | 150,471                         | (150,471)                              |
| Net investment income   | -                           | 3,852,007                       | (3,852,007)                            |
| Benefit payments, including refunds of employee contributions                     | (1,204,346)                 | (1,204,346)                     | -                                      |
| Other (net transfer)  | -                           | (137,841)                       | 137,841                                |
| Net changes   | 742,559                     | 3,041,184                       | (2,298,625)                            |
| Balances at December 31, 2021   | \$ 22,521,860               | \$ 25,726,313                   | \$ (3,204,453)                         |
| <u>SLEP</u>   |                             |                                 |  |
|   | Total pension liability (A) | Plan fiduciary net position (B) | Net pension liability(asset) (A) - (B) |
| Balances at January 1, 2021   | \$ 5,979,301                | \$ 6,301,947                    | \$ (322,646)                           |
| Changes for the year:   |                             |                                 |  |
| Service cost  | 105,376                     | -                               | 105,376.00                             |
| Interest on the total pension liability   | 423,666                     | -                               | 423,666                                |
| Changes of benefit terms  | -                           | -                               | -                                      |
| Differences between expected and actual experience of the total pension liability | 163,261                     | -                               | 163,261                                |
| Changes of assumptions  | -                           | -                               | -                                      |
| Contributions - employer  | -                           | 156,447                         | (156,447.00)                           |
| Contributions - employees   | -                           | 56,090                          | (56,090.00)                            |
| Net investment income   | -                           | 1,118,923                       | (1,118,923)                            |
| Benefit payments, including refunds of employee contributions                     | (376,653)                   | (376,653)                       | -                                      |
| Other (net transfer)  | -                           | 27,080                          | (27,080)                               |
| Net changes   | 315,650                     | 981,887                         | (666,237)                              |
| Balances at December 31, 2021   | \$ 6,294,951                | \$ 7,283,834                    | \$ (988,883)                           |

SHELBY COUNTY, ILLINOIS

Notes to Financial Statements

August 31, 2022

(10) Pension And Retirement Plan Commitments (continued)

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| <u>ECO</u>  | Increase/(decrease)         |                                 |  |
|---|-----------------------------|---------------------------------|--|
|   | Total pension liability (A) | Plan fiduciary net position (B) | Net pension liability(asset) (A) - (B) |
| Balances at January 1, 2021   | \$ 4,451,379                | \$ 3,742,673                    | \$ 708,706                             |
| Changes for the year:   |                             |                                 |  |
| Service cost  | -                           | -                               | -                                      |
| Interest on the total pension liability   | 310,812                     | -                               | 310,812.00                             |
| Changes of benefit terms  | -                           | -                               | -                                      |
| Differences between expected and actual experience of the total pension liability | (837,246)                   | -                               | (837,246)                              |
| Changes of assumptions  | -                           | -                               | -                                      |
| Contributions - employer  | -                           | 440,319                         | (440,319.00)                           |
| Contributions - employees   | -                           | -                               | -                                      |
| Net investment income   | -                           | 630,010                         | (630,010)                              |
| Benefit payments, including refunds of employee contributions                     | (328,642)                   | (328,642)                       | -                                      |
| Other (net transfer)  | -                           | (470,237)                       | 470,237                                |
| Net changes   | (855,076)                   | 271,450                         | (1,126,526)                            |
| Balances at December 31, 2021   | \$ 3,596,303                | \$ 4,014,123                    | \$ (417,820)                           |

*Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate* - The following presents the plan's net pension liability, calculated using the single discount rate for each plan, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

|                               | 1% decrease<br>(6.25%) | Current discount rate<br>(7.25%) | 1% increase<br>(8.25%) |
|-------------------------------|------------------------|----------------------------------|------------------------|
| <u>RP</u>                     |                        |                                  |                        |
| Net pension liability/(asset) | \$ (664,550)           | \$ (3,204,453)                   | \$ (5,231,931)         |
|                               |                        |                                  |                        |
| <u>SLEP</u>                   |                        |                                  |                        |
| Net pension liability/(asset) | \$ (139,826)           | \$ (988,883)                     | \$ (1,674,018)         |

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(10) Pension And Retirement Plan Commitments (continued)**

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| <u>ECO</u>                    | 1% decrease<br>(5.75%) | Current<br>discount rate<br>(6.75%) | 1% increase<br>(7.75%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability/(asset) | \$ (88,443)            | \$ (417,820)                        | \$ (700,315)           |

*Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions* – For year ended August 31, 2022, the County recognized pension expense/(income) of \$380,893 for the RP, \$156,447 for the SLEP, and \$440,319 for the ECO. At August 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>RP</u>  | Deferred<br>outflows of<br>resources | Deferred<br>inflows of<br>resources |
|--|--------------------------------------|-------------------------------------|
| Deferred amounts to be recognized in pension expense in future periods:          |                                      |                                     |
| Differences between expected and actual experience                               | \$ 143,363                           | \$ 44,833                           |
| Changes of assumptions   | -                                    | 46,659                              |
| Net difference between projected and actual earnings on pension plan investments | 491,148                              | 3,526,626                           |
| Total deferred amounts to be recognized in pension expense in future periods     | 634,511                              | 3,618,118                           |
| Pension contributions made subsequent to the measurement date                    | -                                    | -                                   |
| Total deferred amounts related to pensions                                       | \$ 634,511                           | \$ 3,618,118                        |



**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(10) Pension And Retirement Plan Commitments (continued)**

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| <u>SLEP</u>  | Deferred<br>outflows of<br>resources     | Deferred<br>inflows of<br>resources     |
|--|--|---|
| Deferred amounts to be recognized in pension expense in future periods:          |  |   |
| Differences between expected and actual experience                               | \$ 281,120                               | \$ 71,474                               |
| Changes of assumptions   | 31,843                                   | 48,357                                  |
| Net difference between projected and actual earnings on pension plan investments | 140,721                                  | 995,494                                 |
| Total deferred amounts to be recognized in pension expense in future periods     | 453,684                                  | 1,115,325                               |
| Pension contributions made subsequent to the measurement date                    | -  | -                                       |
| Total deferred amounts related to pensions                                       | \$ 453,684                               | \$ 1,115,325                            |
| <br><u>ECO</u>   | <br>Deferred<br>outflows of<br>resources | <br>Deferred<br>inflows of<br>resources |
| Deferred amounts to be recognized in pension expense in future periods:          |  |   |
| Net difference between projected and actual earnings on pension plan investments | \$ 3,204,081                             | \$ (2,799,501)                          |
| Total deferred amounts to be recognized in pension expense in future periods     | 3,204,081                                | (2,799,501)                             |
| Pension contributions made subsequent to the measurement date                    | -  | -                                       |
| Total deferred amounts related to pensions                                       | \$ 3,204,081                             | \$ (2,799,501)                          |

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:

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

**(10) Pension And Retirement Plan Commitments (continued)**

*Illinois Municipal Retirement Fund (IMRF) (continued)*

| Year ending<br>August 31 | RP<br>Net deferred<br>outflows/<br>(inflows) of<br>resources | SLEP<br>Net deferred<br>outflows/<br>(inflows) of<br>resources | ECO<br>Net deferred<br>outflows/<br>(inflows) of<br>resources |
|--------------------------|--|--|---|
| 2022                     | \$ (675,161)   | \$ (109,487)   | \$ (132,421)  |
| 2023                     | (1,128,083)  | (282,002)  | (209,714)   |
| 2024                     | (733,016)  | (163,294)  | (134,738)   |
| 2025                     | (447,347)  | (106,838)  | (74,332)  |
| Totals                   | <u>\$ (2,983,607)</u>  | <u>\$ (661,621)</u>  | <u>\$ (551,205)</u>   |

Aggregate Pension Amounts

At August 31, 2021, the County reported the following from all pension plans:

|                                | RP             | SLEP      | ECO         | Totals         |
|--------------------------------|----------------|-----------|-------------|----------------|
| Net pension liability/(asset)  | \$ (3,204,453) | (988,883) | (417,820)   | \$ (4,611,156) |
| Deferred outflows of resources | 634,511        | 453,684   | 3,204,081   | 4,292,276      |
| Deferred inflows of resources  | 3,618,118      | 1,115,325 | (2,799,501) | 1,933,942      |
| Pension expense/(income)       | \$ 380,893     | 156,447   | 440,319     | \$ 977,659     |

***Social Security***

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The County paid \$342,281, the total required employer contribution for the current year.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### **(11) Other Postemployment Benefits**

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the County are required to pay 100% of the current premium. However, only one former employee has chosen to stay in the County's current health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of August 31, 2022.

#### **(12) CEFS Agreement**

Shelby County is the grant recipient of a Rural Transportation Program Section 18 Operating Assistance Grant. The grant represents federal funding from the Urban Mass Transportation Administration and is passed through the Illinois Department of Transportation to the County. There is a third party agreement between Shelby County and five (5) other participating counties - Clay, Montgomery, Fayette, Moultrie, and Christian.

The Section 18 Operating Grant allows Fayette, Clay, Shelby, Montgomery, Moultrie, and Christian counties to provide, via CEFS Economic Opportunity Corporation (a service provider), rural public transportation service.

The Section 18 Operating Grant proceeds and related purchased transportation service expenditures are accounted for in the Rural Transportation special revenue fund.

#### **(13) Risk Management Activities**

The County is exposed to various risks of loss including but not limited to, general liability, property casualty, auto liability, workers' compensation, and public official liability. To limit exposure to these risks the County purchased commercial insurance for all coverages except for workers' compensation.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (13) Risk Management Activities (continued)

The County participates in The Illinois Public Risk Fund (IPRF), Illinois' largest self-insured pool, for workers' compensation coverage. The County has pooled their workers' compensation exposures with over 500 public entities and governmental agencies. Members of the pool must be public entities or governmental agencies located within the State of Illinois, are required to participate in a loss prevention and claims management program, and must have favorable loss experience and be approved by the Board of Trustees of the Fund. A Board of Trustees elected by Fund participants oversees the operation of the Fund and governs it in accordance with State of Illinois rules and guidelines. Eighty percent of each IPRF premium dollar is added to the loss fund while 20% is allocated to the purchase of excess insurance and administration costs. All investment earnings accrue to the fund. Profits are based on the underwriting surplus realized by the group and members share in the surplus based upon individual and overall member claims experience. During the year ended August 31, 2022, there were no significant reductions in coverage. So, there have been no settlements which have exceeded insurance coverage in the past three (3) years.

For risks of loss related to injuries to employees, the County purchases coverage through the Counties of Illinois Risk Management Agencies. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

#### (14) Claims and Judgments

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal governmental. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. The County has adopted a general policy of non-settlement and vigorous defense for substantially all of these cases. Some of these cases are expected to come to trial in the next calendar year and be resolved within the amounts budgeted for liability payments.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (15) Accounting Pronouncements Issued But Not Yet Adopted

The following is a description of the GASB authoritative pronouncements which have been issued but have yet adopted by the County.

GASB Statement No. 87, *Leases*, is effective for the County beginning with its fiscal year ending August 31, 2023. This statement requires recognition of certain lease assets and liabilities for leases previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provision of the contract.

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for the County beginning with its fiscal year ending August 31, 2023. The Statement clarifies the existing definition of a conduit debt obligation, establishes that a conduit debt obligation is not a liability of the issuer, and establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations. The Statement also requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognized liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

GASB Statement No. 92, *Omnibus 2020*, is effective for the County beginning with its fiscal year ended August 31, 2023. The Statement addresses practice issues that have been identified during implementation and application of certain GASB Statements including: 1) the effective date of Statement 87 and Implementation Guide 2019-3 for interim financial reports; 2) reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit OPEB plan; 3) the applicability of Statement 73 and Statement 74 to reporting assets accumulated for postemployment benefits; 4) the applicability of certain requirements of Statement 84 to postemployment benefit arrangements; 5) measurement of liabilities related to asset retirement obligations in a government acquisition; 6) reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; 7) reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and 8) terminology used to refer to derivative instruments.

GASB Statement No. 93 *Replacement of Interbank Offered Rates* is effective for the County beginning with its year ended August 31, 2023. This Statement establishes how the County will report the change of any of its variable payment debt that are tied to the London Interbank Offered Rate (LIBOR) when the LIBOR standard is no longer used after December 31, 2021.

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (15) Accounting Pronouncements Issued But Not Yet Adopted (continued)

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, is effective for the County beginning with its fiscal year ending August 31, 2024. This Statement provides the following financial and accounting requirements for public-private and public-public partnerships (PPPs): a transferor to recognize a receivable for installment payments and a deferred inflow of resources to account for a PPP; a government to account for PPP and non-PPP components of a PPP as separate accounts; an amendment to a PPP to be considered a PPP modification, unless the operator's right to use the underlying PPP asset decreases, in which case it should be considered a partial or full PPP termination. This Statement also provides financial and reporting guidelines for availability payment arrangements (APAs). It requires that a government engaged in an APA with multiple components to recognize each component as a separate arrangement.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is effective for the County beginning with its fiscal year ending August 31, 2024. This Statement requires the disclosure of descriptive information about subscription-based information technology arrangements (SBITAs) other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, is effective for the County beginning with its fiscal year ending August 31, 2023. This Statement requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

GASB Statement No. 99, *Omnibus 2022*, addresses several topics, including:

- The classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument. (Effective for the year ending August 31, 2024)
- Clarification of provisions in Statement No. 87, *Leases*, related to determination of least term, short-term lease classification, recognition and measurement of a lease liability and lease asset, and identification of lease incentives. (Effective for the year ending August 31, 2024)

## SHELBY COUNTY, ILLINOIS

### Notes to Financial Statements

August 31, 2022

---

#### (15) Accounting Pronouncements Issued But Not Yet Adopted (continued)

- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to determination of partnership term and recognition and measurement of installment payments and the transfer of underlying assets. (Effective for the year ending August 31, 2024).
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to subscription-based information technology arrangement (SBITA) term, short-term SBITA classifications and recognition and measurement of a subscription liability. (Effective for the year ending December 31, 2023).
- Extension of the period during which London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the evaluation of effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt. (Effective upon issuance of the Statement).
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP). (Effective upon issuance of the Statement).
- Disclosures related to nonmonetary transaction. (Effective upon issuance of the Statement).
- Pledges of future revenues when resources are not received by the pledging government. (Effective upon issuance of the Statement).
- Clarification related to the focus of the government-wide financial statements. (Effective upon issuance of the Statement).
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. (Effective upon issuance of the Statement).
- Terminology used in Statement No. 53 to refer to resource flows statement. (Effective upon issuance of the Statement).

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, is effective for the County for the year ending December 31, 2024. The Statement requires that a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, b) change to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Statement also requires note disclosures and addresses how information affected by a change in accounting principle or error correction should be presented in required supplementary information and supplementary information.

**SHELBY COUNTY, ILLINOIS**

Notes to Financial Statements

August 31, 2022

---

**(15) Accounting Pronouncements Issued But Not Yet Adopted (continued)**

GASB Statement No. 101, *Compensated Absences*, is effective for the County for the year ending August 31, 2025. The Statement is to update the recognition and measurement guidance for compensated absences.

Management has not determined what impact, if any, these GASB statements may have on its financial statements. Implementation of GASB No. 87 is expected to have a material impact on the financial statements of the County.

**(16) Commitments**

The County regularly enters into contractual agreements for construction, construction-related projects and capital assets. The County has several such agreements in place that contain commitments beyond August 31, 2022.

**(17) Prior Year Restatement**

Due to the lack of financial information for several funds as referred to in the qualified opinion to the financial statements, the governmental beginning net position balance and government funds beginning fund balance were restated. The governmental beginning net position balance was restated from \$34,169,200 to \$34,071,788 at September 1, 2021. The government funds beginning fund balance was restated from \$ to \$7,868,379.



DRAFT

**PART II – OTHER INFORMATION**

**SHELBY COUNTY, ILLINOIS**  
**Schedule of Changes in the Employer's Net Pension Liability and Related Ratios (unaudited)**  
**Illinois Municipal Retirement Fund**  
**Last Ten Calendar Years**  
**(schedule to be built prospectively from 2014)**

| IMRF Regular Plan   | 2021          | 2020        | 2019        | 2018        | 2017        | 2016        | 2015        | 2014        | 2013    | 2012    | 2011    |
|---|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|---------|---------|
| Calendar year ending December 31  |               |             |             |             |             |             |             |             |         |         |         |
| Total pension liability:  |               |             |             |             |             |             |             |             |         |         |         |
| Service cost  | \$ 291,485    | 333,155     | 326,614     | 322,795     | 343,404     | 369,697     | 346,362     | 375,636     | -       | -       | \$ -    |
| Interest on total pension liability   | 1,545,908     | 1,495,851   | 1,464,330   | 1,410,032   | 1,415,193   | 1,357,496   | 1,269,826   | 1,176,572   | -       | -       | -       |
| Changes of benefit changes  | -             | -           | -           | -           | -           | -           | -           | -           | -       | -       | -       |
| Differences between expected and actual experience of the total pension liability | 109,512       | 156,846     | (239,026)   | 139,995     | (312,381)   | (100,500)   | 276,869     | (172,147)   | -       | -       | -       |
| Changes of assumption   | -             | (107,873)   | -           | 561,047     | (553,800)   | (46,565)    | 22,760      | 576,116     | -       | -       | -       |
| Benefit payments, including refunds of employee contributions                     | (1,204,346)   | (1,129,055) | (1,111,767) | (965,340)   | (936,520)   | (755,652)   | (709,855)   | (641,236)   | -       | -       | -       |
| Net change in total pension liability   | 742,559       | 748,924     | 440,151     | 1,468,529   | (44,104)    | 824,476     | 1,205,962   | 1,314,941   | -       | -       | -       |
| Total pension liability, beginning  | 21,779,301    | 21,030,377  | 20,590,226  | 19,121,697  | 19,165,801  | 18,341,325  | 17,135,363  | 15,820,422  | -       | -       | -       |
| Total pension liability, ending (a)   | 22,521,860    | 21,779,301  | 21,030,377  | 20,590,226  | 19,121,697  | 19,165,801  | 18,341,325  | 17,135,363  | -       | -       | -       |
| Plan fiduciary net position:  |               |             |             |             |             |             |             |             |         |         |         |
| Contributions - employer  | 380,893       | 356,777     | 302,361     | 386,333     | 377,825     | 397,804     | 414,553     | 394,542     | -       | -       | -       |
| Contributions - employees   | 150,471       | 151,346     | 153,482     | 155,876     | 148,518     | 152,753     | 151,233     | 158,319     | -       | -       | -       |
| Net investment income   | 3,852,007     | 2,920,317   | 3,399,373   | (1,050,092) | 2,918,857   | 1,061,012   | 78,964      | 905,450     | -       | -       | -       |
| Benefit payments, including refunds of employee contributions                     | (1,204,346)   | (1,129,055) | (1,111,767) | (965,340)   | (936,520)   | (755,652)   | (709,855)   | (641,236)   | -       | -       | -       |
| Other (net transfers)   | (137,841)     | 32,846      | (67,032)    | 392,540     | (387,613)   | 165,125     | (184,634)   | 160,084     | -       | -       | -       |
| Net change in plan fiduciary net position   | 3,041,184     | 2,332,231   | 2,676,417   | (1,080,683) | 2,121,067   | 1,021,042   | (249,739)   | 977,159     | -       | -       | -       |
| Plan net position, beginning  | 22,685,129    | 20,352,898  | 17,676,481  | 18,757,164  | 16,636,097  | 15,615,055  | 15,864,794  | 14,887,635  | -       | -       | -       |
| Plan net position, ending (b)   | 25,726,313    | 22,685,129  | 20,352,898  | 17,676,481  | 18,757,164  | 16,636,097  | 15,615,055  | 15,864,794  | -       | -       | -       |
| Net pension liability (asset) - Ending (a) - (b)                                  | \$(3,041,184) | (2,332,231) | (2,676,417) | 1,080,683   | (2,121,067) | (1,021,042) | 249,739     | (977,159)   | -       | -       | \$ -    |
| Plan fiduciary net position as a percentage of the total pension liability        | 114.23%       | 104.16%     | 96.78%      | 85.85%      | 98.09%      | 86.80%      | 85.14%      | 92.59%      | #DIV/0! | #DIV/0! | #DIV/0! |
| Covered valuation payroll   | \$3,343,777   | \$3,196,923 | \$3,210,706 | \$3,257,515 | \$3,210,590 | \$3,257,260 | \$3,356,791 | \$3,061,225 | \$ -    | \$ -    | \$ -    |
| Net pension liability as a percentage of covered valuation payroll                | -95.83 %      | -28.33%     | 21.10 %     | 89.45 %     | 11.35 %     | 77.66 %     | 81.22 %     | 41.51 %     |         |         |         |

**SHELBY COUNTY, ILLINOIS**  
**Schedule of Changes in the Employer's Net Pension Liability and Related Ratios (unaudited)**  
**Illinois Municipal Retirement Fund**  
**Last Ten Calendar Years**  
**(schedule to be built prospectively from 2014)**

| IMRF SLEP Plan  | 2021         | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      | 2013  | 2012  | 2011  |
|---|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-------|-------|
| Calendar year ending December 31:   |              |           |           |           |           |           |           |           |       |       |       |
| Total pension liability:  |              |           |           |           |           |           |           |           |       |       |       |
| Service cost  | \$ 105,376   | 128,649   | 136,659   | 122,157   | 128,862   | 128,451   | 111,643   | 128,976   | -     | -     | \$ -  |
| Interest on total pension liability   | 423,666      | 396,513   | 390,359   | 369,168   | 343,358   | 331,120   | 293,662   | 272,090   | -     | -     | -     |
| Changes of benefit changes  | -            | -         | -         | -         | -         | -         | -         | -         | -     | -     | -     |
| Differences between expected and actual experience of the total pension liability | 163,261      | 268,047   | (190,535) | 26,616    | 142,494   | (120,449) | 240,639   | (21,213)  | -     | -     | -     |
| Changes of assumption   | -            | (87,856)  | -         | 172,099   | (50,973)  | -         | -         | 67,159    | -     | -     | -     |
| Benefit payments, including refunds of employee contributions                     | (376,653)    | (261,747) | (233,434) | (237,108) | (195,406) | (156,897) | (152,922) | (148,511) | -     | -     | -     |
| Net change in total pension liability   | 315,650      | 443,606   | 103,049   | 452,932   | 368,335   | 182,225   | 493,022   | 298,501   | -     | -     | -     |
| Total pension liability, beginning  | 5,979,301    | 5,535,695 | 5,432,646 | 4,979,714 | 4,611,379 | 4,429,154 | 3,936,132 | 3,637,631 | -     | -     | -     |
| Total pension liability, ending (a)   | 6,294,951    | 5,979,301 | 5,535,695 | 5,432,646 | 4,979,714 | 4,611,379 | 4,429,154 | 3,936,132 | -     | -     | -     |
| Plan fiduciary net position:  |              |           |           |           |           |           |           |           |       |       |       |
| Contributions - employer  | 156,447      | 103,912   | 83,939    | 88,037    | 107,634   | 81,277    | 90,067    | 92,845    | -     | -     | -     |
| Contributions - employees   | 56,090       | 52,694    | 55,030    | 55,346    | 55,084    | 53,472    | 53,488    | 54,487    | -     | -     | -     |
| Net investment income   | 1,118,923    | 778,999   | 929,750   | (321,027) | 760,722   | 287,234   | 20,786    | 238,249   | -     | -     | -     |
| Benefit payments, including refunds of employee contributions                     | (376,653)    | (261,747) | (233,434) | (237,108) | (195,406) | (156,897) | (152,922) | (148,511) | -     | -     | -     |
| Other (net transfers)   | 27,080       | 73,889    | (68,870)  | 109,054   | (54,449)  | 58,212    | (76,619)  | 18,413    | -     | -     | -     |
| Net change in plan fiduciary net position   | 981,887      | 747,747   | 766,415   | (305,698) | 673,585   | 323,298   | (65,200)  | 255,483   | -     | -     | -     |
| Plan net position, beginning  | 6,301,947    | 5,554,200 | 4,787,785 | 5,093,483 | 4,419,898 | 4,096,600 | 4,161,800 | 3,906,317 | -     | -     | -     |
| Plan net position, ending (b)   | 7,283,834    | 6,301,947 | 5,554,200 | 4,787,785 | 5,093,483 | 4,419,898 | 4,096,600 | 4,161,800 | -     | -     | -     |
| Net pension liability (asset) - Ending (a) - (b)                                  | \$ (988,883) | (322,646) | (18,505)  | 644,861   | (113,769) | 191,481   | 332,554   | (225,668) | -     | -     | \$ -  |
| Plan fiduciary net position as a percentage of the total pension liability        |              |           |           |           |           |           |           |           |       |       |       |
| Covered valuation payroll   | 747,868      | 702,593   | 733,731   | 737,946   | 734,455   | 712,962   | 709,247   | 608,473   | 0.00% | 0.00% | 0.00% |
| Net pension liability as a percentage of covered valuation payroll                | -132.23%     | -45.92%   | -2.52%    | 87.39%    | -15.49%   | 26.86%    | 46.89%    | -37.09%   | 0.00% | 0.00% | 0.00% |

