

SHELBY COUNTY, ILLINOIS
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION

For the year ended August 31, 2020

FILED
SEP 29 2021

Jessie Cox
SHELBY COUNTY CLERK

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

To the County Board Members
Shelby County
Shelbyville, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and aggregate remaining fund information of Shelby County, Illinois as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes 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.

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Shelby County, Illinois, as of August 31, 2020, and the respective changes in financial position-modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 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.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shelby County, Illinois' basic financial statements. The items included in the Supplementary Information sections of the report, the Single Audit section of the report, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), and the Illinois Grant Accountability and Transparency section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The items included in the Supplementary Information sections of the report (except for the Schedule of Revenues and Expenses – Section 5311 Operating Assistance Grant and the Schedule of Revenues & Expenses - Downstate Operating Assistance Grant), Single Audit section of the report, and the Illinois Grant Accountability and Transparency section of the report are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the items included in the Supplementary Information sections (except for the Schedule of Revenues and Expenses – Section 5311 Operating Assistance Grant and the Schedule of Revenues & Expenses - Downstate Operating Assistance Grant), Single Audit section, and the Illinois Grant Accountability and Transparency section are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The Schedule of Revenues and Expenses – Section 5311 Operating Assistance Grant and the Schedule of Revenues and Expenses – Downstate Operating Assistance Grant have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 30, 2021 on our consideration of Shelby County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shelby County, Illinois' 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 Shelby County, Illinois' internal control over financial reporting and compliance.

West & Company, LLC

Effingham, Illinois
August 30, 2021



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**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***

Independent Auditors' Report

To the County Board Members
Shelby County, Illinois
Shelbyville, 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 modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Shelby County, Illinois as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise Shelby County, Illinois' basic financial statements, and have issued our report thereon dated August 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelby County, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelby County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Shelby County, Illinois' 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 Shelby County, Illinois financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001, 2020-002, 2020-003, and 2020-004, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelby County, Illinois' 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-002.

We noted other certain matters that we reported to management of Shelby County, Illinois in a separate letter dated August 30, 2021.

Shelby County, Illinois' Response to Findings

Shelby County, Illinois' response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Shelby County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Shelby County, Illinois' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

West & Company, LLC

Effingham, Illinois
August 30, 2021



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the County Board Members
Shelby County, Illinois
Shelbyville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Shelby County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shelby County, Illinois' major federal programs for the year ended August 31, 2020. Shelby County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Shelby County, Illinois complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

West & Company, LLC

Effingham, Illinois
August 30, 2021

Supplementary Information
(Part 1 of 2)

SHELBY COUNTY, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (GASB No. 34), which established new requirements and a new reporting model for the annual financial reports of governments. The objective of the MD&A section is to enhance the understandability and usefulness of the basic financial statements. The MD&A should be read as an addendum to other information presented in the financial statements such as the Notes to the Financial Statements.

The financial statements incorporate the Shelby County Office of Tourism as a discretely presented component unit per GASB Statement No. 61. The Shelby County Airport Commission and the Shelby County Health Department are included as blended units of the County.

Condensed financial statements shown in the MD&A are presented for the primary government only, and exclude the component unit. Therefore, the primary government referred to in the MD&A statements for Governmental activities is comprised of the County, the Airport Commission and the Health Department.

FINANCIAL HIGHLIGHTS

- Grant expenditures with COVID-19 awards totaled \$354,331. Receipts in FY20 for these grants totaled \$93,870, leaving \$260,461 to be received after year end.
- Investments in certificates of deposit lead to an increase in interest received of approximately \$76,700 compared to the prior year.
- Tax receipts, not including property taxes, increased \$290,537 (12%).

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic financial statements include 1) government-wide financial statements, 2) governmental and fiduciary fund financial statements, and 3) notes to the financial statements. The basic financial statements also contain supplementary information.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The two government-wide statements are prepared on the modified cash basis of accounting and are explained below. Any internal activities within activity type in the government-wide financial statements have been eliminated or reclassified.

The Statement of Net Position - Modified Cash Basis includes the County's total assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position can serve as a useful indicator of whether the financial position of the County is improving or deteriorating. A condensed version of this statement for governmental activities is presented in the MD&A.

The Statement of Activities - Modified Cash Basis reports how the County's net position changed during the fiscal year. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues. Governmental activities of the County include general government, indemnity, public safety, corrections, judiciary, public works/transportation, and health and welfare.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about significant funds available for appropriation. Fund accounting ensures compliance with finance-related legal requirements. The County has the following two types of funds:

Governmental Funds - Most of the County's basic services are included in governmental funds. The fund statements focus on (1) cash and financial assets that can readily be converted to cash flow and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating account of the County and the largest of the governmental funds. Fund income is comprised of various sources for non-dedicated purposes. Other major governmental funds include the County Health Fund, the County Highway Fund, the Mental Health Fund, and the Rural Transportation Fund. Remaining governmental funds, which include special revenue funds are considered non-major governmental funds.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of private-purpose trust funds and agency funds, which are used to account for monies received, held, and disbursed, as required by statute.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

On the following condensed statement, net position is calculated as total assets less total liabilities. Assets are distinguished as capital assets and the remainder as current and other assets. Liabilities are classified as long-term (average maturity of greater than one year) and the remainder as current liabilities. Per generally accepted accounting principles, net position is subdivided into three categories: net investment in capital assets, restricted net position, and unrestricted net position. The County reported \$6,453,727 and \$6,188,385 of restricted net position as of August 31, 2020 and 2019, respectively. Net position may serve over time as a useful indicator of a government's financial position. The governmental net position was \$28,499,049 and \$28,346,561 as of August 31, 2020 and 2019, respectively.

Following is a separate Summary of Net Position - Modified Cash Basis as of August 31, 2020 and 2019, for Governmental Activities:

**SUMMARY OF NET POSITION - MODIFIED CASH BASIS
GOVERNMENTAL ACTIVITIES
August 31,**

	2020	2019
Current and other assets	\$ 10,762,098	\$ 10,012,029
Capital assets, net of accumulated depreciation	17,902,742	18,455,301
Total assets	28,664,840	28,467,330
Short-term liabilities	121,378	110,769
Long-term liabilities	44,413	-
Total liabilities	165,791	110,769
 Net Position:		
Net investment in capital assets	17,851,714	18,445,301
Restricted for insurance	545,638	737,912
Restricted for employees' retirement	1,088,625	1,031,249
Restricted for public safety	493,803	451,279
Restricted for public works and transportation	1,328,318	894,431
Restricted for health and welfare	2,003,757	2,213,021
Restricted for other purposes	993,586	860,493
Unrestricted	4,193,608	3,712,875
Total net position	\$ 28,499,049	\$ 28,346,561

Sixty-three percent of the County's Government-wide total net position reflect investment in capital assets such as land, buildings, machinery, and equipment, less any related outstanding debt used to acquire those assets as of August 31, 2020 compared to 65% as of August 31, 2019. The County uses these capital assets in operations and, consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position may be used to meet the County's ongoing obligations. As of August 31, 2020 and 2019, the County had positive balances in all categories of net position for the governmental activities. The County's overall financial position increased \$152,488 during fiscal year 2020.

The following statement is a condensed version of the Changes in Net Position - Modified Cash Basis for Governmental Activities:

SUMMARY OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
For the year ended August 31,

Receipts:	2020	2019
Program receipts:		
Fines, fees, & charges for services	\$ 1,527,701	\$ 1,423,092
Operating grants and contributions	2,542,758	2,611,812
Capital grants and contributions	895,588	25,421
General receipts:		
Property taxes	4,679,929	4,353,504
Sales and other taxes	2,663,520	2,372,983
Unrestricted investment earning	191,664	114,967
Other receipts	150,439	216,322
	12,651,599	11,118,101
Total receipts		
Disbursements:		
General government	4,869,005	4,296,163
Indemnity	985	863
Public safety	2,624,011	3,029,504
Corrections	138,505	170,255
Judiciary	467,878	501,921
Public works/transportation	1,897,658	1,938,945
Health and welfare	2,500,196	2,097,960
Interest on long-term debt	873	-
	12,499,111	12,035,611
Total disbursements		
Change in net position	152,488	(917,510)
Net position, beginning	28,346,561	29,264,071
Net position, ending	\$ 28,499,049	\$ 28,346,561

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. The unreserved fund balance indicates the net resources available for spending at the end of the fiscal year. It is a particularly useful indicator of net resources. When coupled with future resources, these resources shape the programs and the disbursements in future years. Per the Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balances, the County's governmental funds reported a combined fund balance of \$10,647,335 and \$9,901,260 as of August 31, 2020 and 2019, respectively. Of the balance as of August 31, 2020, \$6,453,727 is restricted due to external limitations on its use, such as by debt covenants, legal restrictions, or intention of grantors, donors, or trustees. A total of \$6,624 of fund balance is considered non-spendable because it has been used for real estate tax stamp inventory. \$46,662 is considered committed for health insurance. A total of \$2,081,799 has been assigned meaning there are limitations resulting from its intended use, such as construction of capital assets, payment of debt service, and for other purposes. The remaining \$2,058,523 is unassigned and can be used for any lawful purpose.

The fund balance for all governmental funds at the fiscal years ended August 31, 2020 and 2019 had a net change in fund balance of \$746,075 and a negative change in fund balance of (\$1,437,544), respectively.

Per the Statement of Revenues Received, Expenditures Disbursed and Changes in Fund Balance, total governmental receipts for the fiscal years 2020 and 2019 were \$12,644,595 and \$11,096,482, respectively and total disbursements were \$11,951,681 and \$12,555,647, respectively. A majority of the County's increase in change in fund balance is due to an approximately \$1,500,000 increase in revenue and a \$600,000 decrease in expenditures from 2019 to 2020. Increases in the revenues include approximately \$300,000 in property tax receipts, \$200,000 in motor fuel taxes, \$200,000 in state assistance, and \$600,000 in federal assistance (mostly capital development block grant). A significant portion of the decrease in expenses was due to approximately \$1,000,000 of capital expenditures in the prior year that did not occur this year, \$200,000 less of additional IMRF payments, offset by increased grant expenditures and increased payments to Shelby County Community Services. The capital expenditures during the fiscal year ended August 31, 2019 included the courthouse roof project and various vehicle purchases that did not occur this year.

GENERAL FUND

The County Board concentrates its financial oversight on the General Fund because it is the core operating fund and allows the most discretion in allocations. At the end of the current fiscal year, unassigned fund balance of the general fund is \$2,058,523, while total fund balance is \$2,740,487. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance and total fund balance to total fund expenditures and other financing uses. Unassigned fund balance represents 41 percent of total general fund expenditures and other financing uses, while total fund balance represented 55 percent of that same amount. For the year ended August 31, 2020, receipts of \$5,182,243 less disbursements of \$4,939,408 resulted in an increase in revenues received over expenditures disbursed of \$242,835. After the other financing uses of (\$125,793), the result was a net increase in the General Fund fund balance of \$117,042. For the year ended August 31, 2019, receipts of \$4,800,773 less disbursements of \$6,032,376 and net transfers of (\$79,565) resulted in a net decrease in fund balance of \$(1,311,168).

The largest receipt sources for the General Fund are property taxes, sales taxes, and income taxes which account for 72 and 73 percent of receipts for the years ended August 31, 2020 and 2019, respectively. General government and public safety are the primary operations of the General Fund. Approximately 82 and 71 percent of the General Fund's disbursements are for general government and public safety activities for the years ended August 31, 2020 and 2019, respectively.

COUNTY HEALTH FUND

The largest source of revenues received for the County Health Fund are property taxes, charges for services, and federal and state grant receipts from State of Illinois agencies which account for 95 percent of receipts for each of the years ended August 31, 2020 and 2019. The County Health Fund's basic purpose is the protection and improvement of the public health in the County.

COUNTY HIGHWAY FUND

The largest source of revenues received for the County Highway Fund are property taxes, federal and state grants and motor fuel tax which accounts for 89 and 88 percent of receipts for the years ended August 31, 2020 and 2019, respectively. The County Highway Fund accounts for the maintenance and construction of roads and bridges in the County.

MENTAL HEALTH FUND

The largest source of revenues received for the Mental Health Fund is property taxes which accounts for 92 and 94 percent of receipts for the years ended August 31, 2020 and 2019, respectively. The Mental Health Fund's basic purpose is to provide for the community health facilities and services for the mentally challenged in the County.

RURAL TRANSPORTATION

The largest source of revenues received for the Rural Transportation Fund are federal and state grants which accounts for almost 100 percent of receipts for the years ended August 31, 2020 and 2019. The Rural Transportation Fund provides public transportation for the residents of multiple counties, including Shelby County.

BUDGETARY HIGHLIGHTS

The County prepares an estimate of revenues and a budget for the General Fund and all of the Special Revenue Funds using the modified cash basis of accounting. The County's Fiduciary Funds are not required to prepare budgets. The General Fund's actual receipts were more than budgeted amounts by \$566,023 and actual disbursements were less than budgeted amounts by \$555,063, resulting in a positive budget variance of \$1,121,086. Amendments to the general fund budget totaled \$125,524. The Supplementary Information (Part 2 of 2) section contains the Budgetary Comparison Schedule - Modified Cash Basis for the General Fund, County Health Fund, County Highway Fund, Mental Health Fund, and Rural Transportation Fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The County’s investments in capital assets as of August 31, 2020 and 2019 (net of accumulated depreciation) are summarized below for governmental-type activities:

**CAPITAL ASSETS (NET OF DEPRECIATION)
GOVERNMENTAL ACTIVITIES
August 31,**

	<u>2020</u>	<u>2019</u>
Land	\$ 3,414,046	\$ 3,414,046
Work in progress	-	-
Buildings and improvements	4,686,073	4,801,983
Vehicles	386,852	448,119
Maintenance vehicles	103,652	74,009
Infrastructure	8,842,916	9,136,584
Equipment	<u>469,203</u>	<u>570,560</u>
 Total capital assets, net of accumulated depreciation	 <u>\$ 17,902,742</u>	 <u>\$ 18,445,301</u>

During fiscal years 2020 and 2019, total capital assets for the County had a net decrease (including additions, decreases, and depreciation) of (\$542,559) and a net increase of \$507,349, respectively. These additions reflect the current additions for vehicles, equipment, building and highway infrastructure and other miscellaneous equipment. The County recorded \$798,286 and \$783,697 of depreciation expense for the fiscal years 2020 and 2019, respectively and the amounts of accumulated depreciation are \$10,284,616 and \$9,486,330 as of August 31, 2020 and 2019, respectively.

More detailed information is presented in Note 5 to the financial statements.

DEBT

The County has a statutorily imposed legal general obligation bond limit of 5.75% of its total assessed valuation. That limit is approximately 24.6 million dollars.

The following is a summary of the County's gross outstanding debt as of August 31, 2020 and 2019:

**OUTSTANDING LONG-TERM DEBT
GOVERNMENTAL ACTIVITIES
August 31,**

Debt Description	<u>2020</u>	<u>2019</u>
Notes payable	<u>\$ 51,028</u>	<u>\$ -</u>

More detailed information about the County's debt activity is presented in Note 6 to the financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers creditor, and pass through agencies with a general overview of the County's finances and to show the County's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Ms. Erica Firnhaber, Shelby County Treasurer, Shelby County Courthouse, Shelbyville, Illinois, 62565.

