MARSHALL COUNTY, ILLINOIS

BASIC FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION November 30, 2010



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Independent Auditor's Report

Members of the County Board Marshall County, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois (County) as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois as of November 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Illinois Municipal Retirement Fund and Other Postemployment Benefits Schedules of Funding Progress and budgetary comparison information on pages 34 through 37 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Marshall County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.



Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marshall County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2009, which are not presented with the accompanying financial statements. In our report dated May 28, 2010, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2009 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2009 taken as a whole.

Peoria, Illinois

February 22, 2011

Clifton Gunderson LLP

MARSHALL COUNTY, ILLINOIS STATEMENT OF NET ASSETS November 30, 2010

400570	Primary <u>Government</u> Governmental <u>Activities</u>	Component Unit - <u>911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 4,650,838	\$ 173,748
Investments	685,796	527,928
Receivables, net:		
State of Illinois	632,291	30,717
Property taxes	2,383,119	-
Other	22,898	12,570
Prepaid items	5,891	-
Capital assets:	.,	
Land and construction in progress	1,572,345	_
Other capital assets, net of depreciation	7,491,727	84,203
·		
Total capital assets	9,064,072	84,203
Other postemployment benefits	290	-
Total assets	17,445,195	829,166
		<u> </u>
LIABILITIES	00.400	0.004
Accounts payable	92,190	3,301
Accrued expense	52,896	-
Trust funds due others	37,770	-
Deferred revenue	2,383,119	-
Long-term liabilities:		
Due within one year	146,467	-
Due in more than one year	90,000	-
Total liabilities	2,802,442	3,301
NET ASSETS		
Investment in capital assets, net of related debt Restricted for:	8,961,465	84,203
Roads and bridges	1,660,123	_
Retirement	625,928	_
Public health	30,823	_
Judiciary and court related	158,449	_
Public safety	29,353	
Unrestricted net assets	3,176,612	741,662
Oniconicted het assets	5,170,012	741,002
TOTAL NET ASSETS	\$ 14,642,753	\$ 825,865

MARSHALL COUNTY, ILLINOIS STATEMENT OF ACTIVITIES For the Year Ended November 30, 2010

Activities	<u>Expenses</u>	Fees, Fines, and Charges for Services
GOVERNMENTAL		
General government Public safety Judiciary and court related Transportation Public health and welfare Interest and fiscal charges	\$ 1,129,371 1,440,667 794,628 1,860,488 594,518 5,946	\$ 260,292 170,269 275,674 218,022 29,571
Total governmental activities	5,825,618	953,828
TOTAL MARSHALL COUNTY	\$ 5,825,618	\$ 953,828
COMPONENT UNIT 911 ETSB	\$ 270,017	\$ 258,222

Net (Expense) Revenue and **Changes in Net Assets**

Program Revenues		nues	Primary	
Gr	perating rants and ntributions	Capital Grants and Contributions	Government Governmental Activities	Component Unit - <u>911 ETSB</u>
\$	35,853 20,067 221,748 - 444,889 - 722,557	\$ - 34,812 - 1,492,699 - - - 1,527,511	\$ (833,226) (1,215,519) (297,206) (149,767) (120,058) (5,946) (2,621,722)	\$ - - - - - -
\$	722,557	\$ 1,527,511	(2,621,722)	
\$	<u>-</u>	<u>\$ -</u>	<u> </u>	(11,795)

General revenues: Taxes:

Net assets - ending	<u>\$ 14,642,753</u>	\$ 825,865
Net assets - beginning	12,983,872	827,010
Change in net assets	1,658,881	(1,145)
Total general revenues	4,280,603	10,650
Earnings on investments Miscellaneous	45,749 22,087	10,589 <u>61</u>
Income and replacement taxes Motor fuel taxes	495,879 1,098,364	- -
Property taxes Sales and use taxes	2,287,973 330,551	-
Taxoo.	0.007.070	

MARSHALL COUNTY, ILLINOIS BALANCE SHEET GOVERNMENTAL FUNDS November 30, 2010

	M	lajor Govern								
		General Fund	Township Motor Fuel Tax Fund		Nonmajor Funds		Go	Total vernmental Funds		
ASSETS			_							
Cash and cash equivalents Investments Receivables, net:	\$	1,892,637 318,977	\$	244,193 -	\$	2,514,008 366,819	\$	4,650,838 685,796		
State of Illinois Property taxes		357,512 1,386,619		154,329 -		120,450 996,500		632,291 2,383,119		
Other		-		-		22,898		22,898		
Prepaid items Due from other funds	_	5,891 28,832		<u>-</u>		189,874		5,891 218,706		
TOTAL ASSETS	<u>\$</u>	3,990,468	<u>\$</u>	398,522	<u>\$</u>	4,210,549	<u>\$</u>	8,599,539		
LIABILITIES AND FUND BALANCES Liabilities:										
Accounts payable	\$	30,000	\$	-	\$	62,190	\$	92,190		
Accrued payroll		50,750		-		-		50,750		
Trust funds due others Due to other funds		37,770 13,063		20,253		- 185,390		37,770 218,706		
Deferred revenue		1,386,619		-		996,500		2,383,119		
Total liabilities		1,518,202		20,253		1,244,080		2,782,535		
Fund balances:										
Reserved for prepaid items		5,891		-		-		5,891		
Unreserved		2,466,375		378,269		-		2,844,644		
Unreserved, reported in nonmajor:						0.000.400		0.000.400		
Special revenue funds				<u> </u>		2,966,469		2,966,469		
Total fund balances		2,472,266		378,269		2,966,469		5,817,004		
TOTAL LIABILITIES AND										
FUND BALANCES	\$	3,990,468	\$	398,522	\$	4,210,549	\$	8,599,539		

MARSHALL COUNTY, ILLINOIS RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS November 30, 2010

I O	tal fund	balance	tor	governmen	tal f	unds (Exhibit 3	3)

\$ 5,817,004

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds.

These assets consist of:

Land	\$ 1,320,865
Land improvements, net	1,010,848
Infrastructure - roads, net	4,336,378
Infrastructure - bridges, net	686,824
Buildings, net	839,627
Building improvements, net	13,246
Vehicles, net	333,368
Machinery and equipment, net	67,267
Computer equipment, net	52,724
Computer software, net	31,039
Office equipment, net	120,406
Construction in progress	251,480

9,064,072

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Balances at November 30, 2010 are:

Accrued interest on bonds	(2,146)
Bonds payable	(100,000)
Notes payable	(2,607)
Compensated absences	(133,860)
Other postemployment benefits	290
Total lang tarm liabilities	(006 477)

Total long-term liabilities (236,177)

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES (EXHIBIT 1)

\$ 14.642.753

MARSHALL COUNTY, ILLINOIS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS Year Ended November 30, 2010

	<u>M</u>	ajor Govern	mental Funds				
		General <u>Fund</u>	Township Motor Fuel <u>Tax Fund</u>	I	Nonmajor <u>Funds</u>	Gov	Total vernmental <u>Funds</u>
REVENUES							
Property taxes	\$	1,273,773	\$ -	\$	1,014,200	\$	2,287,973
Sales and use taxes		330,551	-		-		330,551
Income taxes		354,315	-		-		354,315
Motor fuel tax allotments		-	724,210		374,154		1,098,364
Personal property replacement taxes		135,938	-		5,626		141,564
Operating grants and contributions		260,204	-		462,353		722,557
Capital grants and contributions		-	-		83,896		83,896
Fees, fines, and charges for services		570,697	-		383,131		953,828
Interest		22,663	468		22,618		45,749
Other		-	50		22,037		22,087
Total revenues		2,948,141	724,728		2,368,015		6,040,884
EXPENDITURES							
Current:							
General government		1,069,292	-		42,943		1,112,235
Employee benefits		-	-		493,615		493,615
Public safety		1,019,598	-		35,874		1,055,472
Judiciary and court related		558,348	-		59,638		617,986
Public health and welfare		15,693	-		576,825		592,518
Transportation		-	601,472		1,361,959		1,963,431
Other expenditures		106,606	-		-		106,606
Capital outlay		66,076	-		47,154		113,230
Debt service:							
Principal		_	-		20,243		20,243
Interest		_	-		6,159		6,159
Total expenditures		2,835,613	601,472	_	2,644,410		6,081,495
Excess (deficiency) of revenues							
over expenditures		112,528	123,256		(276,395)		(40,611)
OTHER FINANCING SOURCES (USES)							
Proceeds from disposal of assets		_	_		1,250		1,250
Operating transfers in		20,000	_		275,028		295,028
Operating transfers out		(33,750)	_		(261,278)		(295,028)
Total other financing sources (uses)	_	(13,750)		_	15,000		1,250
Net change in fund balance		98,778	123,256		(261,395)		(39,361)
FUND BALANCE							
Beginning of year		2,373,488	255,013		3,227,864		5,856,365
End of year	\$	2,472,266	\$ 378,269	\$	2,966,469	\$	5,817,004

\$ 1,658,881

MARSHALL COUNTY, ILLINOIS RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended November 30, 2010

Net change in fund balances - total governmental funds (Exhibit 4)		\$ (39,361
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (increases of \$719,522) exceeded depreciation (\$462,124) in the current period.		257,398
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, gains/losses, and donations) is to increase net assets.		
Capital grant Gains and losses, net	\$ 1,443,615 (7,693)	1,435,922
Debt issuance proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Repayments: Bonds payable Notes payable Net adjustment	10,000 10,243	20,243
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of three balances.		
Compensated absences Accrued interest on bonds Other postemployment benefits Combined adjustment	(15,824) 213 290	(15,321
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		

The accompanying notes are an integral part of the basic financial statements.

(EXHIBIT 2)

MARSHALL COUNTY, ILLINOIS STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS November 30, 2010

400570	Agency <u>Funds</u>
ASSETS Cash and cash equivalents	<u>\$ 117,434</u>
LIABILITIES Due to other taxing units Funds held for others	\$ 8,501 108,933
TOTAL LIABILITIES	<u>\$ 117,434</u>

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marshall County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Marshall County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Marshall County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Marshall County, Illinois conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Marshall County, Illinois is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Marshall County are financially accountable. Marshall County would be considered financially accountable if it appoints a voting majority of the organization's governing 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, Marshall 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 Marshall 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.

Marshall County, Illinois is not a component unit of any other entity. However, based on the foregoing criteria, the following organization is included in Marshall County's government-wide financial statements as a component unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

<u>Discretely Presented Component Unit - Marshall County Emergency Telephone System</u> Board

The component unit column in the combined financial statements includes the financial data of the Marshall County Emergency Telephone System Board. It is reported in a separate column to emphasize that it is legally separate from the County. The Marshall County Board Chairman, with the advice and consent of the Marshall County Board, appoints board members to the Marshall County Emergency Telephone System Board. The members of the Marshall County Emergency Telephone System Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the Marshall County Emergency Telephone System Board is the same as Marshall County. The Treasurer of Marshall County maintains the funds and invests or disburses them at the direction of the Marshall County Emergency Telephone System Board. Marshall County has the responsibility for approving the rate of the surcharge which funds the activities of the Marshall County Emergency Telephone System Board and, therefore, has the ability to impose its will on that Board. Separate financial statements of the Marshall County Emergency Telephone System Board are not prepared.

Other Entity Considerations

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

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) 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. Marshall County, Illinois 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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) 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 revenues are reported instead as general revenues.

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is considered within the ensuing year, except for property taxes, which must be collected within 60 days to be considered available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The County reports the following major governmental funds:

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

The *Township Motor Fuel Tax Fund* accounts for the County's stewardship of the assets held for the benefit of the township road districts. The County Superintendent of Highways acts as a trustee for the township road districts and directs the township commissioner as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the township's allocation of the state motor fuel taxes and interest on invested funds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of the following subsequent private-section guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Appropriations (Continued)

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board by a two-thirds vote can make appropriations in excess of those authorized in the budget. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund, but is carried down to department and line item.

A fiscal year budget has not been prepared for the Township Motor Fuel Tax Fund, a major fund, and the County Motor Fuel Tax Fund, a nonmajor fund. The expenditures of these funds are controlled through approval by the State of Illinois.

Other nonmajor funds for which budgets are not adopted are as follows: Violent Crime Victims Assistance Fund, Coroner's Morgue Fund, State's Attorney Drug Fund, Sheriff Tobacco Grant Fund, and Vehicle Maintenance Fund. Such funds are either managed via a grant agreement or are outside the budgeting oversight of the County Board.

Cash and Cash Equivalents

All highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased are considered to be cash equivalents.

Investments

Investments consist of certificates of deposit and are stated at the lower of cost or amortized cost, which approximates market.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." All borrowings between funds at November 30, 2010 are considered current.