**SHELBY COUNTY, ILLINOIS**  
**Schedule of Changes in the Employer's Net Pension Liability and Related Ratios (unaudited)**  
**Illinois Municipal Retirement Fund**  
**Last Ten Calendar Years**  
**(schedule to be built prospectively from 2014)**

| IMRF ECO Plan  | 2021        | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      | 2013   | 2012   | 2011   |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|--------|--------|
| Calendar year ending December 31:  |             |           |           |           |           |           |           |           |        |        |        |
| Total pension liability:   |             |           |           |           |           |           |           |           |        |        |        |
| Interest on total pension liability  | \$ 310,812  | 314,750   | 316,865   | 322,746   | 337,355   | 331,890   | 330,713   | 316,944   | -      | -      | \$ -   |
| Changes of benefit changes   | -           | -         | -         | -         | -         | -         | -         | -         | -      | -      | -      |
| Differences between expected and actual                                    | (837,246)   | 59,354    | 93,729    | 119,061   | 105,475   | 100,781   | 104,007   | 105,427   | -      | -      | -      |
| Changes of assumption  | -           | (59,236)  | -         | 91,958    | (179,131) | (186,226) | (45,085)  | 293,239   | -      | -      | -      |
| Benefit payments, including refunds of employee contributions              | (328,642)   | (409,726) | (469,820) | (463,164) | (453,815) | (444,906) | (435,629) | (420,352) | -      | -      | -      |
| Net change in total pension liability                                      | (855,076)   | (94,858)  | (59,226)  | 70,601    | (190,116) | (198,461) | (45,994)  | 295,258   | -      | -      | -      |
| Total pension liability, beginning   | 4,451,379   | 4,546,237 | 4,605,463 | 4,534,862 | 4,724,978 | 4,923,439 | 4,969,433 | 4,674,175 | -      | -      | -      |
| Total pension liability, ending (a)  | 3,596,303   | 4,451,379 | 4,546,237 | 4,605,463 | 4,534,862 | 4,724,978 | 4,923,439 | 4,969,433 | -      | -      | -      |
| Plan fiduciary net position:   |             |           |           |           |           |           |           |           |        |        |        |
| Contributions - employer   | 440,319     | 437,608   | 487,822   | 708,918   | 244,566   | 270,031   | 276,901   | 265,706   | -      | -      | -      |
| Net investment income  | 630,010     | 550,895   | 594,182   | (167,783) | 466,029   | 166,485   | 10,383    | 123,553   | -      | -      | -      |
| Benefit payments, including refunds of employee contributions              | (328,642)   | (409,726) | (469,820) | (463,164) | (453,815) | (444,906) | (435,629) | (420,352) | -      | -      | -      |
| Other (net transfers)  | (470,237)   | (509,713) | 91,259    | 198,717   | (62,115)  | 108,352   | 391,238   | 84,275    | -      | -      | -      |
| Net change in plan fiduciary net position                                  | 271,450     | 69,064    | 703,443   | 276,688   | 194,665   | 99,962    | 242,893   | 53,182    | -      | -      | -      |
| Plan net position, beginning   | 3,742,673   | 3,673,609 | 2,970,166 | 2,693,478 | 2,498,813 | 2,398,851 | 2,155,958 | 2,102,776 | -      | -      | -      |
| Plan net position, ending (b)  | \$4,014,123 | 3,742,673 | 3,673,609 | 2,970,166 | 2,693,478 | 2,498,813 | 2,398,851 | 2,155,958 | -      | -      | \$ -   |
| Net pension liability (asset) - Ending (a) - (b)                           | (417,820)   | 708,706   | 872,628   | 1,635,297 | 1,841,384 | 2,226,165 | 2,524,588 | 2,813,475 | -      | -      | -      |
| Plan fiduciary net position as a percentage of the total pension liability | 111.62 %    | 84.08 %   | 80.81 %   | 64.49 %   | 59.39 %   | 52.89 %   | 48.72 %   | 43.38 %   | 0.00 % | 0.00 % | 0.00 % |

**SHELBY COUNTY, ILLINOIS**  
**Schedule of Employer Contributions (unaudited)**  
**Illinois Municipal Retirement Fund**  
**Last Ten Calendar Years**

IMRF Regular Plan

| Fiscal Year<br>August 31 | Actuarially<br>Determined<br>Contribution* | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Valuation<br>Payroll | Actual<br>Contributions as a<br>Percentage of<br>Covered Valuation<br>Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021                     | \$ 334,043                                 | 380,893                | (46,850)                               | \$ 3,343,777                    | 11.39 %   |
| 2020                     | 356,777                                    | 356,777                | -                                      | 3,196,923                       | 11.16 %   |
| 2019                     | 296,348                                    | 302,361                | (6,013)                                | 3,210,706                       | 9.42 %  |
| 2018                     | 386,341                                    | 386,333                | 8                                      | 3,257,515                       | 11.86 %   |
| 2017                     | \$ 377,886                                 | 377,825                | 61                                     | \$ 3,210,590                    | 11.77 %   |

\* Estimated based on 9.99% 2022 calendar year contribution rate, 11.39% 2021 calendar year contribution rate, and covered valuation payroll of \$3,343,777.

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

IMRF SLEP Plan

| Fiscal Year<br>August 31 | Actuarially<br>Determined<br>Contribution* | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Valuation<br>Payroll | Actual<br>Contributions as a<br>Percentage of<br>Covered Valuation<br>Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021                     | \$ 110,140                                 | 156,447                | (46,307)                               | \$ 747,868                      | 20.92 %   |
| 2020                     | 106,914                                    | 103,912                | 3,002                                  | 702,593                         | 14.79 %   |
| 2019                     | 83,939                                     | 83,939                 | -                                      | 733,931                         | 11.44 %   |
| 2018                     | 88,037                                     | 88,037                 | -                                      | 737,946                         | 11.93 %   |
| 2017                     | \$ 97,389                                  | 107,634                | (10,245)                               | \$ 734,455                      | 14.65 %   |

\* Estimated based on 13.39% 2022 calendar year contribution rate, 20.92% 2021 calendar year contribution rate,

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

**SHELBY COUNTY, ILLINOIS**  
**Schedule of Employer Contributions (unaudited)**  
**Illinois Municipal Retirement Fund**  
**Last Ten Calendar Years**

IMRF ECO Plan

| Fiscal Year<br>August 31 | Actuarially<br>Determined<br>Contribution* | Actual<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Valuation<br>Payroll | Actual<br>Contributions as a<br>Percentage of<br>Covered Valuation<br>Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021                     | \$ -                                       | 440,319                | (440,319)                              | \$ -                            | 0.00 %  |
| 2020                     | -  | 437,608                | (437,608)                              | -                               | 0.00 %  |
| 2019                     | -  | 487,822                | (487,822)                              | -                               | 0.00 %  |
| 2018                     | -  | 708,918                | (708,918)                              | -                               | 0.00 %  |
| 2017                     | \$ -                                       | 244,566                | (244,566)                              | \$ -                            | 0.00 %  |

\* Estimated based on 15.08% 2022 calendar year contribution rate, 0% 2021 calendar year contribution rate,

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

## SHELBY COUNTY, ILLINOIS

### Notes to Other Information

For the year ended August 31, 2022

---

#### (1) Basis of Accounting

The budgets are prepared for County funds on a cash basis and include a statement of the cash revenue and expenditures of the immediately preceding fiscal year and a projection of the cash revenue (including the available beginning cash balance) and the proposed itemized appropriations of the ensuing fiscal year. All appropriations cease with the close of the fiscal year. The County did not budget for the Township Motor Fuel Tax Fund.

#### (2) Excess of Disbursements Over Appropriations

The County had the following major funds with expenditures exceeding appropriations (legally adopted) for fiscal year 2022: Community Services, Sheriff's Office, Geographic Information Systems (GIS), Capital Improvement, Coroner Special.

#### Budgetary Process

Budget amounts are originally adopted by the Board of Trustees and all annual appropriations lapse at fiscal year end. The County did not amend the budget during the year ended August 31, 2022. Prior to December 31, the County Clerk submits to the County Board a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to March 31, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. The County is authorized to change budgeted amounts within any fund, however, revisions must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The appropriated budget is prepared by fund, function and department. The County Clerk is authorized to transfer budget amounts between departments within any fund; however, the County Board must approve revisions that alter the total expenditures of any fund.

**PART III – COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**



**SHELBY COUNTY, ILLINOIS**  
**Combining Balance Sheet - Modified Cash Basis - General Fund**  
**August 31, 2022**

| <b>DRAFT</b>                         |                     |                  |                                |                    |                         |                          |                |                                      | <b>DRAFT</b>        |
|--------------------------------------|---------------------|------------------|--------------------------------|--------------------|-------------------------|--------------------------|----------------|--------------------------------------|---------------------|
|                                      | <b>General</b>      | <b>Insurance</b> | <b>Capital<br/>Improvement</b> | <b>Solid Waste</b> | <b>County<br/>Clerk</b> | <b>Child<br/>Support</b> | <b>Sheriff</b> | <b>Supervisor of<br/>Assessments</b> | <b>Totals</b>       |
| <b>ASSETS</b>                        |                     |                  |                                |                    |                         |                          |                |                                      |                     |
| Cash and cash equivalents            | \$ 3,662,469        | 372,105          | 83,573                         | 888                | 39,105                  | 40,887                   | 859            | 18                                   | \$ 4,199,904        |
| Total assets                         | <u>\$ 3,662,469</u> | <u>372,105</u>   | <u>83,573</u>                  | <u>888</u>         | <u>39,105</u>           | <u>40,887</u>            | <u>859</u>     | <u>18</u>                            | <u>\$ 4,199,904</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                     |                  |                                |                    |                         |                          |                |                                      |                     |
| Liabilities:                         |                     |                  |                                |                    |                         |                          |                |                                      |                     |
| Payroll and related                  | \$ 18,514           | -                | -                              | -                  | -                       | -                        | -              | -                                    | \$ 18,514           |
| Total liabilities                    | <u>18,514</u>       | <u>-</u>         | <u>-</u>                       | <u>-</u>           | <u>-</u>                | <u>-</u>                 | <u>-</u>       | <u>-</u>                             | <u>18,514</u>       |
| Fund balances:                       |                     |                  |                                |                    |                         |                          |                |                                      |                     |
| Assigned                             | -                   | 372,105          | 83,573                         | 888                | 39,105                  | 40,887                   | 859            | 18                                   | 537,435             |
| Unassigned                           | 3,643,955           | -                | -                              | -                  | -                       | -                        | -              | -                                    | 3,643,955           |
| Total fund balances                  | <u>3,643,955</u>    | <u>372,105</u>   | <u>83,573</u>                  | <u>888</u>         | <u>39,105</u>           | <u>40,887</u>            | <u>859</u>     | <u>18</u>                            | <u>4,181,390</u>    |
| Total liabilities and fund balances  | <u>\$ 3,662,469</u> | <u>372,105</u>   | <u>83,573</u>                  | <u>888</u>         | <u>39,105</u>           | <u>40,887</u>            | <u>859</u>     | <u>18</u>                            | <u>\$ 4,199,904</u> |

**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Modified Cash Basis - General Funds**  
**For the year ended August 31, 2022**

DRAFT

DRAFT

|   | General          | Insurance     | Capital<br>Improvement | Solid Waste | County Clerk   | Circuit Clerk<br>Child Support | Sheriff  | Supervisor of<br>Assessments | Totals           |
|---|------------------|---------------|------------------------|-------------|----------------|--------------------------------|----------|------------------------------|------------------|
| <b>REVENUES RECEIVED:</b>                           |                  |               |                        |             |                |                                |          |                              |                  |
| Taxes   | \$ 2,010,493     | -             | -                      | -           | -              | -                              | -        | -                            | \$ 2,010,493     |
| Intergovernmental revenues                          | 3,859,997        | -             | -                      | -           | -              | -                              | -        | -                            | 3,859,997        |
| Charges for services                                | 63,931           | -             | 30,000                 | -           | 497,328        | -                              | -        | 1,403                        | 592,662          |
| Licenses and permits                                | 8,825            | -             | -                      | -           | -              | -                              | -        | -                            | 8,825            |
| Fines and forfeitures                               | 462,600          | -             | -                      | -           | -              | -                              | -        | -                            | 462,600          |
| Interest  | 10,129           | 579           | 196                    | 3           | -              | -                              | -        | -                            | 10,907           |
| Miscellaneous                                       | 105,513          | 12,635        | -                      | -           | -              | -                              | -        | -                            | 118,148          |
| <b>Total revenues received</b>                      | <b>6,521,488</b> | <b>13,214</b> | <b>30,196</b>          | <b>3</b>    | <b>497,328</b> | <b>-</b>                       | <b>-</b> | <b>1,403</b>                 | <b>7,063,632</b> |
| <b>EXPENDITURES DISBURSED:</b>                      |                  |               |                        |             |                |                                |          |                              |                  |
| General control and administration                  | 2,384,392        | -             | -                      | -           | 488,867        | -                              | -        | 2,060                        | 2,875,319        |
| Public safety                                       | 2,652,645        | -             | -                      | -           | -              | -                              | -        | -                            | 2,652,645        |
| Judiciary and legal                                 | 516,414          | -             | -                      | -           | -              | -                              | -        | -                            | 516,414          |
| Corrections   | 203,179          | -             | -                      | -           | -              | -                              | -        | -                            | 203,179          |
| Public works and transportation                     | -                | -             | -                      | -           | -              | -                              | -        | -                            | -                |
| Health and welfare                                  | 70,276           | -             | -                      | -           | -              | -                              | -        | -                            | 70,276           |
| Capital outlay                                      | -                | -             | 30,000                 | -           | -              | -                              | -        | -                            | 30,000           |
| <b>Total expenditures</b>                           | <b>5,826,906</b> | <b>-</b>      | <b>30,000</b>          | <b>-</b>    | <b>488,867</b> | <b>-</b>                       | <b>-</b> | <b>2,060</b>                 | <b>6,347,833</b> |
| Excess/(deficiency) of revenues over expenditures   | 694,582          | 13,214        | 196                    | 3           | 8,461          | -                              | -        | (657)                        | 715,799          |
| <b>OTHER FINANCING SOURCES (USES):</b>              |                  |               |                        |             |                |                                |          |                              |                  |
| Transfers in  | 45,259           | -             | -                      | -           | -              | -                              | -        | -                            | 45,259           |
| Transfers out                                       | -                | -             | -                      | -           | -              | -                              | -        | -                            | -                |
| <b>Total other financing sources (uses)</b>         | <b>45,259</b>    | <b>-</b>      | <b>-</b>               | <b>-</b>    | <b>-</b>       | <b>-</b>                       | <b>-</b> | <b>-</b>                     | <b>45,259</b>    |
| Net change in fund balance                          | 739,841          | 13,214        | 196                    | 3           | 8,461          | -                              | -        | (657)                        | 761,058          |
| Fund balance, beginning of fiscal year, as restated | 2,904,114        | 358,891       | 83,377                 | 885         | 30,644         | 40,887                         | 859      | 675                          | 3,420,332        |
| Fund balance, end of fiscal year                    | \$ 3,643,955     | 372,105       | 83,573                 | 888         | 39,105         | 40,887                         | 859      | 18                           | \$ 4,181,390     |

SHELBY COUNTY, ILLINOIS  
 Combining Balance Sheet  
 Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds  
 August 31, 2022

DRAFT

DRAFT

|  | County Health      | Animal Control | Ambulance      | Mental Health    | Social Security | Indemnity      | Court Security | County Bridge  | County Highway | Federal Aid Secondary Matching Fund | County Motor Fuel Tax | Probation      | Fees to Assist Court | Law Library  | Automation    |
|--|--------------------|----------------|----------------|------------------|-----------------|----------------|----------------|----------------|----------------|-------------------------------------|-----------------------|----------------|----------------------|--------------|---------------|
| <b>ASSETS</b>                              |                    |                |                |                  |                 |                |                |                |                |                                     |                       |                |                      |              |               |
| Cash and cash equivalents                  | \$2,167,829        | 156,925        | 116,202        | 1,648,089        | 283,662         | 142,146        | 118,764        | 211,052        | 297,498        | 376,175                             | 1,140,219             | 359,836        | 132,943              | 8,173        | 46,131        |
| <b>Total assets</b>                        | <b>\$2,167,829</b> | <b>156,925</b> | <b>116,202</b> | <b>1,648,089</b> | <b>283,662</b>  | <b>142,146</b> | <b>118,764</b> | <b>211,052</b> | <b>297,498</b> | <b>376,175</b>                      | <b>1,140,219</b>      | <b>359,836</b> | <b>132,943</b>       | <b>8,173</b> | <b>46,131</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                    |                |                |                  |                 |                |                |                |                |                                     |                       |                |                      |              |               |
| <b>Liabilities:</b>                        |                    |                |                |                  |                 |                |                |                |                |                                     |                       |                |                      |              |               |
| Accounts payable                           | -                  | -              | -              | -                | -               | -              | -              | -              | 2,403          | -                                   | -                     | -              | -                    | -            | -             |
| Payroll liabilities                        | 3,675              | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| <b>Total liabilities</b>                   | <b>3,675</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>2,403</b>   | <b>-</b>                            | <b>-</b>              | <b>-</b>       | <b>-</b>             | <b>-</b>     | <b>-</b>      |
| <b>Fund balances:</b>                      |                    |                |                |                  |                 |                |                |                |                |                                     |                       |                |                      |              |               |
| <b>Restricted for:</b>                     |                    |                |                |                  |                 |                |                |                |                |                                     |                       |                |                      |              |               |
| General control and administration         | -                  | -              | -              | -                | 283,662         | 142,146        | -              | -              | -              | -                                   | -                     | -              | -                    | -            | 46,131        |
| Public safety                              | -                  | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| Judiciary and legal                        | -                  | -              | -              | -                | -               | -              | 118,764        | -              | -              | -                                   | -                     | 359,836        | 132,943              | 8,173        | -             |
| Corrections                                | -                  | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| Public works and transportation            | -                  | -              | -              | -                | -               | -              | -              | 211,052        | 295,095        | 376,175                             | 1,140,219             | -              | -                    | -            | -             |
| Health other than hospital                 | -                  | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| Health and welfare                         | 2,164,154          | 156,925        | 116,202        | 1,648,089        | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| Employee benefits                          | -                  | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| Culture and recreation                     | -                  | -              | -              | -                | -               | -              | -              | -              | -              | -                                   | -                     | -              | -                    | -            | -             |
| <b>Total fund balances</b>                 | <b>2,164,154</b>   | <b>156,925</b> | <b>116,202</b> | <b>1,648,089</b> | <b>283,662</b>  | <b>142,146</b> | <b>118,764</b> | <b>211,052</b> | <b>295,095</b> | <b>376,175</b>                      | <b>1,140,219</b>      | <b>359,836</b> | <b>132,943</b>       | <b>8,173</b> | <b>46,131</b> |
| <b>Total liabilities and fund balances</b> | <b>\$2,167,829</b> | <b>156,925</b> | <b>116,202</b> | <b>1,648,089</b> | <b>283,662</b>  | <b>142,146</b> | <b>118,764</b> | <b>211,052</b> | <b>297,498</b> | <b>376,175</b>                      | <b>1,140,219</b>      | <b>359,836</b> | <b>132,943</b>       | <b>8,173</b> | <b>46,131</b> |

SHELBY COUNTY, ILLINOIS  
Combining Balance Sheet  
Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds  
August 31, 2022

| DRAFT                                      | Recording      | Drug<br>Traffic<br>Prevention | Airport       | CEFS         | Local<br>Bridge | Township<br>Construction | Arrestee's/<br>Prisoners<br>Medical<br>Cost | Minor<br>Unknown<br>Heirs | Public<br>Defender<br>Records<br>Automation | Shop<br>With<br>a Cop | Probation<br>Drug<br>Testing | Document<br>Storage | Victim<br>Impact<br>Panel | States<br>Attorney<br>Forfeited | DRAFT<br>Rescue<br>Squad<br>Dive<br>Team |
|--|----------------|-------------------------------|---------------|--------------|-----------------|--------------------------|---|---------------------------|---|-----------------------|------------------------------|---------------------|---------------------------|---------------------------------|--|
| <b>ASSETS</b>                              |                |                               |               |              |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Cash and cash equivalents                  | 338,697        | 1,588                         | 69,009        | 2,706        | 24,325          | 2                        | 5,835                                       | -                         | 685   | 9,970                 | 29,870                       | 142,118             | 18,112                    | 8,544                           | 3,915                                    |
| <b>Total assets</b>                        | <b>338,697</b> | <b>1,588</b>                  | <b>69,009</b> | <b>2,706</b> | <b>24,325</b>   | <b>2</b>                 | <b>5,835</b>                                | <b>-</b>                  | <b>685</b>                                  | <b>9,970</b>          | <b>29,870</b>                | <b>142,118</b>      | <b>18,112</b>             | <b>8,544</b>                    | <b>3,915</b>                             |
| <b>LIABILITIES AND FUND BALANCES</b>       |                |                               |               |              |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Liabilities:                               |                |                               |               |              |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Accounts payable                           | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Payroll liabilities                        | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| <b>Total liabilities</b>                   | <b>-</b>       | <b>-</b>                      | <b>-</b>      | <b>-</b>     | <b>-</b>        | <b>-</b>                 | <b>-</b>                                    | <b>-</b>                  | <b>-</b>                                    | <b>-</b>              | <b>-</b>                     | <b>-</b>            | <b>-</b>                  | <b>-</b>                        | <b>-</b>                                 |
| Fund balances:                             |                |                               |               |              |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Restricted for:                            |                |                               |               |              |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| General control and administration         | 338,697        | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | 142,118             | -                         | -                               | -  |
| Public safety                              | -              | 1,588                         | -             | -            | -               | -                        | -   | -                         | -   | 9,970                 | -                            | -                   | -                         | -                               | 3,915                                    |
| Judiciary and legal                        | -              | -                             | -             | -            | -               | -                        | -   | -                         | 685   | -                     | 29,870                       | -                   | 18,112                    | 8,544                           | -  |
| Corrections                                | -              | -                             | -             | -            | -               | -                        | 5,835                                       | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Public works and transportation            | -              | -                             | 69,009        | 2,706        | 24,325          | 2                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Health other than hospital                 | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Health and welfare                         | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Employee benefits                          | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Culture and recreation                     | -              | -                             | -             | -            | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| <b>Total fund balances</b>                 | <b>338,697</b> | <b>1,588</b>                  | <b>69,009</b> | <b>2,706</b> | <b>24,325</b>   | <b>2</b>                 | <b>5,835</b>                                | <b>-</b>                  | <b>685</b>                                  | <b>9,970</b>          | <b>29,870</b>                | <b>142,118</b>      | <b>18,112</b>             | <b>8,544</b>                    | <b>3,915</b>                             |
| <b>Total liabilities and fund balances</b> | <b>338,697</b> | <b>1,588</b>                  | <b>69,009</b> | <b>2,706</b> | <b>24,325</b>   | <b>2</b>                 | <b>5,835</b>                                | <b>-</b>                  | <b>685</b>                                  | <b>9,970</b>          | <b>29,870</b>                | <b>142,118</b>      | <b>18,112</b>             | <b>8,544</b>                    | <b>3,915</b>                             |

SHELBY COUNTY, ILLINOIS  
 Combining Balance Sheet  
 Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds  
 August 31, 2022

DRAFT

DRAFT

|                                      | DUI<br>Equipment | GIS     | Pet<br>Population | EMA<br>Special | State's<br>Attorney<br>Automation | Drug<br>Court | Tax Sale<br>Auto-<br>mation | Rescue<br>Squad | Coroner<br>Special | Sale in<br>Error | Circuit<br>Clerk's<br>Marriage<br>Fund | Circuit<br>Clerk<br>Trust | Sheriff<br>Special | Inmate<br>Commissary | County<br>Clerk Tax<br>Redemption | Totals       |
|--------------------------------------|------------------|---------|-------------------|----------------|-----------------------------------|---------------|-----------------------------|-----------------|--------------------|------------------|--|---------------------------|--------------------|----------------------|-----------------------------------|--------------|
| <b>ASSETS</b>                        |                  |         |                   |                |                                   |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |              |
| Cash and cash equivalents            | 33,992           | 394,318 | 50,116            | 13,525         | 6,439                             | 27,398        | 8,343                       | 22,895          | 13,817             | 26,592           | 1,369                                  | 22,696                    | 9,285              | 190,167              | 32,984                            | \$ 8,714,956 |
| Total assets                         | 33,992           | 394,318 | 50,116            | 13,525         | 6,439                             | 27,398        | 8,343                       | 22,895          | 13,817             | 26,592           | 1,369                                  | 22,696                    | 9,285              | 190,167              | 32,984                            | \$ 8,714,956 |
| <b>LIABILITIES AND FUND BALANCES</b> |                  |         |                   |                |                                   |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |              |
| Liabilities:                         |                  |         |                   |                |                                   |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |              |
| Accounts payable                     | -                | 261     | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 2,664        |
| Payroll liabilities                  | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 3,675        |
| Total liabilities                    | -                | 261     | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 6,339        |
| Fund balances:                       |                  |         |                   |                |                                   |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |              |
| Restricted for:                      |                  |         |                   |                |                                   |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |              |
| General contol and administration    | -                | 394,057 | -                 | -              | -                                 | -             | 8,343                       | -               | -                  | 26,592           | -                                      | -                         | -                  | -                    | 32,984                            | 1,414,730    |
| Public safety                        | 33,992           | -       | 50,116            | 13,525         | -                                 | -             | -                           | 22,895          | 13,817             | -                | -                                      | -                         | 9,285              | -                    | -                                 | 159,103      |
| Judieciary and legal                 | -                | -       | -                 | -              | 6,439                             | 27,398        | -                           | -               | -                  | -                | 1,369                                  | 22,696                    | -                  | -                    | -                                 | 734,829      |
| Corrections                          | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | 190,167              | -                                 | 196,002      |
| Public works and transportation      | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 2,118,583    |
| Health other than hospital           | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -            |
| Health and welfare                   | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 4,085,370    |
| Employee benefits                    | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -            |
| Culture and recreation               | -                | -       | -                 | -              | -                                 | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -            |
| Total fund balances                  | 33,992           | 394,057 | 50,116            | 13,525         | 6,439                             | 27,398        | 8,343                       | 22,895          | 13,817             | 26,592           | 1,369                                  | 22,696                    | 9,285              | 190,167              | 32,984                            | 8,708,617    |
| Total liabilities and fund balances  | 33,992           | 394,318 | 50,116            | 13,525         | 6,439                             | 27,398        | 8,343                       | 22,895          | 13,817             | 26,592           | 1,369                                  | 22,696                    | 9,285              | 190,167              | 32,984                            | \$ 8,714,956 |