Basic Financial Statements

SHELBY COUNTY, ILLINOIS
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
August 31, 2020

	Primary Government	Component Unit
	Governmental Activities	Tourism
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 7,593,140	\$ 82,275
Investments	3,115,672	-
Other asset - capital contribution	46,662	-
Inventory	6,624	-
Total current assets	10,762,098	82,275
Noncurrent assets:		
Capital assets		
Land	3,414,046	-
Buildings & improvements	7,621,061	-
Vehicles	1,299,489	-
Maintenance vehicles	915,981	-
Infrastructure	11,920,918	-
Equipment	3,015,863	4,820
Less: accumulated depreciation	(10,284,616)	(4,820)
Total noncurrent assets	17,902,742	-
Total assets	28,664,840	82,275
LIABILITIES:		
Current liabilities:		
Withholding payable	65,165	582
Due to other governmental units	49,598	-
Current portion of long-term debt	6,615	-
Total current liabilities	121,378	582
Long-term liabilities:		
Notes payable	44,413	-
Total liabilities	165,791	582

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF NET POSITION – MODIFIED CASH BASIS (CONT.)
August 31, 2020

	Primary Government Governmental Activities	Component Unit Tourism
NET POSITION:		
Net investment in capital assets	17,851,714	-
Restricted for:		
Insurance	545,638	-
Employees' retirement	1,088,625	-
Public safety	493,803	-
Public works & transportation	1,328,318	-
Health & welfare	2,003,757	-
Other purposes	993,586	-
Unrestricted	4,193,608	81,693
Total net position	\$ 28,499,049	\$ 81,693

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
For the year ended August 31, 2020

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services, Fines, and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit	
					Primary Governmental Activities	Tourism
Functions/programs:						
Primary government:						
Governmental activities:						
General government	\$ 4,869,005	\$ 745,770	\$ 241,405	\$ -	\$ (3,881,830)	
Indemnity	985	4,860	-	-	3,875	
Public Safety	2,624,011	229,146	31,825	-	(2,363,040)	
Corrections	138,505	-	-	-	(138,505)	
Judiciary	467,878	55,931	299,288	-	(112,659)	
Public works/transportation	1,897,658	231,546	1,687,317	895,588	916,793	
Health and welfare	2,500,196	260,448	282,923	-	(1,956,825)	
Interest on long-term debt	873	-	-	-	(873)	
Total governmental activities	12,499,111	1,527,701	2,542,758	895,588	(7,533,064)	
Total primary government	\$ 12,499,111	\$ 1,527,701	\$ 2,542,758	\$ 895,588	\$ (7,533,064)	
Component Unit:						
Shelby County Tourism	\$ 78,672	\$ 12,567	\$ 18,113	\$ -	\$ (47,992)	
General revenue:						
Taxes - property					4,679,929	
Taxes - sales					834,669	
Taxes - income					1,094,009	
Taxes - motor fuel					574,627	
Taxes - replacement & other					160,215	53,200
Unrestricted interest					191,664	61
County farm					96,023	-
Miscellaneous					54,416	4,569
Total general revenues					7,685,552	57,830
Change in net position					152,488	9,838
Net position, beginning					28,346,561	71,855
Net position, ending					\$ 28,499,049	\$ 81,693

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2020

	General Fund	County Health Fund	County Highway Fund	Mental Health Fund
ASSETS:				
Cash and cash equivalents	\$ 2,141,013	\$ 1,422,630	\$ 1,356,023	\$ 495,892
Investments	624,311	362,676	-	1,241,205
Due from other funds	36,640	-	-	-
Other asset - capital contribution	46,662	-	-	-
Inventory	6,624	-	-	-
Total assets	<u>\$ 2,855,250</u>	<u>\$ 1,785,306</u>	<u>\$ 1,356,023</u>	<u>\$ 1,737,097</u>
LIABILITIES:				
Withholding payable	\$ 65,165	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governmental units	49,598	-	-	-
Total liabilities	<u>114,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Nonspendable:				
Inventory	6,624	-	-	-
Restricted for:				
Insurance	545,638	-	-	-
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	-	-	-	-
Judiciary	-	-	-	-
Automation	-	-	-	-
Recording	-	-	-	-
Public works/transportation	-	-	1,325,764	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	-	56,352	-	1,661,921
Committed:				
Health insurance	46,662	-	-	-
Assigned	83,040	1,728,954	30,259	75,176
Unassigned	2,058,523	-	-	-
Total fund balances	<u>2,740,487</u>	<u>1,785,306</u>	<u>1,356,023</u>	<u>1,737,097</u>
Total liabilities and fund balances	<u>\$ 2,855,250</u>	<u>\$ 1,785,306</u>	<u>\$ 1,356,023</u>	<u>\$ 1,737,097</u>

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Rural Transportation Fund	Other Governmental Funds	Total Governmental Funds	Component Unit Tourism
ASSETS:				
Cash and cash equivalents	\$ 2,554	\$ 2,175,028	\$ 7,593,140	\$ 82,275
Investments	-	887,480	3,115,672	-
Due from other funds	-	-	36,640	-
Other asset - capital contribution	-	-	46,662	-
Inventory	-	-	6,624	-
	<u>-</u>	<u>-</u>	<u>6,624</u>	<u>-</u>
Total assets	<u><u>\$ 2,554</u></u>	<u><u>\$ 3,062,508</u></u>	<u><u>\$ 10,798,738</u></u>	<u><u>\$ 82,275</u></u>
LIABILITIES:				
Withholding payable	\$ -	\$ -	\$ 65,165	\$ 582
Due to other funds	-	36,640	36,640	-
Due to other governmental units	-	-	49,598	-
	<u>-</u>	<u>-</u>	<u>49,598</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>36,640</u>	<u>151,403</u>	<u>582</u>
FUND BALANCES:				
Nonspendable:				
Inventory	-	-	6,624	-
Restricted for:				
Insurance	-	-	545,638	-
Indemnity	-	131,287	131,287	-
Employees retirement	-	1,088,625	1,088,625	-
Public safety	-	493,803	493,803	-
Judiciary	-	77,636	77,636	-
Automation	-	62,370	62,370	-
Recording	-	196,079	196,079	-
Public works/transportation	2,554	-	1,328,318	-
GIS	-	420,286	420,286	-
Document storage	-	105,928	105,928	-
Health and welfare	-	285,484	2,003,757	-
Committed:				
Health insurance	-	-	46,662	-
Assigned	-	164,370	2,081,799	-
Unassigned	-	-	2,058,523	81,693
	<u>-</u>	<u>-</u>	<u>2,058,523</u>	<u>81,693</u>
Total fund balances	<u>2,554</u>	<u>3,025,868</u>	<u>10,647,335</u>	<u>81,693</u>
Total liabilities and fund balances	<u><u>\$ 2,554</u></u>	<u><u>\$ 3,062,508</u></u>	<u><u>\$ 10,798,738</u></u>	<u><u>\$ 82,275</u></u>

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
ASSETS, LIABILITIES, AND FUND BALANCES – MODIFIED CASH BASIS
TO THE STATEMENT OF NET POSITION – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2020

Total fund balance for governmental funds	\$ 10,647,335
Total net position reported for governmental activities in the statement of net position is different due to:	
Capital assets used in governmental activities are not financial resources; therefore, they are not reported in the funds.	17,902,742
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.	<u>(51,028)</u>
Net position of governmental activities	<u><u>\$ 28,499,049</u></u>

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the year ended August 31, 2020

	General Fund	County Health Fund	County Highway Fund	Mental Health Fund
REVENUES RECEIVED:				
Property taxes	\$ 1,798,247	\$ 311,558	\$ 665,214	\$ 599,445
Sales tax	833,191	-	-	-
Intergovernmental revenue:				
Income taxes	1,094,009	-	-	-
Motor fuel taxes	-	-	574,627	-
Replacement and other tax	49,258	11,282	48,350	22,175
Other state sources	380,689	178,088	504,543	-
Federal sources	62,210	232,441	-	-
Other taxes	-	-	-	-
County farm	39,260	-	-	-
Charges for services	85,859	208,483	161,033	-
Licenses and permits	6,719	23,508	-	-
Fines, fees and forfeitures	589,278	-	-	-
Sales of real estate stamps	126,282	-	-	-
Interest	110,624	15,598	5,365	29,810
Miscellaneous	6,617	-	-	-
Total revenues received	<u>5,182,243</u>	<u>980,958</u>	<u>1,959,132</u>	<u>651,430</u>
EXPENDITURES DISBURSED:				
Current:				
General government	2,065,854	-	-	-
Indemnity	-	-	-	-
Public Safety	1,962,731	-	-	-
Corrections	164,332	-	-	-
Judiciary	543,816	-	-	-
Public works/transportation	(311)	-	1,482,174	-
Health and welfare	58,837	846,835	-	881,916
Culture and recreational	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	144,149	-	38,226	-
Total expenditures disbursed	<u>4,939,408</u>	<u>846,835</u>	<u>1,520,400</u>	<u>881,916</u>
Revenues received over (under) expenditures disbursed	242,835	134,123	438,732	(230,486)
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	(125,793)	-	-	-
Total other financing sources (uses)	<u>(125,793)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	117,042	134,123	438,732	(230,486)
Fund balance, beginning	2,623,445	1,651,183	917,291	1,967,583
Fund balance, ending	<u>\$ 2,740,487</u>	<u>\$ 1,785,306</u>	<u>\$ 1,356,023</u>	<u>\$ 1,737,097</u>

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES
IN FUND BALANCES – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Rural Transportation Fund	Other Governmental Funds	Total Governmental Funds	Component Unit
REVENUES RECEIVED:				
Property taxes	\$ -	\$ 1,305,465	\$ 4,679,929	\$ -
Sales tax	-	1,478	834,669	-
Intergovernmental revenue:				
Income taxes	-	-	1,094,009	-
Motor fuel taxes	-	-	574,627	-
Replacement and other tax	-	29,150	160,215	-
Other state sources	1,111,955	-	2,175,275	18,113
Federal sources	393,033	575,387	1,263,071	-
Other taxes	-	-	-	53,200
County farm	-	56,763	96,023	-
Charges for services	-	64,328	519,703	12,567
Licenses and permits	-	-	30,227	-
Fines, fees and forfeitures	-	262,207	851,485	-
Sales of real estate stamps	-	-	126,282	-
Interest	520	29,747	191,664	61
Miscellaneous	-	40,799	47,416	4,569
Total revenues received	<u>1,505,508</u>	<u>2,365,324</u>	<u>12,644,595</u>	<u>88,510</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	1,300,832	3,366,686	-
Indemnity	-	985	985	-
Public Safety	-	79,307	2,042,038	-
Corrections	-	-	164,332	-
Judiciary	-	13,153	556,969	-
Public works/transportation	1,504,988	744,631	3,731,482	-
Health and welfare	-	49,868	1,837,456	-
Culture and recreational	-	-	-	78,672
Debt service:				
Principal retirement	-	2,133	2,133	-
Interest	-	873	873	-
Capital outlay	-	66,352	248,727	-
Total expenditures disbursed	<u>1,504,988</u>	<u>2,258,134</u>	<u>11,951,681</u>	<u>78,672</u>
Revenues received over (under) expenditures disbursed	520	107,190	692,914	9,838
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	53,161	53,161	-
Operating transfers in	-	138,736	138,736	-
Operating transfers out	-	(12,943)	(138,736)	-
Total other financing sources (uses)	<u>-</u>	<u>178,954</u>	<u>53,161</u>	<u>-</u>
Net change in fund balance	520	286,144	746,075	9,838
Fund balance, beginning	<u>2,034</u>	<u>2,739,724</u>	<u>9,901,260</u>	<u>71,855</u>
Fund balance, ending	<u>\$ 2,554</u>	<u>\$ 3,025,868</u>	<u>\$ 10,647,335</u>	<u>\$ 81,693</u>

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES RECEIVED, EXPENDITURES
DISBURSED, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS TO THE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

For the year ended August 31, 2020

Net change in fund balance - total governmental funds	\$	746,075
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The change in net position reported for governmental activities in the Statement of Activities - Modified Cash Basis is different due to:

The issuance of long-term debt provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Current year loan proceeds		(53,161)
Current year principal retirement		2,133

Governmental funds report capital outlays as disbursements; however, in the Statement of Activities - Modified Cash Basis the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, in the Statement of Activities - Modified Cash Basis, only the gain on the disposal of property and insurance related income is reported, where as in the governmental funds, the proceeds from the disposal of capital assets and insurance recoveries increase financial resources. Thus, the change in the net position differs from the change in fund balance by the carrying amount of the assets sold.

Current year capital outlays capitalized		248,727
Current year depreciation expense on capitalized assets		(798,286)
Gain on trade-in of non-capitalized equipment		7,000

Change in net position of governmental activities	\$	<u>152,488</u>
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See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION –
MODIFIED CASH BASIS
August 31, 2020

	Private - Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and cash equivalents	\$ 3,982,806	\$ 3,888,899
Investments	305,979	94,666
Total assets	4,288,785	3,983,565
LIABILITIES:		
Due to Others	2,182	3,983,565
Total liabilities	2,182	3,983,565
NET POSITION:		
Restricted for other purposes	4,286,603	-
Total net position	\$ 4,286,603	\$ -

See notes to financial statements.

SHELBY COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
MODIFIED CASH BASIS
For the year ended August 31, 2020

	Private - Purpose Trust Funds
ADDITIONS:	
Property taxes	\$ 148,157
Intergovernmental revenue:	
Motor fuel taxes	2,476,314
Other state sources	1,878,633
Charges for services	60,310
Fines and fees	22,750
Cash bail	192,258
Interest	17,300
Miscellaneous	24,395
	4,820,117
Total additions	4,820,117
DEDUCTIONS:	
Distributions	2,887,728
	2,887,728
Total deductions	2,887,728
Change in net position	1,932,389
Net position, beginning	2,354,214
	2,354,214
Net position, ending	\$ 4,286,603

See notes to financial statements.

Notes to Financial Statements

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies

Shelby County, Illinois was created on January 23, 1827 by an act of state legislature. The County is governed by an elected 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.

A. Reporting Entity

The accompanying financial statements present the County's primary government and component units over which the County exercises significant influence. Component units are legally separate organizations for which the elected officials of Shelby County are financially accountable. Shelby County would be considered financially accountable if it appoints a voting majority of the organization's government body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Shelby County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Shelby County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The County's reporting entity includes the County's governing board and its component units for which the County is financially accountable under the definition described above. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Blended Units

Shelby County Airport Commission (SCAC)

Financial reporting for the Shelby County Airport Commission (SCAC) is blended with the primary government financial statements. The SCAC operates a landing field. Three members of the Shelby County Board serve as trustees of the SCAC. SCAC assets and activities are reported in the Airport Special Revenue Fund.

Shelby County Health Department (SCHD)

The County board members appoint the Shelby County Health Board and approve the appropriations for the SCHD. In addition, the County Treasurer's office maintains the accounting records of the SCHD. The payroll of the SCHD is included with and processed with the County's payroll. The SCHD funds have been included in the County's reporting entity as special revenue funds.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

Discretely Presented Component Unit

The discretely presented component unit included in the County's financial statements is the Shelby County Office of Tourism (SCOT). The SCOT encourages and promotes tourism in the Shelby County area. All members of the SCOT board are selected by the chairman of the Shelby County Board and approved by the Shelby County board members. SCOT employees manage the assets and maintain the accounting records and payroll records for SCOT. The SCOT does not issue separate financial statements.

B. Related Organizations

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage and other districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and, therefore, has no financial accountability. These units are not considered units of Shelby County, Illinois.

C. Basis of Presentation

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 and its component unit. 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. Likewise, the primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (continued)

The statement of activities 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.

D. Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, receipts, and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the County:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities are accounted for through governmental funds. The measurement focus is on determination of "financial flow." The county's major governmental funds are:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *County Health Fund* is used to account for receipts and disbursements pertaining to the general operation of the Shelby County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County.

The *County Highway Fund* is used to account for receipts and disbursements pertaining to the general operation in the Shelby County Highway Department. The basic purpose of the Department is the maintenance and construction of roads and bridges in the County.

The *Mental Health Fund* is used to account for receipts and disbursements pertaining to the support of mental health. The basic purpose of the fund is to provide for the community health facilities and services for the mentally challenged in the County.

The *Rural Transportation Fund* is used to account for receipts and disbursements pertaining to Rural Transportation. The basic purpose of the fund is to provide public transportation for the residents of multiple counties, including Shelby County.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

Fiduciary Funds

Fiduciary funds include private-purpose trust and agency funds. Private-Purpose Trust Funds are used to report all trust agreements under which principal and income benefit individuals, private organizations, or other governments. Shelby County's trust funds include drainage districts, township highway and bridge funds, inmate commissary, and funds required to be held by the Circuit Clerk's office. Agency funds are purely custodial (assets equal liabilities) and thus, do not involve measurement of results of operations. Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Shelby County's agency funds include funds used in the County's property tax collection, distribution and settlement process. GASB 34 requires the portion of these account balances pertaining to other funds of the County to be reported in the County funds; however, due to the timing of tax collections and the County's fiscal year end, this allocation is not made.

E. Basis of Accounting

Basis of accounting refers to when receipts and disbursements are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. Receipts are recorded when received and disbursements are recorded when checks are written. Capital assets are capitalized when purchased and depreciation is recognized over the estimated useful lives of the assets. Long-term liabilities are recognized when cash proceeds are received or the liabilities are incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Receipts are recorded when received and expenditures are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities.

Financial statements prepared on the modified cash basis of accounting are not intended to present financial position and results of operations in accordance with accounting principles generally accepted in the United States of America.

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

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

F. Budgets and Budgetary Accounting

Shelby County follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to September 1, a proposed operating budget is prepared for the general fund and special revenue funds. This operating budget includes proposed disbursements for each line item in the general fund and major disbursement categories in the special revenue funds, and the proposed amount of real estate taxes to levy. No formal budgets are prepared for any funds other than the general fund and special revenue funds.
2. Public hearings are conducted through July and August to obtain taxpayer comments.
3. In September, the budget is legally enacted through the passage of an appropriation ordinance and a tax levy ordinance.
4. Budgets are adopted on the modified cash basis of accounting.
5. Budgets lapse at year end. Shelby County reappropriates the following year any unperformed contracts, commitments or any other encumbrances.
6. The County board determines any amendments that may be made to the budget. Evaluation and financial control is also determined at the County board level.
7. Formal budgetary integration is employed as a management control device during the year.