All trade and property tax receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is adjusted annually and is based on historical experience with the property tax collection process.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and governmental fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, 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 \$30,000 (\$30,000 for road/bridges and \$15,000 for pipe culverts) for infrastructure assets and \$4,000 for non-infrastructure assets, as well as an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Infrastructure assets are being accounted for prospectively beginning December 1, 2003, as required by Governmental Accounting Standards Board Statement No. 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Land improvements	20 Years
Buildings	20-50 Years
Building improvements	20 Years
Machinery and equipment	5-15 Years
Computer equipment	5 Years
Office equipment	10 Years
Off-road vehicles	15 Years
On-road vehicles	4-7 Years
Software	5 Years
Infrastructure	15-30 Years

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accumulated Unpaid Vacation and Sick Pay

Employees earn vacation time based upon continuous years of service. Consequently, vacation time taken in the current year is based upon the years of employment service through the preceding fiscal year. At the discretion of their supervisor, employees may carry over one week of unused vacation to the next year. An estimated liability has been recorded in the government-wide financial statements for unpaid vacation. Employees can accumulate up to 75 sick days. Subject to the provisions of the Illinois Pension Code, 40 ILCS 5/1 et. seg., employees applying for a retirement annuity shall be entitled to creditable service for up to 75 days of accumulated unused sick leave. There are no direct monetary payments made for accumulated sick leave.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets.

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.

Property Taxes

Property taxes become liens on individual properties as of January 1 in the year of the levy. The County Board must pass the tax levy ordinance so that a certification of the levy may be filed with the County Clerk by the last Tuesday of December. Statutory due dates for collection of the taxes are June 1 and September 1 of the following year.

Property taxes collected are distributed to each taxing district approximately thirty days after receipt. Any unpaid property taxes are sold at a tax sale and final distribution is made by the end of November of each year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues, expenditures/expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
- C. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Deposits

At November 30, 2010, the carrying amount of the County's pooled and segregated deposits including the component unit was \$5,544,075 and the bank balance was \$5,700,217. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2010.

<u>Custodial Credit Risk - Deposits</u>. Custodial credit risk is the risk that, in the event of a bank failure, the County's and the component unit's deposits may not be returned to it. The County and the component unit do not have a deposit policy for custodial credit risk. As of November 30, 2010, none of the County's bank balance of \$5,700,217 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

<u>Custodial Credit Risk - Investments</u>. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has not adopted a formal investment policy.

<u>Interest Rate Risk - Investments</u>. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It requires that all securities have a maturity of less than five years, unless matched with a specific cash flow. The County's certificates of deposit have maturity dates of less than one year.

<u>Concentration Risk.</u> Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the U.S. Government. The County's policy does not address concentration risk. The County does not have any investments associated with a concentration risk.

<u>Credit Risk - Investments</u>. Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County does not have an investment policy to limit its credit risk.

As of November 30, 2010, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAm by Standard and Poor's.

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments

In addition to time certificates of deposit, the County also had investments in the Illinois Funds at November 30, 2010 of \$611,669.

The Illinois Funds portfolio includes: certificates of deposit, repurchase agreements backed by direct treasury obligations from primary government securities dealers, direct treasury obligations of the U.S. government, and money market funds backed by full faith and credit obligations of the U.S. government. The County owns no identifiable investment securities in the Illinois Funds; therefore, credit risk cannot be assessed.

NOTE 3 - INTERFUND RECEIVABLES/PAYABLE

Individual interfund receivable and payable balances at November 30, 2010 are as follows:

	Receivable	<u>Payable</u>
General Fund	\$ 28,832	. ,
Township Motor Fuel Tax Fund	-	20,253
Nonmajor governmental funds	<u> 189,874</u>	<u>185,390</u>
Total	<u>\$ 218,706</u>	<u>\$ 218,706</u>

The primary purposes for the above interfund balances are short-term loans and amounts due other funds for expenditures made on their behalf.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2010 was as follows:

Primary Government	Beginning <u>Balance</u>	Increases	<u>Decreases</u>	Ending <u>Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 151,850	\$ 99,630	\$ -	\$ 251,480
Land	1,320,865			1,320,865
Total capital assets not being	· · · · · · · · · · · · · · · · · · ·			
depreciated	1,472,715	99,630		1,572,345
Capital assets being depreciated:				
Land improvements	4,369,308	-	-	4,369,308
Infrastructure - roads	2,719,831	1,963,273	-	4,683,104
Infrastructure - bridges	790,882	-	-	790,882
Buildings	1,370,345	-	-	1,370,345
Building improvements	7,500	7,950	-	15,450
Off-road vehicles	408,789	10,000	-	418,789
On-road vehicles - sheriff	165,594	39,241	(35,579)	169,256
On-road vehicles - other	466,110	-	(34,681)	431,429
Machinery and equipment	407,054	-	-	407,054
Computer equipment	122,010	38,155	-	160,165
Computer software	104,362	-	-	104,362
Office equipment	274,053	4,888		278,941
Total capital assets being depreciated	<u>11,205,838</u>	2,063,507	<u>(70,260</u>)	<u>13,199,085</u>
Less accumulated depreciation for:				
Land improvements	(3,228,219)	(130,241)	_	(3,358,460)
Infrastructure - roads	(235,752)	(110,974)	_	(346,726)
Infrastructure - bridges	(77,347)	(26,711)	_	(104,058)
Buildings	(487,700)	(43,018)	_	(530,718)
Building improvements	(1,531)	(673)	_	(2,204)
Off-road vehicles	(209,245)	(28,819)	_	(238,064)
On-road vehicles - sheriff	(80,770)	(31,425)	31,354	(80,841)
On-road vehicles - other	(378,668)	(19,746)	31,213	(367,201)
Machinery and equipment	(324,520)	(15,267)	-	(339,787)
Computer equipment	(95,573)	(11,868)	_	(107,441)
Computer software	(52,451)	(20,872)	_	(73,323)
Office equipment	(136,025)	(22,510)	_	(158,535)
Total accumulated depreciation	(5,307,801)	(462,124)	62,567	(5,707,358)
Total capital assets being				
depreciated, net	5,898,037	1,601,383	(7,693)	7,491,727
Governmental activities capital assets, net	<u>\$ 7,370,752</u>	<u>\$ 1,701,013</u>	<u>\$ (7,693)</u>	\$ 9,064,072

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governme	ental a	ctivities:
OUVCITIII	ziilai a	icuvitics.

General government Public safety Judiciary and court related	\$ 38,045 35,843 13,052
Transportation Public health and welfare	373,184
	<u>\$ 462,124</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2010 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Capital assets being depreciated: Improvements Equipment	\$ 49,042 <u>545,326</u>	\$ - <u>5,111</u>	\$ - 	\$ 49,042 550,437
Total capital assets - at cost, being depreciated	594,368	<u>5,111</u>		<u>599,479</u>
Less accumulated depreciation for: Improvements Equipment	(26,411) (468,248)	(2,738) (17,879)	<u>-</u>	(29,149) (486,127)
Total accumulated depreciation	<u>(494,659</u>)	(20,617)		(515,276)
Total capital assets being depreciated, net	<u>\$ 99,709</u>	<u>\$ (15,506</u>)	<u>\$ -</u>	<u>\$ 84,203</u>

NOTE 5 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended November 30, 2010 was as follows:

	Beginning			Ending	Due Within
	Balance	<u>Increases</u>	Decreases	Balance	One Year
Governmental activities:					
Bonds payable	\$ 110,000	\$ -	\$ 10,000	\$ 100,000	\$ 10,000
Notes payable	12,850	-	10,243	2,607	2,607
Compensated absences					
payable	<u>118,036</u>	<u>133,860</u>	<u>118,036</u>	<u> 133,860</u>	<u> 133,860</u>
Governmental activity -					
long-term liabilities	<u>\$ 240,886</u>	<u>\$ 133,860</u>	<u>\$ 138,279</u>	<u>\$ 236,467</u>	<u>\$ 146,467</u>

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee.

Debt outstanding as of November 30, 2010 consisted of the following:

Airport Bond Payable

A bond for \$200,000 was issued to Marshall County Airport by the Henry State Bank on July 1, 2000. The \$200,000 is due on July 1, 2020. Interest is payable semi-annually on January 1 and July 1 at a rate of 5.15 percent. The County shall have the option, on each six-month anniversary date, to make principal payments prior to July 1, 2020, in a minimum amount of \$5,000 and additional amounts only in multiples of \$5,000.

The annual debt service requirements by year are as follows:

Fiscal Years Ending	Payments Due			
November 30,	<u>Interest</u>	Principal	<u>Total</u>	
2011	\$ 5,021	\$ 10,000	\$ 15,021	
2012	4,506	10,000	14,506	
2013	3,991	10,000	13,991	
2014	3,476	10,000	13,476	
2015	2,961	10,000	12,961	
2016-2020	<u>7,080</u>	50,000	<u>57,080</u>	
Total	<u>\$ 27,035</u>	<u>\$ 100,000</u>	<u>\$ 127,035</u>	

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

County Health Department Loan Payable

The County Health Department purchased a building on February 27, 1996 for \$130,000. The County purchased the building with \$24,000 cash and a \$106,000 mortgage loan. The loan requires monthly installments of \$895 including interest at 6 percent. The loan is due February 28, 2011 and is secured by a mortgage on the Health Department building.

The annual debt service requirements by year are as follows:

Fiscal Years Ending	Payments Due			
November 30,	<u>Interest</u>	<u>Principal</u>	<u>Total</u>	
2011	<u>\$ 28</u>	\$ 2,607	\$ 2,635	
Total	<u>\$ 28</u>	<u>\$ 2,607</u>	<u>\$ 2,635</u>	

Debt service requirements on all long-term debt at November 30, 2010 are as follows:

Fiscal	Years	Ending
--------	-------	---------------

November 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011 2012 2013 2014 2015	\$ 12,607 10,000 10,000 10,000 10,000	\$ 5,049 4,506 3,991 3,476 2,961	\$ 17,656 14,506 13,991 13,476 12,961
2016-2020	50,000	7,080	57,080
Total	<u>\$ 102,607</u>	\$ 27,063	<u>\$ 129,670</u>

NOTE 6 - LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2010, using the 2009 assessed valuation, the statutory limit for the County was \$8,078,110, providing a debt margin of \$7,975,503.

NOTE 7 - DEFINED BENEFIT PENSION PLAN

(a) Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

(b) Funding Policy

As set by statute, plan members participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	7.50%
Elected County Official (ECO)	7.50%
All other qualified employees	4.50%

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer rate for calendar year 2009 was as follows:

SLEP	8.58% of annual covered payroll
ECO	51.72% of annual covered payroll
All other qualified employees	8.07% of annual covered payroll

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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(c) Annual Pension Cost

For 2009, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 36,768
ECO	\$ 140,931
All other qualified employees	\$ 99,427

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

Trend information for the three years ended December 31, 2009 is as follows:

Actuarial Valuation <u>Date</u>	Annual Pension <u>Cost</u>	Percentage of Annual Pension Cost <u>Contributed</u>	Net Pension <u>Obligation</u>
		SLEP	
December 31, 2009 December 31, 2008 December 31, 2007	\$ 36,768 25,789 20,013	100% 100 100	\$ 0 0 0
		ECO	
December 31, 2009 December 31, 2008 December 31, 2007	\$ 140,931 153,697 139,251	100% 100 100	\$ 0 0 0
	O1	ther Qualifying Employee	S
December 31, 2009 December 31, 2008 December 31, 2007	\$ 99,427 98,705 82,623	100% 100 100	\$ 0 0 0

The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor between the actuarial and market value of assets. The County's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 23 years for ECO, SLEP, and all other qualified employees.

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(d) Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was funded as follows:

	Percent Funded	Actuarial Accrued Liability For Benefits	Actuarial Value (Deficit) of Assets	Unfunded Actuarial Accrued Liability (UAAL)	Covered <u>Payroll</u>	Ratio of UAAL to Covered <u>Payroll</u>
SLEP ECO All other qualified	90.77% -	\$ 1,737,578 1,146,764	\$ 1,577,113 (784,819)	\$ 160,465 1,931,583	\$ 428,529 272,488	37.45% 708.87
employees	75.03	4,528,790	3,397,962	1,130,828	1,232,055	91.78

In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five year period with a 20 percent corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 8 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for these risks of loss. Settled claims have not exceeded this coverage in any of the past three fiscal years.

NOTE 9 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2010 is as follows:

	Trans	sfer In		
Transfer Out	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	<u>Totals</u>	
General Fund Nonmajor governmental funds	\$ - <u>20,000</u>	\$ 33,750 241,278	\$ 33,750 <u>261,278</u>	
Total	<u>\$ 20,000</u>	<u>\$ 275,028</u>	\$ 295,028	

The above interfund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources.

NOTE 10 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2010 is as follows:

Capital assets, net	\$ 9,064,072
Less: Bonds payable Notes payable	(100,000) (2,607)
Investment in capital assets, net of related debt	<u>\$ 8,961,465</u>

NOTE 11 - OTHER DISCLOSURES

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds having deficit fund balances and funds which overexpended appropriations during the year are required to be disclosed.

The following fund had a deficit fund balance at November 30, 2010.

Animal Control \$ (7,198)

The County plans to eliminate the deficit through increased charges for services.