**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures and Changes In Fund Balance**  
**Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds**  
**For the year ended August 31, 2022**

DRAFT

DRAFT

|   | County Health      | Animal Control | Ambulance       | Mental Health    | Social Security | Indemnity      | Court Security | County Bridge   | County Highway   | Federal Aid Secondary Matching Fund | County Motor Fuel Tax | Probation      | Fees to Assist Court | Law Library  | Automation     |
|---|--------------------|----------------|-----------------|------------------|-----------------|----------------|----------------|-----------------|------------------|-------------------------------------|-----------------------|----------------|----------------------|--------------|----------------|
| <b>REVENUES RECEIVED:</b>                           |                    |                |                 |                  |                 |                |                |                 |                  |                                     |                       |                |                      |              |                |
| Taxes   | \$ 314,452         | -              | 37,389          | 618,901          | 326,314         | -              | -              | 158,807         | 327,404          | 205,323                             | -                     | -              | -                    | -            | -              |
| Intergovernmental revenues                          | 316,317            | -              | -               | 61,894           | -               | -              | -              | 33,196          | 68,564           | 33,196                              | 967,082               | -              | -                    | -            | -              |
| Charges for services                                | 522,996            | 8,129          | -               | -                | 30,263          | -              | -              | 2,415           | 308,494          | 8,410                               | 2,711                 | -              | -                    | -            | -              |
| Fines and forfeitures                               | 24,788             | 12,580         | -               | -                | -               | 4,720          | 32,351         | -               | -                | -                                   | -                     | 37,754         | 42,641               | 7,050        | 18,466         |
| Interest  | 5,839              | 457            | 292             | 10,026           | 554             | 346            | 242            | 692             | 639              | 878                                 | 3,608                 | 911            | 276                  | 19           | 125            |
| Miscellaneous                                       | 250                | 1,085          | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| <b>Total revenues received</b>                      | <b>1,184,642</b>   | <b>22,251</b>  | <b>37,681</b>   | <b>690,821</b>   | <b>357,131</b>  | <b>5,066</b>   | <b>32,593</b>  | <b>195,110</b>  | <b>705,101</b>   | <b>247,807</b>                      | <b>973,401</b>        | <b>38,665</b>  | <b>42,917</b>        | <b>7,069</b> | <b>18,591</b>  |
| <b>EXPENDITURES DISBURSED:</b>                      |                    |                |                 |                  |                 |                |                |                 |                  |                                     |                       |                |                      |              |                |
| General control and administration                  | -                  | -              | -               | -                | 342,281         | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | 23,255         |
| Public safety                                       | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Judiciary and legal                                 | -                  | -              | -               | -                | -               | -              | 1,120          | -               | -                | -                                   | -                     | 30,073         | 7,827                | 7,032        | -              |
| Corrections   | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Public works and transportation                     | -                  | -              | -               | -                | -               | -              | -              | 259,404         | 829,295          | 114,578                             | 859,408               | -              | -                    | -            | -              |
| Health and welfare                                  | 1,120,982          | 727            | 48,150          | 643,482          | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Culture and recreation                              | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Debt service:                                       |                    |                |                 |                  |                 |                |                |                 |                  |                                     |                       |                |                      |              |                |
| Principal payment                                   | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Interest  | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Capital outlay                                      | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| <b>Total expenditures</b>                           | <b>1,120,982</b>   | <b>727</b>     | <b>48,150</b>   | <b>643,482</b>   | <b>342,281</b>  | <b>-</b>       | <b>1,120</b>   | <b>259,404</b>  | <b>829,295</b>   | <b>114,578</b>                      | <b>859,408</b>        | <b>30,073</b>  | <b>7,827</b>         | <b>7,032</b> | <b>23,255</b>  |
| Excess/(deficiency) of revenues over expenditures   | 63,660             | 21,524         | (10,469)        | 47,339           | 14,850          | 5,066          | 31,473         | (64,294)        | (124,194)        | 133,229                             | 113,993               | 8,592          | 35,090               | 37           | (4,664)        |
| <b>OTHER FINANCING SOURCES/(USES):</b>              |                    |                |                 |                  |                 |                |                |                 |                  |                                     |                       |                |                      |              |                |
| Transfers in  | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| Transfers out                                       | -                  | -              | -               | -                | -               | -              | -              | -               | -                | -                                   | -                     | -              | -                    | -            | -              |
| <b>Total other financing sources/(uses)</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>         | <b>-</b>                            | <b>-</b>              | <b>-</b>       | <b>-</b>             | <b>-</b>     | <b>-</b>       |
| <b>Net change in fund balance</b>                   | <b>63,660</b>      | <b>21,524</b>  | <b>(10,469)</b> | <b>47,339</b>    | <b>14,850</b>   | <b>5,066</b>   | <b>31,473</b>  | <b>(64,294)</b> | <b>(124,194)</b> | <b>133,229</b>                      | <b>113,993</b>        | <b>8,592</b>   | <b>35,090</b>        | <b>37</b>    | <b>(4,664)</b> |
| Fund balance, beginning of fiscal year, as restated | 2,100,494          | 135,401        | 126,671         | 1,600,750        | 268,812         | 137,080        | 87,291         | 275,346         | 419,289          | 242,946                             | 1,026,226             | 351,244        | 97,853               | 8,136        | 50,795         |
| <b>Fund balance, end of fiscal year</b>             | <b>\$2,164,154</b> | <b>156,925</b> | <b>116,202</b>  | <b>1,648,089</b> | <b>283,662</b>  | <b>142,146</b> | <b>118,764</b> | <b>211,052</b>  | <b>295,095</b>   | <b>376,175</b>                      | <b>1,140,219</b>      | <b>359,836</b> | <b>132,943</b>       | <b>8,173</b> | <b>46,131</b>  |

**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures and Changes In Fund Balance**  
**Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds**  
**For the year ended August 31, 2022**

DRAFT

DRAFT  
Rescue  
Squad  
Dive  
Team

|   | Recording      | Drug<br>Traffic<br>Prevention | Airport         | CEFS             | Local<br>Bridge | Township<br>Construction | Arrestee's/<br>Prisoners<br>Medical<br>Cost | Minor<br>Unknown<br>Heirs | Public<br>Defender<br>Records<br>Automation | Shop<br>With<br>a Cop | Probation<br>Drug<br>Testing | Document<br>Storage | Victim<br>Impact<br>Panel | Status<br>Attorney<br>Forfeited | DRAFT<br>Rescue<br>Squad<br>Dive<br>Team |
|---|----------------|-------------------------------|-----------------|------------------|-----------------|--------------------------|---|---------------------------|---|-----------------------|------------------------------|---------------------|---------------------------|---------------------------------|--|
| <b>REVENUES RECEIVED:</b>                           |                |                               |                 |                  |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Taxes   | -              | -                             | 53,827          | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Intergovernmental revenues                          | -              | -                             | 66,714          | 1,448,782        | 132,943         | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Charges for services                                | -              | -                             | 117,963         | -                | -               | 216,259                  | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Fines and forfeitures                               | 102,283        | 113                           | -               | -                | -               | -                        | 1,727                                       | -                         | 252   | -                     | 10,327                       | 18,521              | 1,400                     | -                               | -  |
| Interest  | 746            | 3                             | 56              | 49               | 207             | 2                        | 11  | 124                       | 1   | 25                    | 63                           | 327                 | 43                        | 7                               | 9  |
| Miscellaneous                                       | -              | -                             | 28,174          | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | 7,302                           | 220                                      |
| <b>Total revenues received</b>                      | <b>103,029</b> | <b>116</b>                    | <b>266,734</b>  | <b>1,448,831</b> | <b>133,150</b>  | <b>216,261</b>           | <b>1,738</b>                                | <b>124</b>                | <b>253</b>                                  | <b>25</b>             | <b>10,390</b>                | <b>18,848</b>       | <b>1,443</b>              | <b>7,309</b>                    | <b>229</b>                               |
| <b>EXPENDITURES DISBURSED:</b>                      |                |                               |                 |                  |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| General control and administration                  | 38,295         | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | 3,391               | -                         | -                               | -  |
| Public safety                                       | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Judiciary and legal                                 | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | 3,689                        | -                   | 154                       | -                               | -  |
| Corrections   | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Public works and transportation                     | -              | -                             | 230,235         | 1,462,827        | 169,727         | 216,259                  | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Health and welfare                                  | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Culture and recreation                              | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Debt service:                                       |                |                               |                 |                  |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Principal payment                                   | -              | -                             | 6,954           | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Interest  | -              | -                             | 2,062           | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Capital outlay                                      | -              | -                             | 43,639          | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| <b>Total expenditures</b>                           | <b>38,295</b>  | <b>-</b>                      | <b>282,890</b>  | <b>1,462,827</b> | <b>169,727</b>  | <b>216,259</b>           | <b>-</b>                                    | <b>-</b>                  | <b>-</b>                                    | <b>-</b>              | <b>3,689</b>                 | <b>3,391</b>        | <b>154</b>                | <b>-</b>                        | <b>-</b>                                 |
| Excess/(deficiency) of revenues over expenditures   | 64,734         | 116                           | (16,156)        | (13,996)         | (36,577)        | 2                        | 1,738                                       | 124                       | 253   | 25                    | 6,701                        | 15,457              | 1,289                     | 7,309                           | 229                                      |
| <b>OTHER FINANCING SOURCES/(USES):</b>              |                |                               |                 |                  |                 |                          |   |                           |   |                       |                              |                     |                           |                                 |  |
| Transfers in  | -              | -                             | -               | -                | -               | -                        | -   | -                         | -   | -                     | -                            | -                   | -                         | -                               | -  |
| Transfers out                                       | -              | -                             | -               | -                | -               | -                        | -   | (45,259)                  | -   | -                     | -                            | -                   | -                         | -                               | -  |
| <b>Total other financing sources/(uses)</b>         | <b>-</b>       | <b>-</b>                      | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>                 | <b>-</b>                                    | <b>(45,259)</b>           | <b>-</b>                                    | <b>-</b>              | <b>-</b>                     | <b>-</b>            | <b>-</b>                  | <b>-</b>                        | <b>-</b>                                 |
| <b>Net change in fund balance</b>                   | <b>64,734</b>  | <b>116</b>                    | <b>(16,156)</b> | <b>(13,996)</b>  | <b>(36,577)</b> | <b>2</b>                 | <b>1,738</b>                                | <b>(45,135)</b>           | <b>253</b>                                  | <b>25</b>             | <b>6,701</b>                 | <b>15,457</b>       | <b>1,289</b>              | <b>7,309</b>                    | <b>229</b>                               |
| Fund balance, beginning of fiscal year, as restated | 273,963        | 1,472                         | 85,165          | 16,702           | 60,902          | -                        | 4,097                                       | 45,135                    | 432   | 9,945                 | 23,169                       | 126,661             | 16,823                    | 1,235                           | 3,686                                    |
| <b>Fund balance, end of fiscal year</b>             | <b>338,697</b> | <b>1,588</b>                  | <b>69,009</b>   | <b>2,706</b>     | <b>24,325</b>   | <b>2</b>                 | <b>5,835</b>                                | <b>-</b>                  | <b>685</b>                                  | <b>9,970</b>          | <b>29,870</b>                | <b>142,118</b>      | <b>18,112</b>             | <b>8,544</b>                    | <b>3,915</b>                             |

**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Revenues, Expenditures and Changes In Fund Balance**  
**Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds**  
**For the year ended August 31, 2022**

DRAFT

DRAFT

|   | DUI<br>Equipment | GIS            | Pet<br>Population | EMA<br>Special | State's<br>Attorney<br>Auto-<br>mation | Drug<br>Court | Tax Sale<br>Auto-<br>mation | Rescue<br>Squad | Coroner<br>Special | Sale in<br>Error | Circuit<br>Clerk's<br>Marriage<br>Fund | Circuit<br>Clerk<br>Trust | Sheriff<br>Special | Inmate<br>Commissary | County<br>Clerk Tax<br>Redemption | Total            |
|---|------------------|----------------|-------------------|----------------|--|---------------|-----------------------------|-----------------|--------------------|------------------|--|---------------------------|--------------------|----------------------|-----------------------------------|------------------|
| <b>REVENUES RECEIVED:</b>                           |                  |                |                   |                |  |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |                  |
| Taxes   | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | \$2,042,417      |
| Intergovernmental revenues                          | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 3,128,688        |
| Charges for services                                | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 1,217,640        |
| Fines and forfeitures                               | 2,309            | 64,889         | 5,474             | -              | 292                                    | 4,476         | 2,247                       | -               | 9,275              | 9,671            | -                                      | -                         | 12,518             | -                    | -                                 | 426,124          |
| Interest  | 81               | 1,064          | 144               | 43             | 16                                     | 65            | 22                          | 51              | 34                 | 49               | -                                      | -                         | -                  | -                    | -                                 | 28,146           |
| Miscellaneous                                       | -                | -              | -                 | 15             | -                                      | -             | -                           | 3,425           | -                  | -                | -                                      | -                         | 3,938              | 48,556               | -                                 | 92,965           |
| <b>Total revenues received</b>                      | <b>2,390</b>     | <b>65,953</b>  | <b>5,618</b>      | <b>58</b>      | <b>308</b>                             | <b>4,541</b>  | <b>2,269</b>                | <b>3,476</b>    | <b>9,309</b>       | <b>9,720</b>     | <b>-</b>                               | <b>-</b>                  | <b>16,456</b>      | <b>48,556</b>        | <b>-</b>                          | <b>6,935,980</b> |
| <b>EXPENDITURES DISBURSED:</b>                      |                  |                |                   |                |  |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |                  |
| General control and administration                  | -                | 104,646        | -                 | -              | -                                      | -             | 2,500                       | -               | -                  | 588              | -                                      | -                         | -                  | -                    | -                                 | 514,956          |
| Public safety                                       | -                | -              | 724               | 1,971          | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | 21,678             | -                    | -                                 | 24,373           |
| Judiciary and legal                                 | -                | -              | -                 | -              | -                                      | 2,362         | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 52,257           |
| Corrections   | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -                |
| Public works and transportation                     | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 4,141,733        |
| Health and welfare                                  | -                | -              | -                 | -              | -                                      | -             | -                           | -               | 27,273             | -                | -                                      | -                         | -                  | -                    | -                                 | 1,840,614        |
| Culture and recreation                              | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -                |
| Debt service:                                       |                  |                |                   |                |  |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |                  |
| Principal payment                                   | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 6,954            |
| Interest  | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 2,062            |
| Capital outlay                                      | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | 43,639           |
| <b>Total expenditures</b>                           | <b>-</b>         | <b>104,646</b> | <b>724</b>        | <b>1,971</b>   | <b>-</b>                               | <b>2,362</b>  | <b>2,500</b>                | <b>-</b>        | <b>27,273</b>      | <b>588</b>       | <b>-</b>                               | <b>-</b>                  | <b>21,678</b>      | <b>-</b>             | <b>-</b>                          | <b>6,626,588</b> |
| Excess/(deficiency) of revenues over expenditures   | 2,390            | (38,693)       | 4,894             | (1,913)        | 308                                    | 2,179         | (231)                       | 3,476           | #####              | 9,132            | -                                      | -                         | (5,222)            | 48,556               | -                                 | 309,392          |
| <b>OTHER FINANCING SOURCES/(USES):</b>              |                  |                |                   |                |  |               |                             |                 |                    |                  |  |                           |                    |                      |                                   |                  |
| Transfers in  | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | -                |
| Transfers out                                       | -                | -              | -                 | -              | -                                      | -             | -                           | -               | -                  | -                | -                                      | -                         | -                  | -                    | -                                 | (45,259)         |
| <b>Total other financing sources/(uses)</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>          | <b>-</b>       | <b>-</b>                               | <b>-</b>      | <b>-</b>                    | <b>-</b>        | <b>-</b>           | <b>-</b>         | <b>-</b>                               | <b>-</b>                  | <b>-</b>           | <b>-</b>             | <b>-</b>                          | <b>(45,259)</b>  |
| Net change in fund balance                          | 2,390            | (38,693)       | 4,894             | (1,913)        | 308                                    | 2,179         | (231)                       | 3,476           | #####              | 9,132            | -                                      | -                         | (5,222)            | 48,556               | -                                 | 264,133          |
| Fund balance, beginning of fiscal year, as restated | 31,602           | 432,750        | 45,222            | 15,438         | 6,131                                  | 25,219        | 8,574                       | 19,419          | 31,781             | 17,460           | 1,369                                  | 22,696                    | 14,507             | 141,611              | 32,984                            | 8,444,484        |
| Fund balance, end of fiscal year                    | 33,992           | 394,057        | 50,116            | 13,525         | 6,439                                  | 27,398        | 8,343                       | 22,895          | 13,817             | 26,592           | 1,369                                  | 22,696                    | 9,285              | 190,167              | 32,984                            | \$8,708,617      |



**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Fiduciary Net Position - Modified Cash Basis**  
**August 31, 2022**

| <b>DRAFT</b>              | <b>Circuit Clerk</b> | <b>Collector<br/>Accounts</b> | <b>Drainage</b> | <b>DRAFT<br/>Total</b> |
|---------------------------|----------------------|-------------------------------|-----------------|------------------------|
| <b>ASSETS</b>             |                      |                               |                 |                        |
| Cash and cash equivalents | \$ 803,339           | 4,443,590                     | \$ 454,038      | \$ 5,700,967           |
| Certificate of deposit    | 10,000               | -                             | -               | 10,000                 |
| Total assets              | <u>\$ 813,339</u>    | <u>4,443,590</u>              | <u>454,038</u>  | <u>\$ 5,710,967</u>    |
| <b>LIABILITIES</b>        |                      |                               |                 |                        |
| Accounts payable          | \$ 53,371            | -                             | -               | \$ 53,371              |
| Total liabilities         | <u>53,371</u>        | <u>-</u>                      | <u>-</u>        | <u>53,371</u>          |
| <b>NET POSITION</b>       |                      |                               |                 |                        |
| Restricted                | <u>\$ 759,968</u>    | <u>\$ 4,443,590</u>           | <u>454,038</u>  | <u>\$ 5,657,596</u>    |

**SHELBY COUNTY, ILLINOIS**  
**Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis**  
**For the year ended August 31, 2022**

| <b>DRAFT</b>                                      | <b>Collector</b>     |                 |                 | <b>DRAFT</b>  |
|---|----------------------|-----------------|-----------------|---------------|
|   | <b>Circuit Clerk</b> | <b>Accounts</b> | <b>Drainage</b> | <b>Totals</b> |
| <b>ADDITIONS</b>                                  |                      |                 |                 |               |
| Amount received as fiscal agent                   | \$ 902,447           | -               | -               | \$ 902,447    |
| Property taxes collected for other governments    | -                    | 37,331,310      | 83,235          | 37,414,545    |
| Interest  | -                    | 8,473           | 1,000           | 9,473         |
| Total additions                                   | 902,447              | 37,339,783      | 84,235          | 38,326,465    |
| <b>DEDUCTIONS</b>                                 |                      |                 |                 |               |
| Fines distributed to other governments            | \$ 644,319           | -               | -               | 644,319       |
| Property taxes distributed to other governments   | -                    | 35,558,012      | 77,605          | 35,635,617    |
| Total deductions                                  | 644,319              | 35,558,012      | 77,605          | 36,279,936    |
| Excess (deficiency) of revenues over expenditures | 258,128              | 1,781,771       | 6,630           | 2,046,529     |
| <b>OTHER FINANCING SOURCES/(USES)</b>             |                      |                 |                 |               |
| Transfers in                                      | -                    | -               | -               | -             |
| Transfers out                                     | -                    | 42              | -               | 42            |
| Total other financing sources/(uses)              | -                    | 42              | -               | 42            |
| Change in net position                            | 258,128              | 1,781,813       | 6,630           | 2,046,571     |
| Net position, beginning of the year               | 501,840              | 2,661,777       | 447,408         | 3,611,025     |
| Net position, end of year                         | \$ 759,968           | 4,443,590       | 454,038         | \$ 5,657,596  |

**PART IV – GOVERNMENT AUDITING STANDARDS**

DRAFT



8334 South Stony Island Avenue  
Chicago, IL 60617  
(773) 731-1300  
fax (773) 731-1301  
[www.benfordbrown.com](http://www.benfordbrown.com)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees of  
Shelby 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Shelby County, Illinois (the County), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Shelby County, Illinois (County)'s basic financial statements and have issued our report thereon dated August 20, 2024.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 County'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 the 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 identified certain deficiencies in internal control which are described in the accompanying schedule of findings and questioned costs as Findings 2022-001, 2022-002 and 2022-005.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Findings 2022-001, 2022-003, 2022-004 and 2022-006.

### **Shelby County, Illinois' Response to Findings**

The County's response to the finding identified in our audit is 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.

### **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.

**DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT**

Benford Brown & Associates, LLC

Chicago, IL

August 20, 2024

**PART V – UNIFORM GUIDANCE**

DRAFT



8334 South Stony Island Avenue  
 Chicago, IL 60617  
 (773) 731-1300  
 fax (773) 731-1301  
[www.benfordbrown.com](http://www.benfordbrown.com)

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
 EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
 OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of  
 Shelby County, Illinois:

***Qualified Opinion on Each Major Program***

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, Shelby County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major programs for the year ended August 31, 2022.

***Basis for Qualified Opinion***

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 Auditor’s 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.

***Matters Giving Rise to Qualified Opinion on Major Programs***

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with the following:

| <u>Finding Number</u> | <u>AL Number</u> | <u>Program Name</u>                               | <u>Compliance Requirements</u>                                      |
|-----------------------|------------------|---|---|
| 2022-02               | 21.027           | Coronavirus State and Local Fiscal Recovery Funds | Activities Allowed or Unallowed and Allowable Costs/Cost Principles |

Consequently, we were unable to determine whether the County complied with the requirements listed above as applicable to the programs listed 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.

### ***Auditor's 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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as finding 2022-03. 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 the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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. We identified certain deficiencies in internal control over compliance which are described in the accompanying schedule of findings and questioned costs as Finding 2022-001, 2022-004, and 2022-006.

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.

**DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT**

Benford Brown & Associates, LLC

Chicago, IL

August 20, 2024

**SHELBY COUNTY, ILLINOIS**

Schedule of Expenditures of Federal Awards

Year ended August 31, 2022

**DRAFT**

**DRAFT**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title/Grant Title  | CFDA<br>Number | Grant<br>Number | Subrecipient<br>Payments | Expenditures |
|--|----------------|-----------------|--------------------------|--------------|
| <u>Major Program</u>   |                |                 |                          |              |
| U.S. Department of Treasury -<br>Coronavirus State and Local Fiscal Recovery Funds Program   | 21.027         | SLFRP5451       | \$ -                     | \$ 499,973   |
| Total Expenditures of Major Program  |                |                 | -                        | 499,973      |
| <u>Nonmajor Programs</u>   |                |                 |                          |              |
| U.S. Department of Agriculture -<br>Passed through the Illinois Department of Human Services:<br>Special Supplemental Nutrition Program for Women, Infants,<br>and Children Program (WIC):<br>Special Supplemental Nutrition Program for Women,<br>Infants, and Children grant | 10.557         | 2FCSAQ01093     | -                        | 76,034       |
| WIC Breastfeeding and Peer Counseling grant  | 10.557         | n/a             | -                        | 7,282        |
| Subtotal   |                |                 | -                        | 83,316       |
| U.S. Department of Transportation -<br>Passed through the Illinois Department of Transportation:<br>Airport Improvement Program, COVID-19 Airports Programs,<br>and Infrastructure Investment and Jobs Act Program:  |                |                 |                          |              |
| Transportation grant   | 20.106         | 30004487700     | -                        | 4,751        |
| Transportation grant   | 20.106         | 20004487700     | -                        | 2,556        |
| Transportation grant   | 20.106         | 200048532H0     | -                        | 45,000       |
| Subtotal   |                |                 | -                        | 52,307       |
| Highway Planning and Construction Program  | 20.205         | 2000AL20148     | -                        | 8,410        |
| Formula Grants for Rural Areas and Tribal Transit Program:<br>Section 5311 Operating Assistance to Provide Public<br>Transportation grant  | 20.509         | 30OP2237FED     | -                        | 225,825      |
| Section 5311 Operating Assistance to Provide Public<br>Transportation grant  | 20.509         | 20OP2237FED     | -                        | 167,208      |
| Section 5311 Operating Assistance to Provide Public<br>Transportation grant  | 20.509         | 20OP2137FED     | -                        | 371          |
| Subtotal   |                |                 | -                        | 393,404      |
| U.S. Department of Environmental Protection Agency (EPA) -<br>Passed through the Illinois Department of Emergency<br>Management:<br>State Indoor Radon Grants Program:<br>RPSA Violence Prevention Training, Technical Assistance<br>and Support grant                         | 66.032         | n/a             | -                        | 6,065        |
| U.S. Department of Health and Human Services -<br>Passed through Illinois Department of Human Services:<br>Immunization Cooperative Agreements   | 93.268         | 2025080081J     | -                        | 3,000        |
| Total Expenditures of Nonmajor Programs  |                |                 | -                        | 546,502      |
| Total Expenditures of Federal Awards   |                |                 | \$ -                     | \$ 1,046,475 |

See accompanying footnote to the Schedule.