The original budget was adopted on September 11, 2019, the final budget on August 12, 2020. Both original and final amended budgets are presented as approved by the County board.

G. Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

H. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, *Fair Value Measurement and Application*. Gains or losses on the sale of investments are recognized upon realization. The County has adopted a formal written investment policy. The County's investments consist of certificates of deposits with an original maturity greater than three months.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

I. Inventory

The County does not maintain inventories of supplies and materials with the exception of the value of the real estate tax stamps as held by the County Clerk's office. The tax stamp inventory is reported at cost using the specific identification method.

J. Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" on the governmental funds statement of assets, liabilities and fund balance - modified cash basis. Intrafund receivables and payables reported in the combining statements are receivables and payables within the funds.

K. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, and similar items) are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amounts not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. The County does not capitalize in-house engineering services provided in connection with road and bridge projects.

Property, plant, and equipment of the County, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-50
Land improvements	15
Equipment and vehicles	3-10
Infrastructure - highways, bridges, etc.	20-50
Law enforcement canine	8
Orthoimagery	5

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, if applicable.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statements of net position-modified cash basis. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

L. Long-Term Obligations (continued)

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Interfund Transfers

The interfund transfers shown in the financial statements are categorized as operating transfers. Operating interfund transfers are those routine kinds of transfers made between funds due to the unique relationships between the funds involved. These transfers have not been recorded as loans with interfund repayment requirements. Intrafund transfers reported in the combining statements are transfers within the funds.

N. Fund Equity

Fund Balances

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, requires fund balances on the governmental fund financial statements to be classified into five major classifications: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

3. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

N. Fund Equity (continued)

3. Committed Fund Balance (continued)

The County Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the County Board itself or (b) by an official or body to which the governing body delegates the authority.

At August 31, 2020, the County had the following assigned governmental fund balance classifications:

	County General	County Health	County Highway	Mental Health	Other Funds
General government	\$ -	\$ -	\$ -	\$ -	\$ 32,917
Indemnity	-	-	-	-	4,892
Public safety	-	-	-	-	12,450
Judiciary	-	-	-	-	513
Public works/transportation	-	-	30,259	-	101,016
Health and welfare	-	1,728,954	-	75,176	12,582
Capital improvement	83,040	-	-	-	-
	<u>\$ 83,040</u>	<u>\$ 1,728,954</u>	<u>\$ 30,259</u>	<u>\$ 75,176</u>	<u>\$ 164,370</u>

5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the individual funds.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

N. Fund Equity (continued)

Net Position

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, less outstanding principal of related debt. Restricted net position has a limited use due to restrictions imposed by outside third-parties, such as creditors or grantors, or restrictions imposed by law through enabling legislation.

Note 2 - Property Taxes

Property taxes are levied by the Shelby County Board and are collected by the Shelby County Treasurer.

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.

Property taxes collected in calendar years 2019 and 2020 attached as an enforceable lien on property as of January 1, 2018 and 2019, respectively. These taxes were required to be levied by the County prior to the last Tuesday in December. The 2018 and 2019 levies were adopted by the County in September, 2018 and November, 2019. Property taxes were due from property owners in two installments, typically due in June and September. The due dates during the year ended August 31, 2020 include one due date each for the 2018 and 2019 levies, September 10, 2019 and June 23, 2020, respectively. The property tax receipts for the year ending August 31, 2020, as shown in the financial statements, consist of two distributions from the 2018 levy and one distribution from the 2019 levy. Property taxes are distributed from July through December.

Taxes become a lien against property if not paid by the date of the tax sale. Shelby County's tax sale was held on October 31, 2019.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including Shelby County. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Shelby County for property taxes levied after 2000.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 2 - Property Taxes (continued)

The following are the assessed valuations and tax rates applicable to the various levies per \$100 of assessed valuation for the property tax collections included in these financial statements:

	<u>2019</u> <u>Maximum</u>	<u>2019</u> <u>Levy</u>	<u>2018</u> <u>Levy</u>
Assessed valuation		<u>\$ 427,058,146</u>	<u>\$ 401,153,220</u>
Property tax rates:			
Extension Education	0.05000	0.01718	0.01829
County	Unlimited	0.42383	0.42721
County Highway	0.20000	0.07510	0.08120
County Bridge	0.25000	0.03605	0.03838
Federal Aid	0.05000	0.04192	0.04463
County Health	0.17500	0.07154	0.07716
Municipal Retirement	Unlimited	0.21075	0.22436
Airport	0.25000	0.01325	0.01036
Mental Health	0.15000	0.13863	0.14683
Social Security	Unlimited	0.07377	0.07604
Tort Immunity Insurance	Unlimited	0.00001	0.00001
Workers' Comp. Insurance Tax	Unlimited	0.00001	0.00001
Unemployment Insurance Act	Unlimited	<u>0.00001</u>	<u>0.00001</u>
Total county rate		<u>1.10205</u>	<u>1.14449</u>
Ambulance	0.25000	<u>0.01062</u>	<u>0.00319</u>

Extension Education tax levy is a part of the total County rate. The revenues are paid directly to the Extension Education Office and are not included in the County property tax total.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 3 - Cash and Investments

The carrying amounts of cash and cash equivalents and investments as of August 31, 2020 consisted of the following:

	<u>Governmental Activities</u>	<u>Component Unit</u>	<u>Fiduciary Funds</u>
Cash on hand	\$ 4,257	\$ 250	\$ 1,015
Deposits with financial institutions	7,588,883	82,025	7,870,690
Certificates of deposit	<u>3,115,672</u>	<u>-</u>	<u>400,645</u>
	<u>\$ 10,708,812</u>	<u>\$ 82,275</u>	<u>\$ 8,272,350</u>

Investments Authorized by Illinois Compiled Statutes and the County's Investment Policy

The County is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 of the Illinois Compiled Statutes. The County's investment policy is consistent with Illinois Compiled Statutes.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County's investment policy does not specifically address interest rate risk; however, one of the ways that the County manages its exposure to interest rate risk is by limiting its purchases of long term investments. At August 31, 2020 the County's investments were deposits in financial institutions. None of the County's investments are highly sensitive to interest rate fluctuations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy requires the Treasurer to use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes including Securities Exchange Commission registered and AAA rated by Fitch and Standard & Poor's mutual funds consisting of U.S. Government Treasuries. The County's deposits with financial institutions are not subject to credit risk rating.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 3 - Cash and Investments (continued)

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Illinois Compiled Statutes and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits. The County's investment policy leaves to the discretion of the Treasurer whether or not collateral will be required of financial institutions receiving County funds.

As of August 31, 2020, the bank balances of the County's cash deposits were \$19,101,676 of which \$952,222 was secured by insurance and \$18,149,454 was collateralized with securities held by the pledging financial institution. The bank balances of the component unit's cash deposits were \$83,864, all of which were secured by insurance.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the County's investments are directly subject to foreign currency risk. The County's investment policy does not address foreign currency risk.

Note 4 - Other Asset - Capital Contribution

In connection with the County's partially self-funded contract for employee health insurance, the County was required to make a capital contribution in prior years which is presented as another asset. The amount of the contribution, \$46,662, is not government guaranteed or insured and is subject to investment risks, including the possible loss of the total principal amount. At the end of any underwriting year, the County may discontinue participation in the program which will entitle them to a return of the funds in their capital account.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 5 - Capital Assets

Capital assets activity for the year ended August 31, 2020 was as follows:

Primary Government	<u>Balance Sept. 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Aug. 31, 2020</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,414,046	\$ -	\$ -	\$ 3,414,046
Capital assets being depreciated:				
Buildings & improvements	7,528,656	92,405	-	7,621,061
Vehicles	1,237,475	62,014	-	1,299,489
Maintenance vehicles	855,820	60,161	-	915,981
Infrastructure	11,920,918	-	-	11,920,918
Equipment	2,974,716	41,147	-	3,015,863
 Total capital assets being depreciated	 <u>24,517,585</u>	 <u>255,727</u>	 <u>-</u>	 <u>24,773,312</u>
Less accumulated depreciation for:				
Buildings & improvements	2,726,673	208,315	-	2,934,988
Vehicles	789,356	123,281	-	912,637
Maintenance vehicles	781,811	30,518	-	812,329
Infrastructure	2,784,334	293,668	-	3,078,002
Equipment	2,404,156	142,504	-	2,546,660
Total accumulated depreciation	<u>9,486,330</u>	<u>798,286</u>	<u>-</u>	<u>10,284,616</u>
 Total capital assets being depreciated, net	 <u>15,031,255</u>	 <u>(542,559)</u>	 <u>-</u>	 <u>14,488,696</u>
 Governmental activities capital assets, net	 <u>\$ 18,445,301</u>	 <u>\$ (542,559)</u>	 <u>\$ -</u>	 <u>\$ 17,902,742</u>

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 5 - Capital Assets (continued)

Depreciation expense was charged to the functions/programs of the primary government as follows:

General government	\$ 129,531
Public safety	180,132
Public works/transportation	470,725
Corrections	2,000
Judiciary	3,265
Health and welfare	<u>12,633</u>
Total depreciation and amortization expense	<u><u>\$ 798,286</u></u>

Capital assets activity of Shelby County Office of Tourism for the year ended August 31, 2020 was as follows:

Component Unit	<u>Balance Sept. 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Aug. 31, 2020</u>
Capital assets being depreciated:				
Equipment	<u>\$ 4,820</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,820</u>
Less accumulated depreciation for:				
Equipment	<u>(4,820)</u>	<u>-</u>	<u>-</u>	<u>(4,820)</u>
Capital assets, net	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note 6 - Debt

Long-Term Debt

The following is a summary of changes in long-term debt of Shelby County for the year ended August 31, 2020:

Governmental Activities:	<u>Balance September 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance August 31, 2020</u>	<u>Due Within One Year</u>
Notes payable	<u>\$ -</u>	<u>\$ 53,161</u>	<u>\$ 2,133</u>	<u>\$ 51,028</u>	<u>\$ 6,615</u>

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 6 - Debt (continued)

Long-Term Debt (continued)

Notes Payable

	Interest Rates	Amount
Governmental Activities:		
John Deere Financial note, serviced by the Airport fund, proceeds used to purchase John Deere 5115M utility tractor, due April 10, 2027.	5%	\$ 51,028

Annual debt services requirements to maturity for notes payable is as follows:

	Governmental Activities	
Year Ending August 31,	Principal	Interest
2021	\$ 6,615	\$ 2,401
2022	6,954	2,063
2023	7,309	1,707
2024	7,683	1,333
2025	8,076	940
2026-2027	14,391	638
	\$ 51,028	\$ 9,082

Legal Debt Margin

The County has a statutorily imposed legal general obligation bond limit of 5.75% of its total assessed valuation. That limit is approximately \$24.6 million leaving \$24.6 million remaining.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 7 - Retirement Plans

Shelby County participates in two retirement systems; the Illinois Municipal Retirement Fund (IMRF) and Social Security. Employees who meet prescribed annual hourly standards are members of IMRF.

A. Illinois Municipal Retirement Fund

IMRF Plan Description

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

Benefits Provided

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

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

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 7 - Retirement Plans (continued)

A. Illinois Municipal Retirement Fund (continued)

Benefits Provided (continued)

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

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

Employees Covered by Benefit Terms

As of December 31, 2019, the following employees were covered by the benefit terms:

Regular Plan	IMRF
Retirees and Beneficiaries currently receiving benefits	85
Inactive Plan Member entitled to but not yet receiving benefits	44
Active Members	72
Total	201

ECO Plan	IMRF
Retirees and Beneficiaries currently receiving benefits	11
Inactive Plan Member entitled to but not yet receiving benefits	2
Active Members	0
Total	13

SLEP Plan	IMRF
Retirees and Beneficiaries currently receiving benefits	18
Inactive Plan Member entitled to but not yet receiving benefits	5
Active Members	12
Total	35

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 7 - Retirement Plans (continued)

A. Illinois Municipal Retirement Fund (continued)

Contributions

As set by statute, the County's Regular Plan 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 2020 and 2019 was 10.34% and 8.44%, respectively. For the fiscal year ended August 31, 2020, the County contributed \$332,508 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 Plan 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. No ECO wages were paid during calendar year 2019 or fiscal year 2020; however, for 2020 and 2019 the County was required to make a monthly minimum contribution of \$11,467 and \$15,652, respectively, and they also contributed a discretionary amount of \$300,000. For the fiscal year ended August 31, 2020, the County contributed \$458,530 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 Plan 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 2020 and 2019 was 13.22% and 9.92%, respectively. For the fiscal year ended August 31, 2020, the County contributed \$93,915 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.

B. 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 \$310,286, the total required employer contribution for the current year.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 8 - Other Post-Employment Benefits

A. Retiree Health Insurance

The County provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the County's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The County finances the plan on a pay-as-you-go basis up to \$27,500 per calendar year. The unfunded actuarial liability has not been determined as of August 31, 2020.

Plan Description

The County administers a partially self-funded healthcare plan. The employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

Funding Policy

The contribution requirement of the County may be amended by the County board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The County requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the retiree group, and range from \$850 to \$900 per month for individual coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the County through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Due to the structure of the partially self-funded health insurance plan, the County could incur additional benefit cost for claims of retirees.

Contributions Made

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the County related to these benefits when paid. Therefore, there are no modified cash-basis expenditures reported by the County in regard to the plan benefits for retirees.

B. Sheriff's Surviving Spouse

The County has committed to provide eleven months of the former Sheriff's surviving spouse's health insurance annually. The benefit is being provided in accordance with Illinois statutes regarding disability of law enforcement officers disabled in the line of duty. When the parties become Medicare eligible, the provided coverage shall be reduced to a Medicare supplement. If the surviving spouse secures employment that provides health insurance, Shelby County's insurance coverage will terminate. The benefits are not advance funded; therefore, they are expensed in the period paid. The County recognized expenditures of \$9,750 in the General fund during the year ended August 31, 2020, for this benefit. The benefit commenced in September, 2006.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 9 - Required Individual Fund Disclosures

Accounting principles generally accepted in the United States of America require disclosure, as part of the financial statements, of certain information concerning individual funds including:

A. Individual Fund Interfund Receivable and Payable Balances

The general fund loaned \$36,640 to the IMRF fund to cover the August 2020 IMRF liability. It was repaid in September 2020.

B. Transfers within the Reporting Entity

The composition of interfund transfers for the year ended August 31, 2020 is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
MAJOR FUNDS:		
GENERAL FUND:		
County Clerk	\$ -	\$ 121,554
Sheriff	-	4,239
Total General Fund	<u>-</u>	<u>125,793</u>
NONMAJOR FUNDS:		
SPECIAL REVENUE FUNDS:		
DUI Equipment	2,789	-
Drug Traffic Prevention	1,450	12,943
Recording	66,991	-
Shop with a Cop	12,943	-
GIS	54,563	-
Total Special Revenue Funds	<u>138,736</u>	<u>12,943</u>
Total	<u>\$ 138,736</u>	<u>\$ 138,736</u>

Interfund transfers are necessary to remit fees collected from the fee offices to the respective special revenue funds. In addition, a transfer out was made from the Drug Traffic Prevention fund to create a new fund, Shop with a Cop.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 10 – Insurance

In accordance with PA91-0628, an analysis of the County’s tort immunity activity is as follows:

Tort Immunity Receipts	
Property tax collected	\$ 33
Tort Expenditures	
Commercial liability insurance	152,157
Unemployment tax	10,173
Workers' compensation insurance	<u>29,977</u>
Total expenditures	<u>192,307</u>
Expenditures over receipts	(192,274)
Restricted, beginning	<u>737,912</u>
Restricted, ending	<u>\$ 545,638</u>

Note 11 - Risk Management

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 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.

There has not been a significant reduction in the County's insurance coverage as of August 31, 2020. Also, there have been no settlement amounts which exceeded insurance coverage in the past three years.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 12 - Due to Other Governmental Units

The 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 in the amount of \$49,598 represents fines and fees collected by the County Circuit Clerk's Office. These funds are assessed by the court on individuals, and remitted to applicable external government units in the subsequent month.

Note 13 - 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 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.

Note 14 - Commitments and Contingencies

Highway Department

The Shelby County board approves township petitions and commits county funds on a cost sharing basis for sundry projects. The amount committed for projects at August 31, 2020, is not reflected in the financial statements but is estimated to be \$898,827.