NOTE 11 - OTHER DISCLOSURES (CONTINUED)

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2010:

	<u>Appr</u>	<u>Appropriations</u>		Expenditures	
Social Security Fund Drug Prevention Fund	\$	150,000 1,000	\$	156,997 38,239	

NOTE 12 - LITIGATION

The County is a defendant in a lawsuit. Based on information provided by the State's Attorney, the resolution of this matter will not have a material adverse effect on the financial condition of the County.

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The County implemented Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, effective December 1, 2009. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability. Implementation of this statement resulted in recording an asset of \$290 as of November 30, 2010. Additional disclosures required by this statement are included below.

Membership in the plan consisted of the following as of November 30, 2010:

Retirees and beneficiaries receiving benefits Terminated plan members entitled to but not yet receiving benefits Active vested plan members Active nonvested plan members	2 0 28
Total	40
Number of participating employers	1

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

In addition to the pension benefits described in Note 7, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2010, two retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2010 were \$5,841.

Annual OPEB Cost and Net Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The annual required contribution was determined as follows:

Normal cost Amortization of unfunded actuarial accrued liability Interest cost	\$ 2,602 2,685 <u>264</u>
Total annual required contribution	<u>\$ 5,551</u>
Annual required contribution Contributions made Decrease in net OPEB obligation	\$ 5,551 <u>(5,841)</u> (290)
Net OPEB obligation - beginning of year	
Net OPEB obligation - end of year	<u>\$ (290)</u>

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Annual OPEB Cost and Net Obligation (Continued)

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

<u>Fiscal Year</u>	Annual scal Year <u>OPEB Cost</u>		Percentage of Annual OPEB Cost <u>Contributed</u>	0	Net PEB <u>igation</u>
November 30, 2010	\$	5,551	105.2%	\$	(290)

Funded Status and Funding Progress

As of November 30, 2010, the most recent actuarial valuation date, the OPEB were -0- percent funded. The actuarial accrued liability for benefits was \$76,144 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$76,144. The covered payroll (annual payroll of active employees covered by the OPEB) was \$2,089,892, and the ratio of the UAAL to the covered payroll was 3.64 percent.

Actuarial valuations of an on-going plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial Methods and Assumptions (Continued)

In the November 30, 2010 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 percent discount rate, salary increases comprised of a wage inflation component of 5.0 percent, and an ultimate healthcare inflation rate of 6.0 percent. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2010 was 30 years.

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

In March 2009, the Governmental Accounting Standards Board issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement establishes fund balances classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The County will adopt this new statement beginning in fiscal year 2011, the year in which adoption is first required for the County. The impact of adopting this statement has not yet been determined.

REQUIRED SUPPLEMENTARY INFORMATION

MARSHALL COUNTY, ILLINOIS ILLINOIS MUNICIPAL RETIREMENT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

The following information is for the previous three fiscal periods ended December 31:

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) Entry Age (<u>b)</u>	Unfunded - AAL (UAAL) <u>(b-a)</u>	Funded Ratio (a/b)	Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Other members: 12/31/09 12/31/08 12/31/07	\$ 3,397,962 3,148,998 4,066,649	\$ 4,528,790 4,027,155 4,015,707	\$ 1,130,828 878,157 (50,942)	75.03% 78.19 101.27	\$1,232,055 1,138,463 1,051,179	91.78% 77.14 (4.85)

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$3,287,212. On a market basis, the funded ratio would be 72.58 percent.

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12/31/09	\$ 1,577,113	\$ 1,737,578	\$ 160,465	90.77%	\$ 428,529	37.45%
12/31/08	1,453,992	1,489,209	35,217	97.64	382,058	9.22
12/31/07	1,582,479	1,348,067	(234,412)	117.39	352,959	(66.41)

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$1,547,006. On a market basis, the funded ratio would be 89.03 percent.

ECO members:

12/31/09	\$ (784,819)	\$ 1,146,764	\$ 1,931,583	(68.44)%	\$ 272,488	708.87%
12/31/08	(854,776)	1,004,849	1,859,625	(85.07)	262,160	709.35
12/31/07	(445,026)	1,298,183	1,743,209	(34.28)	307,533	566.84

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$(823,752). On a market basis, the funded ratio would be 0.00 percent.

MARSHALL COUNTY, ILLINOIS OTHER POSTEMPLOYMENT BENEFITS REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF FUNDING PROGRESS November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2010 is as follows:

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (<u>a)</u>	Actuarial Accrued Liability (AAL) (<u>b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio (a/b)	Covered Payroll (<u>c)</u>	UAAL as a Percentage of Covered Payroll ((b-a)/c)
November 30, 2010	\$ -	\$ 76,14	4 \$ 76,144	0.0%	\$2,089,892	3.64%

Information for prior years is not available as the County implemented Governmental Accounting Standards Board Statement No. 45 for fiscal year 2010.

MARSHALL COUNTY, ILLINOIS BUDGETARY COMPARISON SCHEDULE GENERAL FUND

For the Year Ended November 30, 2010 With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	2010						_	
		Original		Final		A . ()		2009
REVENUES		<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
Property taxes	\$	1,276,619	\$	1,276,619	\$	1,273,773	\$	1,098,506
Personal property replacement taxes	Ψ	133,000	Ψ	133,000	Ψ	135,938	Ψ	125,410
County fee offices' fees		220,000		220,000		199,779		190,029
Court fees and fines		165,000		165,000		190,714		201,483
Building permit and zoning fees		8,000		8,000		14,701		12,566
Liquor licenses		1,400		1,400		1,560		1,620
Sales tax		283,000		283,000		330,551		327,747
Income tax		348,000		348,000		354,315		303,374
Inheritance tax		10,000		10,000		19,786		41,733
State of Illinois		196,350		196,350		228,604		256,685
Federal revenue - ESDA		10,000		10,000		11,814		10,270
Interest on investments		25,000		25,000		22,663		47,829
Penalties, interest, and costs on property taxes		140.000		140.000		52,821		59,382
Other reimbursements Miscellaneous		140,000 10,000		140,000 10,000		93,670 17,452		82,947 11,192
Total revenues		2,826,369		2,826,369	_	2,948,141		2,770,773
Total revenues		2,020,309	-	2,020,309		2,940,141		2,110,113
EXPENDITURES								
General government		1,252,857		1,265,857		1,069,292		1,076,394
Public safety		962,958		1,014,538		1,019,598		926,041
Judiciary and court related		604,482		617,368		558,348		552,286
Public health and welfare		16,750		16,750		15,693		14,259
Other		109,236		109,236		106,606		97,746
Capital outlay		113,000		113,000	_	66,076	_	66,411
Total expenditures		3,059,283		3,136,749		2,835,613		2,733,137
Excess (deficiency) of revenues over		(000 044)		(0.10.000)		440.500		07.000
expenditures	-	(232,914)		(310,380)		112,528		37,636
OTHER FINANCING SOURCES (USES)								
Transfers in		116,000		116,000		20,000		35,868
Transfers out		(33,750)		(33,750)		(33,750)		(3,100)
Total other financing sources (uses)	_	82,250		82,250	_	(13,750)	_	32,768
NET CHANGE IN FUND BALANCE	<u>\$</u>	(150,664)	<u>\$</u>	(228,130)		98,778		70,404
FUND BALANCE, BEGINNING OF YEAR					_	2,373,488		2,303,084
FUND BALANCE, END OF YEAR					\$	2,472,266	\$	2,373,488

MARSHALL COUNTY, ILLINOIS NOTE TO BUDGETARY COMPARISON SCHEDULES November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - BUDGETARY BASIS AND EXCESS OVER BUDGET

The budgetary comparison schedule for the General Fund presents comparisons of the budget with actual data on a modified accrual basis. A fiscal year budget has not been prepared for the Township Motor Fuel Tax Fund. The expenditures of this fund are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the Township Motor Fuel Tax Fund has not been prepared.

OTHER SUPPLEMENTAL INFORMATION

MARSHALL COUNTY, ILLINOIS GENERAL FUND FUND DESCRIPTION November 30, 2010

The General Fund was established to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	Original	Final		2009
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 1,276,619	\$ 1,276,619	\$ 1,273,773	\$ 1,098,506
Personal property replacement taxes	133,000	133,000	135,938	125,410
County fee offices' fees:				
Circuit Clerk	65,000	65,000	74,211	67,808
County Clerk	145,000	145,000	95,753	101,819
Sheriff	10,000	10,000	29,815	20,402
Court fees and fines	165,000	165,000	190,714	201,483
Building permit and zoning fees	8,000	8,000	14,701	12,566
Liquor licenses	1,400	1,400	1,560	1,620
Sales tax	283,000	283,000	330,551	327,747
Income tax	348,000	348,000	354,315	303,374
Inheritance tax	10,000	10,000	19,786	41,733
State of Illinois:				
Supervisor of Assessments' salary	21,850	21,850	3,800	22,355
State's Attorney's salary	105,000	105,000	113,461	113,461
Violent Crimes Assistant salary	24,500	24,500	24,500	24,510
Other state reimbursements:				
Public defender salary	-	-	28,521	36,647
Probation officer salary	-	-	45,583	28,332
Election costs	-	-	12,266	31,172
Other	45,000	45,000	473	208
Federal revenue - ESDA	10,000	10,000	11,814	10,270
Interest on investments	25,000	25,000	22,663	47,829
Penalties, interest, and costs on				
property taxes	-	-	52,821	59,382
Other reimbursements	140,000	140,000	93,670	82,947
Miscellaneous	10,000	10,000	<u>17,452</u>	11,192
Total revenues	2,826,369	2,826,369	2,948,141	2,770,773

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010							
		Original		Final			·	2009
		<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
EXPENDITURES								
General government:								
Courthouse maintenance:	_		_		_			
Fuel, lights, and heat	\$	23,000	\$	•	\$	15,541	\$	17,958
Repairs		14,200		14,200		5,008		19,684
Supplies		8,100		8,100		3,689		25,492
Water		1,000		1,000		434		492
Telephone		17,000		17,000		16,586		16,713
Maintenance director salary		11,000		11,000		9,861		9,648
Pest control		750		750		465		500
Rugs		3,200		3,200		3,637		-
Elevator		2,250		3,000		2,829		-
Light Bulbs		1,225		1,225		-		-
Garbage		2,300		2,300		2,226		-
Lawn - Summer		3,090		3,090		3,723		-
Lawn - Winter		2,950		2,950		1,176		-
Landscaping		3,000		3,000		642		-
Insurance:								
County buildings and employees' liability		135,000		135,000		136,329		143,802
Health		274,250		274,250		231,676		191,416
Unemployment compensation		10,500		10,500		-		-
Tort settlement		15,000		15,000		-		-
County Clerk:								
Salary		46,051		46,051		46,228		44,913
Deputy and clerk hire		45,759		45,759		46,176		44,608
Office expense		7,000		7,000		5,732		5,152
Revenue stamps		50,000		50,000		30,678		32,570
Microfilm book repair		5,500		5,500		4,365		4,668
Elections:								
Ballots and supplies		79,000		79,000		64,182		44,869
Election salaries - judges and clerks		58,822		58,822		59,114		44,786
County Treasurer:								
Salary		46,051		46,051		46,263		44,882
Deputy and clerk hire		52,000		52,000		50,803		45,185
Office expense		1,500		1,500		2,001		1,374
Real estate tax forms		4,500		4,500		1,806		3,548
Board members:								
Mileage		5,000		5,000		3,606		4,091
Board members' salaries		21,115		21,115		23,206		20,971
Vice-chairman salary		3,090		3,090		725		3,122
Chairman salary		5,150		5,150		5,170		5,229

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	Original	Final		2009
EVENDITUDES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
General government (continued):				
Supervisor of Assessments:	6 45.004	6 45.004	6 45.004	ф 45 5 04
Salary	\$ 45,604	\$ 45,604	\$ 45,804	\$ 45,591
Deputy and clerk hire	22,200	22,200	20,308	26,329
Office expense	2,500	2,500	1,058	1,953
Publication	12,000	12,000	6,220	8,380
Dues, memberships, and seminars	600	600	350	415
Mileage	1,000	1,000	198	417
Copier supplies	2,500	2,500	2,083	1,560
Board of Review's salary	2,700	2,700	1,800	1,800
Board of Review's per diem and mileage	2,500	2,500	-	-
Board of Review Education	2,000	2,000	-	-
Education	3,000	3,000	618	470
Zoning:				
Salaries	32,640	32,640	32,640	32,000
Office expense	2,500	2,500	2,501	1,782
Utilities	2,500	2,500	2,500	2,500
Public notices	1,400	1,400	1,662	366
Postage	500	500	415	157
Mileage	1,600	1,600	792	2,053
Mapping and software	3,000	3,000	415	400
Zoning Board of Appeals salaries	3,000	3,000	850	-
All other:				
Computer maintenance	30,000	37,250	36,573	28,765
Printing	10,000	10,000	11,604	10,776
Postage and envelopes	22,000	22,000	22,985	21,187
Audit of County records	35,000	40,000	34,500	31,525
Preparation of budget	2,000	2,000	-	-
North Central Illinois Council of	,	,		
Governments	3,310	3,310	1,827	4,397
Payroll supplies	1,500	1,500	1,498	1,152
Accounting system software, training,	.,555	.,	.,	.,
and support	16,800	16,800	14,548	3,872
Registrar	150	150	111	109
Administration cost - contingent	25,000	25,000	1,555	72,765
Legal fees	5,000	5,000	-	-
2094. 1000				
Total general government	1,252,857	1,265,857	1,069,292	1,076,394