## SHELBY COUNTY, ILLINOIS

Notes to Schedule

For the year ended August 31, 2022

---

### (1) Schedule of Expenditures of Federal Awards

#### Basis of Presentation

The Schedule of Expenditures of Federal Awards (Schedule) has been prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Schedule includes the federal grant activity of the County and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

#### Sub-recipients

The County made no disbursements to subrecipients during the fiscal year 2022.

#### Non-cash Assistance

The County did not receive any federal non-cash assistance during the fiscal year 2022.

#### Insurance

The County did not receive any federally-funded insurance during fiscal year 2022.

#### Loans

The County did not have any federal loans or loan guarantees outstanding as of August 31, 2022.

#### De Minimis Cost Rate

The County elected to use the 10% de minimis cost rate during fiscal year 2022.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of report the auditor issue on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Qualified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified?  Yes  None reported  
Noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified?  Yes  None reported

Type of report the auditor issue on compliance for major federal programs:

Qualified

Any findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?  Yes  No

Auditee qualified as low-risk auditee?  Yes  No

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

| <u>Federal Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u>         |
|---|---|
| 21.027                                      | Coronavirus State and Local Fiscal Recovery Funds |

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements**

**Internal Control Findings**

**Finding 2022-01      Lack of Financial Accounting Information and Related Supporting Documentation Made Available to the County Treasurer**

***Criteria***

In order to maintain proper controls over financial reporting it is essential that the County maintain a complete set of financial accounting records and adequate supporting documentation. In accordance with Illinois Compiled Statute (ILCS) 55 ILCS 5/3-13002, the Board of Commissioners and any person authorized by the Board of Commissioners, such as the County Treasurer, is to have free and unrestricted access to books, papers, records and memoranda.

***Condition***

The County does not have a centralized process for maintaining its financial accounting records and related supporting documentation so that it can prepare financial reports that include financial activity for all offices and departments of the County. Additionally, it appears that certain offices and departments are noncompliant with the County's financial policy that requires that all financial accounting records and related supporting documentation be provided to the County Treasurer so that the County Treasurer can maintain a complete set of accounting records for the entire County. Information requested for audit purposes but not made available to the County Treasurer include:

- 1) a detailed listing of all capital assets held by each department of the County at the fiscal year end that includes the date of purchase, purchase amount, and assigned useful life for each asset,
- 2) a detailed list of accrued compensated absences for each County employee at the fiscal year end that includes a dollar balance at the beginning of the fiscal year, the hours earned and used during the fiscal year, and hourly pay rates used to calculate the ending balance, and
- 3) trial balances, detailed general ledgers and bank statements for the following funds:

| <u>Office/Department</u>  | <u>Name of Bank Account</u>   |                 |
|---------------------------|-------------------------------|-----------------|
| Sheriff                   | General                       | Stellar Inmate  |
|                           | Inmate Fund                   | Special Account |
| Circuit Clerk             | Circuit Clerk Child Support   | Marriage        |
|                           | Fourth Judicial Circuit Trust |                 |
| Supervisor of Assessments | Supervisor of Assessments     |                 |
| Airport                   | Airport Farm                  |                 |
| Tourism                   | Tourism                       |                 |

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements (continued)**

***Internal Control Findings (continued)***

**Finding 2022-001 (continued)**

***Cause***

Several offices and departments within the County have historically maintained their accounting records and related supporting documentation independent of the County Treasurer. Certain of these offices and departments do not provide the County Treasurer with its compiled accounting records and related supporting documentation including trial balances, general ledgers, bank statements, vendor invoices, accrued compensated absences detail, and grant vouchers and financial reports. Additionally, the County does not appear to have an effective method of enforcing Illinois statutes requiring all financial accounting records and related supporting documentation be made available to the County Treasurer so that the County Treasurer can maintain a complete set of accounting records for the County.

***Effect***

The effect of these conditions is that 1) the County Treasurer is not able to maintain a complete set of accounting records for the entire County; 2) the County Treasurer is also not able to ensure that all account reconciliations are completed on a monthly basis including reconciliations for bank accounts, capital asset accounts, and accrued compensated absences accounts; and 3) the Board of Commissioners is not able to properly govern over activities of the County that are not being included in various financial reports produced by the County Treasurer due to a lack of relevant financial information.

Allowing these conditions to persist puts the County, its elected Officers, other members of management and the Board of Commissioners at risk of 1) material misstatements being included in the County's financial statements without being detected; 2) noncompliance with laws, regulations, contracts, and grant agreements; 3) noncompliance with union contracts, and 4) violation of Illinois statutes. These conditions could result in a suspension of funding from federal and state sources, investigations of potential abuse of funding and/or misappropriation of assets, orders to return grant funds, legal action from unions, and charges of petty offenses for County Officers.

The effect of these conditions on the financial statements was that the balances for cash, revenue, and expenses for the general fund were understated and its fund balance was misstated by the net difference of these balances.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements (continued)**

***Internal Control Findings (continued)***

**Finding 2022-001 (continued)**

***Repeat Finding***

This finding also occurred in 2020 (2020-002), 2019 (2019-005) and 2017 (2017-002).

***Recommendation***

We recommend that the Board of Commissioners enforce the Illinois statute requiring that all accounting records and related supporting documentation from all County Offices and departments be made available to the County Treasurer so that there is a process in which all of the County's financial activity is compiled, reconciled and included in a complete set of financial reports for the County. We further recommend that for those offices and departments that maintain accounting records be provided with a standard format for classifying transactions and compiling financial reports

***Views of Responsible Officials and Planned Corrective Actions***

See corrective action plan.

**Finding 2022-002 Material Weakness in Internal Control Over Financial Reporting**

***Criteria***

Shelby County is required to maintain a system of controls over the preparation of financial statements in accordance with the modified cash basis. County internal controls over financial reporting should include adequately trained personnel with the knowledge and ability to prepare and/or thoroughly review the modified cash basis financial statements to ensure that they are free of material misstatements and include all disclosures as required by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, requires governments to present government-wide and fund financial statements as well as a summary reconciliation of the (a) total governmental fund balances to the net position of governmental activities in the Statement of Net Position, and (b) total change in governmental fund balances to the change in the net position of governmental activities in the Statement of Activities. In addition, the Statement requires information about the government's major and nonmajor funds in the aggregate, to be provided in the fund financial statements.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements (continued)**

***Internal Control Findings (continued)***

**Finding 2022-002 (continued)**

***Condition***

The County does not have internal control procedures in place to ensure that its annual financial statements and related footnote disclosures are properly prepared, complete, and presented in accordance with the modified cash basis of accounting.

***Cause***

The County does not have internal personnel or contracted personnel with the requisite skills, knowledge, and experience to prepare its financial statements and footnotes. As a result, the County relies on its audit firm to prepare its annual financial statements and related footnotes disclosures.

***Effect***

The effect is that controls over financial reporting are significantly weakened thereby significantly increasing likelihood that a material misstatement of the financial statements and/or missing required disclosures will not be detected by management.

***Repeat Finding***

This finding was reported in 2020 (2020-002) and previous years 2016 through 2019. This condition occurred in 2021 but was not reported as a finding.

***Recommendation***

We recommend that management either 1) provide training for its key accounting personnel so that they will be able to prepare financial statements and footnotes for the County and/or 2) contract with an accountant or firm that has the relevant skills, knowledge and experience to prepare the financial statements and footnotes.

***Views of Responsible Officials and Planned Corrective Actions***

See corrective action plan.



**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements (continued)**

**Compliance Findings**

**Finding 2022-003    Budgeting**

***Criteria***

55 ILCS 5/6-1002 sets forth the requirements for the annual budget. The budget shall classify all estimated receipts and proposed expenditures, and all amounts in the treasury of the county, under the several county funds now provided by law.

***Condition***

The County prepared annual budgets for some of its funds, but not all.

***Cause***

The County follows a process that has historically been in place. Over time and with changes in personnel, the process has deviated from the requirements of 55 ILCS 5/6-1002.

***Effect***

**Lack of Transparency:** Failing to follow the budget statute can undermine transparency in financial management. Budgets serve as a key tool for communicating financial plans, priorities, and allocations of public funds. Without a comprehensive budget that includes all funds, the County may hinder transparency and impede the public's access to information.

**Misallocation of Resources:** Not preparing a budget for all funds can lead to the misallocation of resources. Budgets help guide financial decisions, ensuring that funds are allocated appropriately and in line with strategic goals. Without accurate and comprehensive budgeting, the County may struggle to make well-informed decisions, potentially leading to inefficiency, waste, or mismanagement of resources.

**Compliance Issues:** Failure to comply with the budget statute may result in legal and regulatory consequences. Non-compliance can lead to legal actions, fines, or other penalties imposed by regulatory bodies or oversight authorities. Such consequences can impact the County's reputation and finances.

**Accounting and Reporting Challenges:** When certain funds are excluded from the budget, it can create challenges in financial accounting and reporting. Incomplete budgets may make it difficult to accurately track and report financial performance, hindering effective financial analysis, auditing, and overall fiscal oversight.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section II - Findings Relating to the Financial Statements (continued)**

**Internal Control Findings (continued)**

**Finding 2022-003 (continued)**

***Repeat Finding***

Yes. This condition occurred in 2021 and 2020, but was not reported as a finding.

***Recommendation***

We recommend the County review the specific provisions of 55 ILCS 5/6-1002 to understand the County's obligations for budget preparation and the process for amending the budget. We further recommend that the County prepare budgets for all of its funds in order to improve its ability to monitor its financial activity during the fiscal year.

Also see Findings 2022-004 and 2022-006 in section III.

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards**

**Internal Control Findings**

**Finding 2022-004                      Material Weakness in Internal Control Over Activities  
Allowed or Unallowed and Allowable Costs/Cost Principles**

**Assistance Listing Numbers**                      21.027 Coronavirus State and Local Fiscal Recovery Funds  
(CSLFRF)

**Federal Agency**                                      U.S. Department of Treasury

**Passthrough Agency**                              Not applicable

**Award Number/Year**                              2022

***Criteria***

The County is responsible for keeping an accurate accounting of all federal expenditures and maintaining all of the required documentation and reports in accordance with applicable federal regulations.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards  
(continued)**

***Internal Control Findings (continued)***

**Finding 2022-004 (continued)**

***Condition***

For AL No. 21.027, Coronavirus State and Local Fiscal Recovery Funds, a sample of employee payroll transactions were tested for Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The County was not able to provide adequate supporting documentation of time and effort (e.g. timesheets or timecards) charged to the CSLFRF program.

***Cause***

The County does not have a consistent process for tracking and recording each employee's time spent on various activities so that the portion of each employee's salaries and wages allocated to each grant and/or activity can be calculated.

***Effect***

The County is not in compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements of its federally funded programs.

***Questioned Costs***

See scope limitation.

***Repeat Finding***

Yes. This finding also occurred in 2020 (2020-002) and 2019 (2019-002).

***Recommendation***

We recommend that the County require that all employees submit time records that provide enough detail to allow for their salaries and wages to be allocated to grants and other activities based on actual reported time. We further recommend that these time records be maintained through a timekeeping software that has the capability of calculating such allocation percentages by employee.

***Views of Responsible Officials and Planned Corrective Actions***

See corrective action plan.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards  
(continued)**

***Internal Control Findings (continued)***

|                                   |   |
|-----------------------------------|---|
| <b>Finding 2022-005</b>           | <b>Material Weakness in Internal Control Over Grant Reporting</b> |
| <b>Assistance Listing Numbers</b> | 21.027 Coronavirus State and Local Fiscal Recovery Funds          |
| <b>Federal Agency</b>             | U.S. Department of Treasury                                       |
| <b>Passthrough Agency</b>         | Not applicable  |
| <b>Award Number/Year</b>          | 2022  |

***Criteria***

The County is required to maintain a system of controls over the preparation of its Schedule of Expenditures of Federal Awards (SEFA) per the Uniform Guidance at 2 CFR 200.510(b) and its Consolidated Year-End Financial Report (CYEFR) in compliance with the 30 ILCS 708/1 Grant Accountability and Transparency Act (GATA).

***Condition***

The County did not have a centralized process for maintaining its grant accounting records and related supporting documentation to ensure that all federal grants expenditures were included on its SEFA and to ensure that all state grant expenditures were included on its CYEFR for fiscal year 2022. The County's expenditures totaling \$499,973 for its CSLFRF program were not provided with grant expenditures to be included in the SEFA and CYEFR.

Additionally, it appears that certain offices and departments are noncompliant with the County's financial policy that requires that all financial accounting records and related supporting documentation be provided to the County Treasurer so that the County Treasurer can maintain a complete set of grant accounting records for the entire County.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards  
(continued)**

***Internal Control Findings (continued)***

**Finding 2022-005 (continued)**

***Cause***

The County does not have internal personnel or contracted personnel with the requisite knowledge and experience to prepare its SEFA and CYEFR. Additionally, offices and departments within the County that receive and administer grants maintain the grant accounting records and related supporting documentation independent of the County Treasurer. These offices and departments provide the grant expenditures that are included in the CYEFR but do not consistently provide the detailed grant accounting records for use to prepare the SEFA and CYEFR.

***Effect***

Allowing these conditions to persist puts the County, its management and the Board of Commissioners at risk of 1) material misstatements being included in the County's SEFA and CYEFR without being detected and noncompliance with grant agreements. These conditions could also result in a suspension of funding from grant funding sources, investigations of potential abuse and/or misappropriation of grant funds, and orders to return grant funds.

***Recommendation***

We recommend that management either 1) provide training for its key accounting personnel so that they will be able to prepare SEFA and CYEFR for the County and/or 2) contract with an accountant or firm that has the relevant skills, knowledge and experience to prepare the SEFA and CYEFR.

We further recommend that the Board of Commissioners enforce the County's policy of requiring that all accounting records and related supporting documentation be made available to the County Treasurer so that there is a process in which all of the County's financial activity pertaining to grants is compiled, reconciled and included in a complete set of grant financial reports utilized to prepare the SEFA and CYEFR for the County.

***Questioned Costs***

None noted.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards  
(continued)**

***Internal Control Findings (continued)***

**Finding 2022-005 (continued)**

***Repeat Finding***

Yes. This finding also occurred in 2020 (2020-003) and 2019 (2019-002).

***Views of Responsible Officials and Planned Corrective Actions***

See corrective action plan.

**Compliance Findings**

**Finding 2022-006                      Noncompliance with Federal and State Reporting Requirements**

**Assistance Listing Numbers**    21.027    American Rescue Plan Act Program

**Federal Agencies**                      U.S. Department of Treasury

**Award Number/Year**                      2022

***Criteria***

The County has grant agreements from State of Illinois agencies with terms requiring compliance with financial reporting requirements in accordance with Uniform Guidance, the State of Illinois Grant Accountability and Transparency Act (GATA), and 55 ILCS 5/6-31003. As such, for the year ended August 31, 2022, the County was required to submit audited financial statements, a schedule of expenditures of federal awards (SEFA) and single audit reports to the Federal Audit Clearinghouse (FAC) and the same audit package plus a Consolidated Year End Financial Report (CYEFR) to the GATA portal. The County was also required to submit audited financial statements and an Annual Financial Report (AFR) to the Illinois Comptroller. The audited financial statements and AFR were required to be submitted by an extended due date of April 28, 2023. The audited financial statements, SEFA, single audit reports and CYEFR were required to be submitted to the GATA portal by February 28, 2023. The audited financial statements, SEFA and single audit reports were required to be submitted to the FAC by an extended due date of September 30, 2023.

**SHELBY COUNTY, ILLINOIS**

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

---

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards  
(continued)**

***Internal Control Findings (continued)***

**Finding 2022-006 (continued)**

***Condition***

The County did not submit its audited financial statements, SEFA, CYEFR, AFR and other required information as of and for the year ended August 31, 2022 to the FAC, GATA portal, and Illinois Comptroller prior to the due dates specified above.

***Cause***

The County was not able to provide adequate documentation for transactions selected for testing in a timely manner which caused significant delays in the performance of the audit.

***Effect***

The effect is that controls over the financial reporting process were significantly weakened thereby increasing the risk that material misstatements could be included in the financial statements, SEFA, CYEFR, AFR and other supplementary schedules without management being aware. Additionally, noncompliance with financial reporting deadlines could cause funding sources for the County to suspend funding until compliance is achieved.

***Questioned Costs***

None noted.

***Repeat Finding***

Yes. This condition also occurred in fiscal years 2021 and 2020, but not reported as a finding.

***Recommendation***

We recommend that the County implement the recommendations detailed in the previous findings so that financial accounting records and reports can be prepared in advance of all financial reporting and grant reporting deadlines.

***Views of Responsible Officials and Planned Corrective Actions***

See corrective action plan.

**SHELBY COUNTY, ILLINOIS**

Summary Schedule of Prior Audit Findings

For the year ended August 31, 2022

---

**Findings Relating to the Financial Statements**

**Internal Control Findings**

**Finding 2021-001      Financial Statement Preparation**

***Condition***

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with the modified cash basis of accounting.

***Status***

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with the modified cash basis of accounting. The County did not implement a corrective action plan thus this finding is a repeat finding for fiscal years 2016-2021. See Finding 2022-02.

**Finding 2021-02      Noncompliance with Federal and State Reporting Requirements**

***Condition***

Internal controls state that bank reconciliations are performed for all of the Treasurer bank accounts. Part of the procedure includes reconciling the bank balances to the general ledger balances. The bank reconciliation procedures were improperly implemented due to multiple bank reconciliations not reconciling to the general ledger balance.

***Status***

The County Treasurer addressed this finding by enhancing procedures to reconcile bank accounts to the general ledger and to have them reviewed and approved in a timely manner.



**SHELBY COUNTY, ILLINOIS**

Corrective Action Plan

For the year ended August 31, 2022

---

**Finding 2022-01      Lack of Financial Accounting Information and Related Supporting Documentation Made Available to the County Treasurer**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Robert Orman, Board Chairman

*Anticipated Completion Date*

[Insert response]

**Finding 2022-002      Material Weakness in Internal Control Over Financial Reporting**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Erica Firnhaber, County Treasurer

*Anticipated Completion Date*

[Insert response]

**Finding 2022-003      Budgeting**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Robert Orman, Board Chairman

*Anticipated Completion Date*

[Insert response]

**SHELBY COUNTY, ILLINOIS**

Corrective Action Plan

For the year ended August 31, 2022

---

**Finding 2022-004     Material Weakness in Internal Control Over Activities  
Allowed or Unallowed and Allowable Costs/Cost Principles**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Erica Firnhaber, County Treasurer

*Anticipated Completion Date*

[Insert response]

**Finding 2022-005     Material Weakness in Internal Control Over Grant Reporting**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Erica Firnhaber, County Treasurer

*Anticipated Completion Date*

[Insert response]

**Finding 2022-006     Noncompliance with Federal and State Reporting Requirements**

*Views of Responsible Officials and Planned Corrective Actions*

[Insert response]

*Contact Person Responsible for Corrective Action*

Board of Commissioners and Erica Firnhaber, County Treasurer

*Anticipated Completion Date*

[Insert response]

Engineer Report:

- Resolutions/Petitions for County Board Approval
  - Discussion and Approval of 50/50 petition from Big Spring Township Highway Commissioners to line an existing 9' diameter-20' long steel pipe with a 40' long pipe. Estimated cost of the project will be 17,121.73, which will be shared 50/50 between the township and County Bridge account.
  - Discussion and Approval for 2 positions for an internship from Maintenance crew to Engineering Technicians.
  
- Items for Future Discussion
  - 50/50 Petition and Engineering Agreements for:
    - Oconee Township Bridges
      - 087-3053 (Chastain)
      - 087-3279 (Chastain)
    - Rose Township Bridges
      - 087-3161 (TBD)
    - Richland Township Bridges
      - 087-3344 (TBD)
      - 087-3136 (TBD)
    - Flat Branch
      - 087-3069 (TBD)
      - 087-3301 (TBD)
  
- Highway Department Team Major accomplishments since last meeting
  - Maintenance – Construction season has begun
    - Todds Point Railroad Crossing
    - 50/50 Pickaway Township
    - Signage Maintenance
    - Filling of Potholes
    - Rock Hauling
    - Fixing equipment
    - Culverts on County Highway 5/Country Club Road Completed
    - Culverts on County Highway 19/Assumption Blacktop Completed.
    - Maintenance and removal of decals for new deputy patrol vehicles
  - Front Office Team
    - Normal Day to Day operations.
    - IDOT MFT Audits.
    - Oconee Bridge Inspection. 1 finished
    - Todds Point RR inspection.
    - Support in Oiling
    - Future Projects, Costs, Timeframes.
    - Pavement Preservation Plan

- Projects
  - County Highway 5 Reconstruction
    - Preconstruction meeting occurred, September 16<sup>th</sup> Tentative Start Date for Asphalt. Milling operations completed Wednesday the 11<sup>th</sup>.
  - Union Pacific Railroad Crossings.
    - Todd's Point RR XING (Crossing). Project has started. Dirt Hauled, Rock Laid.
      - Approximate 80% completed by County forces.
    - Gonzalez RR Xings – 3 North of Shelbyville. Gonzalez is pursuing design.
    - 6 Xings from County Line to Findlay. (No change since last meeting)
  - County Highway 3
    - Programming for year has been released. IDOT has contacted me and is aware of issues. They are working on getting us in as soon as possible.
  - Oconee Township Bridges – 2 Separate Projects
    - Section 19-11120-00-BR, Federal Bridge project.
      - Project is in majority complete and open
    - Section 21-11120-00-BR, Rebuild IL Bridge Project.
      - Project is moving forward. Existing bridge is being removed currently. Setting up for future bridge.
  - Multiple 5050s scheduled and multiple completed on time and in budget.
- Other
  - Expectations – Please be forthcoming if anything is not meeting expectations.

Per Section 6-501

**Petition of County Aid  
To Build or Repair Bridge, Culvert or Drainage Structure**

STATE OF ILLINOIS  
County of Shelby  
Road District of Big Spring Township  
To the County Board of Shelbyville County, Illinois  
Per Section 5-501 of the Illinois Highway Code, the undersigned, Highway Commissioner Big Spring Township in said County, would respectfully requests:


**Location:** Section 3, Big Spring TWP 850N      **Scope:** Line 9' diameter rail car with 102" - 40 LF Pipe  
Pipe = 102 liner pipe      Labor, Eqipt. Mat'l = (See Estimate)  
**TOTAL = \$17,121.73, (1/2 cost each of \$8,560.50)**

in said road district, which the road district is responsible.  
The anticipated cost of the proposed project will be \$17,122 Dollars, which sum will be more than 0.02% of the full, fair cash value of all the taxable property in said Road District, as equalized or assessed by the Department of Revenue, and the tax rate for road purposes in said Road District was in each year for the 2 years last past not less than the maximum allowable rate provided for in Section 6-501 of the Illinois Highway Code.

Wherefore, the said Highway Commissioner hereby petitions you for aid, and for an appropriation from "County Bridge Fund" in the County Treasury of a sum sufficient to meet one half the expenses of said bridge or other work, said Road District being prepared to furnish the other half the amount required.

Being duly sworn, on oath says that this affidavit attached is necessary and that the sum will not be more expensive than is needed for the purpose required.


Date at Shelby Co. Highway Dept., this 12<sup>th</sup> day of September, 2024

  
Steve Lemar  
Highway Commissioner

**Road and Bridge Committee Approval**


The Shelby County Road and Bridge Committee has reviewed the proposed bridge aid application submitted by \_\_\_\_\_ Township, for the proposed project which has an anticipated cost \_\_\_\_\_, which the county will provide one half of the expenses from the "County Bridge Fund".