Lease Agreement - County Health Building

On July 10, 1996, the Shelby County board approved the County Health Department to become a party to a 25 year lease with SCCS Enterprises, Inc. for the lease of a structure to house the operations of the County Health Department. The lease provides for a minimum annual rent of \$33,060 payable in twelve monthly installments of \$2,755. The County paid \$33,060 in rental payments to SCCS Enterprises, Inc. and an additional \$8,940 for property taxes that the County is responsible for during the year ended August 31, 2020.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 14 - Commitments and Contingencies (continued)

Lease Agreement - County Health Building (continued)

Future minimum rental payments are as follows:

2021	\$	33,060
		<u>33,060</u>

Lease Agreement – C.E.F.S. Economic Opportunity Corporation

On July 1, 2019 the County entered into a triple net lease agreement of \$1 per year with C.E.F.S. Economic Opportunity Corporation to lease the property at 1505 W.S. 1st Street. The lease terminates June 30, 2024, with the option to renew on the same term and conditions for the next fifteen successive one-year periods.

Lease Agreement - County Farm

In February 2020 the County extended the lease agreement for the Shelby County farmland through February 28, 2021. This lease provides for minimum annual rent of \$39,260 payable in semi-annual installments of \$19,630. The County received \$39,260 in rent income during the year ended August 31, 2020.

Enhanced 911 System

In July 2016 the County signed an agreement with Emergi Tech for an enhanced 911 system and an annual maintenance fee of \$27,121 for five years.

Election Equipment and Software Lease

On January 23, 2019 the County entered into an agreement with Liberty Systems for voting equipment and software through November 30, 2024 for \$14,356 each quarter. During the fiscal year ended August 31, 2020 the County paid to Liberty Systems \$99,866.

Future minimum rental payments are as follows:

2021	\$	57,424
2022		57,424
2023		57,424
2024		57,424
2025		14,356
	\$	<u>244,052</u>

Fidlar Technologies License and Maintenance Fees

On May 30, 2018 the County entered into a three year agreement with Fidlar for license fees and storage and software maintenance services. The software cost is \$12,000 per year, increased by 3% in years two and three. The hosting service is \$8,800 per year. Fidlar also charges the County a licensing fee at varying rates based on the number of remote property software subscribers accessing the County's recorded document information. During fiscal year 2020 the County paid Fidlar \$23,644 for their services.

SHELBY COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
August 31, 2020

Note 14 - Commitments and Contingencies (continued)

Self-Insured Health Insurance

On September 1, 2017 the County entered into a partially self-funded contract for employee health insurance through the Pareto Captive and a stop loss policy with HCC Life Insurance Company. The stop loss policy is renewed on a calendar year basis, so there are two different policies covering the County's fiscal year. Both policies have a specific deductible of \$27,500 per participant. The stop loss policy includes aggregate coverage for the group with a maximum exposure based upon enrollment. The 2019 policy has a minimum aggregate deductible of \$727,641, and the 2020 policy has a minimum aggregate deductible of \$766,438.

During the year ended August 31, 2020, employees contributed \$76,025 for the insurance coverage while the County contributed \$305,018. Claims paid for fiscal year 2020, including retiree claims, totaled \$429,178.

Property Tax Software

On September 1, 2018 the County entered into a three year contract with Fike & Fike for use of property tax software at an annual fee of \$0.95 per parcel. The amount paid in the current fiscal year was \$39,295.

Note 15 – Global Pandemic

Local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, it is likely that the County's financial position and results of future operations will be adversely affected; however, the extent of that impact will depend on future developments.

Note 16 - Subsequent Events

The Illinois Fraternal Order of Police union contract for the period September 1, 2018 through August 31, 2021 was approved by the County board on December 7, 2020. Back pay totaling \$172,209 was paid January 8, 2021 for the change in terms from the previous contract.

Supplementary Information
(Part 2 of 2)

SHELBY COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE – MODIFIED CASH BASIS
GENERAL FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES RECEIVED:				
Property taxes	\$ 1,683,120	\$ 1,683,120	\$ 1,798,247	\$ 115,127
Sales taxes	710,000	710,000	833,191	123,191
Intergovernmental revenue:				
Income taxes	930,000	930,000	1,094,009	164,009
Replacement and other tax	36,000	36,000	49,258	13,258
Other state sources	337,000	337,000	380,689	43,689
Federal sources	65,000	65,000	62,210	(2,790)
County farm	32,000	32,000	39,260	7,260
Charges for services	78,300	78,300	85,859	7,559
Licenses and permits	6,000	6,000	6,719	719
Fines, fees and forfeitures	480,000	480,000	589,278	109,278
Sale of real estate stamps	96,000	96,000	126,282	30,282
Interest	89,000	89,000	110,624	21,624
Miscellaneous	73,800	73,800	6,617	(67,183)
	<u>4,616,220</u>	<u>4,616,220</u>	<u>5,182,243</u>	<u>566,023</u>
EXPENDITURES DISBURSED:				
Current:				
General government	2,494,156	2,519,447	2,065,854	453,593
Public safety	2,081,186	2,154,186	1,962,731	191,455
Corrections	153,633	180,866	164,332	16,534
Judiciary	523,017	523,017	543,816	(20,799)
Public works/transportation	10,905	10,905	(311)	11,216
Health and welfare	74,050	74,050	58,837	15,213
Capital outlay	32,000	32,000	144,149	(112,149)
	<u>5,368,947</u>	<u>5,494,471</u>	<u>4,939,408</u>	<u>555,063</u>
Revenues received over (under) expenditures disbursed	(752,727)	(878,251)	242,835	1,121,086
OTHER FINANCING SOURCES (USES):				
Operating transfers out	-	-	(125,793)	(125,793)
Total other financing sources (uses)	-	-	(125,793)	(125,793)
Net change in fund balance	<u>\$ (752,727)</u>	<u>\$ (878,251)</u>	117,042	<u>\$ 995,293</u>
Fund balance, beginning			<u>2,623,445</u>	
Fund balance, ending			<u>\$ 2,740,487</u>	

SHELBY COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED –
MODIFIED CASH BASIS
GENERAL FUND

For the year ended August 31, 2020

	Budgeted Amounts		Actual Amount	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures disbursed:				
General government:				
County clerk	\$ 379,240	\$ 379,240	\$ 381,179	\$ (1,939)
Circuit clerk	237,815	237,815	239,339	(1,524)
Supervisor of assessments	218,580	218,580	192,950	25,630
County treasurer	172,931	172,931	159,289	13,642
County coroner	80,290	104,790	101,534	3,256
Regional superintendent of schools	43,600	44,391	44,391	-
Board of review	36,150	36,150	30,042	6,108
Farmland assessment	150	150	132	18
Board of appeals	2,200	2,200	191	2,009
Zoning administrator	20,525	20,525	19,567	958
Planning commission	1,950	1,950	153	1,797
Utilities	25,000	25,000	30,352	(5,352)
Maintenance, repairs and improvement	90,000	90,000	36,743	53,257
Insurance	191,000	191,000	192,575	(1,575)
Employee insurance	745,000	745,000	399,374	345,626
County board expenses	62,975	62,975	52,992	9,983
Community & economic development	71,000	71,000	16,699	54,301
Services, supplies and miscellaneous	107,750	107,750	59,237	48,513
County farm	8,000	8,000	1,187	6,813
State rental housing fee	-	-	29,223	(29,223)
Purchase of real estate tax stamps	-	-	78,705	(78,705)
Total general government	<u>2,494,156</u>	<u>2,519,447</u>	<u>2,065,854</u>	<u>453,593</u>
Public safety:				
County sheriff	1,941,993	1,996,993	1,833,656	163,337
Rescue squad	29,500	31,000	11,098	19,902
ESDA	34,940	34,940	32,344	2,596
911 emergency services	30,000	46,500	46,230	270
Courthouse security	39,000	39,000	36,282	2,718
Merit commission	5,753	5,753	3,121	2,632
Total public safety	<u>2,081,186</u>	<u>2,154,186</u>	<u>1,962,731</u>	<u>191,455</u>

SHELBY COUNTY, ILLINOIS
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES DISBURSED –
MODIFIED CASH BASIS (CONT.)
GENERAL FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Corrections:				
Probation office	\$ 153,633	\$ 180,866	\$ 164,332	\$ 16,534
Judiciary:				
States attorney	308,100	308,100	302,714	5,386
Public defender	164,417	164,417	159,830	4,587
Appointed counsel fee	40,000	40,000	71,548	(31,548)
Circuit judge expenses	10,500	10,500	9,724	776
Total judiciary	<u>523,017</u>	<u>523,017</u>	<u>543,816</u>	<u>(20,799)</u>
Public works/transportation:				
Rural transportation	10,905	10,905	(311)	11,216
Health and welfare:				
Animal control	74,050	74,050	58,837	15,213
Capital outlay:				
General government	32,000	32,000	144,149	(112,149)
Total expenditures disbursed	<u>\$ 5,368,947</u>	<u>\$ 5,494,471</u>	<u>\$ 4,939,408</u>	<u>\$ 555,063</u>

SHELBY COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE – MODIFIED CASH BASIS
COUNTY HEALTH FUND – SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED:				
Property taxes	\$ 238,204	\$ 238,204	\$ 311,558	\$ 73,354
Intergovernmental revenue:				
Replacement and other tax	8,626	8,626	11,282	2,656
Other state sources	136,159	136,159	178,088	41,929
Federal sources	177,715	177,715	232,441	54,726
Charges for services	159,397	159,397	208,483	49,086
Licenses & permits	17,973	17,973	23,508	5,535
Interest	11,926	11,926	15,598	3,672
	<u>750,000</u>	<u>750,000</u>	<u>980,958</u>	<u>230,958</u>
EXPENDITURES DISBURSED:				
Current:				
Health and welfare	<u>821,767</u>	<u>821,767</u>	<u>846,835</u>	<u>(25,068)</u>
Total expenditures disbursed	<u>821,767</u>	<u>821,767</u>	<u>846,835</u>	<u>(25,068)</u>
Net change in fund balance	<u>\$ (71,767)</u>	<u>\$ (71,767)</u>	134,123	<u>\$ 205,890</u>
Fund balance, beginning			<u>1,651,183</u>	
Fund balance, ending			<u>\$ 1,785,306</u>	

SHELBY COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE – MODIFIED CASH BASIS
COUNTY HIGHWAY FUND – SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED:				
Property taxes	\$ 558,892	\$ 558,892	\$ 665,214	\$ 106,322
Intergovernmental revenue:				
Motor fuel tax	482,783	482,783	574,627	91,844
Replacement and other tax	40,622	40,622	48,350	7,728
Other state sources	423,901	423,901	504,543	80,642
Charges for services	135,295	135,295	161,033	25,738
Interest	4,508	4,508	5,365	857
	<u>1,646,001</u>	<u>1,646,001</u>	<u>1,959,132</u>	<u>313,131</u>
EXPENDITURES DISBURSED:				
Current:				
Public works/transportation	1,542,005	1,542,005	1,482,174	59,831
Capital outlay	-	-	38,226	(38,226)
	<u>1,542,005</u>	<u>1,542,005</u>	<u>1,520,400</u>	<u>21,605</u>
Net change in fund balance	<u>\$ 103,996</u>	<u>\$ 103,996</u>	438,732	<u>\$ 334,736</u>
Fund balance, beginning			<u>917,291</u>	
Fund balance, ending			<u>\$ 1,356,023</u>	

SHELBY COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE – MODIFIED CASH BASIS
MENTAL HEALTH FUND – SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED:				
Property taxes	\$ 547,518	\$ 547,518	\$ 599,445	\$ 51,927
Intergovernmental revenue:				
Replacement and other tax	20,254	20,254	22,175	1,921
Interest	27,228	27,228	29,810	2,582
Total revenues received	<u>595,000</u>	<u>595,000</u>	<u>651,430</u>	<u>56,430</u>
EXPENDITURES DISBURSED:				
Current:				
Health and welfare	592,000	882,000	881,916	84
Total expenditures disbursed	<u>592,000</u>	<u>882,000</u>	<u>881,916</u>	<u>84</u>
Net change in fund balance	<u>\$ 3,000</u>	<u>\$ (287,000)</u>	(230,486)	<u>\$ 56,514</u>
Fund balance, beginning			<u>1,967,583</u>	
Fund balance, ending			<u>\$ 1,737,097</u>	

SHELBY COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE – MODIFIED CASH BASIS
RURAL TRANSPORTATION FUND – SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES RECEIVED:				
Intergovernmental revenue:				
Other state sources	\$ 1,698,760	\$ 1,698,760	\$ 1,111,955	\$ (586,805)
Federal sources	600,446	600,446	393,033	(207,413)
Interest	794	794	520	(274)
Total revenues received	<u>2,300,000</u>	<u>2,300,000</u>	<u>1,505,508</u>	<u>(794,492)</u>
EXPENDITURES DISBURSED:				
Current:				
Public works/transportation	<u>2,300,000</u>	<u>2,300,000</u>	<u>1,504,988</u>	<u>795,012</u>
Total expenditures disbursed	<u>2,300,000</u>	<u>2,300,000</u>	<u>1,504,988</u>	<u>795,012</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	520	<u>\$ 520</u>
Fund balance, beginning			<u>2,034</u>	
Fund balance, ending			<u>\$ 2,554</u>	

SHELBY COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the year ended August 31, 2020

Note 1 – Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on the modified cash basis of accounting for all governmental funds. Annual appropriated budgets are adopted for the general and special revenue funds. All annual appropriations lapse at fiscal year-end. The board holds public hearings and a final budget must be prepared and adopted no later than November 30.

The appropriated budget is prepared by fund. Budgetary control over expenditures is exercised by the County board. The legal level of budgetary control is at the fund level.

B. Excess of Expenditures Disbursed Over Appropriations in Budgeted Major Funds

At the fund level, the county health fund expended \$25,068 over budgeted funds in fiscal year 2020.

C. Excess of Expenditures over Budgets in Individual Funds

The following funds expended amounts over their budget for the year ended August 31, 2020.

<u>Fund</u>	<u>Expenditures</u>	<u>Budgeted Amounts</u>	<u>Overexpenditure</u>
Court Security	\$ 801	\$ 640	\$ 161
Drug Traffic Prevention	1,193	-	1,193
County Health	846,835	821,767	25,068
CDBG Grant	514,420	514,000	420

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
GENERAL FUND
August 31, 2020

	Other Than Fee Offices	County Clerk	Circuit Clerk	Sheriff
ASSETS:				
Cash and cash equivalents	\$ 1,743,966	\$ 44,026	\$ 90,806	\$ 1,789
Investments	614,311	-	10,000	-
Due from other funds	36,640	-	-	-
Other asset - capital contribution	-	-	-	-
Inventory	-	6,624	-	-
	<u>\$ 2,394,917</u>	<u>\$ 50,650</u>	<u>\$ 100,806</u>	<u>\$ 1,789</u>
LIABILITIES:				
Withholding payable	\$ 65,165	\$ -	\$ -	\$ -
Due to other governmental units	-	-	49,598	-
	<u>65,165</u>	<u>-</u>	<u>49,598</u>	<u>-</u>
FUND BALANCES:				
Nonspendable:				
Inventory	-	6,624	-	-
Restricted for:				
Insurance	545,638	-	-	-
Committed:				
Health insurance	-	-	-	-
Assigned:				
Capital improvement	-	-	-	-
Unassigned	1,784,114	44,026	51,208	1,789
	<u>2,329,752</u>	<u>50,650</u>	<u>51,208</u>	<u>1,789</u>
Total fund balances	<u>2,329,752</u>	<u>50,650</u>	<u>51,208</u>	<u>1,789</u>
Total liabilities and fund balances	<u>\$ 2,394,917</u>	<u>\$ 50,650</u>	<u>\$ 100,806</u>	<u>\$ 1,789</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
GENERAL FUND (CONT.)
August 31, 2020

	<u>States</u>	<u>Supervisor</u>	<u>Solid</u>	<u>Capital</u>
	<u>Attorney</u>	<u>of</u>	<u>Waste</u>	<u>Improvements</u>
		<u>Assessments</u>		
ASSETS:				
Cash and cash equivalents	\$ -	\$ 25	\$ 881	\$ 83,040
Investments	-	-	-	-
Due from other funds	-	-	-	-
Other asset - capital contribution	-	-	-	-
Inventory	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 881</u>	<u>\$ 83,040</u>
LIABILITIES:				
Withholding payable	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
Nonspendable:				
Inventory	-	-	-	-
Restricted for:				
Insurance	-	-	-	-
Committed:				
Health insurance	-	-	-	-
Assigned:				
Capital improvement	-	-	-	83,040
Unassigned	-	25	881	-
	<u>-</u>	<u>25</u>	<u>881</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>25</u>	<u>881</u>	<u>83,040</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 881</u>	<u>\$ 83,040</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES -
MODIFIED CASH BASIS
GENERAL FUND (CONT.)
August 31, 2020