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010							
		riginal		Final			•	2009
EVERNETHES (CONTINUES)	<u>E</u>	<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
EXPENDITURES (CONTINUED)								
Public safety:								
Coroner:			_				_	
Salary	\$	19,484	\$	19,484	\$	19,568	\$	19,175
Jury fees		500		500		-		-
Physicians, autopsy, transportation		8,000		8,000		9,944		10,815
Telephone		800		800		801		602
Dues		400		400		325		450
Education		2,500		2,500		911		364
Secretary		1,000		1,000		-		-
Assistant		2,000		2,000		625		1,000
Office expense		300		300		132		182
E.S.D.A.:								
Director's salary		14,068		14,068		14,264		13,851
Secretary, part-time		4,975		4,975		4,863		4,896
Supplies:								
Office		1,000		1,500		1,669		1,507
Emergency		50		50		-		-
Uniform		25		25		-		-
Training		50		50		-		-
Travel expense		1,200		1,200		-		-
Dues and subscriptions		25		25		-		-
Other equipment		50		50		-		-
Emergency funds		50		50		33		-
Equipment repair		50		50		-		-
Hazardous material plan		500		500		-		-
Computer maintenance		150		150		34		-
Police:								
County Sheriff:								
Salary		65,566		65,566		66,348		63,946
Deputy sheriffs' salaries		318,650		321,837		359,222		343,763
Radio operators (dispatchers)		153,101		176,067		188,378		155,918
Jailers		138,114		153,307		149,563		130,589
Maintenance of cars		13,000		13,000		11,789		12,793
Camera repairs and supplies		1,400		1,400		1,366		1,331
Ammunition		2,000		2,000		1,864		1,720
Office supplies		3,200		3,200		3,291		3,142
Schooling and training		7,800		7,800		3,675		5,934
Uniform allowance		6,750		6,750		6,822		10,315
Federal unemployment expense		-		-		89		-
Gasoline		46,000		46,000		33,578		27,652

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

				2010				
		riginal		Final			•	2009
	<u> </u>	<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
EXPENDITURES (CONTINUED)								
Public safety (continued):								
Police (continued):								
County Sheriff (continued):								
Crime Commission	\$	1,001	\$	1,001	\$	1,001	\$	1,001
Office equipment		1,300		1,300		1,292		1,218
Computer line charge		9,000		9,000		5,838		5,777
Communications and dispatch		9,000		9,000		6,665		5,671
Secretary		44,405		53,765		55,251		44,666
Jail:								
Fuel, lights, and gas		10,000		10,000		8,397		9,700
Telephone		9,000		9,000		6,738		5,864
Food services - prisoners		25,000		25,000		20,865		20,655
Matron pay		612		704		473		604
Female and juvenile board		-		-		-		770
Court bailiff		9,382		9,664		10,980		10,833
Medical bills - prisoners		7,500		7,500		5,600		7,043
Jail supplies		4,000		4,000		3,684		301
Prisoner Supplies		300		300		274		-
Rugs		2,100		2,100		2,620		-
Energy Maintenance		1,200		1,200		1,032		-
Repairs		11,400		11,400		5,848		-
Soft Water		1,500		1,500		1,137		-
Food Service Supplies		1,500		1,500		758		-
Patrol expenses		2,000	_	2,000	_	1,991	_	1,993
Total public safety		962,958		1,014,538		1,019,598	_	926,041
Judiciary and court related:								
Court expense		75,000		75,000		24,702		23,129
Multi-county purchasing		2,000		2,000		1,406		1,991
Jurors		10,000		10,000		4,507		4,429
Court security		1,000		1,000		360		1,095
Foreign witness fees		200		200		-		198
Court appointed attorneys		10,000		10,000		11,398		17,073
Court ordered Juvenile Board		12,000		24,000		21,210		13,846
Labor relations expense		100		100		, 0		
_assi relations expense		.00		100				

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

_		2010		<u></u>	
	Original	Final		2009	
EVENDITUDES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)					
Judiciary and court related (continued):					
Circuit Clerk:	Φ 40.054	Ф 40.0 5 4	40.000	A 44 000	
Salary	\$ 46,051	\$ 46,051	\$ 46,263	\$ 44,882	
Deputy and clerk hire	88,501	89,387	90,822	93,040	
Office expense	5,500	5,500	4,750	5,470	
Microfilm	2,250	2,250	1,128	2,248	
Audit of Circuit Clerk's office	4,000	4,000	4,000	4,000	
State's Attorney's office:	400.000	400.000	400 455	100 155	
State's Attorney's salary	126,326	126,326	129,455	129,455	
Clerk hire	31,369	31,369	32,076	31,578	
Office expense	6,500	6,500	4,904	5,415	
Transcripts, witness fees, and lie					
detector tests	5,000	5,000	5,965	1,125	
Training and seminars	3,000	3,000	358	281	
Appellate court services	5,100	5,100	5,000	5,000	
Witness advocate	29,306	29,306	29,877	29,787	
Public defender salary	56,106	56,106	55,247	55,218	
Public defender - expenses	3,600	3,600	3,000	3,300	
Probation officer:					
Salary	45,604	45,604	46,506	45,591	
Office expense	2,000	2,000	1,421	2,000	
Deputy probation officer	31,369	31,369	31,525	30,895	
Travel	1,600	1,600	1,678	1,240	
Juvenile Board	1,000	1,000	790		
Total judiciary and court related	604,482	617,368	558,348	552,286	
Public health and welfare:					
Welfare:					
Aid to indigent soldiers	200	200	96	74	
Care of dependent and delinquent children	100	100	90	74	
Waste management study	100	100	_	4,875	
Resource Conservation and Development	-	-	-	4,075	
District	250	250			
Recycling Coordinator	6,500	6,500	1,321	-	
Recycling Coordinator Recycling center	9,700	9,700	14,276	9,310	
recycling center	9,100	9,100	14,210	9,510	
Total public health and welfare	16,750	16,750	15,693	14,259	
Total pastis frontiff and frontiff	10,700	10,700	10,000	11,200	

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

Original Final 200 Budget Budget Actual Actual EXPENDITURES (CONTINUED)	_
EXPENDITURES (CONTINUED)	<u>ıal</u>
,	
Other:	
Education - Superintendent of Educational	
	5,013
All other:	
	5,000
Economic development 3,000 3,000 1,500	-
Contributions 1,000 1,000 790	-
Marshall Putnam Extension Service 81,619 81,619 81,619 7	7,733
Total other 109,236 109,236 9	7,746
Capital outlay:	
Capital improvements - courthouse	
maintenance 45,000 45,000 5,308	4,131
Purchase of equipment - County Clerk 4,000 4,000 2,773	3,199
Radio equipment - E.S.D.A. 1,000 1,000 788	660
New car equipment - County Sheriff 2,000 2,000 1,983	1,979
Purchase of equipment - elections 15,000 15,000 12,052 1	4,581
Purchase of cars - County Sheriff 44,000 44,000 41,233 3	9,862
Purchase of equipment - Circuit Clerk 2,000 2,000 1,939	1,999
Total capital outlay <u>113,000</u> <u>113,000</u> <u>66,076</u> <u>6</u>	5,411
Total expenditures 3,059,283 3,136,749 2,835,613 2,73	3,137
Excess (deficiency) of revenues	
	7,636
OTHER FINANCING SOURCES (HSES)	
OTHER FINANCING SOURCES (USES) Transfer in from other funds 116,000 116,000 20,000 3	5,868
	•
Transfer out to other funds (33,750) (33,750) (33,750)	3,100)
Total other financing sources (uses) <u>82,250</u> <u>82,250</u> (13,750) <u>3</u>	2,768

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		2010		
	Original Budget	Final Budget	Actual	2009 Actual
Excess (deficiency) of revenues and other financing sources over expenditures and other				
financing uses	<u>\$ (150,664</u>)	\$ (228,130)	\$ 98,778	\$ 70,404
FUND BALANCE Beginning of year			2,373,488	2,303,084
End of year			\$ 2,472,266	\$ 2,373,488

County Highway Fund - to account for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes mentioned previously, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

County Airport Fund - to account for the costs of operation and maintenance of the County Airport, including payment of principal and interest on revenue bonds issued. Financing is provided by a specific annual property tax levy and rental of airport facilities.

County Health Fund - to account for the operations of the County's health program. Financing of the fund is provided by a specific annual property tax levy authorized by a voter referendum and operating grants from the State of Illinois.

County Bridge Fund - to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

Federal Aid to Secondary Roads Fund - to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

County Motor Fuel Tax Fund - to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the state motor fuel tax.

County Highway Engineering Revolving Fund - to account for the collection of engineering fees charged to township road districts and the subsequent use of the collections for the payment of engineering related costs.

Township Bridge Program Fund - to account for the operations of the County Highway Department in cost-sharing programs with the state government in connection with constructing and reconstructing bridges in the Township Bridge Program System.

Social Security Fund - to account for the revenues and expenditures of social security contributions made on behalf of County employees. Financing is provided by a specific annual property tax levy and an allocation of the Illinois personal property replacement tax.

Illinois Municipal Retirement Fund - to account for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the County's contributions to the fund on behalf of the County employees. Additional financing is provided by an allocation of the Illinois personal property replacement tax.

Tax Sale Automation Fund - to account for fees collected by the Treasurer for establishing and maintaining automated record keeping systems in the office of the County Treasurer.

Court Automation Fund - to account for the automation of circuit court files. Revenue in this fund is derived from an additional fee charged for transactions in the Circuit Clerk's office.

Court Systems Fund - to account for court fees collected by the Clerk of the Circuit Court for certain cases processed by the Clerk's office. The funds are to be used to assist in financing the operations of the court system in the County.

County Clerk's EDP Fund - to account for the automation of County Clerk files and records. Revenue in this fund is derived from an additional fee charged for transactions in the County Clerk's office.

Animal Control Fund - to account for a portion of the operations of the County's Animal Control Program. Funding is provided by dog registration fees collected annually. The funds shall be used to pay the cost of stray dog control, impoundment, education on animal control and rabies, and other costs incurred in carrying out the provisions of the Illinois Animal Control Act.

County Law Library Fund - to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

Maintenance and Child Support Fund - to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for the maintenance and collection of child support.

Drug Enforcement Fund - to account for drug fines which are collected by the Clerk of the Circuit Court. These funds are to be used for financing drug traffic prevention expenditures in the County.

Mentally Deficient Persons Fund - to account for the operations of the County's program with regard to its mentally deficient residents who are not eligible to participate in any such program conducted under Article 14 of the School Code. Financing of the fund is provided by a specific annual property tax levy.

Indemnity Fund - to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who without fault or negligence of their own sustain loss or damage by reason of the issuance of the tax deed.

Violent Crime Victims Assistance Fund - to account for grant money received from the State of Illinois. The funds are to be used for the salary of a victim/witness advocate plus other miscellaneous expenses.

Probation Services Fund - to account for fees collected by the Clerk of the Circuit Court from adult offenders sentenced to probation.

Document Storage Fund - to account for fees collected by the Clerk of the Circuit Court for certain cases processed by the Clerk's office. The funds are to be used to defray the expense of establishing a document storage system and to convert the records of the Clerk to electronic or micrographic storage.

Drug Prevention Fund - to account for donations collected by the County Sheriff. These funds are used for financing the D.A.R.E. program.

Vital Records Fund - to account for fees collected by the County Clerk for certified copies of vital records. The funds are to be used to defray the cost of implementing and maintaining the document storage system.

KIDS Interface System Fund - to account for grant money received from the Illinois Department of Public Aid. The funds are to be used to defray the expense of establishing an electronic tracking system for child support payments.

Geographic Information System Fund - to account for fees collected by the County Clerk for each official document submitted for recording. The funds are to be used to defray the cost of implementing and maintaining the geographic information system.

DUI Equipment Fund - to account for fees collected by the County Sheriff. These funds are used for financing the purchase of DUI equipment.

Coroner's Morgue Fund - to account for state funds received by the County for the purchase of a refrigeration unit.

States Attorney Drug Fund - to account for drug fines collected by the States Attorney's office.

Sheriff Tobacco Grant Fund - to account for grant funds received to conduct routine inspections of all tobacco retailers to reduce youth access to tobacco products. Revenues are received from grants and expenditures are in accordance with grant provisions.

Vehicle Maintenance Fund - to account for funds received by the Sheriff's office for vehicle maintenance.