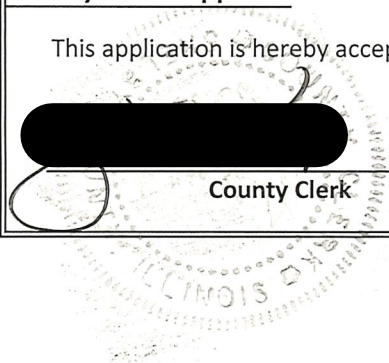
This application is hereby accepted to on this \_\_\_\_\_ day of September, 2024

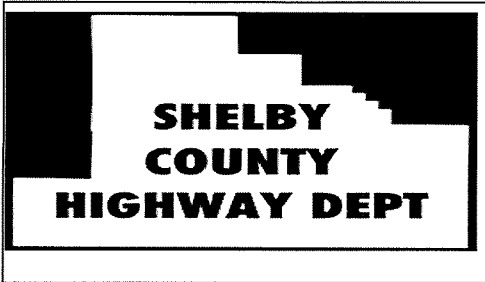
  
Road and Bridge Committee Chairman

**County Board Approval**

This application is hereby accepted to on this 12<sup>th</sup> day of September, 2024

 County Clerk       County Board Chair



|  |   |   |              |
|--|---|---|--------------|
|  | Shelby County Highway Department<br>1590 State Highway 16,<br>Shelbyville, IL 62565<br>P: (217) 774-2721<br>F: (217) 774-2688<br>E:shelbycohw@shelbycounty-il.gov | PROJECT BIG SPRING DRAINAGE STRUCTURE REPLACE |              |
|  |   | SUBJECT E QUAD OF SECTION 3 ( 3360E, 850 N)   |              |
|  |   | DATE 9/4/2024                                 | PREP. BY MAT |
|  |   | CHECK BY                                      | SHEET 1 OF 1 |

|   |                    |       |                     |        |                                    |
|---|--------------------|-------|---------------------|--------|------------------------------------|
| ITEM: REMOVAL OF EXISTING STRUCTURE (NO REMOVAL NEEDED)   |                    |       |                     |        |                                    |
|   | Estimate of Hours: |       | Rental Rate:        |        | Estimate of Cost:                  |
| Man hours - 3 guys 1/2 Day  | 0                  |       | \$23.59             |        | \$0.00                             |
| Excavator Hours   | 0                  |       | \$147.70            |        | \$0.00                             |
| Dump Truck Hours  | 0                  |       | \$50.51             |        | \$0.00                             |
| Pickup Hours  | 0                  |       | \$17.25             |        | \$0.00                             |
| Semi Tractor  | 0                  |       | \$63.41             |        | \$0.00                             |
| Trailer - Low Boy   | 0                  |       | \$19.06             |        | \$0.00                             |
| ITEM: PLACE PROP PIPE, BACKFILL, GRADE DISTURBED AREAS  |                    |       |                     |        |                                    |
|   | Estimate of Hours: |       | Rental Rate:        |        | Estimate of Cost:                  |
| Man hours - 4 guys -1 day   | 32                 |       | \$23.59             |        | \$754.88                           |
| Excavator Hours   | 8                  |       | \$147.70            |        | \$1,181.60                         |
| Dump Truck Hours (x2)   | 16                 |       | \$66.13             |        | \$1,058.08                         |
| Pickup Hours  | 2                  |       | \$17.25             |        | \$34.50                            |
| Semi Tractor  | 1                  |       | \$63.41             |        | \$63.41                            |
| Trailer - Low Boy   | 1                  |       | \$19.06             |        | \$19.06                            |
|   |                    |       | Total Labor Cost    |        | \$3,111.53                         |
| Material Cost:  |                    |       |                     |        |                                    |
| 102" DIA SLIPELINE PIPE   | 40                 | FOOT  | \$274.58            | /FOOT  | \$ 10,983.20                       |
| FURNISH EXCAVATOIN  | 30                 | CU YD | \$10.00             | /CU YD | \$ 300.00                          |
| RR3   | 84                 | TON   | \$21.75             | /TON   | \$ 1,827.00                        |
| GROUT FOR RIPRAP  | 5                  | CU YD | \$180.00            | /CU YD | \$ 900.00                          |
|   |                    |       | Total Material Cost |        | \$14,010.20                        |
|   |                    |       |                     |        | Threshold = \$3617.25 Therefore ok |
| SCOPE OF WORK   |                    |       |                     |        | Total Cost \$17,121.73             |
| Scope of work to include:   |                    |       |                     |        |                                    |
| -Slipline existing railcar and grout and RIPRAP ENDS  |                    |       |                     |        |                                    |
| -Since Existing host pipe is structurally sound and burying both ends. No Floating or washing out likely. |                    |       |                     |        |                                    |
| -Assume no pump truck needed.   |                    |       |                     |        |                                    |
| -Per Conversation with Jeff Majors, remove grout ports at \$1000 less                                     |                    |       |                     |        |                                    |



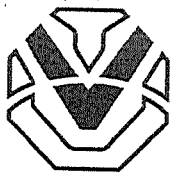
Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Item A

A drone would be beneficial if utilized by the County owned Emergency Response Units. For example,

- Locating missing persons day and night with thermal imaging
- Scouting ahead during disasters such as an anhydrous ammonia spill
- Monitoring an active shooter area for suspects and victims
- Lawful searches of property
- Rescue operations on land and water
- Mapping accident scenes
- Damage Assessments after disasters
- Mutual Aid Requests

It's my hope that myself and at least one member of the Sheriff's office, Rescue Squad, and Dive Team become trained and certified to use this.



# UVT

Unmanned Vehicle Technologies, LLC  
1722 N College Avenue, Suite D  
Fayetteville, AR 72703

**Invoicing Address:**

Shelby County Sheriff's Office, Corbin Winans  
151 North Morgan Street  
Shelbyville IL 62565  
United States

+1 217-820-0086

**Shipping Address:**

Shelby County Sheriff's Office, Corbin Winans  
151 North Morgan Street  
Shelbyville IL 62565  
United States

+1 217-820-0086

Shelby County Sheriff's Office  
151 North Morgan Street  
Shelbyville IL 62565  
United States

## Quotation # S0212537

**Quotation Date:**

10/29/2023

**Expiration:**

12/28/2024

**Salesperson:**

Luke Poore

| DESCRIPTION  | QUANTITY       | UNIT PRICE | DISC.% | TAXES | AMOUNT      |
|--|----------------|------------|--------|-------|-------------|
| <b>UVT M30T QuickTac Bundle w/Care Enterprise Basic</b>  |                |            |        |       |             |
| [101-138-1010] DJI Matrice 30T Combo w/Care Enterprise Basic<br><br>INCLUDES:<br>DJI M30T x1<br>DJI RC Plus x1<br>DJI BS30 Charging Station x1<br>DJI TB30 Flight Battery x2<br>DJI 1671 Propeller Pairs x3<br>DJI M30 Series Hard Carrying Case x1<br>DJI Care Enterprise Basic 1-Year Plan x1  | 1.000<br>Units | 9,637.00   | 5.00   |       | \$ 9,155.15 |
| [101-138-1207] DJI Matrice 30 Series TB30 Intelligent Flight Battery<br>Explicitly designed to power the Matrice 30 Series drone, the DJI TB30 Intelligent Flight Battery is a 6-cell (6S) Ternary Lithium battery with a maximum capacity of 5880 mAh and a maximum voltage of 26.1 V. With its self-heating ability, the TB30 can perform even in extreme cold. The TB30 battery can only be charged using the DJI BS30 Intelligent Battery Station. | 6.000<br>Units | 329.00     | 5.00   |       | \$ 1,875.30 |

Thank you for choosing UVT!





# UVT

Unmanned Vehicle Technologies, LLC  
 1722 N College Avenue, Suite D  
 Fayetteville, AR 72703

|  |                |          |        |             |
|--|----------------|----------|--------|-------------|
| <p>[101-115-1001] DJI WB37 Intelligent Battery<br/>         The WB37 Intelligent Battery is a 2-cell (2S) LiPo battery with a maximum capacity of 4920 mAh and a maximum voltage of 7.6 V. The DJI WB37 Intelligent Battery is compatible with the DJI RC Plus remote controller and serves as its external battery, allowing for longer runtimes and hot-swap capabilities.</p>   | 2.000<br>Units | 59.00    | 5.00   | \$ 112.10   |
| <p>[146-101-1001] CZI LP12 Speaker &amp; Spotlight<br/>         The LP12 Speaker &amp; Spotlight attachment combines both a light source and aerial broadcast system into one single attachment built specifically for the DJI M30 Series. The LP12 comes with its own quick-release mounting bracket.</p>   | 1.000<br>Units | 2,199.00 | 5.00   | \$ 2,089.05 |
| <p>[100-102-1010] UVT LiveTac Ultra Bright Monitor Station for DJI Matrice 30 Series<br/>         UVT's LiveTac Ultra Bright Monitor Station for the DJI Matrice 30 Series was built specifically to allow visual observers and on-site personnel a reliable and portable viewing platform of the pilot's live video without interfering in their operating space. The LiveTac Monitor Station is an all-in-one, self-contained, portable command post equipping your sUAS team with a second set of eyes, in-the-field and on-the-go.</p> | 1.000<br>Units | 3,999.00 | 50.00  | \$ 1,999.50 |
| <p>The 1920x1080 resolution 21.5" Tru-Vu Monitor boasts a 1,500 nit brightness, allowing operators to view detailed images from the M30's live stream, even in direct sunlight. Powering the monitor station is a 256Wh EcoFlow River 2, giving sUAS pilots more than 3.15 hours of remote operating time.</p>   |                |          |        |             |
| <p>Power Outputs:<br/>         USB-C Output: 5/9/12/15/20V 3A, 60W Max<br/>         AC Output: 120V 50Hz/60Hz, 300W (Surge 600W)<br/>         DC Output: 12.6V 8A, 100W Max<br/>         USB-A Output: 5V 2.4A 12W Max</p>   |                |          |        |             |
| <p>Includes:<br/>         1x UVT LiveTac Ultra Bright Monitor Station<br/>         1x 21.5" Tru-Vu Monitor<br/>         1x Nanuk 960 Case<br/>         1x EcoFlow River 2 Power Inverter</p>   |                |          |        |             |
| <p>[100-130-1003] UVT ProCare Drone Launch Pad 3ft</p>   | 1.000<br>Units | 69.99    | 100.00 | \$ 0.00     |

**Subtotal \$ 15,231.10**

**UVT ProLine Services**

Thank you for choosing UVT!



# UVT

Unmanned Vehicle Technologies, LLC  
 1722 N College Avenue, Suite D  
 Fayetteville, AR 72703

|  |                |          |        |                  |
|--|----------------|----------|--------|------------------|
| <p>[SRV-PL-104] UVT ProLine Pre-Flight Service<br/>         Our ProLine Pre-Flight Service ensures you receive a turnkey system on day one. This service includes the activation of the hardware and any included service plans (ex. DJI Enterprise Shield) and the updating and testing of all critical flight components. All ProLine services are performed in-house by our factory-trained technicians.</p>  | 1.000<br>Units | 499.00   | 100.00 | \$ 0.00          |
| <p>[SRV-PLS-103] UVT ProLine Support Premium<br/>         UVT ProLine Support offers you direct access to our technical and operational support teams. With ProLine Support Premium, this access is provided 24x7x365 to ensure you always have the support you need.</p>  | 1.000<br>Units | 1,999.00 | 100.00 | \$ 0.00          |
| <p>[161-101-1001] DJI Matrice 30 Series BK30 Payload Drop System w/Strobelight<br/>         The DJI Matrice 30 Series BK30 Payload Drop System w/Strobelight is a hybrid specialized addition to the M30 series designed to enhance safety and efficiency. This combination of payload drop system and strobe light drone attachment features striking red and blue flashing lights, serving as a powerful warning tool in various settings. Its one-stage thrower functionality ensures swift and precise deployment, while its lightweight design facilitates easy handling and maneuverability.<br/><br/>         The BK30 Payload Drop System w/Strobelight's integration with the DJI Pilot 2 app makes operations seamless and precise control effortless.</p> | 1.000<br>Units | 649.00   | 5.00   | \$ 616.55        |
| <b>Subtotal</b>  |                |          |        | <b>\$ 616.55</b> |

|              |                     |
|--------------|---------------------|
| <b>Total</b> | <b>\$ 15,847.65</b> |
|--------------|---------------------|

The completion of this transaction via payment, Purchase Order, or electronic signature indicates your acceptance of our Terms & Conditions, available online at [www.uvt.us/terms](http://www.uvt.us/terms).

The contents of this document are confidential and proprietary and are intended only for the recipient specified herein. It is strictly forbidden to share the contents of this document with any third party, without receiving the prior written consent of UVT.

Thank you for choosing UVT!

356



Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Item B

IamResponding is a multi-purpose application that provides for

- Supplemental dispatching to cell phones including text and audio
- Mapping system with programmable information (fire hydrants, hazards, etc)
- Communication between members and mutual aid agencies
- Real-time tracking of responders, helpful for dispatch and responders to recognize shortcomings in staff and request mutual aid faster
- Scheduling tools
- Records management including integration with NFIRS, a required incident reporting system for grant applications.

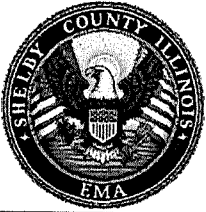
The Christian-Shelby 911 Board took the initiative to look into this software. Many members of our emergency response community already use similar software, including the Dive and Rescue teams.

There will be a 2-month free trial period. No entity is required to sign up if they are unsatisfied. Each entity is their own administrator for how the software is utilized. Price is based by call volume and is competitive with similar software.

100 or less calls - \$287

Over 100 calls - \$400

Private Ambulance - \$621



Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Item C

### TextMyGov

The EMA office needs software that can handle wireless emergency alerts. This allows me to push emergency alert notifications to the cell phones of citizens without requiring them to subscribe. Think of the NWS alerts with tones that pop up during Severe Weather. This functionality is very important during serious emergencies such as anhydrous spills like the one Teutopolis experienced that claimed the lives of 3 adults and 2 children, missing persons events, etc.

The software currently in place that could be used for wireless emergency alerts is called Nixle, however it has never been utilized for wireless emergency alerts. Nixle has been sending out notifications, but those are the optional opt-in text alerts and Facebook alerts related to severe weather, which is redundant because cell phones already receive these alerts through the NWS and weather apps. Additionally, it is outdated and clunky.

The ability to send wireless emergency alerts is a necessity, but I don't feel it justifies the \$3,786.07 price tag for a service that I would use less than 20 times a year.

In searching for a replacement, the County Clerk and I found TextMyGov. Not only does it provide the necessary functionality that my office requires to send wireless emergency alerts (and in a much more user-friendly way), but it can benefit every other department head in the County.

TextMyGov allows citizens to interact with a widget on our website OR send a text message to our County wide number and get an automated response on the subject that they are inquiring about, such as election information, tax information, or reporting issues with roads, hazards, crimes, or even stray dogs. We would have the ability to expand the depth of the helpfulness of this system.

Allows citizens to receive non-emergency alerts if they choose to sign up, such as election, tax, crime, and weather information.

Allows internal communications with employees, such as office closures, alerts for department meetings, etc.

TextMyGov acts as the IT department for this software. No extra cost there.

FOIA Compliant – TextMyGov stores our information for us, and we can access it at any time.

Secure – Data is encrypted using the same AWS system that the Federal Government uses.

The package on the following page gives the County 75,000 text messages. Unused messages roll over and never cap out. Additionally, we were told that TextMyGov has never charged for overages.

TextMyGov would be \$5750 annually but there is an initial setup fee of \$1500, so first year's total would be \$7250

This system is used widely throughout Illinois and the United States. I first learned about it from Fayette County, and Danny also mentioned Bond and Knox Counties. Even the State of Idaho uses it for their Highway Department.

While an additional \$2000 per year is a significant increase, I feel that the increased functionality to the County would be worth it.

If you're viewing this on a web browser, this link will lead to the demo that Jessica Fox and I had with a representative named Danny Brian.

[https://textmygov.zoom.us/rec/share/nkrr\\_endWotM2lQr7Y7\\_rKy8zdthEOfc\\_q-CAY4XigOv37wDjHV9H3CUWshQafDs.WC9Xe-2vFUbl06-Q](https://textmygov.zoom.us/rec/share/nkrr_endWotM2lQr7Y7_rKy8zdthEOfc_q-CAY4XigOv37wDjHV9H3CUWshQafDs.WC9Xe-2vFUbl06-Q)



Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Item D

This is a simple map amendment for Mark Yates on parcel 1614-28-00-400-004, North West of Strasburg, to rezone his property to General Business so he can run a welding business. Neither neighbor had an issue with this, and no member of the public came to the meetings to object.





Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

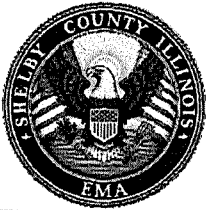
Cover letter for Item E

At the request of the County Board, Michael Tappendorf and I had a successful meeting with a member of the Shelby Electric Cooperative.

Since then, we've determined that the threshold should be at 34.5 Kilovolts. This will respect the work of the utility company and provide the County a way to protect our roads.

The resolution to add a 13<sup>th</sup> paragraph to Article II Section 12 B of the Zoning Ordinance shall read as follows:

"Any utility company, public or private, municipal corporation, or other public or private corporation, association, or person shall enter into a Road Use Agreement between the County Highway Department and any or all Townships with which the proposed utilities are placed before the installation of Transmission Lines of 34.5 kilovolts or greater. This shall not apply to any maintenance or emergency repairs on existing equipment."



Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Item F

Variations are modifications to specific requirements (such as setbacks, minimum ground floor size, building height, etc.) and shall be permitted only when they are in harmony with the general purpose and intent of the Zoning Ordinance and only in cases of practical difficulties or particular hardship in the way of carrying out the provisions of any regulations relating to the construction, or alteration of buildings or structures or use of land. There are specific conditions for variations that I shall include below.

Under 55 ILCS 5/5-12009, Variations can be settled in two different ways.

Currently, variations go before the Zoning Board of Appeals, and then progress to the County Board for a final vote.

However, the Zoning Board of Appeals can have final administrative authority on variations.

In an effort to make the Zoning process more efficient, I am requesting that The Zoning Board of Appeals have final administrative authority on variations.

The Resolution shall read as follows;

Under Article I subsection 4 Board of Appeals Section D, Paragraph 9 Shall be replaced with:

“The determination made by the Zoning Board of Appeals with respect to any such variation shall constitute a final administrative decision.”

The following is taken directly out of the Zoning Ordinance.

“VARIATIONS. Where in specific cases permits are applied for and there are practical difficulties or particular hardships in the way of carrying out the provisions of this Ordinance the Board may determine and vary their application in accordance with the following rules, **except** the Board shall not grant variations in respect to the classification, and location of trades and industries and the location of buildings designed for specified industrial, business, residential and other uses.

Variations shall be permitted by the Board only when they are in harmony with the general purpose and intent of the regulations and only in cases where there are practical difficulties or particular hardship in the way of carrying out the provisions of any of those regulations relating to the construction, or alteration of buildings or structures or the use of land.



Variations from the regulations and standards of this ordinance shall be granted by the Board only in accordance with the regulations and standards set forth in this ordinance and may be granted in the following instances only and in no others:

- (a) To permit any YARD, COURT, BUFFER STRIP, SETBACK LINE, or spacing between BUILDINGS of less dimension than required by the applicable regulations;
- (b) To permit any STRUCTURE to exceed the HEIGHT limitations imposed by the applicable regulations;
- (c) To permit greater LOT COVERAGE than required by the applicable regulations;
- (d) To permit the USE of a LOT for a USE otherwise prohibited solely because of the insufficient AREA of the LOT;
- (e) To permit a reduction in the number of OFF-STREET PARKING SPACES or LOADING BERTHS required about or in connection with a USE;
- (f) To permit a reduction in the minimum GROUND FLOOR BUILDING SIZE of a dwelling;
- (g) To permit the extension, change or reconstruction of a NONCONFORMING STRUCTURE pursuant to the, Nonconforming Use Specifications of this ordinance.

In its consideration of the standards of practical difficulties or particular hardship, the Board shall require evidence that such variation will not

- (1) impair an adequate supply of light and air to adjacent property,
- (2) increase the hazard from fire and other dangers to said property,
- (3) diminish the taxable value of land and buildings in the vicinity and throughout the jurisdictional Area,
- (4) increase or cause congestion in the public streets,
- (5) otherwise impair the public health, safety, comfort, morals and welfare of the inhabitants of the Jurisdictional Area; and that
- (6) the plight of the owner is due to unique circumstances; and
- (7) the variation, if granted, will not alter the essential character of the locality,
- (8) give the owner or occupant of the property in question privileges not generally held by other property owners or occupants in the some vicinity and district.

A variation shall be permitted only if the evidence, in the judgment of the Board, sustains each of the conditions enumerated. The findings of the Board must include facts based on the evidence presented to the Board as they relate to these requirements. The rules of procedure provided above in § 4, Section B shall apply in all variance hearings.

The Board shall fix a time within thirty (30) days for the public hearing on the variance, and shall give due notice thereof by publication in a newspaper of general circulation published in the county and having circulation where such property is located. The notice shall give the time and place of the hearing, and shall be published at least once not more than thirty (30) and not less than fifteen (15) days before the hearing. The notice shall contain: (1) the particular location of the real estate for which the variation is requested by legal description and street address, and if no street address then by locating such real estate with reference to any well-known landmark, highway, road, thoroughfare or intersection; (2) whether or not the petitioner or applicant is acting for himself or in the capacity of agent, alter ego, or representative of a principal, and stating the name and address of the actual or true principal; (3) whether petitioner or applicant is a corporation, and if a corporation, the correct names and addresses of all officers and directors, and of all stockholders or shareholders owning any interest in excess of 20% of all outstanding stock of such corporation; (4) whether the petitioner or applicant, or his principal if other than applicant, is a business or entity doing business under an assumed name, and if so, the name and residence of all true and actual owners of such business or entity; (5) whether the petitioner or applicant is a partnership, joint venture, syndicate or an unincorporated voluntary association, and if so, the names and addresses of all partners, joint venturers, syndicate members or members of the unincorporated voluntary association; and (6) a brief statement of what the proposed variation consists.

The costs or charges of the publication notice required above shall be paid by the petitioner or applicant.

Written notice of any proposed variance shall be given to all land owners of record within 250 feet of the property line of the area sought to be varied by certified mail, return receipt requested, at least 15 days prior to the public hearing with proof of mailing or waiver of receipt of notice by such land owner to be provided to the Board prior to the hearing.

Upon report of the Board decision, the County Board may by ordinance or resolution without further public hearing adopt any proposed variation or may refer it back to the Board for further consideration and any proposed variation which fails to receive the approval of the Board shall not be passed except by the favorable vote of three-fourths (3/4ths) of all the members of the County Board. Every variation made by ordinance or resolution shall be accompanied by a finding of fact specifying the reason for making such variation. Appeals from final zoning decisions of the County Board must be filed within one (1) year unless a shorter filing period is required by another law.

All final administrative decisions of the Board shall be subject to Judicial review pursuant to the provisions of the Illinois Compiled Statutes, 735 ILCS 5/3-101, et seq, and all amendments and modifications thereof, and the rules adopted pursuant thereto. The term "Administrative decision" is defined as in 735 ILCS 5/3-101.

A fee may be assessed and collected for an Application or Petition For A Variance, the amount thereof shall be determined and set from time to time by the County Board.”



Shelby County Emergency Management  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyema@shelbycounty-il.com

Cover letter for Items G and H

For multiple reasons, there are issues with the Zoning Planning Commission. None of which have anything to do with the members.

Fred Naber, Don Hennings Jr, Tom Horsman, Doug Uphoff, and Kris Carlock have been a pleasure to work with and have been very supportive of my office.

As I have become very well acquainted with the Illinois Compiled Statutes, I've noticed discrepancies with it and our own Shelby County Zoning Ordinance. Many of which revolve around the Commission.

For example, under 55 ILCS 5/5-12014, Amendment of regulations and districts, it states that the Zoning Board of Appeals shall hear amendments before they proceed to the County Board. There is no mention of the Planning Commission. In our Zoning Ordinance, after it mentions the Board of Appeals, it states "All applications for an amendment shall first be heard by the Planning Commission to determine the compatibility thereof with the Comprehensive Plan and make a recommendation to the Board of Appeals." The comprehensive plan for Shelby County is the founding document for the Zoning Ordinance prepared by the University of Illinois.

So, for an amendment (such as the simple map amendment for Mark Yates), it must be received by the Zoning Administrator, reviewed by the Planning Committee for recommendation, further reviewed by the Zoning Board of Appeals for recommendation, and finally arrives at the County Board of final approval. In essence, the Board of Appeals and the Planning Commission serve the same purpose. If for nothing else, this is an unnecessary expenditure of time and money.

In fact, what little mention the State Statute gives the County Zoning Plan Commission is very clear.

Under 55 ILCS 5/5-12007, Zoning Commission, it states that the point of the commission is the creation of the Zoning Ordinance. In the second to last paragraph, it says, "The zoning commission shall cease to exist, upon the adoption of a zoning ordinance or resolution for such county."

I am unsure why the Planning Commission has continued to exist for so long. It is my recommendation, the recommendation of the Zoning Board of Appeals, and the recommendation of the Planning Commission itself, that the Commission be dissolved. That all responsibilities be delegated to the Zoning Board of Appeals. All votes were unanimous. To have only one committee with appropriate expertise and authority between the Zoning Administrator and the County Board.

3 of the 5 active members of the Plan Commission have stated they'd be willing to fill the 2 vacancies that have existed in the Zoning Board of Appeals since March. I'm listing them in order of recommendation.

Doug Uphoff

Kris Carlock

Don Hennings Jr

I want to make it very clear that this is something that does not bring me happiness, but I feel is necessary. I've been told that the Chairman of the Commission, Fred Naber, has been serving for 35 years. He is 87 years old and kind man. I will be spending my own personal money on a plaque, even though I feel that it doesn't do his service justice.