	<u>Insurance</u>	<u>Total</u>
ASSETS:		
Cash and cash equivalents	\$ 176,480	\$2,141,013
Investments	-	624,311
Due from other funds	-	36,640
Other asset - capital contribution	46,662	46,662
Inventory	-	<u>6,624</u>
 Total assets	 <u>\$ 223,142</u>	 <u>\$2,855,250</u>
 LIABILITIES:		
Withholding payable	\$ -	\$ 65,165
Due to other governmental units	-	<u>49,598</u>
 Total liabilities	 <u>-</u>	 <u>114,763</u>
 FUND BALANCES:		
Nonspendable:		
Inventory	-	6,624
Restricted for:		
Insurance	-	545,638
Committed:		
Health insurance	46,662	46,662
Assigned:		
Capital improvement	-	83,040
Unassigned	<u>176,480</u>	<u>2,058,523</u>
 Total fund balances	 <u>223,142</u>	 <u>2,740,487</u>
 Total liabilities and fund balances	 <u>\$ 223,142</u>	 <u>\$2,855,250</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES, – MODIFIED CASH BASIS
GENERAL FUND
For the year ended August 31, 2020

	<u>Other Than Fee Offices</u>	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Sheriff</u>
REVENUES RECEIVED:				
Property taxes	\$1,798,247	\$ -	\$ -	\$ -
Sales taxes	833,191	-	-	-
Intergovernmental revenues:				
Income tax	1,094,009	-	-	-
Replacement and other tax	49,258	-	-	-
Other state sources	380,689	-	-	-
Federal sources	62,210	-	-	-
County farm	39,260	-	-	-
Charges for services	84,408	-	-	-
Licenses and permits	6,719	-	-	-
Fees, fines and forfeitures	23,153	307,269	119,835	54,500
Sale of real estate stamps	-	126,282	-	-
Interest	110,565	-	29	-
Miscellaneous	115	-	-	6,502
	<u>4,481,824</u>	<u>433,551</u>	<u>119,864</u>	<u>61,002</u>
EXPENDITURES DISBURSED:				
See schedule that starts at page 65	<u>4,505,469</u>	<u>108,982</u>	<u>7,405</u>	<u>-</u>
Revenues received over (under) expenditures disbursed	<u>(23,645)</u>	<u>324,569</u>	<u>112,459</u>	<u>61,002</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers out	-	(121,554)	-	(4,239)
Intrafund transfers in	415,280	-	-	-
Intrafund transfers out	<u>(504,352)</u>	<u>(184,773)</u>	<u>(85,508)</u>	<u>(58,653)</u>
Total other financing sources (uses)	<u>(89,072)</u>	<u>(306,327)</u>	<u>(85,508)</u>	<u>(62,892)</u>
Net change in fund balance	(112,717)	18,242	26,951	(1,890)
Fund balances, beginning	<u>2,442,469</u>	<u>32,408</u>	<u>24,257</u>	<u>3,679</u>
Fund balances, ending	<u>\$2,329,752</u>	<u>\$ 50,650</u>	<u>\$ 51,208</u>	<u>\$ 1,789</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GENERAL FUND (CONT.)
For the year ended August 31, 2020

	<u>States Attorney</u>	<u>Supervisor of Assessments</u>	<u>Solid Waste</u>	<u>Capital Improvements</u>
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Income tax	-	-	-	-
Replacement and other tax	-	-	-	-
Other state sources	-	-	-	-
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	-	1,451	-	-
Licenses and permits	-	-	-	-
Fees, fines and forfeitures	84,521	-	-	-
Sale of real estate stamps	-	-	-	-
Interest	-	-	6	14
Miscellaneous	-	-	-	-
	<u>84,521</u>	<u>1,451</u>	<u>6</u>	<u>14</u>
Total revenues received				
EXPENDITURES DISBURSED:				
See schedule that starts at page 65	-	3	-	-
	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>
Revenues received over (under) expenditures disbursed	<u>84,521</u>	<u>1,448</u>	<u>6</u>	<u>14</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers out	-	-	-	-
Intrafund transfers in	-	-	-	-
Intrafund transfers out	<u>(84,521)</u>	<u>(1,825)</u>	<u>-</u>	<u>-</u>
	<u>(84,521)</u>	<u>(1,825)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balance	-	(377)	6	14
Fund balances, beginning	<u>-</u>	<u>402</u>	<u>875</u>	<u>83,026</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 881</u>	<u>\$ 83,040</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
GENERAL FUND (CONT.)
For the year ended August 31, 2020

	<u>Insurance</u>	<u>Eliminations</u>	<u>Total</u>
REVENUES RECEIVED:			
Property taxes	\$ -	\$ -	\$ 1,798,247
Sales taxes	-	-	833,191
Intergovernmental revenues:			
Income tax	-	-	1,094,009
Replacement and other tax	-	-	49,258
Other state sources	-	-	380,689
Federal sources	-	-	62,210
County farm	-	-	39,260
Charges for services	-	-	85,859
Licenses and permits	-	-	6,719
Fees, fines and forfeitures	-	-	589,278
Sale of real estate stamps	-	-	126,282
Interest	10	-	110,624
Miscellaneous	-	-	6,617
	<u>10</u>	<u>-</u>	<u>5,182,243</u>
EXPENDITURES DISBURSED:			
See schedule that starts at page 65	<u>317,549</u>	<u>-</u>	<u>4,939,408</u>
Revenues received over (under) expenditures disbursed	<u>(317,539)</u>	<u>-</u>	<u>242,835</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers out	-	-	(125,793)
Intrafund transfers in	504,352	(919,632)	-
Intrafund transfers out	<u>-</u>	<u>919,632</u>	<u>-</u>
Total other financing sources (uses)	<u>504,352</u>	<u>-</u>	<u>(125,793)</u>
Net change in fund balance	186,813	-	117,042
Fund balances, beginning	<u>36,329</u>	<u>-</u>	<u>2,623,445</u>
Fund balances, ending	<u>\$ 223,142</u>	<u>\$ -</u>	<u>\$ 2,740,487</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF EXPENDITURES DISBURSED – MODIFIED CASH BASIS
GENERAL FUND
For the year ended August 31, 2020

EXPENDITURES DISBURSED:	<u>Other Than Fee Offices</u>	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Sheriff</u>	<u>States Attorney</u>
General government:					
County clerk	\$ 380,125	\$ 1,054	\$ -	\$ -	\$ -
Circuit clerk	231,934	-	7,405	-	-
Supervisor of assessments	192,947	-	-	-	-
County treasurer	159,289	-	-	-	-
County coroner	101,534	-	-	-	-
Regional superintendent of schools	44,391	-	-	-	-
Board of review	30,042	-	-	-	-
Farmland assessment	132	-	-	-	-
Board of appeals	191	-	-	-	-
Zoning administrator	19,567	-	-	-	-
Planning commission	153	-	-	-	-
Utilities	30,352	-	-	-	-
Maintenance, repairs and improvement	36,743	-	-	-	-
Insurance	192,575	-	-	-	-
Employee insurance	81,825	-	-	-	-
County board expenses	52,992	-	-	-	-
Community & economic development	16,699	-	-	-	-
Services, supplies and miscellaneous	59,237	-	-	-	-
County farm	1,187	-	-	-	-
State rental housing fee	-	29,223	-	-	-
Purchase of real estate tax stamps	-	78,705	-	-	-
Total general government	<u>1,631,915</u>	<u>108,982</u>	<u>7,405</u>	<u>-</u>	<u>-</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF EXPENDITURES DISBURSED – MODIFIED CASH BASIS
GENERAL FUND (CONT.)
For the year ended August 31, 2020

	Supervisor of <u>Assessments</u>	<u>Solid Waste</u>	<u>Capital Improvements</u>	<u>Insurance</u>	<u>Total</u>
EXPENDITURES DISBURSED:					
General government:					
County clerk	\$ -	\$ -	\$ -	\$ -	\$ 381,179
Circuit clerk	-	-	-	-	239,339
Supervisor of assessments	3	-	-	-	192,950
County treasurer	-	-	-	-	159,289
County coroner	-	-	-	-	101,534
Regional superintendent of schools	-	-	-	-	44,391
Board of review	-	-	-	-	30,042
Farmland assessment	-	-	-	-	132
Board of appeals	-	-	-	-	191
Zoning administrator	-	-	-	-	19,567
Planning commission	-	-	-	-	153
Utilities	-	-	-	-	30,352
Maintenance, repairs and improvement	-	-	-	-	36,743
Insurance	-	-	-	-	192,575
Employee insurance	-	-	-	317,549	399,374
County board expenses	-	-	-	-	52,992
Community & economic development	-	-	-	-	16,699
Services, supplies and miscellaneous	-	-	-	-	59,237
County farm	-	-	-	-	1,187
State rental housing fee	-	-	-	-	29,223
Purchase of real estate tax stamps	-	-	-	-	78,705
Total general government	<u>3</u>	<u>-</u>	<u>-</u>	<u>317,549</u>	<u>2,065,854</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF EXPENDITURES DISBURSED – MODIFIED CASH BASIS
GENERAL FUND (CONT.)
For the year ended August 31, 2020

	<u>Other Than Fee Offices</u>	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Sheriff</u>	<u>States Attorney</u>
EXPENDITURES DISBURSED:					
Public safety:					
County sheriff	\$ 1,833,656	\$ -	\$ -	\$ -	\$ -
Rescue squad	11,098	-	-	-	-
ESDA	32,344	-	-	-	-
911 emergency services	46,230	-	-	-	-
Courthouse security	36,282	-	-	-	-
Merit commission	3,121	-	-	-	-
	<u>1,962,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public safety					
Corrections:					
Probation office	164,332	-	-	-	-
	<u>164,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Judiciary:					
States attorney	302,714	-	-	-	-
Public defender	159,830	-	-	-	-
Appointed counsel fee	71,548	-	-	-	-
Circuit judge expenses	9,724	-	-	-	-
	<u>543,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total judiciary					
Public works/transportation:					
Rural transportation	(311)	-	-	-	-
	<u>(311)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Health and welfare:					
Animal control	58,837	-	-	-	-
	<u>58,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:					
General government	144,149	-	-	-	-
	<u>144,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures disbursed					
	<u>\$ 4,505,469</u>	<u>\$ 108,982</u>	<u>\$ 7,405</u>	<u>\$ -</u>	<u>\$ -</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF EXPENDITURES DISBURSED – MODIFIED CASH BASIS
GENERAL FUND (CONT.)
For the year ended August 31, 2020

	Supervisor of Assessments	Solid Waste	Capital Improvements	Insurance	Total
EXPENDITURES DISBURSED:					
Public safety:					
County sheriff	\$ -	\$ -	\$ -	\$ -	\$ 1,833,656
Rescue squad	-	-	-	-	11,098
ESDA	-	-	-	-	32,344
911 emergency services	-	-	-	-	46,230
Courthouse security	-	-	-	-	36,282
Merit commission	-	-	-	-	3,121
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,962,731</u>
Total public safety					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,962,731</u>
Corrections:					
Probation office	-	-	-	-	164,332
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,332</u>
Judiciary:					
States attorney	-	-	-	-	302,714
Public defender	-	-	-	-	159,830
Appointed counsel fee	-	-	-	-	71,548
Circuit judge expenses	-	-	-	-	9,724
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,724</u>
Total judiciary					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>543,816</u>
Public works/transportation:					
Rural transportation	-	-	-	-	(311)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(311)</u>
Health and welfare:					
Animal control	-	-	-	-	58,837
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,837</u>
Capital outlay:					
General government	-	-	-	-	144,149
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,149</u>
Total expenditures disbursed					
	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 317,549</u>	<u>\$ 4,939,408</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
COUNTY HEALTH FUND– SPECIAL REVENUE MAJOR FUND
August 31, 2020

	County Health	Miscellaneous County Health	Home Nursing	County Health WIC	Total
ASSETS:					
Cash and cash equivalents	\$ 195,439	\$ 384,445	\$ 818,276	\$ 24,470	\$ 1,422,630
Investments	-	-	362,676	-	362,676
Total assets	<u>\$ 195,439</u>	<u>\$ 384,445</u>	<u>\$ 1,180,952</u>	<u>\$ 24,470</u>	<u>\$ 1,785,306</u>
FUND BALANCES:					
Restricted for:					
Health and welfare	-	31,882	-	24,470	56,352
Assigned	195,439	352,563	1,180,952	-	1,728,954
Total fund balances	<u>195,439</u>	<u>384,445</u>	<u>1,180,952</u>	<u>24,470</u>	<u>1,785,306</u>
Total liabilities and fund balances	<u>\$ 195,439</u>	<u>\$ 384,445</u>	<u>\$ 1,180,952</u>	<u>\$ 24,470</u>	<u>\$ 1,785,306</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
COUNTY HEALTH FUND– SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	County Health	Miscellaneous County Health	Home Nursing	County Health WIC	Total
REVENUES RECEIVED:					
Property taxes	\$ 311,558	-	-	-	\$ 311,558
Intergovernmental revenues:					
Replacement and other tax	11,282	-	-	-	11,282
Other state sources	77,471	81,710	18,907	-	178,088
Federal sources	6,559	139,765	2,019	84,098	232,441
Charges for services	71,713	180	136,590	-	208,483
Licenses and permits	23,508	-	-	-	23,508
Interest	1,219	1,806	12,493	80	15,598
Total revenues received	503,310	223,461	170,009	84,178	980,958
EXPENDITURES DISBURSED:					
Current:					
Health and welfare	550,115	73,443	154,215	69,062	846,835
Total expenditures disbursed	550,115	73,443	154,215	69,062	846,835
Net change in fund balance	(46,805)	150,018	15,794	15,116	134,123
Fund balances, beginning	242,244	234,427	1,165,158	9,354	1,651,183
Fund balances, ending	\$ 195,439	\$ 384,445	\$ 1,180,952	\$ 24,470	\$ 1,785,306

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND MAJOR FUND BALANCES
- MODIFIED CASH BASIS
COUNTY HIGHWAY FUND- SPECIAL REVENUE MAJOR FUND
August 31, 2020

	County Bridge	County Highway	County Motor Fuel Tax Fund	Federal Aid Secondary Matching	Total
ASSETS:					
Cash and cash equivalents	\$ 200,725	\$ 207,217	\$ 821,874	\$ 126,207	\$ 1,356,023
Total assets	<u>\$ 200,725</u>	<u>\$ 207,217</u>	<u>\$ 821,874</u>	<u>\$ 126,207</u>	<u>\$ 1,356,023</u>
FUND BALANCES:					
Restricted for:					
Public works/transportation	191,656	205,501	806,291	122,316	1,325,764
Assigned	9,069	1,716	15,583	3,891	30,259
Total fund balances	<u>200,725</u>	<u>207,217</u>	<u>821,874</u>	<u>126,207</u>	<u>1,356,023</u>
Total liabilities and fund balances	<u>\$ 200,725</u>	<u>\$ 207,217</u>	<u>\$ 821,874</u>	<u>\$ 126,207</u>	<u>\$ 1,356,023</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED --
AND CHANGES IN FUND BALANCES -- MODIFIED CASH BASIS
COUNTY HIGHWAY FUND -- SPECIAL REVENUE MAJOR FUND
For the year ended August 31, 2020

	County Bridge	County Highway	County Motor Fuel Tax Fund	Federal Aid Secondary Matching	Total
REVENUES RECEIVED:					
Property taxes	\$ 156,200	\$ 327,382	\$ -	\$ 181,632	\$ 665,214
Intergovernmental revenues:					
Motel fuel tax	-	-	574,627	-	574,627
Replacement and other tax	11,893	24,564	-	11,893	48,350
Other state sources	-	-	498,443	6,100	504,543
Charges for services	39,803	121,230	-	-	161,033
Interest	1,143	999	2,654	569	5,365
Misc. revenue	-	-	-	-	-
Total revenues received	<u>209,039</u>	<u>474,175</u>	<u>1,075,724</u>	<u>200,194</u>	<u>1,959,132</u>
EXPENDITURES DISBURSED:					
Current:					
Public works/transportation	224,898	400,178	646,357	210,741	1,482,174
Capital outlay	-	38,226	-	-	38,226
Total expenditures disbursed	<u>224,898</u>	<u>438,404</u>	<u>646,357</u>	<u>210,741</u>	<u>1,520,400</u>
Net change in fund balance	<u>(15,859)</u>	<u>35,771</u>	<u>429,367</u>	<u>(10,547)</u>	<u>438,732</u>
Fund balances, beginning	<u>216,584</u>	<u>171,446</u>	<u>392,507</u>	<u>136,754</u>	<u>917,291</u>
Fund balances, ending	<u>\$ 200,725</u>	<u>\$ 207,217</u>	<u>\$ 821,874</u>	<u>\$ 126,207</u>	<u>\$ 1,356,023</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
August 31, 2020