ASSETS	County <u>lighway</u>	County <u>Airport</u>		County <u>Health</u>
Cash and cash equivalents Investments Receivables, net:	\$ 269,151 -	\$ 287,097 -	\$	185,219 228,540
State of Illinois Property taxes	- 226,000	90,000		62,326 73,500
Other Due from other funds	140,000	 13,063		<u>-</u>
TOTAL ASSETS	\$ 635,151	\$ 390,160	<u>\$</u>	549,585
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 22,849	\$	28,616
Due to other funds Deferred revenue	1,907 226,000	15,925 90,000		73,500
Total liabilities	227,907	128,774		102,116
FUND BALANCES (DEFICIT) Unreserved	407,244	261,386		447,469
Oneserveu	 <u>401,244</u>	 201,300		441,409
TOTAL LIABILITIES AND FUND BALANCES	\$ 635,151	\$ 390,160	\$	549,585

County <u>Bridge</u>		Federal Aid To Secondary <u>Roads</u>		County Motor <u>Fuel Tax</u>		County Highway Engineering <u>Revolving</u>		Township Bridge <u>Program</u>		Social <u>Security</u>	
\$	407,361 -	\$	246,665 -	\$	177,001 -	\$	21,346 -	\$	71,687 -	\$	114,778 -
	135,000 17,677 9,303		135,000 5,221 4,369		58,124 - - - -	_	- - - 20,253	_	- - - -		100,000 - -
\$	569,341	\$	391,255	\$	235,125	<u>\$</u>	41,599	<u>\$</u>	71,687	\$	214,778
\$	10,725 4,369 135,000	\$	- - 135,000	\$ 	- 140,000 -	\$	- 9,303 -	\$	- - -	\$	- - 100,000
	150,094		135,000		140,000		9,303		-		100,000
	419,247		256,255		95,125		32,296		71,687		114,778
\$	569,341	\$	391,255	<u>\$</u>	235,125	\$	41,599	\$	71,687	\$	214,778

ASSETS	M	Illinois unicipal <u>tirement</u>	ax Sale omation
Cash and cash equivalents Investments Receivables, net: State of Illinois Property taxes Other Due from other funds	\$	435,092 76,058 - 200,000 - -	\$ 7,400 15,031 - - - -
TOTAL ASSETS	\$	711,150	\$ 22,431
LIABILITIES AND FUND BALANCES			
LIABILITIES Accounts payable Due to other funds Deferred revenue Total liabilities	\$	200,000 200,000	\$ - - - -
FUND BALANCES (DEFICIT) Unreserved		511,150	 22,431
TOTAL LIABILITIES AND FUND BALANCES	\$	711,150	\$ 22,431

Court Automation			Court <u>Systems</u>		County Clerk's <u>EDP</u>		Animal <u>Control</u>		County Law <u>Library</u>		Maintenance and Child <u>Support</u>	
\$	43,767	\$	19,583	\$	6,474	\$	3,802	\$	9,608	\$	11,770	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
\$	43,767	<u>\$</u>	19,583	\$	6,474	<u>\$</u>	3,802	\$	9,608	<u>\$</u>	11,770	
\$	-	\$	-	\$	-	\$	- 11,000	\$	-	\$	- 2,886	
							-				-	
	-		-		-		11,000		-		2,886	
	43,767		19,583		6,474		(7,198)		9,608		8,884	
\$	43,767	\$	19,583	\$	6,474	\$	3,802	\$	9,608	\$	11,770	

ASSETS	<u>Enf</u>	Drug forcement	D	entally eficient <u>ersons</u>
Cash and cash equivalents Investments Receivables, net: State of Illinois Property taxes	\$	6,563 - - -	\$	15,792 15,031 - 37,000
Other Due from other funds		<u> </u>		<u>-</u>
TOTAL ASSETS	\$	6,563	<u>\$</u>	67,823
LIABILITIES AND FUND BALANCES				
LIABILITIES Accounts payable Due to other funds Deferred revenue	\$	- - -	\$	- - 37,000
Total liabilities		-		37,000
FUND BALANCES (DEFICIT) Unreserved		6,563		30,823
TOTAL LIABILITIES AND FUND BALANCES	\$	6,563	\$	67,823

<u>Indemnity</u>		Violent Crime Victims <u>Assistance</u>		Probation <u>Services</u>		Document <u>Storage</u>		Drug <u>Prevention</u>		Vital <u>Records</u>	
\$	15,751 20,042	\$	10 -	\$	47,102 -	\$	19,143 -	\$	16,526 -	\$	1,267 12,117
	- - - -		- - - -		- - - -		- - - -	_	- - - -		- - - -
<u>\$</u>	35,793	\$	10	<u>\$</u>	47,102	<u>\$</u>	19,143	\$	16,526	\$	13,384
\$	- - -	\$	- - -	\$	- - - -	\$	- - - -	\$	- - -	\$	- - -
	35,793		10		- 47,102		- 19,143		- 16,526		- 13,384
\$	35,793	\$	10	\$	47,102	\$	19,143	\$	16,526	\$	13,384

ASSETS	Int	KIDS terface <u>ystem</u>	Info	ographic ormation <u>system</u>
Cash and cash equivalents Investments Receivables, net: State of Illinois Property taxes Other Due from other funds	\$	7,476 - - - - 2,886	\$	59,306 - - - - - -
TOTAL ASSETS	\$	10,362	<u>\$</u>	59,306
LIABILITIES AND FUND BALANCES				
LIABILITIES Accounts payable Due to other funds Deferred revenue	\$	- - -	\$	- - -
Total liabilities		-		-
FUND BALANCES (DEFICIT) Unreserved		10,362		59,306
TOTAL LIABILITIES AND FUND BALANCES	\$	10,362	\$	59,306

DUI Coroner's <u>Equipment</u> <u>Morgue</u>		States Attorney <u>Druq</u>		Sheriff Tobacco <u>Grant</u>			ehicle ntenance	Total Nonmajor Special Revenue <u>Funds</u>			
\$	1,045 -	\$	1,007 -	\$	320 -	\$	-	\$	4,899 -	\$	2,514,008 366,819
	- - - -		- - - -		- - - -		- - - -		- - - -		120,450 996,500 22,898 189,874
\$	1,045	<u>\$</u>	1,007	<u>\$</u>	320	<u>\$</u>		<u>\$</u>	4,899	<u>\$</u>	4,210,549
\$	- - -	\$	- - -	\$	- - -	\$	- - -	\$	- - -	\$	62,190 185,390 996,500
	-		-		-		-		-		1,244,080
	1,045		1,007		320				4,899		2,966,469
\$	1,045	\$	1,007	\$	320	\$	_	\$	4,899	\$	4,210,549

		County <u>lighway</u>		County Airport
REVENUES	_		_	
Property taxes	\$	199,652	\$	104,832
Motor fuel tax allotments		-		-
Personal property replacement taxes		-		-
Operating grants and contributions		-		-
Capital grants and contributions		-		49,084
Fees, fines, and charges for services		112,594		75,149
Interest		362		751
Other				
Total revenues		312,608		229,816
EXPENDITURES				
Current:				
General government		-		-
Employee benefits		-		-
Public safety		-		-
Judiciary and court related		-		-
Public health and welfare		-		-
Transportation		378,932		203,282
Capital outlay		1,155		10,000
Debt service:		,		,
Principal		_		10,000
Interest		_		5,665
Total expenditures		380,087		228,947
Excess (deficiency) of revenues over expenditures		(67,479)		869
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets		1,250		_
Operating transfers in		241,278		_
Operating transfers out		(5,000)		(5,000)
Total other financing sources (uses)		237,528		(5,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		170,049		(4,131)
FUND BALANCE (DEFICIT)				
Beginning of year		237,195		265,517
End of year	\$	407,244	\$	261,386

County <u>Health</u>		County <u>Bridge</u>		Federal Aid To Secondary <u>Roads</u>		County Motor <u>Fuel Tax</u>		County Highway Engineering <u>Revolving</u>		wnship Bridge ogram
\$	123,221	\$	129,872	\$	129,872	\$ -	\$	-	\$	-
	-		-		-	374,154		-		-
	- 444,889		-		-	-		-		-
	444,009		- -		- -	- -		- -		-
	14,787		10,026		-	-		20,253		-
	2,473		5,105		3,434	375		1,565		215
	10,754		- 445.000		-	 - 074 500		- 04.040		- 045
	596,124		145,003		133,306	 374,529		21,818		215
	_		_		_	_				
	-		-		-	-		-		_
	-		-		-	-		-		-
	-		-		-	-		-		-
	549,825		- 39,973		- 242,870	- 496,606		- 224		- 72
	_		-		242,070	-		-		-
	10,243		-		-	-		-		-
	494		<u>-</u>		<u>-</u>	 <u>-</u>		<u>-</u>		<u>-</u>
	560,562		39,973		242,870	 496,606		224		72
	35,562		105,030		(109,564)	(122,077)		21,594		143
			<u> </u>							
	-		-		-	-		-		-
	-		16,750		17,000	-		-		-
	(5,000)				- 47.000	 (140,000)		(101,278)		
	(5,000)	-	16,750		17,000	 (140,000)		<u>(101,278</u>)		
	30,562		121,780		(92,564)	(262,077)		(79,684)		143
	30,302		121,700		(32,304)	(202,011)		(13,004)		140
	416,907		297,467		348,819	 357,202		111,980		71,544
\$	447,469	\$	419,247	\$	256,255	\$ 95,125	\$	32,296	\$	71,687

REVENUES	<u> </u>	Social Security	M	Illinois lunicipal etirement
Property taxes	\$	99,963	\$	199,652
Motor fuel tax allotments	•	-	•	-
Personal property replacement taxes		1,727		3,899
Operating grants and contributions Capital grants and contributions		-		-
Fees, fines, and charges for services		-		-
Interest		96		6,532
Other		3,376		7,907
Total revenues		105,162		217,990
EXPENDITURES				
Current:				
General government Employee benefits		- 156,997		- 336,618
Public safety		150,997		-
Judiciary and court related		-		-
Public health and welfare		-		-
Transportation		-		-
Capital outlay		-		-
Debt service:				
Principal Interest		-		-
Total expenditures		156,997		336,618
Excess (deficiency) of revenues over expenditures		(51,835)		(118,628)
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets		-		-
Operating transfers in		-		-
Operating transfers out				
Total other financing sources (uses)		-		
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		(51,835)		(118,628)
FUND BALANCE (DEFICIT)				
Beginning of year		166,613		629,778
End of year	\$	114,778	\$	511,150

Tax Sale Court <u>Automation</u> <u>Automation</u>		Court <u>Systems</u>	County Clerk's <u>EDP</u>	Animal <u>Control</u>	County Law <u>Library</u>		
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	_	-	-	-	
	3,748	15,299	6,056	10,081	22,514	8,045	
	[′] 79	223	91	36	[^] 14	41	
	3,827	15,522	6,147	10,117	22,528	8,086	
	1,756	_	_	9,286	_	_	
	-	-	_	-	-	-	
	-	-	-	-	24,958	-	
	-	7,681	612	-	-	6,087	
	-	-	-	-	-	-	
	- 175	-	-	-	-	-	
	175	-	-	-	-	-	
	_	_	_	_	_	_	
	1,931	7,681	612	9,286	24,958	6,087	
	1,896	7,841	5,535	831	(2,430)	1,999	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	<u>-</u>	-	<u>-</u>				
	1,896	7,841	5,535	831	(2,430)	1,999	
	20,535	35,926	14,048	5,643	(4,768)	7,609	
	_						
\$	22,431	\$ 43,767	\$ 19,583	\$ 6,474	\$ (7,198)	\$ 9,608	

REVENUES	an	ntenance d Child upport	Drug <u>Enforcement</u>		
Property taxes	\$		\$		
Motor fuel tax allotments	Ψ	_	Ψ	_	
Personal property replacement taxes		_		_	
Operating grants and contributions		_		_	
Capital grants and contributions		_		_	
Fees, fines, and charges for services		273		1,784	
Interest		67		19	
Other		-		-	
Total revenues		340		1,803	
EXPENDITURES					
Current:					
General government		-		-	
Employee benefits		-		-	
Public safety		-		300	
Judiciary and court related		10,897		-	
Public health and welfare		-		-	
Transportation		-		-	
Capital outlay		-		-	
Debt service:					
Principal		-		-	
Interest					
Total expenditures		10,897		300	
Excess (deficiency) of revenues over expenditures		(10,557)		1,503	
OTHER FINANCING SOURCES (USES)					
Proceeds from disposal of assets		-		-	
Operating transfers in		-		-	
Operating transfers out				_	
Total other financing sources (uses)		-			
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		(10,557)		1,503	
FUND BALANCE (DEFICIT)					
Beginning of year		19,441		5,060	
End of year	\$	8,884	\$	6,563	