Thank you.

Below is the information from the State of Illinois.

(55 ILCS 5/5-12007) (from Ch. 34, par. 5-12007)

Sec. 5-12007. Zoning commission; proposed ordinance. The county board in counties which desire to exercise the powers conferred by this Division shall provide for a zoning commission of not less than 3 nor more than 9 members whose duty it shall be to recommend the boundaries of districts and appropriate regulations to be enforced therein, such commission to be appointed by the chairman or president of the county board, subject to confirmation by the county board. The members of the zoning commission shall be compensated on a per diem basis with a mileage allowance for travel, the amounts to be determined by the county board. Such commission shall prepare a tentative report and a proposed zoning ordinance or resolution for the entire county outside the limits of cities, villages and incorporated towns which have in effect municipal zoning ordinances. After the preparation of such tentative report and ordinance or resolution, the commission shall hold hearings thereon and shall afford persons interested an opportunity to be heard. A hearing shall be held in each township or road district affected by the terms of such proposed ordinance or resolution. Notice of each hearing shall be published at least 15 days in advance thereof in a newspaper of general circulation published in the township or road district in which such property is located. If no newspaper is published in such township or road district, then such notice shall be published in a newspaper of general circulation published in the county and having circulation where such property is located. Such notice shall state the time and place of the hearing and the place where copies of the proposed ordinance or resolution will be accessible for examination by interested parties. Such hearings may be adjourned from time to time. If any municipality having a zoning ordinance wishes to protest the proposed county zoning provisions for the area within one and one-half miles of its corporate limits, it shall appear at a hearing and submit in writing specific proposals to the commission for zoning such territory. If the Board of Trustees of any township located in a county with a population of less than 1,000,000 wishes to protest the proposed zoning of property in the unincorporated area of the township, it shall appear at a hearing and submit in writing specific proposals to the commission for zoning such territory. If the commission approves of such proposals they shall be incorporated within the report of the commission and its proposed ordinance.

Within 30 days after the final adjournment of such hearings the commission shall make a final report and submit a proposed ordinance or resolution to the county board. The county board may enact the ordinance or resolution with or without change, or may refer it back to the commission for further consideration. If a township located within a county with a population of less than 600,000 has a plan

commission and the plan commission objects to the proposed zoning of property in the unincorporated areas of the township, the township board of trustees may submit its written objections to the county board within 30 days after the submission of a proposed zoning ordinance or resolution by the County Zoning Commission to the county board. In such case, the county board shall not adopt zoning provisions which affect the unincorporated areas of the township, except by the favorable vote of 3/4 of all the members of the county board. If the proposals made by a municipality as provided above in this Section are not incorporated in their entirety into the ordinance proposed to be enacted by the county board, the county board shall not enact the proposed zoning of such area within one and one-half miles of such municipality except by a three-fourths vote of all members. The zoning commission shall cease to exist, upon the adoption of a zoning ordinance or resolution for such county.

In the preparation of its report and proposed zoning ordinance or resolution the commission may incur such expenditures as shall be authorized by the county board. The provisions of the amendatory Act of 1963 (Laws 1963, p. 297) shall apply only to the initial and original proposed county zoning ordinance and shall not apply to any subsequent amendments or revisions of such county zoning ordinance once adopted or to the supplanting of such county zoning ordinance with an entirely new zoning ordinance; provided, that any zoning ordinance or resolution heretofore enacted which excludes municipalities subject to regulation shall be amended or modified, in the manner hereinabove prescribed for original enactment, to make provision to include any such municipality.

Appeals from final zoning decisions of the County Board must be filed within one year unless a shorter filing period is required by another law.

(Source: P.A. 89-272, eff. 8-10-95.)

Shelby County Zoning  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyzoning@shelbycounty-il.com

**Minutes for Shelby County Zoning Planning Commission**

**WHEN:** August 22<sup>nd</sup>, 2024 @6pm

**WHERE:** Office of the Zoning Administrator at 315 ½ East Main Street Shelbyville, Illinois.

**Call to Order**

Chairman Fred Naber calls the meeting to order at 6:01pm

**Roll Call**

|                  |             |            |
|------------------|-------------|------------|
| Fred Naber       | Present (X) | Absent ( ) |
| Doug Uphoff      | Present (X) | Absent ( ) |
| Don Hennings Jr. | Present (X) | Absent ( ) |
| Kris Carlock     | Present (X) | Absent ( ) |
| Tom Horsman      | Present ( ) | Absent (X) |

**Reading of the Minutes**

Minutes read from March 21st Meeting.

Kris Carlock made a motion to accept the minutes as read.

Doug Uphoff seconded the motion.

**Agenda**

1. Discussion and vote to approve the request for Zoning Map Amendment by Mark Yates to rezone his property on parcel 1614-28-00-400-004 from Agricultural to General Business for a welding shop.

Doug Uphoff made a motion to recommend granting the Amendment to the full County Board.

Kris seconded the motion.

Ayes ( 4 )

Nays (      )

Motion is unanimously approved ( X )

---

2. Discussion and vote to approve "Sunset" Amendments for Wind and Solar Energy Facilities.

- a. Under Article II, subsection 16 G Procedures of the Shelby County Zoning Ordinance, there shall be an 11<sup>th</sup> paragraph that states –

"If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by any Illinois Appellate Court, an automatic moratorium for Wind Energy Facilities shall be enacted for Shelby County until:

- a) An appeal to the Illinois Supreme Court regarding Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G has been successful.
- b) The Shelby County Board removes the moratorium by a majority vote.

If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by the Illinois Supreme Court or removed, the County Board of Shelby County shall have the authority to reject applications for Wind Energy Facilities."

- b. Under Article II, subsection 16.5 Solar Energy Conversion Systems Standards, Section G Procedures of the Shelby County Zoning Ordinance, there shall be an 11<sup>th</sup> paragraph that states –

"If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by any Illinois Appellate Court, an automatic moratorium for Solar Energy Facilities shall be enacted for Shelby County until:

- c) An appeal to the Illinois Supreme Court regarding Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G has been successful.
- d) The Shelby County Board removes the moratorium by a majority vote.

If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by the Illinois Supreme Court or removed, the County Board of Shelby County shall have the authority to reject applications for Solar Energy Facilities."



Doug Uphoff makes a motion to accept the Amendments and recommend them to the Zoning Board of Appeals and the County Board.

Kris Carlock seconds the motion.

Ayes ( 4 )            Nays (      )            Motion is unanimously approved ( X )

---

3. Discussion and vote to approve an Amendment to text that would authorize the Shelby County Zoning Board of Appeals to have final authority over processing variances pursuant to the Illinois Compiled Statutes Article 5 Division 5-12 Zoning.

Under Article I, subsection 4 – Board of Appeals, Section D, Paragraph 9 Shall be replaced with:

“The determination made by the Zoning Board of Appeals with respect to any such variation or matter shall constitute a final administrative decision.”

Doug Uphoff makes a motion to approve the Amendment

Kris Carlock seconds the motion.

Ayes ( 4 )            Nays (      )            Motion is unanimously approved ( X )

---

4. Discussion and vote to approve Amending the text of the Shelby County Zoning Ordinance that would delegate all responsibilities of the Shelby County Planning Commission, including but not limited to Amendments and Preliminary Plat approvals, to the Shelby County Board of Appeals pursuant to 55 ILCS 5/5-1041 and 55 ILCS 5 Division 5-12 Zoning.

Kris Carlock makes a motion to approve Amending the text.

Don Hennings Jr seconds the motion

Ayes ( 4 )            Nays (      )            Motion is unanimously approved ( X )

---

**Public Body Comment**

No member of the public was present.

**Adjournment**

Doug Uphoff made a motion to adjourn.

Kris Carlock seconded the motion.

Adjournment at 6:25pm

Minutes recorded by Secretary Scott McKee.

A black rectangular redaction box covers a handwritten signature.

Shelby County Zoning Administrator

Shelby County Zoning  
315 1/2 East Main St.  
Shelbyville, IL 62565  
217-294-3876  
Email: shelbyzoning@shelbycounty-il.com

## Minutes for Shelby County Zoning Board of Appeals

**WHEN:** August 29th, 2024 @6pm

**WHERE:** Office of the Zoning Administrator at 315 ½ East Main Street Shelbyville, Illinois.

### Call to Order

Betsy Stilabower calls the meeting to order at 6:12pm.

### Roll Call

|                  |   |                                 |
|------------------|---|---------------------------------|
| Betsy Stilabower | Present <input checked="" type="checkbox"/> | Absent <input type="checkbox"/> |
| Sandra Earp      | Present <input checked="" type="checkbox"/> | Absent <input type="checkbox"/> |
| Jim Hampton      | Present <input checked="" type="checkbox"/> | Absent <input type="checkbox"/> |
| Vacant           | Present <input type="checkbox"/>            | Absent <input type="checkbox"/> |
| Vacant           | Present <input type="checkbox"/>            | Absent <input type="checkbox"/> |

### Reading of the Minutes

Minutes read from July 11th Meeting.

Betsy Stilabower made a motion to accept the minutes as read.

Sandra Earp seconded the motion.

### Agenda

1. Discussion and vote to approve the request for Zoning Map Amendment by Mark Yates to rezone his property on parcel 1614-28-00-400-004 from Agricultural to General Business for a welding shop.

Betsy Stilabower made a motion to recommend granting the Map Amendment to the full County Board.

Sandra Earp seconded the motion.

Ayes (3)

Nays (0)

Motion is unanimously approved (X)

---

2. Discussion and vote to approve "Sunset" Amendments for Wind and Solar Energy Facilities.

- a. Under Article II, subsection 16 G Procedures of the Shelby County Zoning Ordinance, there shall be an 11<sup>th</sup> paragraph that states –

"If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by any Illinois Appellate Court, an automatic moratorium for Wind Energy Facilities shall be enacted for Shelby County until:

- a) An appeal to the Illinois Supreme Court regarding Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G has been successful.

- b) The Shelby County Board removes the moratorium by a majority vote.

If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by the Illinois Supreme Court or removed, the County Board of Shelby County shall have the authority to reject applications for Wind Energy Facilities."

- b. Under Article II, subsection 16.5 Solar Energy Conversion Systems Standards, Section G Procedures of the Shelby County Zoning Ordinance, there shall be an 11<sup>th</sup> paragraph that states –

"If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by any Illinois Appellate Court, an automatic moratorium for Solar Energy Facilities shall be enacted for Shelby County until:

- c) An appeal to the Illinois Supreme Court regarding Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G has been successful.

- d) The Shelby County Board removes the moratorium by a majority vote.

If Illinois Public Act 102-1123 or the Illinois State Statutes 55ILCS 5/5 12020 paragraph G are deemed invalid by the Illinois Supreme Court or removed, the County Board of Shelby County shall have the authority to reject applications for Solar Energy Facilities."

Sandra Earp makes a motion to accept the Amendments and recommend them to the County Board.

Jim Hampton seconds the motion.

Ayes (3)      Nays (0)      Motion is unanimously approved (X)

---

3. Discussion and vote to approve an Amendment to text that would authorize the Shelby County Zoning Board of Appeals to have final authority over processing variances pursuant to the Illinois Compiled Statutes Article 5 Division 5-12 Zoning.

Under Article I, subsection 4 – Board of Appeals, Section D, Paragraph 9 Shall be replaced with:

“The determination made by the Zoning Board of Appeals with respect to any such variation or matter shall constitute a final administrative decision.”

Betsy Stilabower Makes a motion to approve the Amendment

Jim Hampton seconds the motion.

Ayes (3)      Nays (0)      Motion is unanimously approved (X)

---

4. Discussion and vote to approve Amending the text of the Shelby County Zoning Ordinance that would delegate all responsibilities of the Shelby County Planning Commission, including but not limited to Amendments and Preliminary Plat approvals, to the Shelby County Board of Appeals pursuant to 55 ILCS 5/5-1041 and 55 ILCS 5 Division 5-12 Zoning.

Sandra Earp makes a motion to approve Amending the text.

Jim Hampton seconds the motion

Ayes (3)      Nays (0)      Motion is unanimously approved (X)

---

5. Presentation and discussion of Easement right by the Road and Bridge Committee.

No members of the Road and Bridge showed, nor did the County Highway Engineer.

---

6. Discussion and appeal to the expansion of the RV Park located at 1208-28-00-400-014.

Matt Frederick, the owner of Coon Creek Campground, applied for a building permit for the expansion of the RV park onto the property already owned by Mr. Frederick. The permit was granted by the Zoning Administrator and Appealed by Brian and Janette Cole. Both parties were present to discuss the issues.

Betsy Stilabower makes a motion to deny the expansion but allow for the addition of a Boat Storage Shed on the East side of the property.

Sandra Earp seconds the motion.

Ayes (3)

Nays (0)

Motion is unanimously approved (X)

---

**Public Body Comment**

None.


**Adjournment**

Betsy Stilabower made a motion to adjourn.

Sandra Earp seconded the motion.

Adjournment at 7:23pm

Minutes recorded by Secretary Scott McKee.

  
Shelby County Zoning Administrator

Resolution Number: 2024- 45

**WHEREAS** an application for a map amendment has been submitted by Mark Yates to rezone his parcel of land, 1614-28-00-400-004, from Agricultural to General Business for use as a welding shop; and

WHEREAS The Zoning Plan Commission unanimously recommended that the County Board grant the Amendment during their meeting on August 22<sup>nd</sup> in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

WHEREAS The Zoning Board of Appeals unanimously recommended that the County Board grant the Amendment during their meeting on August 29<sup>th</sup> in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

**WHEREAS** 55 ILCS 5-12, grants authority to the County Board to regulate and restrict location of structures and use of lands for the purpose of promoting public health, safety, morals, comfort, and general welfare; and

**WHEREAS** after due consideration, it is the determination of the Shelby County Board to grant this map amendment; and

NOW, THEREFORE, BE IT ORDAINED by the Shelby County Board that the parcel of land 1614-28-00-400-004 be rezoned to General Business

**BE IT FURTHER RESOLVED** that the Zoning Administrator is hereby directed to issue a Notice of Approval to the owner of the said parcel.

Duly adopted and approved this 12<sup>th</sup> day of Sept., 2024.

  
Robert Orman, Chairman

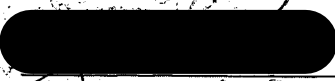
Ayes 18

Shelby County Board

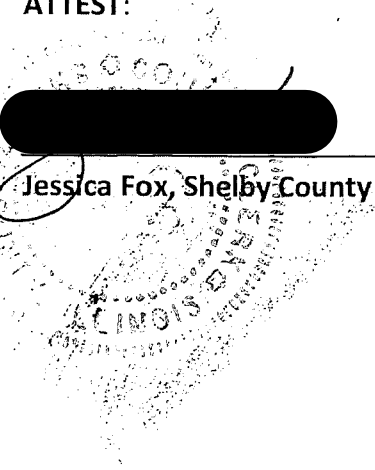
Nays 0

ATTEST:

Abstain \_\_\_\_\_



\_\_\_\_\_  
Jessica Fox, Shelby County Clerk





**Resolution Number:** 2024- 46

**WHEREAS** amendments to the Zoning Ordinance of Shelby County have been proposed by the Zoning Administrator, and in conjunction with the County Highway Engineer, were referred to the Shelby County Zoning Board of Appeals for public hearing at its meeting on May 29th, 2024, and the Zoning Board of Appeals recommended such amendments be approved by the Shelby County Board; and

**WHEREAS** 55 ILCS 5-12, grants authority to the County Board to regulate and restrict location and use of structures for the purpose of promoting the public health, safety, morals, comfort, and general welfare; and

**WHEREAS** 605 ILCS 5/9-113 Requires written consent by the County Highway Department before any public utility company shall place any wires, poles, or other equipment; and

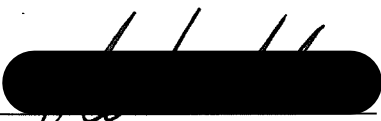
**WHEREAS** 605 ILCS 5/9-113 grants authority to the County Boards to promulgate reasonable and necessary rules, regulations, and specifications for roads under the authority of the County Highway department; and

**WHEREAS** after due consideration, it is the determination of the Shelby County Board that such amendments be made to the Zoning Ordinance of Shelby County; and

NOW, THEREFORE, BE IT ORDAINED by the Shelby County Board that the aforementioned Zoning Ordinance be amended as follows:

**Article II, §12 B** Shall have a section **13** that reads, "Any utility company, public or private, municipal corporation, or other public or private corporation, association, or person shall enter into a Road Use Agreement between the County Highway Department and any or all Townships with which the proposed utilities are placed before the installation of Transmission Lines of 34.5 kilovolts or greater. This shall not apply to any maintenance or emergency repairs on existing equipment."

Duly adopted and approved this 12<sup>th</sup> day of Sept., 2024.


  
Robert Orman, Chairman  
Shelby County Board

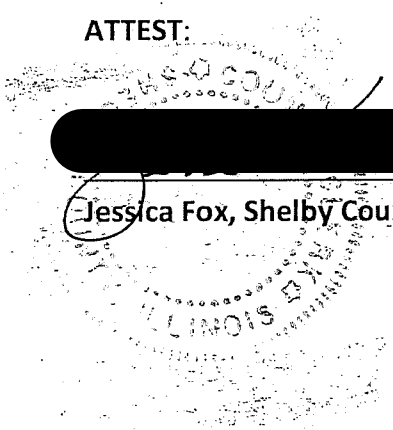
Ayes 18

Nays 0

ATTEST:

Abstain \_\_\_\_\_

  
Jessica Fox, Shelby County Clerk



**Resolution Number:** 2024- 47

**WHEREAS** an amendment to the Zoning Ordinance of Shelby County, granting final administrative authority over the variation of said Ordinance to the Zoning Board of Appeals, has been proposed by the Zoning Administrator and;

**WHEREAS** the Shelby County Plan Commission unanimously recommended that the County Board adopt the amendment during a public hearing on August 22<sup>nd</sup>, 2024, in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

**WHEREAS** the Shelby County Zoning Board of Appeals unanimously recommended that the County Board adopt the amendment during a public hearing on August 29<sup>th</sup>, 2024, in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

**WHEREAS** 55 ILCS 5/5-12009 grants authority to the County Board to delegate approval of variances to the Zoning Board of Appeals; and

**WHEREAS** after due consideration, it is the determination of the Shelby County Board that the proposed amendment be made to the Zoning Ordinance of Shelby County; and

**NOW, THEREFORE, BE IT ORDAINED** by the Shelby County Board that the aforementioned Zoning Ordinance be amended as follows:

**Article I, §4 – Board of Appeals, Section D, Paragraph 9** Shall be replaced with, “The determination made by the Zoning Board of Appeals with respect to any such variation shall constitute a final administrative decision.”

Duly adopted and approved this 12<sup>th</sup> day of Sept., 2024.



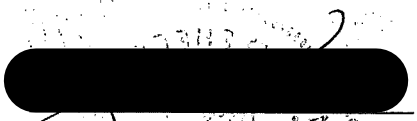
Robert Orman, Chairman  
Shelby County Board

Ayes 18

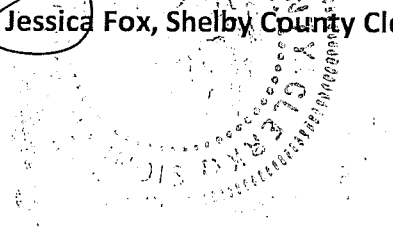
Nays 0

ATTEST:

Abstain \_\_\_\_\_



Jessica Fox, Shelby County Clerk



Resolution Number: 2024- 48

**WHEREAS** amendments to the Zoning Ordinance of Shelby County, granting authority to the Zoning Board of Appeals for all responsibilities of the Zoning Plan Commission, has been proposed by the Zoning Administrator and;

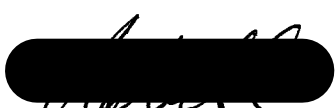
**WHEREAS** the Shelby County Plan Commission unanimously recommended that the County Board adopt the amendments during a public hearing on August 22<sup>nd</sup>, 2024, in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

**WHEREAS** the Shelby County Zoning Board of Appeals unanimously recommended that the County Board adopt the amendments during a public hearing on August 29<sup>th</sup>, 2024, in the office of the Zoning Administrator at 315 ½ East Main Street Shelbyville at 6pm; and

**WHEREAS** after due consideration, it is the determination of the Shelby County Board that the proposed amendments be made to the Zoning Ordinance of Shelby County; and

**NOW, THEREFORE, BE IT ORDAINED** by the Shelby County Board that the aforementioned Zoning Ordinance be amended to delegate all responsibilities of the Zoning Plan Commission to the Zoning Board of Appeals.

Duly adopted and approved this 12<sup>th</sup> day of Sept., 2024.

  
Robert Orman, Chairman  
Shelby County Board

Ayes 18

Nays 0

ATTEST:

Abstain \_\_\_\_\_

  
Jessica Fox, Shelby County Clerk

Resolution Number: 2024- 51

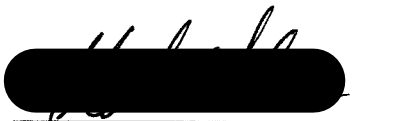
WHEREAS 55 ILCS 5/5-12007 Promulgates the duties and responsibilities of the Shelby County Zoning Plan Commission; and

WHEREAS the duties and responsibilities of the Shelby County Zoning Plan Commission have been fulfilled; and

WHEREAS after due consideration, it is the determination of the Shelby County Board that the Shelby County Zoning Plan Commission be dissolved;

NOW, THEREFORE, BE IT ORDAINED by the Shelby County Board that the Shelby County Zoning Plan Commission be dissolved.

Duly adopted and approved this 12<sup>th</sup> day of Sept., 2024.



Robert Orman, Chairman  
Shelby County Board

Ayes 18

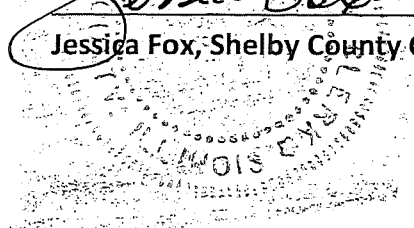
Nays 0

ATTEST:

Abstain \_\_\_\_\_



Jessica Fox, Shelby County Clerk



08-24-001

RESOLUTION

0724003E



2024-49

WHEREAS, The County of Shelby, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Shelby, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

SHELBYVILLE TOWNSHIP

PERMANENT PARCEL NUMBER: 2013-18-07-205-006

As described in certificates(s) : 202000129 sold November 2021

and it appearing to the County Board that it is in the best interest of the County to dispose of its interest in said property.


WHEREAS, Diana L. Hammond, has bid \$4,217.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$3,105.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$77.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$4,217.00.

WHEREAS, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF SHELBY COUNTY, ILLINOIS, that the Chairman of the Board of Shelby County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest on the above described real estate for the sum of \$3,105.00 to be paid to the Treasurer of Shelby County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED this 12<sup>th</sup> day of September, 2024

ATTEST:

  
CLERK

  
COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

08-24-001

RESOLUTION



2024. 50

WHEREAS, The County of Shelby, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Shelby, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

SHELBYVILLE TOWNSHIP

PERMANENT PARCEL NUMBER: 2072-00-00-000-016

As described in certificates(s) : 202000137 sold November 2021

and it appearing to the County Board that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, Thirty Pack Jack, has bid \$827.01 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$300.01 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$77.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$827.01.

WHEREAS, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF SHELBY COUNTY, ILLINOIS, that the Chairman of the Board of Shelby County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest on the above described real estate for the sum of \$300.01 to be paid to the Treasurer of Shelby County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED this 12<sup>th</sup> day of September, 2024

ATTEST:

[Redacted signature]

CLERK

[Redacted signature]

COUNTY BOARD CHAIRMAN



IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS  
SHELBY COUNTY, ILLINOIS

IN THE MATTER OF DRAINAGE DISTRICT )  
NO. 1 OF THE TOWN OF OCONEE, ) No. 57-MC-55  
SHELBY COUNTY, ILLINOIS. )


**ORDER OF APPOINTMENT**

THIS CAUSE COMING on to be heard for the annual appointment of commissioner and it appearing that DANIEL BEYERS, being a landowner in said District and a resident of the State of Illinois, is qualified to act as such commissioner and is willing to accept such appointment and has heretofore tendered his oath and bond in the penal sum of Five Hundred Dollars (\$500.00);

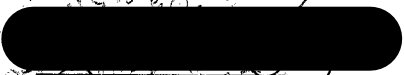
NOW, THEREFORE, IT IS ORDERED that DANIEL BEYERS is hereby appointed to serve as commissioner for said District for the term ending the first Tuesday of September, 2027, or until his successor has been appointed or otherwise qualified to act.

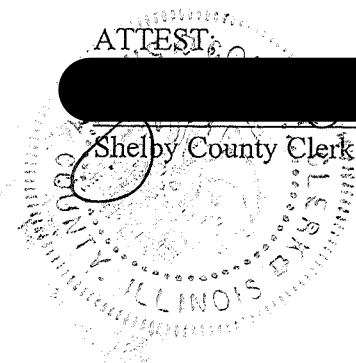
IT IS FURTHER ORDERED that the oath and bond heretofore tendered by DANIEL BEYERS is hereby approved.