	Special Revenue			
	Animal Control	Ambulance	Social Security	Indemnity
ASSETS:				
Cash and cash equivalents	\$ 52,012	\$ 42,359	\$ 194,630	\$ 9,020
Investments	66,711	70,474	75,508	120,927
Total assets	<u>\$ 118,723</u>	<u>\$ 112,833</u>	<u>\$ 270,138</u>	<u>\$ 129,947</u>
LIABILITIES:				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES:				
Restricted for:				
Indemnity	-	-	-	125,055
Employees retirement	-	-	265,716	-
Public safety	-	-	-	-
Judiciary	-	-	-	-
Automation	-	-	-	-
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	110,938	108,867	-	-
Assigned	7,785	3,966	4,422	4,892
Total fund balances	<u>118,723</u>	<u>112,833</u>	<u>270,138</u>	<u>129,947</u>
Total liabilities and fund balances	<u>\$ 118,723</u>	<u>\$ 112,833</u>	<u>\$ 270,138</u>	<u>\$ 129,947</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Rescue Squad Dive Team	Probation	Emergency Management	Fees to Assist Court
ASSETS:				
Cash and cash equivalents	\$ 3,726	\$ 144,923	\$ 15,361	\$ 55,736
Investments	-	202,691	-	-
Total assets	<u>\$ 3,726</u>	<u>\$ 347,614</u>	<u>\$ 15,361</u>	<u>\$ 55,736</u>
LIABILITIES:				
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	-	340,277	14,986	-
Judiciary	-	-	-	55,477
Automation	-	-	-	-
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	-	-	-	-
Assigned	<u>3,726</u>	<u>7,337</u>	<u>375</u>	<u>259</u>
Total fund balances	<u>3,726</u>	<u>347,614</u>	<u>15,361</u>	<u>55,736</u>
Total liabilities and fund balances	<u>\$ 3,726</u>	<u>\$ 347,614</u>	<u>\$ 15,361</u>	<u>\$ 55,736</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Automation	Recording	Drug Traffic Prevention	Coroner Special
ASSETS				
Cash and cash equivalents	\$ 49,538	\$ 97,014	\$ 367	\$ 26,378
Investments	-	103,172	-	-
Total assets	\$ 49,538	\$ 200,186	\$ 367	\$ 26,378
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	-	-	246	-
Judiciary	-	-	-	-
Automation	48,583	-	-	-
Recording	-	196,079	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	-	-	-	26,206
Assigned	955	4,107	121	172
Total fund balances	49,538	200,186	367	26,378
Total liabilities and fund balances	\$ 49,538	\$ 200,186	\$ 367	\$ 26,378

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Sheriff's Special	Court Security	Law Library	Document Storage
ASSETS:				
Cash and cash equivalents	\$ 11,245	\$ 54,159	\$ 5,981	\$106,945
Investments	-	-	-	-
Total assets	\$ 11,245	\$ 54,159	\$ 5,981	\$106,945
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	11,245	53,908	-	-
Judiciary	-	-	5,932	-
Automation	-	-	-	-
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	105,928
Health and welfare	-	-	-	-
Assigned	-	251	49	1,017
Total fund balances	11,245	54,159	5,981	106,945
Total liabilities and fund balances	\$ 11,245	\$ 54,159	\$ 5,981	\$106,945

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Victim Impact Panel	State's Attorney Forfeited	DUI Equipment	GIS
ASSETS				
Cash and cash equivalents	\$ 15,295	\$ 1,137	\$ 30,782	\$ 223,063
Investments	-	-	-	206,344
Total assets	<u>\$ 15,295</u>	<u>\$ 1,137</u>	<u>\$ 30,782</u>	<u>\$ 429,407</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	-	-	30,448	-
Judiciary	15,103	1,124	-	-
Automation	-	-	-	-
Recording	-	-	-	-
GIS	-	-	-	420,286
Document storage	-	-	-	-
Health and welfare	-	-	-	-
Assigned	192	13	334	9,121
Total fund balances	<u>15,295</u>	<u>1,137</u>	<u>30,782</u>	<u>429,407</u>
Total liabilities and fund balances	<u>\$ 15,295</u>	<u>\$ 1,137</u>	<u>\$ 30,782</u>	<u>\$ 429,407</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Pet Population	State's Attorney Automation	Drug Court	Municipal Retirement Fund
ASSETS				
Cash and cash equivalents	\$ 19,977	\$ 5,690	\$ 21,846	\$ 872,690
Investments	20,155	-	-	-
Total assets	<u>\$ 40,132</u>	<u>\$ 5,690</u>	<u>\$ 21,846</u>	<u>\$ 872,690</u>
LIABILITIES				
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,640</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,640</u>
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	822,909
Public safety	-	-	21,660	-
Judiciary	-	-	-	-
Automation	-	5,638	-	-
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	39,473	-	-	-
Assigned	659	52	186	13,141
Total fund balances	<u>40,132</u>	<u>5,690</u>	<u>21,846</u>	<u>836,050</u>
Total liabilities and fund balances	<u>\$ 40,132</u>	<u>\$ 5,690</u>	<u>\$ 21,846</u>	<u>\$ 872,690</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			
	Rescue Squad Fund	Airport Fund	Public Defender Records Automation	Tax Sale Automation
ASSETS				
Cash and cash equivalents	\$ 14,004	\$ 79,518	\$ 186	\$ 8,040
Investments	-	21,498	-	-
Total assets	\$ 14,004	\$ 101,016	\$ 186	\$ 8,040
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES				
Restricted for:				
Indemnity	-	-	-	-
Employees retirement	-	-	-	-
Public safety	13,917	-	-	-
Judiciary	-	-	-	-
Automation	-	-	186	7,963
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	-	-	-	-
Assigned	87	101,016	-	77
Total fund balances	14,004	101,016	186	8,040
Total liabilities and fund balances	\$ 14,004	\$ 101,016	\$ 186	\$ 8,040

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Special Revenue			CDBG Grant Funds
	Arrestee's Medical Costs	Shop With A Cop	Sale In Error	
ASSETS				
Cash and cash equivalents	\$ 2,232	\$ 4,917	\$ 6,257	\$ -
Investments	-	-	-	-
Total assets	\$ 2,232	\$ 4,917	\$ 6,257	\$ -
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCES				
Restricted for:				
Indemnity	-	-	6,232	-
Employees retirement	-	-	-	-
Public safety	2,225	4,891	-	-
Judiciary	-	-	-	-
Automation	-	-	-	-
Recording	-	-	-	-
GIS	-	-	-	-
Document storage	-	-	-	-
Health and welfare	-	-	-	-
Assigned	7	26	25	-
Total fund balances	2,232	4,917	6,257	-
Total liabilities and fund balances	\$ 2,232	\$ 4,917	\$ 6,257	\$ -

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES –
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
August 31, 2020

	Total Nonmajor Governmental Funds
ASSETS	
Cash and cash equivalents	\$ 2,175,028
Investments	<u>887,480</u>
Total assets	<u><u>\$ 3,062,508</u></u>
LIABILITIES	
Due to other funds	<u>\$ 36,640</u>
Total liabilities	<u>36,640</u>
FUND BALANCES	
Restricted for:	
Indemnity	131,287
Employees retirement	1,088,625
Public safety	493,803
Judiciary	77,636
Automation	62,370
Recording	196,079
GIS	420,286
Document storage	105,928
Health and welfare	285,484
Assigned	<u>164,370</u>
Total fund balances	<u>3,025,868</u>
Total liabilities and fund balances	<u><u>\$ 3,062,508</u></u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
For the year ended August 31, 2020

	Special Revenue			
	Animal Control	Ambulance	Social Security	Indemnity
REVENUES RECEIVED:				
Property taxes	\$ -	\$ 25,270	\$ 315,646	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	4,634	-	-	-
Fines and fees	9,950	-	-	4,860
Interest	1,709	1,860	2,358	2,262
Miscellaneous	-	-	-	-
	<u>16,293</u>	<u>27,130</u>	<u>318,004</u>	<u>7,122</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	308,151	-
Indemnity	-	-	-	985
Public safety	-	-	-	-
Judiciary	-	-	-	-
Public works/transportation	-	-	-	-
Health and welfare	4,657	43,684	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>4,657</u>	<u>43,684</u>	<u>308,151</u>	<u>985</u>
Revenues received over (under) expenditures	11,636	(16,554)	9,853	6,137
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	11,636	(16,554)	9,853	6,137
Fund balance, beginning	<u>107,087</u>	<u>129,387</u>	<u>260,285</u>	<u>123,810</u>
Fund balance, ending	<u>\$ 118,723</u>	<u>\$ 112,833</u>	<u>\$ 270,138</u>	<u>\$ 129,947</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Rescue Squad Dive Team	Probation	Emergency Management	Fees to Assist Court
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	2,014	-
County farm	-	-	-	-
Charges for services	1,050	-	-	-
Fines and fees	-	65,325	-	44,326
Interest	66	4,136	74	225
Miscellaneous	5,490	-	-	-
	<u>6,606</u>	<u>69,461</u>	<u>2,088</u>	<u>44,551</u>
Total revenues received				
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	-	-
Indemnity	-	-	-	-
Public safety	7,489	46,648	-	-
Judiciary	-	-	-	7,523
Public works/transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	4,508	-	-	-
	<u>11,997</u>	<u>46,648</u>	<u>-</u>	<u>7,523</u>
Total expenditures disbursed				
Revenues received over (under) expenditures	(5,391)	22,813	2,088	37,028
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balance	(5,391)	22,813	2,088	37,028
Fund balance, beginning	9,117	324,801	13,273	18,708
Fund balance, ending	<u>\$ 3,726</u>	<u>\$ 347,614</u>	<u>\$ 15,361</u>	<u>\$ 55,736</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Automation	Recording	Drug Traffic Prevention	Coroner Special
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	-	-	-	-
Fines and fees	24,084	16,656	-	7,835
Interest	338	2,395	49	137
Miscellaneous	-	-	-	-
	<u>24,422</u>	<u>19,051</u>	<u>49</u>	<u>7,972</u>
Total revenues received				
EXPENDITURES DISBURSED:				
Current:				
General government	22,174	32,000	-	-
Indemnity	-	-	-	-
Public safety	-	-	1,193	-
Judiciary	-	-	-	-
Public works/transportation	-	-	-	-
Health and welfare	-	-	-	107
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>22,174</u>	<u>32,000</u>	<u>1,193</u>	<u>107</u>
Total expenditures disbursed				
Revenues received over (under) expenditures	2,248	(12,949)	(1,144)	7,865
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	66,991	1,450	-
Transfers out	-	-	(12,943)	-
	<u>-</u>	<u>66,991</u>	<u>(11,493)</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balance	2,248	54,042	(12,637)	7,865
Fund balance, beginning	47,290	146,144	13,004	18,513
Fund balance, ending	<u>\$ 49,538</u>	<u>\$ 200,186</u>	<u>\$ 367</u>	<u>\$ 26,378</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Sheriff Special	Court Security	Law Library	Document Storage
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	-	-	-	-
Fines and fees	-	34,307	7,681	23,227
Interest	-	221	37	641
Miscellaneous	8,690	-	-	-
	<u>8,690</u>	<u>34,528</u>	<u>7,718</u>	<u>23,868</u>
Total revenues received	<u>8,690</u>	<u>34,528</u>	<u>7,718</u>	<u>23,868</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	-	1,789
Indemnity	-	-	-	-
Public safety	11,955	801	-	-
Judiciary	-	-	5,486	-
Public works/transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>11,955</u>	<u>801</u>	<u>5,486</u>	<u>1,789</u>
Total expenditures disbursed	<u>11,955</u>	<u>801</u>	<u>5,486</u>	<u>1,789</u>
Revenues received over (under) expenditures	(3,265)	33,727	2,232	22,079
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(3,265)	33,727	2,232	22,079
Fund balance, beginning	<u>14,510</u>	<u>20,432</u>	<u>3,749</u>	<u>84,866</u>
Fund balance, ending	<u>\$ 11,245</u>	<u>\$ 54,159</u>	<u>\$ 5,981</u>	<u>\$ 106,945</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Victim Impact Panel	State's Attorney Forfeited	DUI Equipment	GIS
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	-	-	-	-
Fines and fees	1,320	-	-	-
Interest	101	7	198	5,552
Miscellaneous	-	-	-	-
	<u>1,421</u>	<u>7</u>	<u>198</u>	<u>5,552</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	-	47,313
Indemnity	-	-	-	-
Public safety	-	-	-	-
Judiciary	144	-	-	-
Public works/transportation	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>144</u>	<u>-</u>	<u>-</u>	<u>47,313</u>
Revenues received over (under) expenditures	1,277	7	198	(41,761)
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	-	2,789	54,563
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>2,789</u>	<u>54,563</u>
Total other financing sources (uses)	-	-	2,789	54,563
Net change in fund balance	1,277	7	2,987	12,802
Fund balance, beginning	14,018	1,130	27,795	416,605
Fund balance, ending	<u>\$ 15,295</u>	<u>\$ 1,137</u>	<u>\$ 30,782</u>	<u>\$ 429,407</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Pet Population	State's Attorney Automation	Drug Court	Municipal Retirement Fund
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ 913,119
Sales taxes	-	-	-	-
Intergovernmental revenue:				
Replacement and other tax	-	-	-	23,759
Federal sources	-	-	-	-
County farm	-	-	-	-
Charges for services	-	-	-	-
Fines and fees	6,213	362	5,385	-
Interest	430	37	135	6,461
Miscellaneous	-	-	-	-
	<u>6,643</u>	<u>399</u>	<u>5,520</u>	<u>943,339</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	-	886,997
Indemnity	-	-	-	-
Public safety	-	-	3,169	-
Judiciary	-	-	-	-
Public works/transportation	-	-	-	-
Health and welfare	1,420	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>1,420</u>	<u>-</u>	<u>3,169</u>	<u>886,997</u>
Revenues received over (under) expenditures	5,223	399	2,351	56,342
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	5,223	399	2,351	56,342
Fund balance, beginning	<u>34,909</u>	<u>5,291</u>	<u>19,495</u>	<u>779,708</u>
Fund balance, ending	<u>\$ 40,132</u>	<u>\$ 5,690</u>	<u>\$ 21,846</u>	<u>\$ 836,050</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Rescue Squad Fund	Airport Fund	Public Defender Records Automation	Tax Sale Automation
REVENUES RECEIVED:				
Property taxes	\$ -	\$ 51,430	\$ -	\$ -
Sales taxes	-	1,478	-	-
Intergovernmental revenues:				
Replacement and other tax	-	5,391	-	-
Federal sources	-	58,953	-	-
County farm	-	56,763	-	-
Charges for services	-	58,644	-	-
Fines and fees	-	-	186	1,819
Interest	66	138	-	56
Miscellaneous	5,926	20,693	-	-
	<u>5,992</u>	<u>253,490</u>	<u>186</u>	<u>1,875</u>
Total revenues received				
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	-	1,800
Indemnity	-	-	-	-
Public safety	-	-	-	-
Judiciary	-	-	-	-
Public works/transportation	-	230,211	-	-
Health and welfare	-	-	-	-
Debt service:				
Principal retirement	-	2,133	-	-
Interest	-	873	-	-
Capital outlay	8,683	53,161	-	-
	<u>8,683</u>	<u>286,378</u>	<u>-</u>	<u>1,800</u>
Total expenditures disbursed				
Revenues received over (under) expenditures	(2,691)	(32,888)	186	75
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	53,161	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>53,161</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balance	(2,691)	20,273	186	75
Fund balance, beginning	16,695	80,743	-	7,965
Fund balance, ending	<u>\$ 14,004</u>	<u>\$ 101,016</u>	<u>\$ 186</u>	<u>\$ 8,040</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Special Revenue			
	Arrestee's Medical Costs	Shop With A Cop	Sale In Error	CDBG Grant Funds
REVENUES RECEIVED:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental revenues:				
Replacement and other tax	-	-	-	-
Federal sources	-	-	-	514,420
County farm	-	-	-	-
Charges for services	-	-	-	-
Fines and fees	1,831	-	6,840	-
Interest	7	26	25	-
Miscellaneous	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues received	<u>1,838</u>	<u>26</u>	<u>6,865</u>	<u>514,420</u>
EXPENDITURES DISBURSED:				
Current:				
General government	-	-	608	-
Indemnity	-	-	-	-
Public safety	-	8,052	-	-
Judiciary	-	-	-	-
Public works/transportation	-	-	-	514,420
Health and welfare	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures disbursed	<u>-</u>	<u>8,052</u>	<u>608</u>	<u>514,420</u>
Revenues received over (under) expenditures	1,838	(8,026)	6,257	-
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in	-	12,943	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>12,943</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,838	4,917	6,257	-
Fund balance, beginning	394	-	-	-
Fund balance, ending	<u>\$ 2,232</u>	<u>\$ 4,917</u>	<u>\$ 6,257</u>	<u>\$ -</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS (CONT.)
For the year ended August 31, 2020