De	Mentally Deficient <u>Persons</u> Indemnity		Violent Crime Victims <u>Indemnity</u> <u>Assistance</u>		obation ervices		cument torage	Drug <u>Prevention</u>		
\$	27,136	\$	-	\$	-	\$ -	\$	-	\$	-
	-		-		-	-		-		-
	-		-		-	-		-		- 7,780
	-		-		-	-		-		34,812
	-		4,060		-	15,229		15,209		-
	31		132		-	264		82 -		-
	27,167		4,192	-	-	15,493		15,291		42,592
	-		-		-	-		-		-
	- -		- -		-	- -		- -		6,045
	-		-		-	9,931		14,159		-
	27,000		-		-	-		-		-
	-		-		-	-		-		-
	-		-		-	3,430		-		32,194
	-		-		-	-		-		-
	-					 -		-		-
	27,000					 13,361	-	14,159		38,239
	167		4,192			 2,132		1,132		4,353
	-		-		-	-		-		-
	- -		(5,000)		-	-		-		-
			(5,000)	-	-	-		-		-
			_		_	_				
	167		(808)		-	2,132		1,132		4,353
								40.5 **		40 :
	30,656		36,601	-	10	 44,970		18,011		12,173
\$	30,823	\$	35,793	\$	10	\$ 47,102	\$	19,143	\$	16,526

REVENUES		Vital ecords	In	KIDS terface <u>ystem</u>
Property taxes	\$	_	\$	_
Motor fuel tax allotments	Ψ	_	Ψ	_
Personal property replacement taxes		_		_
Operating grants and contributions		-		9,684
Capital grants and contributions		-		-
Fees, fines, and charges for services		852		-
Interest		133		49
Other				
Total revenues		985		9,733
EXPENDITURES				
Current:				
General government		-		-
Employee benefits		-		-
Public safety		-		-
Judiciary and court related		-		10,271
Public health and welfare		-		-
Transportation		-		-
Capital outlay		-		-
Debt service:				
Principal		-		-
Interest				
Total expenditures		-		10,271
Excess (deficiency) of revenues over expenditures		985		(538)
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets		-		-
Operating transfers in		-		-
Operating transfers out				
Total other financing sources (uses)		-		
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses		985		(538)
FUND BALANCE (DEFICIT)				
Beginning of year		12,399		10,900
	Φ		\$	
End of year	\$	13,384	φ	10,362

Geographic Information <u>System</u>		DUI Equipment	Coroner's <u>Morgue</u>	States Attorney <u>Drug</u>	Sheriff Tobacco <u>Grant</u>	Vehicle <u>Maintenance</u>	Total Nonmajor Special Revenue <u>Funds</u>
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,014,200
	-	-	-	-	-	-	374,154
	-	-	-	-	-	-	5,626
	-	-	-	-	-	-	462,353
	- 40.450	-	- 700	- 252	-	4.060	83,896
	42,150	-	709 4	253	-	4,060	383,131
	445 -	-	4	-	<u>-</u>	-	22,618 22,037
-	42,595		713	253		4,060	2,368,015
	42,000					4,000	2,000,010
	31,901	-	-	_	-	_	42,943
	-	-	-	-	-	-	493,615
	-	1,261	-	280	148	2,882	35,874
	-	-	-	-	-	-	59,638
	-	-	-	-	-	-	576,825
	-	-	-	-	-	-	1,361,959
	-	-	200	-	-	-	47,154
	-	-	-	-	-	-	20,243
	-			-	-		6,159
	31,901	1,261	200	280	148	2,882	2,644,410
	10,694	(1,261)	<u>513</u>	(27)	(148)	1,178	(276,395)
	-	-	-	_	-	_	1,250
	-	_	_	-	-	-	275,028
							(261,278)
							15,000
	10,694	(1,261)	513	(27)	(148)	1,178	(261,395)
	48,612	2,306	494	347	148	3,721	3,227,864
\$	59,306	\$ 1,045	\$ 1,007	\$ 320	\$ -	\$ 4,899	\$ 2,966,469

MARSHALL COUNTY, ILLINOIS COUNTY HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended November 30, 2010 With Comparative Figures for the Year Ended November 30, 2009

	2010							
	Original Final				•	2009		
	<u> </u>	<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
REVENUES	•	000 000	•	000 000	•	100.050	•	405.055
Property taxes	\$	200,000	\$	200,000	\$	199,652	\$	195,255
Reimbursements		10,000		10,000		20,025		29,620
Stark County reimbursement		50,000		50,000		79,048		73,736
Interest on investments		1,000		1,000		362		321
Signs		2,000		2,000		7,420		3,539
Miscellaneous		3,700	_	3,700	_	6,101	_	5,944
Total revenues		266,700		266,700		312,608		308,415
EXPENDITURES								
Resurfacing of roads		25,000		25,000		29,315		23,008
Gas and oil		50,000		50,000		29,287		29,234
Mileage - various persons		5,000		5,000		4,038		2,526
Office expense		10,000		10,000		5,307		2,204
Supplies		15,000		15,000		10,587		15,094
Miscellaneous		4,000		4,000		4,129		4,184
Interest on anticipation warrant		1,000		1,000		´-		´-
Salaries		326,000		326,000		277,726		290,212
Utilities		17,000		17,000		5,933		10,208
Repairs		20,000		20,000		12,610		36,306
Capital outlay		120,000		120,000		1,155		9,330
Total expenditures		593,000	_	593,000		380,087	_	422,306
Deficiency of revenues over expenditures		(326,300)		(326,300)		(67,479)		(113,891)
OTHER FINANCING SOURCES (USES)								
Equipment rental - County Motor Fuel Tax Fund transfer		140,000		140,000		140,000		139,724
County Highway Engineering Revolving Fund transfer		30,000		30,000		101,278		10,000
Salary reimbursement from General Fund		32,640		32,640		´-		´-
Proceeds from sale of capital assets		-		´-		1,250		_
Recycling reimbursement from General Fund		5,200		5,200		´-		_
Transfer to General Fund		(5,000)		(5,000)		(5,000)		(5,000)
Total other financing sources (uses)		202,840	_	202,840		237,528	_	144,724
Excess (deficiency) of revenues and other								
financing sources over expenditures and								
other financing uses	\$	(123,460)	\$	(123,460)		170,049		30,833
FUND BALANCE								
Beginning of year						237,195		206,362
End of year					\$	407,244	\$	237,195

MARSHALL COUNTY, ILLINOIS COUNTY AIRPORT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended November 30, 2010

				2010				
		Original <u>Budget</u>		Final Budget		Actual	-	2009 Actual
REVENUES						- 1010.01		- 10100
Property taxes	\$	105,000	\$	105,000	\$	104,832	\$	104,887
Capital grants and contributions - federal revenue	·	150,000	·	150,000	·	42,138	·	221,798
Capital grants and contributions - state revenue		· -		, <u> </u>		6,946		´-
Fines, fees, and charges for services		36,000		36,000		75,149		67,054
Interest		1,000		1,000		751		1,012
Total revenues	_	292,000	_	292,000		229,816		394,751
EXPENDITURES								
Salaries		28,050		28,050		28,050		27,500
Building maintenance		27,600		27,600		16,222		22,962
Administration cost		17,000		17,000		20,170		17,762
Equipment maintenance		7,000		7,000		6,077		8,889
Lighting		7,000		7,000		3,946		1,327
Purchase of equipment		10,000		10,000		10,000		-
Runway maintenance		7,000		7,000		12,501		21,106
Attorney fees		5,000		5,000		-		-
Driveway and parking maintenance		4,000		4,000		4,158		-
Property taxes		3,200		14,000		13,714		7,843
Liability insurance		7,000		7,000		7,000		5,450
Land use maintenance		4,000		4,000		1,182		1,665
Fuel pump maintenance		2,000		2,000		962		2,020
General supplies		2,000		2,000		1,177		232
Miscellaneous		1,000		1,000		3,543		1,805
Audit		6,500		6,500		6,500		6,500
Construction		70,000		70,000		78,080		265,148
Debt service - principal payment		10,000		10,000		10,000		242,674
Interest		10,000	_	10,000		5,665		8,666
Total expenditures		228,350		239,150		228,947	_	641,549
Excess (deficiency) of revenues over		00.050		50.050		000		(0.40.700)
expenditures	_	63,650	_	52,850	_	869	_	(246,798)
OTHER FINANCING SOURCES (USES)								
Loan proceeds		-		- (= 000)		-		232,674
Transfer to other funds		(5,000)	_	(5,000)		(5,000)	_	(5,000)
Total other financing sources (uses)		(5,000)		(5,000)		(5,000)		227,674
Excess (deficiency) of revenues and other								
financing sources over expenditures	Ф	50 65N	¢	47 OEN		(4 121)		(10 124)
and other financing uses	<u>\$</u>	58,650	\$	47,850		(4,131)		(19,124)
FUND BALANCE						005 545		004.544
Beginning of year						265,517		284,641
End of year					\$	261,386	\$	265,517

MARSHALL COUNTY, ILLINOIS COUNTY HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended November 30, 2010

		2010						
		Original		Final	Actual			2009
REVENUES		<u>Budget</u>		<u>Budget</u>		<u>Actual</u>		<u>Actual</u>
Property taxes	\$	123,500	\$	123,500	\$	123,221	\$	169,898
Fees, fines, and charges for services	•	68,000	•	68,000	·	14,787	•	14,201
Operating grants and contributions		280,000		385,000		444,889		481,169
Other		-		-		10,754		2,215
Interest		2,000		2,000		2,473		2,858
Total revenues		473,500		578,500		596,124		670,341
EXPENDITURES								
County health purposes - contract		_		_		_		425,404
Personnel and management		345,310		345,310		285,320		-
Health department expense		117,390		222,390		116,014		-
WIC expense		-		-		125,133		121,623
Vaccine expense		-		-		23,358		18,728
Capital expenditures		25,000		-		-		-
Debt service - principal and interest		10,800		10,800		10,737		10,737
Total expenditures		498,500		578,500		560,562		576,492
Excess (deficiency) of revenues over expenditures		(25,000)		-		35,562		93,849
OTHER FINANCING USES Transfer to General Fund	_					(5,000)		(5,000)
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$</u>	(25,000)	\$	<u>-</u>		30,562		88,849
FUND BALANCE Beginning of year						416,907		328,058
End of year					\$	447,469	\$	416,907

MARSHALL COUNTY, ILLINOIS COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		2010		<u>-</u>
	Original	Final	Actual	2009
REVENUES	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Property taxes	\$ 130,000	\$ 130,000	\$ 129,872	\$ 97,628
Various townships - share of bridge construction	100,000	100,000	10,026	41,236
Interest	300	300	5,105	2,099
Total revenues	230,300	230,300	145,003	140,963
EXPENDITURES				
Pipe culverts	40,000	40,000	7,068	2,403
Bridge projects:				
Monier	20,000	20,000	-	-
Vernon Henry	40,000	40,000	-	-
Bennington	35,000	35,000	-	44,958
LaPrairie	20,000	20,000	-	-
Richland County Line	20,000	20,000	-	-
Wenona Box	25,000	25,000	-	-
Saratoga	20,000	20,000	-	12,339
Saratoga - Bur Co. Strawn Creek	50,000 10,000	50,000 10,000	-	-
Whitefield	20,000	20,000	-	-
Bridges	40,000	40,000	11,370	2,300
Borings and plan preparation	10,000	10,000	21,525	2,500
Miscellaneous	10,000	10,000	10	18,142
Total expenditures	360,000	360,000	39,973	80,142
Excess (deficiency) of revenues over				
expenditures	(129,700)	(129,700)	105,030	60,821
5.p5aa.	(,,			
OTHER FINANCING SOURCES (USES)				
Transfer from Township Bridge Program Fund	20,000	20,000	-	28,483
Transfer from General Fund	-	-	16,750	1,550
Transfer to Township Bridge Program Fund				(4,659)
Total other financing sources (uses)	20,000	20,000	16,750	25,374
Excess (deficiency) of revenues and other				
financing sources over expenditures				
and other financing uses	\$ (109,700)	<u>\$ (109,700)</u>	121,780	86,195
FUND BALANCE				
Beginning of year			297,467	211,272
End of year			\$ 419,247	\$ 297,467

MARSHALL COUNTY, ILLINOIS FEDERAL AID TO SECONDARY ROADS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		2010		
	Original	Final		2009
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES	Ф 400 000	400 000	¢ 400.070	ф 07.07 <i>г</i>
Property taxes Interest	\$ 130,000 500		\$ 129,872	\$ 97,375
interest	500		3,434	5,553
Total revenues	130,500	130,500	133,306	102,928
EXPENDITURES				
Other engineering - general	25,000	25,000	1,572	20,898
Bureau County line - Saratoga	45,000		141	, -
Bureau County line - Whitefield	10,000	10,000	-	-
LaRose Bridge	38,000	38,000	-	-
Western Curve	85,000	85,000	30,768	14,553
Toluca	-	-	44,078	-
Richland County Line	10,000	10,000	-	-
3rd PM	175,000	175,000	162,706	-
S. Yankee Lane	10,000		-	-
N. Valley	10,000		-	-
Wenona	115,000	115,000	3,605	
Total expenditures	523,000	523,000	242,870	35,451
Evenes (definiones) of revenues				
Excess (deficiency) of revenues over expenditures	(392,500)	(392,500)	(109,564)	67,477
OTHER FINANCING SOURCES				
Transfer from Engineering Revolving	_	_	_	2,000
Transfer from General Fund			17,000	1,550
Total other financing sources			17,000	3,550
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (392,500)) <u>\$ (392,500</u>)	(92,564)	71,027
FUND BALANCE Beginning of year			348,819	277,792
End of year			\$ 256,255	\$ 348,819