ENTERED: Sept. 12, 2024

  
\_\_\_\_\_  
Chairman of the County Board  
Shelby County, Illinois.

ATTEST

  
\_\_\_\_\_  
Shelby County Clerk



IN THE CIRCUIT COURT OF THE FOURTH JUDICIAL CIRCUIT  
SHELBY COUNTY, ILLINOIS

**FILED**

IN THE MATTER OF DRAINAGE DISTRICT )  
NO. 1 OF THE TOWN OF OCONEE, ) NO. 57-MC-55  
SHELBY COUNTY, ILLINOIS )

AUG 07 2024

*Pauline Stuckert*  
Clerk of the Circuit Court  
Fourth Judicial Circuit  
Shelby County, IL

OATH

STATE OF ILLINOIS )  
 ) ss  
COUNTY OF SHELBY )

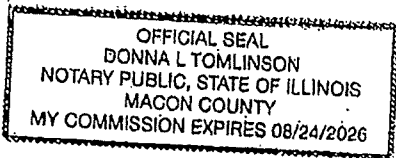
I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Drainage Commissioner of DRAINAGE DISTRICT NO. 1 OF THE TOWN OF OCONEE, COUNTY OF SHELBY AND STATE OF ILLINOIS, according to the best of my ability.

[Redacted Signature]

DANIEL BEYERS

Signed and sworn to before me this

10th day of August, 2024.



[Redacted Signature]  
Notary Public

Approved by me August 7, 2024

[Redacted Signature]

Judge of the Circuit Court

1957MC55

FILED  
Shelby Co. Circuit court  
4th Judicial Circuit  
Date: 8/6/2024 10:06 AM  
Kari Ann Kingston  
By: KK

IN THE CIRCUIT COURT OF THE FOURTH JUDICIAL CIRCUIT  
SHELBY COUNTY, ILLINOIS


IN THE MATTER OF DRAINAGE DISTRICT )  
NO. 1 OF THE TOWN OF OCONEE, ) NO. 57-MC-55  
SHELBY COUNTY, ILLINOIS )

OFFICIAL BOND

We, DANIEL BEYERS as principal, and JOLENE BEYERS and RICHARD KUHN, as sureties, all of the County of Shelby and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00), for the payment of which well and truly to be made, we bind ourselves, and each of us, our heirs, executors and administrators, and each of them, jointly, severally and firmly by these presents on September 3, 2024.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, whereas, the said DANIEL BEYERS has been duly appointed Drainage Commissioner in and for Drainage District No. 1, Town of Oconee, Shelby County, Illinois.

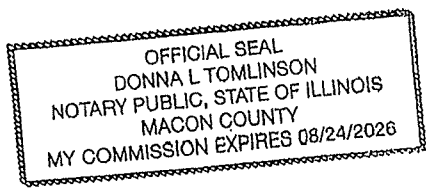
NOW, THEREFORE, If the said DANIEL BEYERS shall justly and fairly account for and pay over all moneys that may come into his hands, by virtue of his said office, and shall well and truly perform all and every act and duty enjoined upon him by the laws of this State, to the best of his skill and ability, then this obligation to be void, otherwise to remain in full force and effect.

  
\_\_\_\_\_  
DANIEL BEYERS, Principal

STATE OF ILLINOIS     )  
                                  ) SS  
SHELBY COUNTY         )

I, Donna L. Tomlinson, a Notary Public hereby certify that, DANIEL BEYERS, is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed, and delivered said instrument as his free and voluntary act for the uses and purposes as therein set forth.

Dated this 10<sup>th</sup> day of August, 2024.



[Redacted Signature]  
Notary Public

[Redacted Signature]

JOLENE BEYERS, Notary

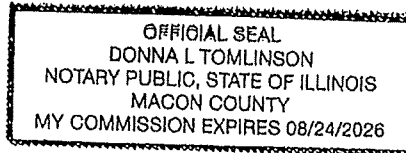
STATE OF ILLINOIS )  
                                  ) SS  
SHELBY COUNTY )

I, Donna L. Tomlinson, a Notary Public hereby certify that, **JOLENE BEYERS**, is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that she signed, sealed, and delivered said instrument as her free and voluntary act for the uses and purposes as therein set forth.

Dated this 14<sup>th</sup> day of August, 2024.

[Redacted Signature]

Notary Public



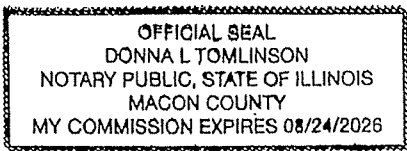


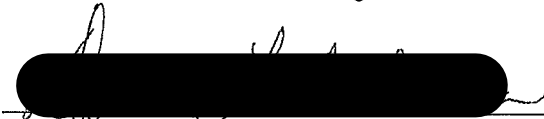
RICHARD KUHN, Surety

STATE OF ILLINOIS     )  
  ) SS  
SHELBY COUNTY         )


I, Donna L. Tomlinson, a Notary Public hereby certify that, RICHARD KUHN, is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed, and delivered said instrument as his free and voluntary act for the uses and purposes as therein set forth.

Dated this 6th day of August, 2024.



  
Notary Public

Signed, Sealed and Delivered in the Presence of

  
Nancy M. Handegan, Attorney for District

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE COMBINED )  
DRAINAGE DISTRICT NO. 2, TOWN )  
OF TOWER HILL, COUNTY OF SHELBY ) No. 68-13  
AND STATE OF ILLINOIS )


ORDER OF APPOINTMENT

This cause coming on to be heard for the annual appointment of commissioner, and it appearing that MARK BEYERS was heretofore appointed for the term ending the first Tuesday of September, 2024; and it further appearing that MARK BEYERS, being a tenant farmer in said District and a resident of the State of Illinois, is qualified to act as such commissioner and is willing to accept such appointment and has heretofore tendered his oath and bond in the penal sum of FIVE HUNDRED DOLLARS AND NO/100 (\$500.00);

NOW, THEREFORE, IT IS ORDERED that MARK BEYERS is hereby appointed to serve as commissioner for said District for the term ending the first Tuesday of September, 2027, or until his successor has been appointed or otherwise qualified to act.

IT IS FURTHER ORDERED that the oath and bond heretofore tendered by MARK BEYERS is hereby approved.

PASSED this 12<sup>th</sup> day of September, 2024.

  
Chairman of the County Board,  
Shelby County, Illinois.

ATTEST

  
Shelby County Clerk

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

COPY

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE COMBINED )  
DRAINAGE DISTRICT NO. 2, TOWN )  
OF TOWER HILL, COUNTY OF SHELBY ) No. 68-13  
AND STATE OF ILLINOIS )

**OFFICIAL BOND**

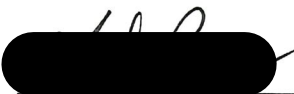
We, MARK BEYERS, as principal, and JOSHUA CULUMBER and NANCY HANDEGAN, as sureties, all of the County of Christian or Shelby and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00), for the payment of which well and truly to be made, we bind ourselves, and each of us, our heirs, executors and administrators, and each of them, jointly, severally and firmly by these presents.


THE CONDITION OF THIS OBLIGATION IS SUCH THAT, whereas, the said MARK BEYERS has been duly appointed Drainage Commissioner in and for the Combined Drainage District No. 2, Town of Tower Hill, Shelby County, Illinois.

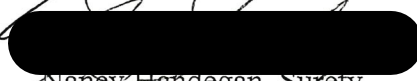
NOW, THEREFORE, If the said JOSHUA CULUMBER shall justly and fairly account for and pay over all moneys that may come into his hands, by virtue of his said office, and shall well and truly perform all and every act and duty enjoined upon him by the laws of this State, to the best of his skill and ability, then this obligation to be void, otherwise to remain in full force and effect.

Signed, Sealed and Delivered in the Presence of

  
Elizabeth E. Nohren, Attorney for District

  
Mary Beyers, Principal

  
Joshua Culumber, Surety


  
Nancy Handegan, Surety



STATE OF ILLINOIS        )  
  ) ss  
Shelby County,                )

I, Elizabeth E. Nohren, a Notary Public hereby certify that Nancy Handegan, Mark Beyers and Joshua Culumber who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed, and delivered said instrument as their free and voluntary act for the uses and purposes as therein set forth.

Dated this 12 day of August, 2024.

  
\_\_\_\_\_  
Notary Public



COPY

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE COMBINED )  
DRAINAGE DISTRICT NO. 2, TOWN )  
OF TOWER HILL, COUNTY OF SHELBY ) No. 68-13  
AND STATE OF ILLINOIS )

OATH

STATE OF ILLINOIS )  
 ) ss  
COUNTY OF SHELBY )

I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Drainage Commissioner of COMBINED DRAINAGE DISTRICT NO. 2, TOWN OF TOWER HILL, COUNTY OF SHELBY AND STATE OF ILLINOIS, according to the best of my ability.

  
Mark Beyers

Signed and sworn to before me this 12 day of  
August, 2024.

  
Notary Public



IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE UNION )  
DRAINAGE DISTRICT NO. 1, FLAT )  
BRANCH & ASSUMPTION TOWNSHIPS, ) No. 6715  
SHELBY and CHRISTIAN COUNTIES )  
ILLINOIS )


ORDER OF APPOINTMENT

This cause coming on to be heard for the annual appointment of commissioner, and it appearing that JAMES BRANYAN was heretofore appointed for the term ending the first Tuesday of September, 2024; and it further appearing that JAMES BRANYAN, being a landowner in said District and a resident of the State of Illinois, is qualified to act as such commissioner and is willing to accept such appointment and has heretofore tendered his oath and bond in the penal sum of FIVE HUNDRED AND NO/100 DOLLARS (\$500.00);

NOW, THEREFORE, IT IS ORDERED that JAMES BRANYAN is hereby appointed to serve as commissioner for said District for the term ending the first Tuesday of September, 2027, or until his successor has been appointed or otherwise qualified to act.

IT IS FURTHER ORDERED that the oath and bond heretofore tendered by JAMES BRANYAN is hereby approved.

PASSED this 12<sup>th</sup> day of September, 2024.

  
Chairman of the County Board,  
Shelby County, Illinois.

ATTEST

  
Shelby County Clerk

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

COPY

IN THE MATTER OF THE UNION )  
DRAINAGE DISTRICT NO. 1, FLAT )  
BRANCH & ASSUMPTION TOWNSHIPS, ) No. 6715  
SHELBY and CHRISTIAN COUNTIES, )  
ILLINOIS )

**OFFICIAL BOND**

We, JAMES BRANYAN, as principal, and KENT KUHLE and L. CURTIS CORZINE, as sureties, all of the County of Shelby or Christian and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00), for the payment of which well and truly to be made, we bind ourselves, and each of us, our heirs, executors and administrators, and each of them, jointly, severally and firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, whereas, the said JAMES BRANYAN has been duly appointed Drainage Commissioner in and for the Union Drainage District No. 1, Flat Branch & Assumption Townships, Shelby and Christian Counties, Illinois.

NOW, THEREFORE, If the said JAMES BRANYAN shall justly and fairly account for and pay over all moneys that may come into his hands, by virtue of his said office, and shall well and truly perform all and every act and duty enjoined upon him by the laws of this State, to the best of his skill and ability, then this obligation to be void, otherwise to remain in full force and effect.

Signed, Sealed and Delivered in the Presence of  
[Redacted Signature]  
Elizabeth E. Nohren, Attorney for District

[Redacted Signature] \_\_\_\_\_  
James Branyan, Principal  
[Redacted Signature] \_\_\_\_\_  
Kent Kuhle, Surety  
[Redacted Signature] \_\_\_\_\_  
L. Curtis Corzine, Surety

STATE OF ILLINOIS        )  
  ) ss  
Shelby County,                )

I, Elizabeth E. Nohren, a Notary Public hereby certify that Kent Kuhle, L. Curtis Corzine and James Branyan who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed, and delivered said instrument as their free and voluntary act for the uses and purposes as therein set forth.

Dated this 12 day of August, 2024.



  
\_\_\_\_\_  
Notary Public

COPY

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE UNION )  
DRAINAGE DISTRICT NO. 1, FLAT )  
BRANCH & ASSUMPTION TOWNSHIPS, ) No. 6715  
SHELBY and CHRISTIAN COUNTIES, )  
ILLINOIS )

OATH


STATE OF ILLINOIS )  
 ) ss  
COUNTY OF SHELBY )

I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Drainage Commissioner of UNION DRAINAGE DISTRICT NO.1 OF THE TOWNSHIPS OF FLAT BRANCH & ASSUMPTION, SHELBY AND CHRISTIAN COUNTIES, ILLINOIS, according to the best of my ability.

  
James Branyan

Signed and sworn to before me this

12 day of August, 2024.

  
Notary Public



IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE COMBINED )  
CLARKSBURG & SHELBYVILLE )  
TOWNSHIPS DRAINAGE DISTRICT ) 12-MC-01  
NO. 1, TOWNSHIPS OF CLARKSBURG )  
& SHELBYVILLE, SHELBY COUNTY, )  
ILLINOIS. )


ORDER OF APPOINTMENT

This cause coming on to be heard for the annual appointment of commissioner, and it appearing that MICHAEL DOVE was heretofore appointed for the term ending the first Tuesday of September, 2024; and it further appearing that MICHAEL DOVE, being a landowner in said District and a resident of the State of Illinois, is qualified to act as such commissioner and is willing to accept such appointment and has heretofore tendered his oath and bond in the penal sum of FIVE HUNDRED DOLLARS AND NO/100 (\$500.00);

NOW, THEREFORE, IT IS ORDERED that MICHAEL DOVE is hereby appointed to serve as commissioner for said District for the term ending the first Tuesday of September, 2027, or until his successor has been appointed or otherwise qualified to act.

IT IS FURTHER ORDERED that the oath and bond heretofore tendered by MICHAEL DOVE is hereby approved.

PASSED this 12<sup>th</sup> day of September, 2024.

  
\_\_\_\_\_  
Chairman of the County Board,  
Shelby County, Illinois.

  
\_\_\_\_\_  
Shelby County Clerk

IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS

IN THE MATTER OF THE COMBINED )  
CLARKSBURG & SHELBYVILLE )  
TOWNSHIPS DRAINAGE DISTRICT ) 12-MC-01  
NO. 1, TOWNSHIPS OF CLARKSBURG )  
& SHELBYVILLE, SHELBY COUNTY, )  
ILLINOIS. )

COPY

OFFICIAL BOND

We, Michael Dove, as principal, and Julie Elbert and Peter Dove as sureties, all of the County of Shelby and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00), for the payment of which well and truly to be made, we bind ourselves, and each of us, our heirs, executors and administrators, and each of them, jointly, severally and firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, whereas, the said Michael Dove has been duly appointed Drainage Commissioner in and for the Combined Clarksburg & Shelbyville Townships Drainage District No. 1, Townships of Clarksburg & Shelbyville, in the County of Shelby aforesaid.

NOW, THEREFORE, If the said Michael Dove shall justly and fairly account for and pay over all moneys that may come into his hands, by virtue of his said office, and shall well and truly perform all and every act and duty enjoined upon him by the laws of this State, to the best of his skill and ability, then this obligation to be void, otherwise to remain in full force and virtue.

Signed, Sealed and Delivered in the Presence of  
\_\_\_\_\_  
Elizabeth E. Nohren, Attorney for District


\_\_\_\_\_  
Michael Dove, Principal  
\_\_\_\_\_  
Julie Elbert, Surety  
\_\_\_\_\_  
Michael Dove, Surety



STATE OF ILLINOIS,       )  
  ) ss  
COUNTY OF SHELBY,     )

I, Elizabeth E. Nohren, a Notary Public, hereby certify that Julie Elbert, Peter Dove and Michael Dove who are each personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed, and delivered said instrument as their free and voluntary act for the uses and purposes as therein set forth.

Dated this 14 day of April, 2024.

 (SEAL)  
Notary Public



IN THE CIRCUIT COURT FOR THE FOURTH JUDICIAL CIRCUIT OF ILLINOIS

SHELBY COUNTY, ILLINOIS


IN THE MATTER OF THE COMBINED )  
CLARKSBURG & SHELBYVILLE )  
TOWNSHIPS DRAINAGE DISTRICT ) 12-MC-01  
NO. 1, TOWNSHIPS OF CLARKSBURG )  
& SHELBYVILLE, SHELBY COUNTY, )  
ILLINOIS. )

COPY

OATH

STATE OF ILLINOIS )  
) ss  
COUNTY OF SHELBY )

I do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Drainage Commissioner of COMBINED CLARKSBURG & SHELBYVILLE TOWNSHIPS DRAINAGE DISTRICT NO. 1, TOWNSHIPS OF CLARKSBURG & SHELBYVILLE, SHELBY COUNTY, ILLINOIS, according to the best of my ability.

  
\_\_\_\_\_  
Michael Dove

Signed and sworn to before me this  
14 day of August, 2024.

  
\_\_\_\_\_  
Notary Public



**SHELBY COUNTY AIRPORT and LANDING FIELD COMMISSION  
TREASURER'S REPORT August 31, 2024**

Beginning Balance July 31, 2024 \$ 28,478.61

**Deposits**

|                                      |                     |
|--------------------------------------|---------------------|
| Arrow Energy--Credit Card Fuel Sales | \$ 9,513.85         |
| Fuel Sales--Cash & Check             | \$ 2,333.35         |
| Rent                                 | \$ 1,880.00         |
| Transfer from First Federal          | \$ 23,000.00        |
| Redeemed CD #100023194               | \$ 20,807.01        |
| Bank Interest                        | \$ 4.11             |
|                                      | <u>\$ 57,538.32</u> |
|                                      | \$ 86,016.93        |

**Bills Received and Paid**

|  |                     |
|--|---------------------|
| Shelby County Aviation--FBO August, 2024           | \$ 3,500.00         |
| Shelby Electric Cooperative                        | \$ 691.98           |
| Steve Wempen--Bookkeeping August, 2024             | \$ 200.00           |
| Illinois Department of Revenue--Sales Tax Payment  | \$ 973.00           |
| John Deere Financial--New Tractor Payment 52 of 84 | \$ 751.36           |
| Shelbyville Water Department                       | \$ 59.48            |
| Ameren IP  | \$ 71.92            |
| Arrow Energy--1976 Gal. 100LL Avgas @\$4.55719     | \$ 9,005.01         |
| A. C. T. S. LLC--Internet                          | \$ 50.00            |
| Arrow Energy--993 Gal. 100LL Avgas @\$4.71669      | \$ 4,683.67         |
| Shelbyville Ace Hardware--Building Maintenance     | \$ 100.79           |
| Consolidated Communications                        | \$ 189.29           |
| Sloan Implement--Mower Maintenance                 | \$ 591.87           |
|  | <u>\$ 20,868.37</u> |
|  | \$ 65,148.56        |

Shelby County State Bank  
First Federal Savings and Loan  
Farm Agency Account  
Fuel Receivable  
Rent Receivable  
Cash On Hand  
Certificates of Deposit

|  |                      |
|--|----------------------|
|  | \$ 65,148.56         |
|  | \$ 693.93            |
|  | \$ 32,107.16         |
|  | \$ 2,363.86          |
|  | \$ 230.00            |
|  | \$ 383.92            |
|  | \$ 104,283.37        |
|  | <u>\$ 205,210.80</u> |

**FILED**  
SEP 12 2024

*Jennifer Soyars*  
SHELBY COUNTY CLERK

**SHELBY COUNTY AIRPORT and LANDING FIELD COMMISSION**

**REGULAR MEETING MINUTES**

**August 5, 2024**

Members present at meeting:

Commissioners--Paul Canaday, Walt Lookofsky, John Hall, Rick Brown

Members not present at meeting:

Commissioners--

Others Present

Airport Manager--Scott Jefson

County Board Members--Carol Cole

Farm Manager--Jim Schwerman

Rick calls the meeting to order.

Rick asks Jim to go ahead with his farm report. Jim mentioned to Scott that he had talked to Equity about spraying the the grass runways. He said the new salesman told him his boss was concerned about killing the grass and Jim told him that Nutrient would clean their equipment real good and had no problem. Jim said he thought that they would do it. Jim asks if the beans had been sprayed yet and Scott said they had not. He said they were on the list and so was the corn. Jim said the prices of commodities had dropped a lot and that he did manage to sell about thirty percent of this years crop but wished he had sold half. Jim then explained what was going on with the grain markets. He did sell the rest of last years crop before the last price drop and was glad of that. Jim said he got \$3.74 for corn and sold part of the beans at \$11.75 and the rest for \$11.00. He said the wheat crop had been sold out for some time and averaged \$6.50 . Jim said it was too early to tell what the corn is going to do but by the next meeting he should have a better idea of how well it will do. Jim talks some about the dry weather and how it is affecting the crops and also his plans for next year. Jim mentions being pleased with the replant, that he didn't see any holes in it. He said he was very pleased with the weed control, that it hasn't been that good for three or four years. Jim said that he hasn't paid Kevin or Jim yet and that they hadn't turned in a bill, but when they do he'll get them paid. Jim asks Scott about the dirt and drainage issue out front. Scott said that Steve Darnell was going to spread out the bad dirt and dig a swell from the road and cover up the bad dirt and make more of a surface drain. Some discussion on the matter ensued.

The minutes for the Regular meeting held July 8th were read by all. Walt made a motion to approve the minutes. It was second by John and was approved by all saying aye.

The April Treasurer's Report was read by all. Paul made a motion to approve the Treasurer's Report. It was second by John and approved by all saying aye.

Bills Presented

|  |    |        |
|--|----|--------|
| Shelbyville Ace Hardware--Building Maintenance | \$ | 100.79 |
|  | \$ | -      |
|  | \$ | -      |
|  | \$ | -      |
|  | \$ | -      |

Walt made a motion to accept the bills as presented. John second it and it was approved by all saying aye.

Managers Report

Scott said he went to Oshkosh and spent most of his time looking into hangar doors and a weather station. The weather station is called Say Weather located in Florida. It uses the same Davis Weather Station that we have. It broadcast out over the Unicom. If we bought the basic system it would cost \$10,000 and you are lock in and cannot add anything to it. The second level would cost \$12,000 and you can add on other options to it. Scott then went on to explain what all was included and what's including with the different levels Scott then mentioned that he had looked at six different hangar doors and had received bids from four companies so far. Scott said the one he liked best was the one from PowerLift and that they are the only one that sends someone from the factory to installed them. One door installed would be \$22,952. A lengthy discussed issued on the different quotes on the doors.

Scott mentions the Say Weather station again that it would only be a weather advisory not a FAA approved weather broadcast. Rick asks Scott what the radius was for getting the weather. Scott said 10 nautical miles up to 25 miles.

Carol asks Scott if the door prices were a show special or regular price and Scott said he wasn't sure, but could get a better price with six doors because that's how many fit on a truck.

Paul mentions that with the student pilots in the flying club the weather station would be a great plus for them. More discussion ensued on the weather station. Rick said he would check with Steve on the airports financials. Rick makes a motion to purchase the weather station provided the funds are there and Paul second it. It was approved by all saying aye.

Scott said that he was back to mowing again that the Hydro Gear mowers were broke. The State Department of Weights and Measures were here and tested both fuel pumps. They were both off just enough that they red tagged them.

Rick mentions the bad dirt out front again. Some discussion on the dirt ensued. Paul asks how much time we have to make a presentation to the county board on the hangar doors. Carol said the money needs to be allocated by the end of the year and has to be spent by the end of 2025. More discussion ensued on the hangar doors. Scott mentions Steve telling him he had called over to IDOT and talked to someone about grant money for the airport, wondering if there was going to be any issues with receiving any grant money because of the County's issue with the state and possibly getting put on a no pay list. He said he was told the grant money for the airport projects would not be affected. Scott then said the ramp project and Main Hangar project should still happen next year.

Rick mentions someone mentioning the city might be in favor of incorporating the airport and taking over the running of it, but didn't know how that would affect things here. Scott mentions Vandalia and Taylorville being run by the city. A short discussion ensued on the idea and it was put to rest.

#### Old Business

Rick mentions the Balloon Fest and if Kevin was going to come out and discuss the fest like every year. Scott said it is pretty well the same as last year. We'll need to get some Porta Potties and a dumpster that we will need to pay for. A short discussion ensued on the Balloon Fest and the new bathrooms that need installed.

#### New Business

NA

Walt made a motion to adjourn and John second it.