	Total Nonmajor Governmental Funds
REVENUES RECEIVED:	
Property taxes	\$ 1,305,465
Sales taxes	1,478
Intergovernmental revenues:	
Replacement and other tax	29,150
Federal sources	575,387
County farm	56,763
Charges for services	64,328
Fines and fees	262,207
Interest	29,747
Miscellaneous	40,799
	2,365,324
Total revenues received	
EXPENDITURES DISBURSED:	
Current:	
General government	1,300,832
Indemnity	985
Public safety	79,307
Judiciary	13,153
Public works/transportation	744,631
Health and welfare	49,868
Debt service:	
Principal retirement	2,133
Interest	873
Capital outlay	66,352
	2,258,134
Total expenditures disbursed	
Revenues received over (under) expenditures	107,190
OTHER FINANCING SOURCES (USES):	
Loan proceeds	53,161
Transfers in	138,736
Transfers out	(12,943)
	178,954
Total other financing sources (uses)	
Net change in fund balance	286,144
Fund balance, beginning	2,739,724
Fund balance, ending	\$ 3,025,868

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF FIDUCIARY NET POSITION –
PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS
August 31, 2020

	Private - Purpose Trusts			
	Local Bridge Program	Township Bridge Supervisory Engineering	Township Construction	Township Motor Fuel Tax
ASSETS:				
Cash and cash equivalents	\$ 187,753	\$ -	\$ -	\$ 3,382,358
Investments	305,979	-	-	-
Total assets	493,732	-	-	3,382,358
LIABILITIES:				
Due to others	-	-	-	-
Total liabilities	-	-	-	-
NET POSITION:				
Restricted for other purposes	493,732	-	-	3,382,358
Total net position	\$ 493,732	\$ -	\$ -	\$ 3,382,358

SHELBY COUNTY, ILLINOIS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION –
 PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS (CONT.)
 August 31, 2020

	Private - Purpose Trusts					Total Trust Funds
	Inmate Commissary	Circuit Clerk's Marriage Fund	Circuit Clerk's Cash Bail	Circuit Clerk's Trust Fund	Total Trust Funds	
ASSETS:						
Cash and cash equivalents	\$ 109,434	\$ 1,167	\$ 124,161	\$ 22,651	\$ 3,982,806	305,979
Investments	-	-	-	-	-	-
Total assets	<u>109,434</u>	<u>1,167</u>	<u>124,161</u>	<u>22,651</u>	<u>4,288,785</u>	<u>4,288,785</u>
LIABILITIES:						
Due to others	<u>2,182</u>	-	-	-	-	<u>2,182</u>
Total liabilities	<u>2,182</u>	-	-	-	-	<u>2,182</u>
NET POSITION:						
Restricted for other purposes	<u>107,252</u>	<u>1,167</u>	<u>124,161</u>	<u>22,651</u>	<u>4,286,603</u>	<u>4,286,603</u>
Total net position	<u>\$ 107,252</u>	<u>\$ 1,167</u>	<u>\$ 124,161</u>	<u>\$ 22,651</u>	<u>\$ 4,286,603</u>	<u>\$ 4,286,603</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS
For the year ended August 31, 2020

	Private - Purpose Trusts				
	Drainage	Local Bridge Program	Township Bridge Supervisory Engineering	Township Construction	Township Motor Fuel Tax
ADDITIONS:					
Property taxes	\$ 148,157	-	-	-	-
Intergovernmental revenue:					
Motor fuel taxes	-	-	-	-	2,476,314
Other state sources	-	269,478	-	-	1,609,155
Charges for services	-	-	54,016	6,294	-
Fines and fees	-	-	-	-	-
Cash bail	-	-	-	-	-
Interest	6,102	720	169	-	10,291
Miscellaneous	-	-	-	-	-
Total additions	<u>154,259</u>	<u>270,198</u>	<u>54,185</u>	<u>6,294</u>	<u>4,095,760</u>
DEDUCTIONS:					
Distributions	43,200	163,871	83,122	6,294	2,351,076
Total deductions	<u>43,200</u>	<u>163,871</u>	<u>83,122</u>	<u>6,294</u>	<u>2,351,076</u>
Change in net position	111,059	106,327	(28,937)	-	1,744,684
Net position, beginning	382,673	48,955	28,937	-	1,637,674
Net position, ending	<u>\$ 493,732</u>	<u>\$ 155,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,382,358</u>

SHELBY COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS (CONT.)
For the year ended August 31, 2020

	Private - Purpose Trusts				Total
	Inmate Commissary	Circuit Clerk's Marriage Fund	Circuit Clerk's Cash Bail	Circuit Clerk's Trust Fund	
ADDITIONS:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 148,157
Intergovernmental revenue:					
Motor fuel taxes	-	-	-	-	2,476,314
Other state sources	-	-	-	-	1,878,633
Charges for services	-	-	-	-	60,310
Fines and fees	-	160	-	22,590	22,750
Cash bail	-	-	192,258	-	192,258
Interest	-	2	-	16	17,300
Miscellaneous	24,395	-	-	-	24,395
Total additions	<u>24,395</u>	<u>162</u>	<u>192,258</u>	<u>22,606</u>	<u>4,820,117</u>
DEDUCTIONS:					
Distributions	-	-	240,165	-	2,887,728
Total deductions	<u>-</u>	<u>-</u>	<u>240,165</u>	<u>-</u>	<u>2,887,728</u>
Change in net position	24,395	162	(47,907)	22,606	1,932,389
Net position, beginning	82,857	1,005	172,068	45	2,354,214
Net position, ending	<u>\$ 107,252</u>	<u>\$ 1,167</u>	<u>\$ 124,161</u>	<u>\$ 22,651</u>	<u>\$ 4,286,603</u>

SHELBY COUNTY, ILLINOIS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES –
AGENCY FUNDS – MODIFIED CASH BASIS
For the year ended August 31, 2020

	<u>Balance</u> <u>Sept. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Aug. 31, 2020</u>
<u>Property Taxes:</u>				
Assets:				
Cash and cash equivalents and investments	\$ 4,360,108	\$ 32,523,207	\$ 32,957,585	\$ 3,925,730
Liabilities:				
Distributions payable	\$ 4,360,108	\$ 32,523,207	\$ 32,957,585	\$ 3,925,730
<u>Litigation:</u>				
Assets:				
Cash and cash equivalents and investments	\$ -	\$ -	\$ -	\$ -
Liabilities:				
Distributions payable	\$ -	\$ -	\$ -	\$ -
<u>Estate Tax:</u>				
Assets:				
Cash and cash equivalents and investments	\$ -	\$ -	\$ -	\$ -
Liabilities:				
Distributions payable	\$ -	\$ -	\$ -	\$ -
<u>Minor and Unknown Heirs:</u>				
Assets:				
Cash and cash equivalents and investments	\$ 46,590	\$ 746	\$ 2,500	\$ 44,836
Liabilities:				
Distributions payable	\$ 46,590	\$ 746	\$ 2,500	\$ 44,836
<u>County Clerk Tax Redemption:</u>				
Assets:				
Cash and cash equivalents and investments	\$ 6,556	\$ 276,411	\$ 269,968	\$ 12,999
Liabilities:				
Distributions payable	\$ 6,556	\$ 276,411	\$ 269,968	\$ 12,999
<u>Total Agency Funds:</u>				
Assets:				
Cash and cash equivalents and investments	\$ 4,413,254	\$ 32,800,364	\$ 33,230,053	\$ 3,983,565
Total Assets	<u>\$ 4,413,254</u>	<u>\$ 32,800,364</u>	<u>\$ 33,230,053</u>	<u>\$ 3,983,565</u>
Liabilities:				
Distributions payable	\$ 4,413,254	\$ 32,800,364	\$ 33,230,053	\$ 3,983,565
Total liabilities	<u>\$ 4,413,254</u>	<u>\$ 32,800,364</u>	<u>\$ 33,230,053</u>	<u>\$ 3,983,565</u>

SHELBY COUNTY, ILLINOIS
SCHEDULE OF REVENUES AND EXPENSES – SECTION 5311
OPERATING ASSISTANCE GRANT
OPERATING PERIOD JULY 1, 2019 TO JUNE 30, 2020
CONTRACT NUMBER 5109 (UNAUDITED)

<u>Line Item</u>	<u>Revenue</u>	<u>Total</u>	<u>Carryover</u>
401	Passenger fares/donations	\$ 22,414	\$ -
402	Special Transit Fares	-	155,844
406	Auxiliary Transportation	-	(144)
409	Local cash grants	130,749	-
411	State cash grants and reimbursement	763,521	-
412	State Special Fare Assistance	-	19,975
431	Contributed Cash	-	7,035
440	Other:	375,141	6,079
	Total revenue	<u>\$ 1,291,825</u>	<u>\$ 188,789</u>
	Section 5311 operating revenue	<u>\$ 22,414</u>	<u>\$ -</u>

	<u>Actual</u>	<u>Actual</u>	<u>Total</u>
<u>Expenses</u>	<u>Administrative</u>	<u>Operating</u>	
	<u>Expenses</u>	<u>Expenses</u>	
501	\$ 77,778	\$ 833,231	\$ 911,009
502	22,476	220,507	242,983
503	6,791	26,833	33,624
504.01	-	135,938	135,938
504.02	-	7,227	7,227
504.99	15,358	32,448	47,806
505	42,187	-	42,187
506	53,920	-	53,920
509	18,431	11,898	30,329
512	28,282	-	28,282
	Other: indirect costs	9,004	131,440
	Total expenses	<u>\$ 274,227</u>	<u>\$ 1,390,518</u>

<u>Section 5311 Grant Reimbursement</u>	<u>Administrative</u>	<u>Operating</u>	<u>Total</u>	<u>Grant</u>
	<u>Expenses</u>	<u>Expenses</u>		<u>Total</u>
Eligible expenses	\$ 274,226	\$ 1,390,519	\$ 1,664,745	
Less: section 5311 operating revenue		22,414	22,414	
Section 5311 deficit		\$ 1,368,105	\$ 1,642,331	
Section 5311 reimbursement percentage	80%	50%		
Eligible reimbursement per percentages	\$ 219,381	\$ 695,259		\$ 913,640
Funding limits per contract				393,033
Maximum section 5311 reimbursement			393,033	393,033
Less: IDOT payments - section 5311 Reimbursements				393,033
Amount under paid				<u>\$ -</u>
Grantee local match requirement			<u>\$ 1,249,298</u>	

<u>Grantee Match Sources</u>			
Downstate operating grant		\$ 763,521	
Local contracts		130,749	
In-kind services, subsidies, donations		375,141	
Total grantee match sources		<u>\$ 1,269,411</u>	

<u>Local Transit Funds Retained (Public Transit Acct)</u>			
Beginning carry forward balance		\$ 363,522	
FY local transit amounts received		505,890	
FY local transit amounts received (carryover)		188,789	
Less expended for capital and operating		485,778	
Ending carry forward balance		<u>\$ 572,423</u>	

**SHELBY COUNTY, ILLINOIS
SCHEDULE OF REVENUES AND EXPENSES –
DOWNSTATE OPERATING ASSISTANCE GRANT
OPERATING PERIOD JULY 1, 2019 TO JUNE 30, 2020
CONTRACT NUMBER 1141-14755 (5053) (UNAUDITED)**

Line Item	<u>Operating Revenues and Income</u>	
401	Passenger fares	\$ 22,414
409	Local cash grants	130,749
413	Federal 5311 operating assistance	393,033
440	Subsidy - other	<u>375,141</u>
	Total operating revenues	<u>\$ 921,337</u>
	<u>Operating Expenses</u>	
501	Wages	\$ 911,009
502	Fringe benefits	242,983
503	Services	33,623
504.01	Fuel and lubricants	135,938
504.02	Tires and tubes	7,227
504.99	Other material and supplies	47,806
505	Utilities	42,187
506	Casualty and liability	53,920
508	Purchased transportation	-
509	Miscellaneous	30,329
512	Leases and rentals	28,282
	Indirect costs	<u>131,441</u>
	Total eligible operating expenses	<u>\$ 1,664,745</u>
	Total operating revenues & income	<u>921,337</u>
	Deficit	<u>\$ 743,408</u>
	65% of eligible expense	\$ 1,082,084
	Maximum contract amount	<u>\$ 1,543,400</u>
	FY20 eligible downstate operating assistance (deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	<u>\$ 743,409</u>
	FY20 downstate operating assistance received (prior to close of fiscal year)	<u>\$ 1,030,792</u>
	FY20 downstate operating assistance (over) under paid	<u>\$ (287,383)</u>

Single Audit Section

SHELBY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended August 31, 2020

Federal Grantor / Pass-through Grantor / Program Title or Cluster	Federal CFDA Number	Pass-through Grantor's Number	Federal Expenditures Amount	Passed Through to Subrecipients
U.S. Department of Agriculture				
<i>Passed through Illinois Department of Human Services:</i>				
Supplemental Nutrition Program for Women, Infants, & Children	10.557	FCSYQ01093	\$65,772	\$ -
Supplemental Nutrition Program for Women, Infants, & Children	10.557	FCSZQ01093	10,553	-
WIC Breastfeeding Peer Counseling	10.557	FCSYQ01197	6,068	-
WIC Breastfeeding Peer Counseling	10.557	FCSZQ01197	1,813	-
2020 WIC Supplemental Nutrition Program - non-cash	10.557	non-cash	113,855	-
2021 WIC Supplemental Nutrition Program - non-cash	10.557	non-cash	22,390	-
Total CFDA # 10.557			<u>220,451</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>220,451</u>	<u>-</u>
U.S. Department of the Treasury				
<i>Passed through Illinois Department of Public Health</i>				
COVID-19 Contact Tracing	21.019	51800180HAMDI	42,832	-
<i>Passed through Illinois Department of Commerce and Economic Opportunity</i>				
COVID-19 Local Coronavirus Urgent Remediation Emergency and Economic Support Payments	21.019	20-491082	266,878	-
Total CFDA # 21.019			<u>309,710</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>309,710</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended August 31, 2020

Federal Grantor / Pass-through Grantor / Program Title or Cluster	Federal CFDA Number	Pass-through Grantor's Number	Federal Expenditures Amount	Passed Through to Subrecipients
U.S. Department of Transportation				
<i>Passed through Illinois Department of Transportation:</i>				
Planning - Abbreviated Airport Master Plan Project	20.106	2HO-4717	48,569	-
COVID-19 Coronavirus Aid, Relief, and Economic Security Act - Airport Program	20.106	20-2421-19375	24,500	-
Total CFDA # 20.106			<u>73,069</u>	<u>-</u>
Highway Planning and Construction Cluster:				
Major Bridge - Westervelt	20.205	18-00287-00-BR	14,511	-
Major Bridge - Wood Street	20.205	12-00054-00-BR	6,200	-
Total Highway Planning and Construction Cluster/Total CFDA #20.205			<u>20,711</u>	<u>-</u>
(m) 2020 Section 5311 Operating Assistance Grant	20.509	20-0338-14757	393,033	-
Total U.S. Department of Transportation			<u>486,813</u>	<u>-</u>
U.S. Election Assistance Commission				
<i>Passed through Illinois State Board of Elections</i>				
HAVA Election Security	90.404	unknown	12,498	-
COVID-19 HAVA CARES Act Grant	90.404	unknown	965	-
Total CFDA # 90.404			<u>13,463</u>	<u>-</u>
Total U.S. Election Assistance Commission			<u>13,463</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended August 31, 2020

Federal Grantor / Pass-through Grantor / Program Title or Cluster	Federal		Pass-through Grantor's Number	Federal Expenditures		Passed Through to Subrecipients
	CFDA Number			Amount	Total	
U.S. Department of Health and Human Services						
<i>Passed through Illinois Department of Public Health:</i>						
Perinatal Hepatitis B Prevention through Case Management	93.268		05080081H	3,010		-
COVID-19 Crisis	93.354		07680080H	19,156		
<i>Passed through Illinois Department of Healthcare and Family Services:</i>						
Medicaid Cluster:						
Medical Assistance Program	93.778		unknown	45,895		-
Total Medicaid Cluster					45,895	
<i>Passed through Illinois Department of Human Services:</i>						
2020 Healthworks	93.667		FCSYU05093	3,461		
2021 Healthworks	93.667		FCSZU05093	2,557		
Family Case Management	93.667		FCSZU03124	3,030		
Total CFDA # 93.667					9,048	
Total U.S. Department of Health & Human Services				77,109		-
U.S. Department of Homeland Security						
<i>Passed through Illinois Emergency Management Agency:</i>						
2019 Emergency Management Performance	97.042		19EMASHEL B	6,389		
2020 Emergency Management Performance	97.042		20EMASHEL B	8,061		
Total CFDA # 97.042					14,450	
Total U.S. Department of Homeland Security				14,450		-

The accompanying notes are an integral part of this schedule.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended August 31, 2020

Federal Grantor / Pass-through Grantor / Program Title or Cluster	CFDA Number	Pass-through Grantor's Number	Federal Expenditures Amount	Total	Passed Through to Subrecipients
U.S. Environmental Protection Agency					
<i>Passed through Illinois Department of Public Health:</i>					
Safe Drinking Water	66.605	05080081H-SDW		200	
<i>Passed through Illinois Emergency Management Agency:</i>					
2019 State Indoor Radon Grant Program	66.032	19SHELBY	593		
2020 State Indoor Radon Grant Program	66.032	20SHELBY	5,503		
Total CFDA # 66.032			<u>6,096</u>		<u>-</u>
Total U.S. Environmental Protection Agency					
				<u>6,296</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
<i>Passed through Illinois Department of Commerce and Economic Opportunity</i>					
(m) CDBG Revolving Loan Fund Closeout Program	14.228	1638-11465		514,420	-
Total U.S. Department of Housing and Urban Development					
				<u>514,420</u>	<u>-</u>
Total expenditures of federal awards					
				<u>\$ 1,642,712</u>	<u>\$ -</u>

(m) - major program

The accompanying notes are an integral part of this schedule.