MARSHALL COUNTY, ILLINOIS COUNTY MOTOR FUEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEVENUES		<u>2010</u>	<u>2009</u>
REVENUES Motor fuel tax allotments Interest	\$	374,154 375	\$ 345,241 725
Total revenues		374,529	345,966
EXPENDITURES			
Expenditures on approved motor fuel tax projects		496,606	 126,169
Excess (deficiency) of revenues over expenditures		(122,077)	219,797
OTHER FINANCING USES Transfer to County Highway Fund for expenditures			
Transfer to County Highway Fund for expenditures on approved motor fuel projects		(140,000)	 (139,724)
Excess (deficiency) of revenues over expenditures and other financing uses		(262,077)	80,073
FUND BALANCE			
Beginning of year	_	357,202	 277,129
End of year	\$	95,125	\$ 357,202

MARSHALL COUNTY, ILLINOIS COUNTY HIGHWAY ENGINEERING REVOLVING FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		Priginal		2010 Final			2009
REVENUES	<u> </u>	<u>Budget</u>	<u> </u>	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Fees, fines, and charges for services Interest Other	\$	65,000 200 1,000	\$	65,000 200 1,000	\$ 20,253 1,565 -	\$	49,110 1,241 -
Total revenues		66,200		66,200	21,818		50,351
EXPENDITURES Miscellaneous		22,000		22,000	224	_	9
Excess of revenues over expenditures		44,200		44,200	21,594	_	50,342
OTHER FINANCING SOURCES (USES) Proceeds from disposal of assets Transfer to County Highway Fund for engineering salaries		- (10,000)		- (10,000)	- (101,278)	_	7,001 (12,000)
Total other financing sources (uses)		(10,000)		(10,000)	 (101,278)		(4,999)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$</u>	34,200	<u>\$</u>	34,200	(79,684)		45,343
FUND BALANCE Beginning of year					 111,980		66,637
End of year					\$ 32,296	\$	111,980

MARSHALL COUNTY, ILLINOIS TOWNSHIP BRIDGE PROGRAM FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010							
		Original Budget		Final Budget	<u>Actual</u>			2009 Actual
REVENUES	-	<u>Juaget</u>		Dauget		Actual		Actual
Operating grants and contributions Interest	\$	100,000 1,000	\$	100,000 1,000	\$	- 215	\$	95,048 287
Total revenues		101,000		101,000		215		95,335
EXPENDITURES								
Expenditures on bridge projects		100,000	_	100,000		72	_	111,313
Excess (deficiency) of revenues over expenditures		1,000		1,000		143		(15,978)
OTHER FINANCING SOURCES (USES) Transfer in - Aid to TWP Bridge Transfer out - Aid to TWP Bridge	_	- (50,000)		- (50,000)		- -		4,659 (28,483)
Total other financing sources (uses)		(50,000)		(50,000)				(23,824)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$</u>	(49,000)	<u>\$</u>	(49,000)		143		(39,802)
FUND BALANCE Beginning of year						71,544		111,346
End of year					\$	71,687	\$	71,544

MARSHALL COUNTY, ILLINOIS SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	 2010							
	Original Budget			<u>Actual</u>			2009 <u>Actual</u>	
REVENUES Property taxes Personal property replacement taxes Interest Other	\$ 100,000	\$	100,000	\$	99,963 1,727 96 3,376	\$	139,974 1,815 510 2,753	
Total revenues	100,000		100,000		105,162		145,052	
EXPENDITURES Payments for County's share of Social Security tax	 150,000		150,000		156,997		151,893	
Deficiency of revenues over expenditures	\$ (50,000)	<u>\$</u>	(50,000)		(51,835)		(6,841)	
FUND BALANCE Beginning of year					166,613		173,454	
End of year				\$	114,778	\$	166,613	

MARSHALL COUNTY, ILLINOIS ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

		Original Final <u>Budget</u> <u>Budget</u>		<u>Actual</u>		2009 Actual	
REVENUES							
Property taxes	\$	200,000	\$	200,000	\$	199,652	\$ 364,393
Personal property replacement taxes		-		-		3,899	4,067
Interest		-		-		6,532	1,826
Other			_			7,907	 5,872
Total revenues		200,000		200,000		217,990	376,158
EXPENDITURES							
Payments to employees' retirement fund		340,000		340,000		336,618	 269,991
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(140,000)	<u>\$</u>	(140,000)		(118,628)	106,167
FUND BALANCE							
Beginning of year						629,778	 523,611
End of year					\$	511,150	\$ 629,778

MARSHALL COUNTY, ILLINOIS TAX SALE AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

		riginal	Final				•	2009	
	<u>B</u>	<u>udget</u>	<u>Budget</u>		<u>Actual</u>			<u>Actual</u>	
REVENUES	_		_		_		_		
Fees, fines, and charges for services Interest	\$ 	3,000	\$	3,000	\$ 	3,748 79	\$	3,995 69	
Total revenues		3,000		3,000		3,827		4,064	
EXPENDITURES									
Salaries		250		250		-		-	
Supplies		1,000		1,000		834		927	
Training Miscellaneous		1,500		1,500		922		744	
		1 000		1 000		- 175		96 160	
Capital outlay	-	1,000		1,000		173	-	160	
Total expenditures		3,750		3,750		1,931	_	1,927	
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(750)	<u>\$</u>	(750)		1,896		2,137	
FUND BALANCE Beginning of year						20,535		18,398	
beginning of year						20,333		10,390	
End of year					\$	22,431	\$	20,535	

MARSHALL COUNTY, ILLINOIS COURT AUTOMATION FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

REVENUES		riginal Budget		Final Budget	4	<u>Actual</u>	· ;	2009 Actual
Fees, fines, and charges for services Interest	\$	17,000	\$	17,000	\$	15,299 223	\$	14,840 205
Total revenues		17,000		17,000		15,522		15,045
EXPENDITURES Supplies		20,000		20,000		7,681		3,708
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(3,000)	<u>\$</u>	(3,000)		7,841		11,337
FUND BALANCE Beginning of year						35,926		24,589
End of year					\$	43,767	\$	35,926

MARSHALL COUNTY, ILLINOIS COURT SYSTEMS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010							
REVENUES	riginal udget		Final Budget	<u>,</u>	<u>Actual</u>		2009 Actual	
Fees, fines, and charges for services Interest	\$ 6,400	\$	6,400	\$	6,056 91	\$	5,947 94	
Total revenues	6,400		6,400		6,147		6,041	
EXPENDITURES Supplies	 10,000		10,000		612		2,551	
Excess (deficiency) of revenues over expenditures	\$ (3,600)	<u>\$</u>	(3,600)		5,535		3,490	
FUND BALANCE Beginning of year					14,048		10,558	
End of year				\$	19,583	\$	14,048	

MARSHALL COUNTY, ILLINOIS COUNTY CLERK'S EDP FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

REVENUES	riginal Sudget	Final <u>Budget</u>		4	<u>Actual</u>		2009 <u>Actual</u>
Fees, fines, and charges for services Interest	\$ 13,500	\$	13,500	\$	10,081 36	\$	11,069 16
Total revenues	13,500		13,500		10,117		11,085
EXPENDITURES Microfilm expense	 15,000		15,000		9,286		7,346
Excess (deficiency) of revenues over expenditures	\$ (1,500)	\$	(1,500)		831		3,739
FUND BALANCE Beginning of year					5,643		1,904
End of year				\$	6,474	\$	5,643

MARSHALL COUNTY, ILLINOIS ANIMAL CONTROL FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

	2010									
		Original Budget	<u> </u>	Final Budget		Actual		2009 <u>Actual</u>		
REVENUES										
Fees, fines, and charges for services	\$	25,000	\$	25,000	\$	22,514	\$	21,051		
Interest		25		25		14		16		
Total revenues		25,025		25,025		22,528		21,067		
EXPENDITURES										
Salary		6,778		6,778		6,778		6,517		
Dog tax expense		3,000		3,000		707		671		
Water and sewer		270		270		270		270		
Maintenance		450		450		232		470		
Dog catcher		3,000		3,000		3,450		3,600		
Dog catcher mileage		550		550		768		711		
Veterinarian		7,700		7,700		7,727		7,428		
Veterinary salary		4,800		4,800		4,800		4,800		
Miscellaneous		150		150		226		77		
Total expenditures		26,698		26,698		24,958		24,544		
Deficiency of revenues over expenditures	<u>\$</u>	(1,673)	\$	(1,673)		(2,430)		(3,477)		
FUND BALANCE (DEFICIT) Beginning of year						(4,768)		(1,291)		
End of year					\$	(7,198)	\$	(4,768)		

MARSHALL COUNTY, ILLINOIS COUNTY LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		riginal udget	E	Final Budget	Actual			2009 A <u>ctual</u>
REVENUES			_		-		-	
Fees, fines, and charges for services Interest	\$	7,000	\$	7,000	\$	8,045 41	\$	6,835 53
Total revenues		7,000		7,000		8,086		6,888
EXPENDITURES		40.000		40.000		0.007		5.005
Law Library payment		10,000		10,000		6,087		5,905
Excess (deficiency) of revenues over expenditures		(3,000)		(3,000)		1,999		983
OTHER FINANCING USES Transfer to General Fund								(1,518)
Excess (deficiency) of revenues over expenditures and other financing uses	\$	(3,000)	\$	(3,000)		1,999		(535)
FUND BALANCE						7 600		0 144
Beginning of year						7,609		8,144
End of year					\$	9,608	\$	7,609

MARSHALL COUNTY, ILLINOIS MAINTENANCE AND CHILD SUPPORT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		riginal Budget		Final Budget	Actual	2009 Actual
REVENUES			-			
Fees, fines, and charges for services Interest	\$	13,000	\$	13,000	\$ 273 67	\$ 25,783 96
Total revenues		13,000		13,000	340	25,879
EXPENDITURES		00.000		00.000	40.007	5.007
Supplies		20,000		20,000	 10,897	 5,897
Excess (deficiency) of revenues over expenditures		(7,000)		(7,000)	(10,557)	19,982
OTHER FINANCING USES Transfer to General Fund					 	 (4,350)
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$</u>	(7,000)	<u>\$</u>	(7,000)	(10,557)	15,632
FUND BALANCE Beginning of year					19,441	3,809
End of year					\$ 8,884	\$ 19,441

MARSHALL COUNTY, ILLINOIS DRUG ENFORCEMENT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL Year Ended November 30, 2010

		2010									
		ginal idget		inal ıdget	<u> </u>	Actual		2009 Actual			
REVENUES Fees, fines, and charges for services Interest	\$	500 -	\$	500	\$	1,784 19	\$	899 20			
Total revenues		500		500		1,803		919			
EXPENDITURES Supplies Miscellaneous		500 -		500		- 300		<u>-</u>			
Total expenditures		500		500		300					
Excess of revenues over expenditures	<u>\$</u>		\$			1,503		919			
FUND BALANCE Beginning of year						5,060		4,141			
End of year					\$	6,563	\$	5,060			

MARSHALL COUNTY, ILLINOIS MENTALLY DEFICIENT PERSONS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010 Original Final Budget Budget Actual							2009 <u>Actual</u>		
REVENUES Property taxes Interest	\$	27,000	\$	27,000	\$	27,136 31	\$	37,024 -		
Total revenues		27,000		27,000		27,167		37,024		
EXPENDITURES Gateway Center Marshall Putnam Youth Services North Central Behavioral - Self Pay Support Total expenditures Excess of revenues over expenditures	\$	15,000 10,000 2,000 27,000	\$	15,000 10,000 2,000 27,000		15,000 10,000 2,000 27,000		15,000 10,000 2,000 27,000		
FUND BALANCE Beginning of year						30,656		20,632		
End of year					\$	30,823	\$	30,656		

MARSHALL COUNTY, ILLINOIS INDEMNITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		riginal udget		Final Judget	 <u>Actual</u>		2009 Actual
REVENUES Redemptions Interest	\$	5,000	\$	5,000	\$ 4,060 132	\$	4,760 173
Total revenues		5,000		5,000	4,192		4,933
EXPENDITURES Claims					 		
Excess of revenues over expenditures		5,000		5,000	4,192		4,933
OTHER FINANCING USES Transfer to other funds		(5,000)		(5,000)	 (5,000)		(15,000)
Deficiency of revenues over expenditures and other financing uses	<u>\$</u>		<u>\$</u>		(808)		(10,067)
FUND BALANCE Beginning of year					 36,601		46,668
End of year					\$ 35,793	\$	36,601