## SHELBY COUNTY AIRPORT AND LANDING FIELD COMMISSION RECORD JOURNAL

| CHECK NO. | DATE      | DESCRIPTION OF TRANSACTION   | BUDGET ACCT NO. | DEBITS      | CREDITS      | BALANCE      |
|-----------|-----------|--|-----------------|-------------|--------------|--------------|
|           | 31-Jul-24 | Balance Shelby County State Bank   |                 |             |              | \$ 28,478.61 |
| 6474      | 1-Aug-24  | Shelby County Aviation--FBO August, 2024   | 022-5210-12-023 | \$ 3,500.00 |              | \$ 24,978.61 |
| 6475      | 1-Aug-24  | John Deere Financial--Payment # 52 of 84   | 022-5455-12-023 | \$ 751.36   |              | \$ 24,227.25 |
| 6476      | 2-Aug-24  | Arrow Energy--1976 Gallons 100LL @\$4.55719 per gal  | 022-8010-12-023 | \$ 9,005.01 |              | \$ 15,222.24 |
| 6477      | 2-Aug-24  | Shelbyville Water Department   | 022-7800-12-023 | \$ 59.48    |              | \$ 15,162.76 |
| 6478      | 2-Aug-24  | Shelby Electric Cooperative  | 022-7800-12-023 | \$ 691.98   |              | \$ 14,470.78 |
|           | 2-Aug-24  | Arrow Energy--Deposit  |                 |             | \$ 2,717.99  | \$ 17,188.77 |
|           | 8-Aug-24  | Rent--J Green \$115, D Kroenlein \$115, J Livesay \$125<br>B Brunken \$115, Flying Club \$230, M Figgins \$125 |                 |             |              |              |
|           |           | Fuel--1041.03 Rent--\$825.00   |                 |             |              |              |
|           | 9-Aug-24  | Arrow Energy--Deposit  |                 |             | \$ 1,866.03  | \$ 19,054.80 |
| 6479      | 12-Aug-24 | Shelbyville Ace Hardware--Building Maintenance   | 022-7440-12-023 | \$ 100.79   | \$ 2,398.98  | \$ 21,453.78 |
| 6480      | 13-Aug-24 | Ameren IP--SCA 37528 \$21.74, Airport 006211 \$50.18   | 022-7800-12-023 | \$ 71.92    |              | \$ 21,352.99 |
|           | 14-Aug-24 | Arrow Energy--Deposit  |                 |             | \$ 734.64    | \$ 22,015.71 |
|           | 15-Aug-24 | Rent--K Best \$125, R Spain \$230, W Jesse \$115   |                 |             |              |              |
|           |           | Fuel--\$786.99 Redeemed SCSB CD #100023194   |                 |             | \$ 1,256.99  | \$ 23,272.70 |
|           | 15-Aug-24 |  |                 |             | \$ 20,807.01 | \$ 44,079.71 |
|           | 19-Aug-24 | Consolidated Communications  | 022-7800-12-023 | \$ 189.29   |              | \$ 43,890.42 |
| 6482      | 19-Aug-24 | Steve Wempen--Bookkeeping August, 2024   | 022-5220-12-023 | \$ 200.00   |              | \$ 43,690.42 |
|           | 20-Aug-24 | Arrow Energy--Deposit  |                 |             | \$ 1,451.55  | \$ 45,141.97 |
|           | 20-Aug-24 | Illinois Department of Revenue--Sales Tax Payment  |                 | \$ 973.00   |              | \$ 44,168.97 |
| 6483      | 21-Aug-24 | Arrow Energy--993 Gallon 100LL @\$4.71669 per gal  | 022-8010-12-023 | \$ 4,683.67 |              | \$ 39,485.30 |
| 6484      | 22-Aug-24 | A.C.T.S.--Internet Service   | 022-7800-12-023 | \$ 50.00    |              | \$ 39,435.30 |
|           | 23-Aug-24 | Arrow Energy--Deposit  |                 |             | \$ 314.42    | \$ 39,749.72 |
| 6485      | 26-Aug-24 | Sloan Impement--Mower Maintenance  | 022-7441-12-023 | \$ 591.87   |              | \$ 39,157.85 |
|           | 29-Aug-24 | Rent--S Wempen \$115, T Swiney \$115, M Figgins \$125<br>D Collette \$115, G Wasson \$115                      |                 |             |              |              |
|           |           | Fuel--\$505.33 Rent--\$585.00  |                 |             |              |              |
|           | 29-Aug-24 | Transfer From First Federal  |                 |             | \$ 1,090.33  | \$ 40,248.18 |
|           | 30-Aug-24 | Arrow Energy--Deposit  |                 |             | \$ 23,000.00 | \$ 63,248.18 |
|           | 31-Aug-24 | Bank Interest  |                 |             | \$ 1,896.27  | \$ 65,144.45 |
|           |           | Board Meeting September 9, 2024  |                 |             | \$ 4.11      | \$ 65,148.56 |









## Shelby County Airport and Landing Field Commission

### Fuel Sales August, 2024

| DATE      | QUANTITY | CUSTOMER INVOICE            | TRANS. NO. | PRICE   | CREDIT CARD | CHARGE    | CASH     |
|-----------|----------|-----------------------------|------------|---------|-------------|-----------|----------|
| 1-Aug-24  | 46.91    | Credit Card Customer        | 2276       | \$ 5.35 | \$ 250.97   |           |          |
| 1-Aug-24  | 15.09    | Cash Customer               | 2277       | \$ 5.35 | \$ 80.73    |           |          |
| 1-Aug-24  | 17.61    | Credit Card Customer        | 2278       | \$ 5.35 | \$ 94.21    |           |          |
| 1-Aug-24  | 49.43    | Credit Card Customer        | 2279       | \$ 5.35 | \$ 264.45   |           |          |
| 1-Aug-24  | 11.04    | Cash Customer               | 2280       | \$ 5.35 |             |           | \$ 59.06 |
| 2-Aug-24  | 5.10     | Credit Card Customer        | 2281       | \$ 5.35 | \$ 27.28    |           |          |
| 2-Aug-24  | 22.00    | Credit Card Customer        | 2282       | \$ 5.35 | \$ 117.70   |           |          |
| 2-Aug-24  | 5.10     | Credit Card Customer        | 2283       | \$ 5.35 | \$ 27.28    |           |          |
| 2-Aug-24  |          | Aerinova Draw 255.55 Gallon | 2284       |         |             |           |          |
| 3-Aug-24  |          | Jet Fuel Sale               | 2285       |         |             |           |          |
| 3-Aug-24  | 7.14     | Credit Card Customer        | 2286       | \$ 5.35 | \$ 38.20    |           |          |
| 3-Aug-24  | 13.12    | Credit Card Customer        | 2287       | \$ 5.35 | \$ 70.19    |           |          |
| 3-Aug-24  |          | Aerinova Draw 456.54 Gallon | 2288-89    |         |             |           |          |
| 3-Aug-24  | 46.19    | Credit Card Customer        | 2290       | \$ 5.35 | \$ 247.12   |           |          |
| 5-Aug-24  | 18.67    | Cash Customer               | 2291       | \$ 5.35 |             |           | \$ 99.88 |
| 5-Aug-24  | 22.63    | Rick Brown                  | 2292       | \$ 5.30 |             | \$ 119.94 |          |
| 5-Aug-24  | 21.25    | Jeff Green                  | 2293       | \$ 5.30 |             | \$ 112.62 |          |
| 5-Aug-24  | 29.86    | Credit Card Customer        | 2294       | \$ 5.35 | \$ 159.75   |           |          |
| 5-Aug-24  | 38.57    | Credit Card Customer        | 2295       | \$ 5.35 | \$ 206.35   |           |          |
| 6-Aug-24  | 5.09     | Credit Card Customer        | 2296       | \$ 5.35 | \$ 27.23    |           |          |
| 6-Aug-24  | 10.09    | Credit Card Customer        | 2297       | \$ 5.35 | \$ 53.98    |           |          |
| 6-Aug-24  | 63.31    | Credit Card Customer        | 2298       | \$ 5.35 | \$ 338.71   |           |          |
| 8-Aug-24  | 10.52    | Credit Card Customer        | 2299       | \$ 5.35 | \$ 56.28    |           |          |
| 8-Aug-24  | 10.71    | Credit Card Customer        | 2300       | \$ 5.35 | \$ 57.30    |           |          |
| 8-Aug-24  | 22.56    | Credit Card Customer        | 2301       | \$ 5.35 | \$ 120.70   |           |          |
| 8-Aug-24  | 27.60    | Scott Jefson                | 2302       | \$ 5.30 |             | \$ 146.28 |          |
| 8-Aug-24  | 8.24     | Credit Card Customer        | 2303       | \$ 5.35 | \$ 44.08    |           |          |
| 8-Aug-24  | 5.09     | Credit Card Customer        | 2304       | \$ 5.35 | \$ 27.23    |           |          |
| 9-Aug-24  | 3.13     | Kaitlyn Funk                | 2305       | \$ 5.30 |             | \$ 16.59  |          |
| 10-Aug-24 | 10.08    | Credit Card Customer        | 2306       | \$ 5.35 | \$ 53.93    |           |          |
| 10-Aug-24 | 1.02     | Credit Card Customer        | 2307       | \$ 5.35 | \$ 5.46     |           |          |
| 10-Aug-24 | 6.31     | Paul Canaday                | 2308       | \$ 5.30 |             | \$ 33.44  |          |
| 10-Aug-24 | 5.08     | Credit Card Customer        | 2309       | \$ 5.35 | \$ 27.18    |           |          |
| 10-Aug-24 | 15.53    | Credit Card Customer        | 2310       | \$ 5.35 | \$ 83.09    |           |          |
| 10-Aug-24 | 5.21     | Credit Card Customer        | 2311       | \$ 5.35 | \$ 27.87    |           |          |
| 10-Aug-24 | 11.09    | Credit Card Customer        | 2312       | \$ 5.35 | \$ 59.33    |           |          |
| 11-Aug-24 | 100.09   | Don Kroenlein               | 2313       | \$ 5.30 |             | \$ 530.48 |          |
| 11-Aug-24 | 43.00    | Don Kroenlein               | 2314       | \$ 5.30 |             | \$ 227.90 |          |
| 11-Aug-24 | 23.70    | Credit Card Customer        | 2315       | \$ 5.35 | \$ 126.80   |           |          |
| 11-Aug-24 | 8.02     | Credit Card Customer        | 2316       | \$ 5.35 | \$ 42.91    |           |          |
| 11-Aug-24 | 3.71     | Credit Card Customer        | 2317       | \$ 5.35 | \$ 19.85    |           |          |
| 12-Aug-24 | 14.89    | Credit Card Customer        | 2318       | \$ 5.35 | \$ 79.66    |           |          |
| 12-Aug-24 | 33.31    | Rick Brown                  | 2319       | \$ 5.30 |             | \$ 176.54 |          |
| 13-Aug-24 | 48.47    | Credit Card Customer        | 2320       | \$ 5.35 | \$ 259.31   |           |          |
| 13-Aug-24 | 15.39    | Scott Jefson                | 2321       | \$ 5.30 |             | \$ 81.57  |          |
| 13-Aug-24 | 5.24     | Scott Jefson                | 2322       | \$ 5.30 |             | \$ 27.77  |          |
| 14-Aug-24 | 30.08    | Credit Card Customer        | 2323       | \$ 5.35 | \$ 160.93   |           |          |
| 14-Aug-24 | 6.59     | Credit Card Customer        | 2324       | \$ 5.35 | \$ 35.26    |           |          |
| 14-Aug-24 | 22.32    | John Weber                  | 2325       | \$ 5.30 |             | \$ 118.30 |          |
| 14-Aug-24 | 7.49     | Kaitlyn Funk                | 2326       | \$ 5.30 |             | \$ 39.70  |          |
| 14-Aug-24 | 16.97    | Credit Card Customer        | 2327       | \$ 5.35 | \$ 90.79    |           |          |
| 14-Aug-24 | 15.10    | Credit Card Customer        | 2328       | \$ 5.35 | \$ 80.78    |           |          |
| 14-Aug-24 | 5.09     | Credit Card Customer        | 2329       | \$ 5.35 | \$ 27.23    |           |          |
| 14-Aug-24 | 7.16     | Credit Card Customer        | 2330       | \$ 5.35 | \$ 38.31    |           |          |
| 14-Aug-24 | 27.37    | Credit Card Customer        | 2331       | \$ 5.35 | \$ 146.43   |           |          |
| 14-Aug-24 | 5.65     | Credit Card Customer        | 2332       | \$ 5.35 | \$ 30.23    |           |          |
| 16-Aug-24 | 22.13    | Credit Card Customer        | 2333       | \$ 5.35 | \$ 118.40   |           |          |
| 16-Aug-24 | 9.59     | Ken Best                    | 2334       | \$ 5.30 |             | \$ 50.83  |          |
| 17-Aug-24 | 8.07     | Credit Card Customer        | 2335       | \$ 5.35 | \$ 43.17    |           |          |
| 17-Aug-24 | 11.95    | Credit Card Customer        | 2336       | \$ 5.35 | \$ 63.93    |           |          |
| 17-Aug-24 | 4.03     | Credit Card Customer        | 2337       | \$ 5.35 | \$ 21.56    |           |          |





# SHELBY COUNTY AIRPORT

## 100LL COST OF SALES REPORT 2023-2024

| MONTH        | GALLONS SOLD    | AVE. PRICE PER GAL. | SALES AMOUNT        |                     |                    | TOTAL SALES         | COST PER GAL | WITH TAX | ARROW FEE | TOTAL COST         |                     | NET PROFIT OR LOSS |
|--------------|-----------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------|----------|-----------|--------------------|---------------------|--------------------|
|              |                 |                     | CREDIT CD           | CHARGE              | CASH               |                     |              |          |           | COST               | ARROW FEE           |                    |
| December     | 1064.94         | \$ 5.46             | \$ 4,915.13         | \$ 516.42           | \$ 387.83          | \$ 5,819.38         | \$ 4.22      | \$ 4.48  | \$ 163.20 | \$ 4,938.12        | \$ 881.26           |                    |
| January      | 688.91          | \$ 5.35             | \$ 2,622.10         | \$ 441.42           | \$ 618.99          | \$ 3,682.51         | \$ 4.24      | \$ 4.51  | \$ 102.11 | \$ 3,205.65        | \$ 476.86           |                    |
| February     | 1719.08         | \$ 5.34             | \$ 7,226.45         | \$ 1,072.85         | \$ 887.73          | \$ 9,187.03         | \$ 4.40      | \$ 4.68  | \$ 217.17 | \$ 8,253.86        | \$ 933.17           |                    |
| March        | 1324.04         | \$ 5.34             | \$ 4,828.41         | \$ 1,586.03         | \$ 655.00          | \$ 7,069.44         | \$ 4.50      | \$ 4.78  | \$ 152.64 | \$ 6,482.07        | \$ 587.37           |                    |
| April        | 1542.46         | \$ 5.34             | \$ 6,088.66         | \$ 1,465.60         | \$ 684.05          | \$ 8,238.31         | \$ 4.81      | \$ 5.11  | \$ 191.96 | \$ 8,067.01        | \$ 171.30           |                    |
| May          | 1735.91         | \$ 5.34             | \$ 7,351.05         | \$ 1,299.15         | \$ 624.65          | \$ 9,274.85         | \$ 4.80      | \$ 5.10  | \$ 222.60 | \$ 9,075.74        | \$ 199.11           |                    |
| June         | 1609.28         | \$ 5.34             | \$ 7,156.08         | \$ 1,400.20         | \$ 40.13           | \$ 8,596.41         | \$ 4.77      | \$ 5.07  | \$ 211.05 | \$ 8,362.64        | \$ 233.77           |                    |
| July         | 3137.93         | \$ 5.35             | \$ 13,881.90        | \$ 1,759.38         | \$ 1,136.66        | \$ 16,777.94        | \$ 4.64      | \$ 4.93  | \$ 408.98 | \$ 15,878.97       | \$ 898.97           |                    |
| August       | 1833.52         | \$ 5.34             | \$ 7,177.14         | \$ 2,439.49         | \$ 169.69          | \$ 9,786.32         | \$ 4.61      | \$ 4.90  | \$ 210.86 | \$ 9,191.67        | \$ 594.65           |                    |
| September    |                 |                     |                     |                     |                    | \$ -                |              |          |           | \$ -               | \$ -                |                    |
| October      |                 |                     |                     |                     |                    | \$ -                |              |          |           | \$ -               | \$ -                |                    |
| November     |                 |                     |                     |                     |                    | \$ -                |              |          |           | \$ -               | \$ -                |                    |
| <b>TOTAL</b> | <b>14656.07</b> |                     | <b>\$ 61,246.92</b> | <b>\$ 11,980.54</b> | <b>\$ 5,204.73</b> | <b>\$ 78,432.19</b> |              |          |           | <b>\$ 1,880.56</b> | <b>\$ 73,455.73</b> | <b>\$ 4,976.46</b> |

\$30 Monthly Fee Included In Arrow Fee Above

## JET A COST OF SALES REPORT 2023-2024

| MONTH        | GALLONS SOLD  | AVE. PRICE PER GAL. | SALES AMOUNT       |             |             | TOTAL SALES        | COST PER GAL | WITH TAX | ARROW FEE       | TOTAL COST         |                  | NET PROFIT OR LOSS |
|--------------|---------------|---------------------|--------------------|-------------|-------------|--------------------|--------------|----------|-----------------|--------------------|------------------|--------------------|
|              |               |                     | CREDIT CD          | CHARGE      | CASH        |                    |              |          |                 | COST               | ARROW FEE        |                    |
| December     | 14.77         | \$ 5.99             | \$ 88.47           | \$ -        | \$ -        | \$ 88.47           | \$ 4.39      | \$ 4.66  | \$ 2.40         | \$ 71.29           | \$ 17.18         |                    |
| January      | 4.06          | \$ 5.99             | \$ 24.32           | \$ -        | \$ -        | \$ 24.32           | \$ 4.39      | \$ 4.66  | \$ 0.67         | \$ 19.61           | \$ 4.71          |                    |
| February     | 10.02         | \$ 5.99             | \$ 60.02           | \$ -        | \$ -        | \$ 60.02           | \$ 4.39      | \$ 4.66  | \$ 1.55         | \$ 48.29           | \$ 11.73         |                    |
| March        | 0.00          | \$ -                | \$ -               | \$ -        | \$ -        | \$ -               | \$ -         | \$ -     | \$ -            | \$ -               | \$ -             |                    |
| April        | 0.00          | \$ -                | \$ -               | \$ -        | \$ -        | \$ -               | \$ -         | \$ -     | \$ -            | \$ -               | \$ -             |                    |
| May          | 0.00          | \$ -                | \$ -               | \$ -        | \$ -        | \$ -               | \$ -         | \$ -     | \$ -            | \$ -               | \$ -             |                    |
| June         | 0.00          | \$ -                | \$ -               | \$ -        | \$ -        | \$ -               | \$ -         | \$ -     | \$ -            | \$ -               | \$ -             |                    |
| July         | 0.00          | \$ -                | \$ -               | \$ -        | \$ -        | \$ -               | \$ -         | \$ -     | \$ -            | \$ -               | \$ -             |                    |
| August       | 324.11        | \$ 4.89             | \$ 1,587.09        | \$ -        | \$ -        | \$ 1,587.09        | \$ 2.83      | \$ 3.01  | \$ 39.99        | \$ 1,014.55        | \$ 572.54        |                    |
| September    |               |                     |                    |             |             | \$ -               |              |          |                 | \$ -               | \$ -             |                    |
| October      |               |                     |                    |             |             | \$ -               |              |          |                 | \$ -               | \$ -             |                    |
| November     |               |                     |                    |             |             | \$ -               |              |          |                 | \$ -               | \$ -             |                    |
| <b>TOTAL</b> | <b>352.96</b> |                     | <b>\$ 1,759.90</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,759.90</b> |              |          | <b>\$ 44.62</b> | <b>\$ 1,153.74</b> | <b>\$ 606.16</b> |                    |

**SHELBY COUNTY AIRPORT AND LANDING FIELD COMMISSION  
SHELBYVILLE, IL.**

**REGULAR MEETING AGENDA**

Meeting to be held at the Shelby County Airport  
September 9, 2024  
7:00 PM

- I. Call Meeting to Order
- II. Guest Speaker (if Scheduled)
  - 1 Jim Schwerman/Updated Farm Report
  - 2
- III. Approval of Minutes
- IV. Approval of Treasurer's Report
- V. Approval of Bills Presented
- VI. Airport Manager's Report
- VII. Old Business
  - 1 Discuss Weather Station
  - 2 Discuss upcoming Car Show/Fly-In
  - 3
- VIII. New Business
  - 1 Discuss Future Projects for Airport
  - 2 Pick Dates for Tips Meeting
  - 3
- IX. Adjournment

The Public Safety Committee met Wednesday July 3, 2024 in Courtroom A of the Shelby County Courthouse.

Minutes taken by Teresa Boehm

Call to order by Tad Mayhall at 6:03 p.m. Boehm, Cole, Mayhall, Martz and Morse present. Ross and Edwards absent.

-Motion to approve minutes from June 6, 2024. Motion made by Morse, second by Martz. Passed 5-0.

-Public Body Comment-Questions about Rescue Squad meetings and why they are not included in the Public Safety Committee. Mayhall responded that he isn't sure why they are not included and stated the new law doesn't go into effect until January 1, 2025. Martz informed that the law was based on the Sangamon County law. A question about liability due to no legal formation was asked, and Mr. McKee stated they are operating with insurance.

-Item 5, vote for recommendation to the full board to remove Animal Control truck (2012 Chevrolet pickup VIN 1GCMKPE06CZ225377) from surplus. Angela Miller provided a handout to the board and presented her reasoning for the request. The new truck ordered for Animal Control is not sufficient to meet the needs of the department. Based on size, lack of 4WD, and the compartment for animals is not sufficient for the job requirements. She cited safety concerns along with adverse weather for the need to maintain the current truck in their department. Motion by Cole, Second by Morse. Passed 5-0.

-Item 6, Sheriff updates. Window contract is signed with the estimated amount of \$1 million, to include environmental issues and abatement. Two new lateral hires were made as deputies. Payroll continues to be an issue for the department and the FOP has filed a grievance on the payroll issues. The FOP has also notified the county to begin negotiations for the new contract.

Item 7, Animal Control Updates. Brad Hudson asked where the priority for the safety of Shelby County employees lies. Ms. Miller asked about ordering a new truck that meets the needs of the department, and it was suggested that she come up with specifications and needs and begin the bidding process.

-Item 8, Dive Team update. The team purchased a full face mask backup and a new rotational anchor. 5 calls in the past month, 2 of which were mutual aid. The team is down a truck due to the previous committee voting to surplus a team truck. Question was asked if personal vehicles would be covered by insurance towing a boat. Mayhall said he would inquire about that with the insurance company. The team is set to assist with the 4<sup>th</sup> of July activities on the lake.

Item 9, EMA updates. All training requirements have been met.

-Items 10-11, No old business, new business.

Motion to adjourn by Cole, second by Martz. Passed 5-0. Adjourned at 7:12 p.m.

Finance Committee Meeting Minutes  
4:30 PM on Tuesday, Aug 6th, 2024  
Courtroom B of the Shelby County Courthouse.

Agenda

1. Call to Order - at 4:30 pm.  
Present – Don Tate, Martha Firnhaber, Mark Bennett, Tad Mayhall  
Absent – Sonny Ross, Lori Nelson, Clay Hardy  
Clay arrived at 4:36 pm
2. Approval of minutes – July Don made motion to approve, Tad seconded. Mark took vote – passed unanimously.  
Written by Martha Firnhaber
3. Public Body Comment Carol Cole asked if there is a farm folder. As Chairman of that committee she wants to review the folder. Martha asked if members of the public body are allowed to review our work. Mark allowed Carol as Chairman. Teresa wanted to review and Mark advised that it is not open for everyone to review and that he allowed Carol as Chairman of the Farm committee. Carol's concern was that the farm bill was not reviewed by another committee. Tricia Miller wanted to know why the bill was not reviewed by another committee. Teresa – comment about the audit. Mark mentioned this committee has nothing to do with the audit. Mark mentioned accusations Teresa has made regarding documents being withheld. He used the SA resignation party chairman of that party for the departing SA to make the recommendation for replacement. Not the board. There was no withholding of information by any board members.
4. Review and discussion committee policy, if needed
5. Review claims (invoices) submitted for payment by Dive Team from July Mark asked Tad if he was aware of this and he said he was not and asked who requested the item be placed on the agenda and with what intent. Mark mentioned that Lori requested it and then read from an email he had received from her. Tad made a motion to bypass this item, Mark seconded. Mark took vote – passed unanimously.
6. Review claims (invoices) submitted for payment by County Departments from General Fund, Special Fund accounts not reviewed by the Road/Bridge, Animal Control Fund and Public Safety not reviewed by their respective committees. State's Attorney – De Lage Landen Financial Services copier lease - \$4.42 late fee. If the office continues to utilize this entity please discuss with them how we review and approve bills once a month and determine what may need to be done to avoid late fees moving forward if possible.



State's Attorney – TAP Business Systems and Rose City Printing – recommend for September incorporating "CURRENT" with all other payments and pay the full amount due month to month rather than have "CURRENT" ride to 1 to 30 or 31 to 60, etc..

Reduced Dive Team invoice payment for Amazon for fins and fin spring straps by \$30.44.

Tad made a motion to pull the two farm bills for platting and appraisal. Clay seconded. Discussion – Don disagrees with pulling because have to have plat and appraisal in order to sell. Martha said the board voted to sell the land and this is what had to be done in order to sell. Mark believes these actions that had to happen in order to sell the land. Mark – whether agree or disagree with the sale of the farm the board voted to sell and this is what had to happen to sell the land. Mark took a vote on pulling both farm bills – In favor – Tad and Clay. Opposed – Mark, Don, Martha. Motion failed.

7. Old Business
8. Discussion and vote to make recommendation to County Board for approval to pay claims reviewed by the Finance Committee. Martha made the motion to approve the bills to include the Dive Team reduction by \$30.44. Don seconded. Mark took the vote – in favor – Mark, Don, Martha. Opposed – Tad and Clay.
9. Adjournment Don made the motion to adjourn and Clay seconded. Motion passed unanimously. Meeting adjourned at 5:44 pm.