SHELBY COUNTY, ILLINOIS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended August 31, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Shelby County, Illinois under programs of the federal government for the year ended August 31, 2020. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Shelby County, Illinois, it is not intended to and does not present the financial position and changes in net position of Shelby County, Illinois. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Expenditures are recognized and recorded upon the disbursement of cash. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

Shelby County, Illinois has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Nonmonetary Assistance

Nonmonetary assistance for food supplements and vehicles are reported in the Schedule at the fair market value of these items received and disbursed.

Note 5 - Subrecipients

Shelby County did not provide federal awards to subrecipients during the fiscal year ended August 31, 2020.

Note 6 - Insurance Provided by Federal Agencies

The County did not receive any insurance coverage provided by a federal agency during the fiscal year ended August 31, 2020.

Note 7 - Loans, Loan Guarantees, and Loan Subsidiaries

The County did not have any loans, loan guarantees, or loan subsidies at August 31, 2020.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended August 31, 2020

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses unmodified opinions on the modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Shelby County, Illinois.
2. Deficiencies disclosed during the audit of the financial statements of Shelby County, Illinois are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Findings 2020-001, 2020-002, 2020-003, and 2020-004 are reported as a material weaknesses.
3. An instance of noncompliance required to be reported during the audit of the financial statements of Shelby County, Illinois is reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* as Finding 2020-002.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award program are reported in the Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for Shelby County, Illinois expresses an unmodified opinion.
6. There were no audit findings relative to the major programs for Shelby County, Illinois.
7. The programs tested as major programs include: 2020 Section 5311 Operating Assistance Grant, CFDA No. 20.509 and CDBG Revolving Loan Fund Closeout Program, CFDA No. 14.228.
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Shelby County, Illinois was not determined to be a low-risk auditee.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-001 – Controls over Financial Statement Preparation

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, skills, and expertise 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 Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments* (Statement), 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.

Condition and Context:

Shelby County lacks sufficient internal controls over the financial reporting process. While the County maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the modified-cash basis financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Cause:

The additional expense to hire and/or train accounting personnel to prepare and/or review financial statements would take away from the funds available to provide services for County residents.

Effect or Potential Effect:

Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Recommendation:

As part of its internal control over the preparation of its financial statements, including disclosures, Shelby County should implement a comprehensive preparation and/or review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such procedures should be performed by a properly trained individual(s) possessing a thorough understanding of the modified cash basis of accounting, GASB pronouncements, and knowledge of the Shelby County’s activities and operations.

Responsible Official’s Response:

Management is aware of and agrees with the deficiency, but has decided to not correct the issue. See the corrective action plan.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-002 – Health Department Salaries and Wages Charged to Grants

Criteria:

The *Grant Accountability and Transparency Act 30 ILCS 708/1* (GATA) is effective for all federal and state awards received by Shelby County. The GATA establishes that all state grants, like federal pass-through grants, are subject to the requirements set forth in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Uniform Guidance (2 CFR 200.430) requires charges for salaries and wages to be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated. It also requires records to be used to support the distribution of employee salaries and wages among specific activities if the employee works on multiple programs. It further states that budget estimates alone do not qualify as support for salary and wages expenditures charged to federal and state grants.

Condition and Context:

In fiscal year 2020, approximately \$285,000 of wages and salaries were charged to various state and federal pass-through grants, which received approximately \$352,000 in grant revenue. The allocation of salary and wage expenditures were supported by scheduling and assigning time of staff to those grant programs, which alone does not provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

Cause:

Management believes scheduling and assigning time to grant programs alone provides reasonable assurance that the charges for salaries and wages are accurate, allowable, and properly allocated.

Effect or Potential Effect:

There is an increased risk that salaries and wages charged to various federal and state health department grants do not accurately reflect the actual costs. Inadequate documentation of charges to grants could result in the suspension of grant funding.

Recommendation:

We recommend that the health department implement a system to document the allocation of wages to grants based upon actual time.

Responsible Official's Response:

Management disagrees with the finding and recommendation. A fiscal administrative review was completed by the Illinois Department of Human Services in August 2020 with no findings related to this matter.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-003 – Internal Controls over Grant Reporting

Criteria:

As a recipient of federal pass-through awards, Shelby County is required to prepare a Schedule of Expenditures of Federal Awards (SEFA) per the Uniform Guidance at 2 CFR 200.510(b) and a Consolidated Year-End Financial Report (CYEFR) in compliance with the *30 ILCS 708/1 Grant Accountability and Transparency Act (GATA)*.

Condition and Context:

Shelby County did not maintain a system of internal controls to identify all grant expenditures for reporting on the SEFA and CYEFR in fiscal year 2020. Expenditures totaling \$353,410 for five grants were not identified by management of the airport, county clerk, and sheriff's office.

Cause:

Currently, each department within the County is responsible for reporting their grant expenditures on the SEFA and CYEFR. Airport, county clerk, and sheriff management were unaware of the reporting requirements.

Effect or Potential Effect:

Failure to accurately report grant expenditures could lead to an incorrect SEFA and CYEFR which could jeopardize grant funding.

Recommendation:

The County should implement a system of internal controls to identify all grant expenditures for reporting on the SEFA and CYEFR.

Responsible Official's Response:

Management agrees with the finding and recommendation.

SHELBY COUNTY, ILLINOIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-004 – Internal Controls over Payroll Processing

Criteria:

Shelby County is required to maintain a system of controls over the payroll process to comply with laws, regulations and union contracts and to prevent misstatements due to error or fraud.

Condition and Context:

Shelby County did not maintain an adequate system of internal controls over payroll processing. Several instances of payroll errors or noncompliance were noted, including 1) compensatory time off was not tracked by the county clerk nor the circuit clerk for a portion of the year, 2) a sheriff employee accumulated sick time in excess of what is allowable in the union contract, 3) a sheriff employee received \$642 in wages without substantiation of hours, and 4) terms of the union contracts for the dates that vacation and sick time are earned were not followed in most departments prior to June 2020. A payroll policy was implemented by the County in May 2020 that aligns these dates with the union contracts. Most departments changed their record-keeping at that time, but of the departments that were tested, the offices of the health department, sheriff, circuit clerk, supervisor of assessments, and animal control continued prior practice through the end of the fiscal year with one or both of the benefits.

Cause:

1) County clerk and circuit clerk officials were not aware of the need to track these benefits. 2) The error was due to an oversight. 3) The sheriff's office could not locate documentation for the wages. 4) The union contracts expire August 31, 2021, and the departments did not want to change procedures since it is likely the terms of the contracts that will be effective September 1, 2021 will be changed to reflect current practice.

Effect or Potential Effect:

The County has increased risk of payroll misstatements due to error or fraud and noncompliance with payroll laws, regulations and union contracts.

Recommendation:

The County should implement the controls in place for payroll processing.

Responsible Official's Response:

Management agrees with the finding and recommendation.

SHELBY COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the year ended August 31, 2020

Finding No. 2020-001 - Controls Over Financial Statement Preparation

Condition:

Shelby County lacks sufficient internal controls over the financial reporting process. While the County maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the modified-cash basis financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Plan:

The County accepts the degree of risk associated with this condition because the additional expense to hire and/or train accounting personnel to prepare and/or review financial statements would take away from the funds available to provide services for County residents. Management will reevaluate year end reporting controls annually and pursue additional training when it is considered cost beneficial. The County will continue to review, approve, and accept responsibility for the audit adjustments, financial statements and related notes provided by the auditors.

Anticipated Date of Completion:

N/A

Name of Contact Person:

Robert Orman, County Board Chairman

**SHELBY COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)
For the year ended August 31, 2020**

Finding No. 2020-002 – Health Department Salaries and Wages Charged to Grants

Condition:

In fiscal year 2020, approximately \$285,000 of wages and salaries were charged to various state and federal pass-through grants, which received approximately \$352,000 in grant revenue. The allocation of salary and wage expenditures were supported by scheduling and assigning time of staff to those grant programs, which alone does not provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

Plan:

Management states its allocation plan is approved by IDHS/IDPH and will discuss its methodology upon future reviews with grantors.

Anticipated Date of Completion:

N/A

Name of Contact Person:

Stephen Melega, County Health Department Administrator

SHELBY COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-003 – Internal Controls over Grant Reporting

Condition:

Shelby County did not maintain a system of internal controls to identify all grant expenditures for reporting on the SEFA and CYEFR in fiscal year 2020. Expenditures totaling \$353,410 for five grants were not identified by management of the airport, county clerk, and sheriff's office.

Plan:

The Shelby County Board plans to meet and develop a plan to address the finding.

Anticipated Date of Completion:

December 2021

Name of Contact Person:

Robert Orman, County Board Chairman

SHELBY COUNTY, ILLINOIS
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS (CONTINUED)
For the year ended August 31, 2020

Finding No. 2020-004 – Internal Controls over Payroll Processing

Condition:

Shelby County did not maintain an adequate system of internal controls over payroll processing. Several instances of payroll errors or noncompliance were noted, including 1) compensatory time off was not tracked by the county clerk nor the circuit clerk for a portion of the year, 2) a sheriff employee accumulated sick time in excess of what is allowable in the union contract, 3) a sheriff employee received \$642 in wages without substantiation of hours, and 4) terms of the union contracts for the dates that vacation and sick time are earned were not followed in most departments prior to June 2020. A payroll policy was implemented by the County in May 2020 that aligns these dates with the union contracts. Most departments changed their record-keeping at that time, but of the departments that were tested, the offices of the health department, sheriff, circuit clerk, supervisor of assessments, and animal control continued prior practice through the end of the fiscal year with one or both of the benefits.

Plan:

1) The office of the circuit clerk began tracking compensatory time off in June 2020. The office of the county clerk no longer utilizes compensatory time. 2) Going forward, employees of the sheriff's office will not accumulate more sick time than is allowed per the union contract. 3) The sheriff's office implemented a more systematic process for documenting employees' hours during fiscal year 2020. 4) The offices of the health department, sheriff, circuit clerk, supervisor of assessments, and animal control plan to negotiate terms that reflect current practice in the union contracts that will be effective September 1, 2021.

Anticipated Date of Completion:

Various – see plan

Name of Contact Person:

Erica Firnhaber, County Treasurer

SHELBY COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended August 31, 2020

Audit Finding Reference: 2019-001 Controls Over Financial Statement Preparation

Condition: Shelby County lacks sufficient internal controls over the financial reporting process. While the County maintains controls over the processing of most accounting transactions, there are not sufficient controls over the preparation of the modified-cash basis financial statements for management or employees in the normal course of performing their assigned functions to prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

Status of Prior Finding: Repeated as current year finding 2020-001. Shelby County does not plan to correct the deficiency at this time.

Audit Finding Reference: 2019-002 - Controls Over the Payroll Process

Condition: The sheriff's office does not employ a systematic process for tracking employee hours and calculating wages and overtime. The following errors or inconsistencies were noted in our testing: 1) An employee was paid twice for the same eight-hour work period. 2) One employee was shown to have worked a holiday according to the schedule, for which he should receive twelve hours of compensatory time, but per management, he incorrectly reported that he did not work the holiday and received eight hours of compensatory time. 3) An employee took a personal day on a day originally scheduled, and the variation was not noted on the schedule.

Status of Prior Finding: Not repeated – the sheriff's office has implemented a more systematic process for tracking employee hours and calculating wages and overtime.

Audit Finding Reference: 2019-003 – Noncompliance with IRS Regulations

Condition: The Shelby County Sheriff's office reimbursed employees for clothing allowance items of a personal nature without including these amounts in compensation as a taxable fringe benefit. In addition, the County pays the coroner a \$2,500 stipend every year to cover use of his personal office and supplies without using an accountable plan, filing a Form 1099-MISC for rent, or including this amount in compensation.

Status of Prior Finding: Not repeated – The sheriff's office paid the employees' clothing allowance by including the stipend in compensation. The County did not pay any additional rent to the coroner, so there was no 1099-MISC filing requirement.

SHELBY COUNTY, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
For the year ended August 31, 2020

Audit Finding Reference: 2019-004 – Inadequate Segregation of Duties

Condition: In the offices of the county clerk, sheriff, and tourism, the same individual(s) is responsible for multiple functions including collecting cash receipts, writing checks, recording receipts and expenses, and/or reconciling the bank statements.

Status of Prior Finding: Not repeated – The offices of the county clerk and sheriff have implemented mitigating controls to reduce the risk of inadequate segregation of duties.

Illinois Grant Accountability and Transparency

SHELBY COUNTY, ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT
For the year ended August 31, 2020

CSFA#	Program Name	State	Federal	Other	Total
420-75-1638	Community Development Block Grant				
	Revolving Loan Fund Closeout Program	\$ -	\$ 514,420	\$ -	\$ 514,420
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	212,570	-	212,570
444-80-0670	Supplemental Nutrition Program for Women, Infants, and Children - Breastfeeding Peer Counselor Program	-	7,881	-	7,881
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	53,010	3,030	-	56,040
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow - Up/Healthworks	25,439	6,018	-	31,457
478-00-0251	Medical Assistance Program	-	45,895	-	45,895
482-00-0901	Local Health Protection Grant	63,363	-	-	63,363
482-00-0904	Vector Surveillance and Control Grants	14,074	-	-	14,074
482-00-0905	Ground Water Permit	855	-	-	855
482-00-0911	Illinois Tobacco-Free Communities	16,896	-	-	16,896
482-00-0919	Preschool Vision and Hearing	1,183	-	-	1,183
482-00-1025	Perinatal Hepatitis B Prevention through Case Management	-	3,010	-	3,010
482-00-1034	Safe Drinking Water	-	200	-	200
482-00-1578	Body Art and Tanning Inspection Program	475	-	-	475
482-00-1583	Lead Poisoning Prevention and Response	8,059	-	-	8,059
482-00-2406	COVID-19 Crisis Grant	-	19,156	-	19,156
482-00-2406	COVID-19 Contact Tracing	-	42,832	-	42,832
494-00-0961	Assistance to Needy Units of Governments - Township/Road Districts	240,918	-	-	240,918
494-00-0963	Grade Crossing Protection Fund	44,610	-	-	44,610
494-00-0965	Township Bridge Program	168,966	-	42,241	211,207
494-00-0966	County Consolidated Program	126,953	-	-	126,953
494-00-1005	Local Federal Bridge Program	-	20,711	3,628	24,339
494-00-1488	Motor Fuel Tax Program	2,774,006	-	-	2,774,006
494-60-0327	Airport Improvement Program	2,698	48,569	2,698	53,966
494-60-2421	Coronavirus Aid, Relief, and Economic Security Act - Airport Program	-	24,500	-	24,500
494-80-0338	Transit 5311 Formula Grants for Rural Areas	-	393,033	-	393,033
494-80-1141	Transit Downstate Operating Assistance Program	763,521	-	-	763,521
588-20-0442	State Indoor Radon Grants	-	6,095	3,363	9,458
588-40-0450	Emergency Management Performance Grants	-	14,450	14,450	28,900
	Other grant programs and activities	-	266,878	-	266,878
	All other costs not allocated	-	-	8,838,752	8,838,752
Totals:		\$ 4,305,027	\$ 1,629,249	\$ 8,905,133	\$ 14,839,409