MARSHALL COUNTY, ILLINOIS VIOLENT CRIME VICTIMS ASSISTANCE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>2010</u>	<u>20</u>	<u>2009</u>		
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	- \$	-		
FUND BALANCE Beginning of year		10	10		
End of year	\$	10 \$	10		

MARSHALL COUNTY, ILLINOIS PROBATION SERVICES FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - BUDGET AND ACTUAL

REVENUES		riginal Budget	ļ	Final Budget	į	Actual	•	2009 Actual
Fees, fines, and charges for services Interest	\$	12,000	\$	12,000	\$	15,229 264	\$	13,329 305
Total revenues		12,000		12,000	_	15,493		13,634
EXPENDITURES								
Electronic monitoring		4,000		4,000		1,557		1,919
Offender services		6,500 2,500		6,500		5,231 682		2,177 601
Training Miscellaneous		2,500		2,500 2,500		2,461		559
Capital outlay		5,100		5,100		3,430		2,295
Total expenditures		20,600		20,600	_	13,361		7,551
Excess (deficiency) of revenues over expenditures	\$	(8,600)	\$	(8,600)		2,132		6,083
FUND BALANCE						44.0=0		
Beginning of year						44,970		38,887
End of year					\$	47,102	\$	44,970

MARSHALL COUNTY, ILLINOIS DOCUMENT STORAGE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

REVENUES	Original Final <u>Budget</u> <u>Budget</u>						2009 <u>Actual</u>	
Fees, fines, and charges for services Interest	\$	17,000 150	\$	17,000 150	\$	15,209 82	\$ 14,761 101	
Total revenues		17,150		17,150		15,291	14,862	
EXPENDITURES Supplies		25,000		25,000		14,159	 14,991	
Excess (deficiency) of revenues over expenditures	<u>\$</u>	(7,850)	<u>\$</u>	(7,850)		1,132	(129)	
FUND BALANCE Beginning of year						18,011	 18,140	
End of year					\$	19,143	\$ 18,011	

MARSHALL COUNTY, ILLINOIS DRUG PREVENTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		_					
REVENUES		riginal udget	Final udget	<u>.</u>	<u>Actual</u>	4	2009 Actual
Capital grants - federal revenue	\$	1,000	\$ 1,000	\$	4,250 34,812	\$	4,600 -
Other			 		3,530		5,224
Total revenues		1,000	 1,000		42,592		9,824
EXPENDITURES							
Canine expense Miscellaneous		1,000 -	1,000 -		424 5,621		878 5,127
Capital outlay			 		32,194		
Total expenditures		1,000	 1,000		38,239		6,005
Excess of revenues over expenditures	\$		\$ 		4,353		3,819
FUND BALANCE Beginning of year					12,173		8,354
End of year				\$	16,526	\$	12,173

MARSHALL COUNTY, ILLINOIS VITAL RECORDS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		2010								
REVENUES		riginal udget	Final <u>Budget</u>		<u>Actual</u>			2009 <u>Actual</u>		
Fees, fines, and charges for services Interest	\$	1,000	\$	1,000	\$	852 133	\$	804 92		
Total revenues		1,000		1,000		985		896		
EXPENDITURES Microfilm		250		250						
Excess of revenues over expenditures	<u>\$</u>	750	\$	750		985		896		
FUND BALANCE Beginning of year						12,399		11,503		
End of year					\$	13,384	\$	12,399		

MARSHALL COUNTY, ILLINOIS KIDS INTERFACE SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		_					
REVENUES		riginal Budget	Final Budget	4	<u>Actual</u>	:	2009 Actual
Operating grants and contributions - state revenue Interest	\$	10,000	\$ 10,000	\$	9,684 49	\$	9,230 77
Total revenues		10,000	 10,000		9,733		9,307
EXPENDITURES Supplies Computer maintenance Salaries		16,000 - -	 16,000 - -		1,582 3,480 5,209		2,036 3,480 7,709
Total expenditures		16,000	 16,000		10,271		13,225
Deficiency of revenues over expenditures	\$	(6,000)	\$ (6,000)		(538)		(3,918)
FUND BALANCE Beginning of year					10,900		14,818
End of year				\$	10,362	\$	10,900

MARSHALL COUNTY, ILLINOIS GEOGRAPHIC INFORMATION SYSTEM FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

	2010						-	
DEVENUE	Original Final <u>Budget</u> <u>Budget</u>		<u>Actual</u>		•	2009 Actual		
REVENUES Fees, fines, and charges for services Interest	\$	30,000	\$	30,000	\$	42,150 445	\$	46,232 281
Total revenues		30,000		30,000		42,595		46,513
EXPENDITURES Mapping Program Map digitization Salaries Miscellaneous		20,000 2,000 18,273		20,000 2,000 18,273 -		11,419 - 20,473 9		14,231 1,875 20,332
Total expenditures		40,273		40,273		31,901		36,438
Excess (deficiency) of revenues over expenditures	\$	(10,273)	\$	(10,273)		10,694		10,075
FUND BALANCE Beginning of year						48,612		38,537
End of year					\$	59,306	\$	48,612

MARSHALL COUNTY, ILLINOIS DUI EQUIPMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

		2010						
		iginal		Final				2009
DEVENUE O	<u>Βι</u>	<u>ıdget</u>		<u>Budget</u>		<u>Actual</u>	<u> </u>	<u>Actual</u>
REVENUES Fees, fines, and charges for services	\$	1,000	\$	1,000	\$	-	\$	-
EXPENDITURES								
Purchase of equipment		1,500		1,500		1,261		
Deficiency of revenues over expenditures	<u>\$</u>	(500)	<u>\$</u>	(500)		(1,261)		-
FUND BALANCE Beginning of year						2,306		2,306
End of year					\$	1,045	\$	2,306

MARSHALL COUNTY, ILLINOIS CORONER'S MORGUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>2</u>	<u> 2010</u>	<u>2009</u>
REVENUES Fees, fines, and charges for services Operating grants and contributions - state revenue Miscellaneous Interest	\$	660 - 49 4	\$ - 4,415 - 19
Total revenues		713	 4,434
EXPENDITURES Miscellaneous Capital outlay		- 200	 89 4,010
Total expenditures		200	 4,099
Excess of revenues over expenditures		513	335
FUND BALANCE Beginning of year		494	 159
End of year	\$	1,007	\$ 494

MARSHALL COUNTY, ILLINOIS STATES ATTORNEY DRUG FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEVENUES	<u>2</u>	<u>010</u>	<u>2009</u>
REVENUES Fees, fines, and charges for services	\$	253	\$ -
EXPENDITURES Miscellaneous		280	200
Deficiency of revenues over expenditures		(27)	(200)
FUND BALANCE Beginning of year		347	 547
End of year	\$	320	\$ 347

MARSHALL COUNTY, ILLINOIS SHERIFF TOBACCO GRANT FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>2010</u>	<u>2009</u>
Office expenses	\$ 148	\$ 335
Total expenditures	148	335
FUND BALANCE Beginning of year	148	483
End of year	\$ -	\$ 148

MARSHALL COUNTY, ILLINOIS VEHICLE MAINTENANCE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEVENUES	<u>2010</u>	<u>2009</u>
REVENUES Operating grants and contributions Fees, fines, and charges for services	\$ - 4,060	\$ 2,500 3,540
	4,060	6,040
EXPENDITURES Maintenance Capital outlay	2,882 	4,745 13,819
	2,882	18,564
Excess (deficiency) of revenues over expenditures	1,178	(12,524)
OTHER FINANCING SOURCES Proceeds from disposal of assets		11,325
Excess (deficiency) of revenues and other financing sources over expenditures	1,178	(1,199)
FUND BALANCE Beginning of year	3,721	4,920
End of year	<u>\$ 4,899</u>	\$ 3,721

MARSHALL COUNTY, ILLINOIS COMPONENT UNIT STATEMENT OF CASH FLOWS Year Ended November 30, 2010

Cash received from phone companies Cash payments to suppliers for goods and services Cash payments for salaries Net cash provided by operating activities	\$	258,939 (147,840) (101,596) 9,503
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Acquisition of equipment		(5,111)
CASH FLOWS FROM INVESTING ACTIVITIES Interest on investments Purchase of investments Redemption of investments Net cash provided by investing activities		10,589 (527,928) 640,629 123,290
NET INCREASE IN CASH AND CASH EQUIVALENTS		127,682
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		46,066
CASH AND CASH EQUIVALENTS, END OF YEAR	\$	173,748
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES Operating loss Adjustments to reconcile operating loss to net cash provided by operating activities: Depreciation Effects of changes in operating assets and liabilities: Accounts receivable Accounts payable and accrued expense	\$	(11,734) 20,617 656 (36)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$</u>	9,503

MARSHALL COUNTY, ILLINOIS FIDUCIARY FUNDS FUND DESCRIPTIONS November 30, 2010

Agency Funds

The County maintains a variety of agency funds. Generally, agency funds are merely clearing accounts (payroll withholding accounts, for example). At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies for instance). Agency funds have no fund equity and do not involve measurement of revenues, expenditures, or expenses.

MARSHALL COUNTY, ILLINOIS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS November 30, 2010

400570	County <u>Collector</u>	Circuit <u>Clerk</u>
ASSETS Cash and cash equivalents	\$ 8,501	\$ 98,251
TOTAL ASSETS	\$ 8,501	\$ 98,251
LIABILITIES Due to other taxing units Funds held for others	\$ 8,501 	\$ - <u>98,251</u>
TOTAL LIABILITIES	\$ 8,501	\$ 98,251

itance ax	<u>Cle</u>	<u>aring</u>	<u>E</u>	scrow		₋and uisition		<u>Total</u>
\$ 58	\$		\$	3,041	\$	7,583	\$	117,434
\$ 58	<u>\$</u>		<u>\$</u>	3,041	<u>\$</u>	7,583	<u>\$</u>	117,434
\$ - 58	\$	<u>-</u>	\$	- 3,041	\$	- 7,583	\$	8,501 108,933
\$ 58	\$	-	\$	3,041	\$	7,583	\$	117,434

MARSHALL COUNTY, ILLINOIS AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Year Ended November 30, 2010

		Balance cember 1, 2009		Increase	<u>!</u>	Decrease		Balance vember 30, 2010
COUNTY COLLECTOR FUND Assets - cash	<u>\$</u>	20,715	\$ 2	21,156,732	\$	21,168,946	\$	8,501
Liabilities - due to other taxing units	<u>\$</u>	20,715	\$ 2	21,156,732	\$	21,168,946	<u>\$</u>	8,501
CIRCUIT CLERK FUND								
Assets - cash	\$	98,459	\$	570,338	\$	570,546	<u>\$</u>	98,251
Liabilities - funds held for others	\$	98,459	\$	570,338	\$	570,546	\$	98,251
INHERITANCE TAX FUND								
Assets - cash	\$	8,668	\$	333,417	\$	342,027	\$	58
Liabilities - funds held for others	\$	8,668	\$	333,417	\$	342,027	\$	58
CLEARING FUND								
Assets - cash	\$		\$	2,246,701	\$	2,246,701	\$	
Liabilities - funds held for others	\$	-	<u>\$</u>	2,246,701	<u>\$</u>	2,246,701	\$	
ESCROW FUND								
Assets - cash	\$	3,032	\$	9	\$		\$	3,041
Liabilities - funds held for others	\$	3,032	\$	9	\$		\$	3,041
LAND ACQUISITION FUND								
Assets - cash	\$	7,540	\$	43	\$		\$	7,583
Liabilities - funds held for others	\$	7,540	\$	43	\$		\$	7,583

MARSHALL COUNTY, ILLINOIS AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES Year Ended November 30, 2010

TOTAL ALL ACENOV FUNDO		Balance cember 1, 2009	Increase	<u>Decrease</u>		Balance vember 30, <u>2010</u>
TOTAL - ALL AGENCY FUNDS Assets - cash	Φ.	138,414	\$ 24,307,240	\$ 24,328,220	\$	117,434
A33613 - Ca311	Ψ	130,414	ψ 24,307,240	Ψ 24,320,220	Ψ	117,404
Liabilities:						
Due to other taxing units	\$	20,715	\$ 21,156,732	\$ 21,168,946	\$	8,501
Funds held for others		117,699	3,150,508	3,159,274		108,933
Total liabilities	\$	138,414	\$ 24,307,240	\$ 24,328,220	\$	117,434

MARSHALL COUNTY, ILLINOIS COUNTY COLLECTOR SCHEDULE OF 2009 TAX SETTLEMENT Year Ended November 30, 2010

2009 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION		\$	21,421,590
ADDITIONS Interest on taxes collected			15,160
DEDUCTIONS Forfeited taxes Errors and corrections Enterprise zone abatements	\$ 35,774 70,828 194,397		300,999
TOTAL TAXES AND INTEREST TO BE DISTRIBUTED		<u>\$</u>	21,135,751
CURRENT TAXES Distribution to County funds Distribution to other taxing units		\$	2,287,973 18,847,778
TOTAL TAXES AND INTEREST DISTRIBUTED		\$	21,135,751