

MARSHALL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
November 30, 2011

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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, 2011, 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.

As described in Note 1 to the financial statements, during the year ended November 30, 2011, the County adopted the provisions of Governmental Accounting Standards Board No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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, 2011, 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 and Other Postemployment Benefits Schedules of Funding Progress and budgetary comparison information on pages 33 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, 2010, which are not presented with the accompanying financial statements. In our report dated February 22, 2011, 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 2010 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, 2010 taken as a whole.

A handwritten signature in black ink, reading "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

Peoria, Illinois
February 24, 2012

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2011

	Primary Government Governmental Activities	Component Unit - 911 ETSB
ASSETS		
Cash and cash equivalents	\$ 5,379,240	\$ 78,365
Investments	618,570	608,369
Receivables, net:		
State of Illinois	652,651	32,313
Property taxes	2,496,119	-
Other	22,898	18,075
Prepaid items	17,573	-
Capital assets:		
Land and construction in progress	1,604,076	-
Other capital assets, net of depreciation	7,296,143	78,617
Total capital assets	8,900,219	78,617
Other postemployment benefits	290	-
Total assets	<u>18,087,560</u>	<u>815,739</u>
LIABILITIES		
Accounts payable	159,139	-
Accrued expense	56,933	-
Trust funds due others	23,646	-
Deferred revenue	2,496,119	-
Long-term liabilities:		
Due within one year	148,653	-
Due in more than one year	80,000	-
Total liabilities	<u>2,964,490</u>	<u>-</u>
NET ASSETS		
Investment in capital assets, net of related debt	8,810,219	78,617
Restricted for:		
Roads and bridges	696,823	-
Retirement	441,000	-
Public health	166,283	-
Judiciary and court related	91,658	-
Public safety	14,650	-
Recordkeeping	20,430	-
Mapping	37,347	-
Unrestricted net assets	<u>4,844,660</u>	<u>737,122</u>
TOTAL NET ASSETS	<u>\$ 15,123,070</u>	<u>\$ 815,739</u>

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

MARSHALL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2011

Activities	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>
GOVERNMENTAL		
General government	\$ 1,088,680	\$ 306,448
Public safety	1,427,533	177,547
Judiciary and court related	794,500	309,991
Transportation	1,911,509	280,779
Public health and welfare	677,729	19,227
Interest and fiscal charges	<u>5,013</u>	<u>-</u>
Total governmental activities	<u>5,904,964</u>	<u>1,093,992</u>
 TOTAL MARSHALL COUNTY	 <u><u>\$ 5,904,964</u></u>	 <u><u>\$ 1,093,992</u></u>
 COMPONENT UNIT		
911 ETSB	<u><u>\$ 270,688</u></u>	<u><u>\$ 252,800</u></u>

<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>	
<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
\$ 64,560	\$ 61,219	\$ (656,453)	\$ -
24,382	-	(1,225,604)	-
233,254	-	(251,255)	-
14,408	3,072	(1,613,250)	-
573,595	-	(84,907)	-
-	-	(5,013)	-
<u>910,199</u>	<u>64,291</u>	<u>(3,836,482)</u>	<u>-</u>
<u>\$ 910,199</u>	<u>\$ 64,291</u>	<u>(3,836,482)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(17,888)</u>
General revenues:			
Taxes:			
Property taxes		2,367,113	-
Sales and use taxes		283,579	-
Income and replacement taxes		500,099	-
Motor fuel taxes		1,108,324	-
Earnings on investments		26,642	7,403
Miscellaneous		31,042	359
Total general revenues		<u>4,316,799</u>	<u>7,762</u>
Change in net assets		480,317	(10,126)
Net assets - beginning		<u>14,642,753</u>	<u>825,865</u>
Net assets - ending		<u>\$ 15,123,070</u>	<u>\$ 815,739</u>

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

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2011

	<u>Major Governmental Funds</u>				<u>Total</u>
	<u>General</u>	<u>County</u>	<u>Township</u>	<u>Nonmajor</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Health</u>	<u>Motor Fuel</u>	<u>Funds</u>	<u>Funds</u>
			<u>Tax Fund</u>		
ASSETS					
Cash and cash equivalents	\$ 2,256,545	\$ 270,276	\$ 395,176	\$ 2,457,243	\$ 5,379,240
Investments	321,083	190,356	-	107,131	618,570
Receivables, net:					
State of Illinois	317,485	117,644	154,010	63,512	652,651
Property taxes	1,428,119	125,000	-	943,000	2,496,119
Other	-	-	-	22,898	22,898
Prepaid items	17,573	-	-	-	17,573
Due from other funds	11,000	-	-	174,175	185,175
TOTAL ASSETS	<u>\$ 4,351,805</u>	<u>\$ 703,276</u>	<u>\$ 549,186</u>	<u>\$ 3,767,959</u>	<u>\$ 9,372,226</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 40,455	\$ 82,813	\$ -	\$ 35,871	\$ 159,139
Accrued payroll	55,002	-	-	-	55,002
Trust funds due others	23,646	-	-	-	23,646
Due to other funds	-	-	19,099	166,076	185,175
Deferred revenue	1,428,119	125,000	-	943,000	2,496,119
Total liabilities	<u>1,547,222</u>	<u>207,813</u>	<u>19,099</u>	<u>1,144,947</u>	<u>2,919,081</u>
Fund balances:					
Nonspendable	17,573	-	-	-	17,573
Spendable:					
Restricted	-	143,313	274,286	1,052,292	1,469,891
Unrestricted:					
Committed	-	352,150	255,801	1,579,846	2,187,797
Unassigned	2,787,010	-	-	-	2,787,010
Unassigned, reported in nonmajor:					
Special revenue funds	-	-	-	(9,126)	(9,126)
Total fund balances	<u>2,804,583</u>	<u>495,463</u>	<u>530,087</u>	<u>2,623,012</u>	<u>6,453,145</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,351,805</u>	<u>\$ 703,276</u>	<u>\$ 549,186</u>	<u>\$ 3,767,959</u>	<u>\$ 9,372,226</u>

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

MARSHALL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
November 30, 2011

Total fund balance for governmental funds (Exhibit 3) \$ 6,453,145

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	\$ 1,510,349	
Land improvements, net	940,636	
Infrastructure - roads, net	4,180,275	
Infrastructure - bridges, net	660,112	
Buildings, net	799,037	
Building improvements, net	93,418	
Vehicles, net	395,788	
Machinery and equipment, net	71,297	
Computer equipment, net	39,758	
Computer software, net	10,913	
Office equipment, net	104,909	
Construction in progress	93,727	
		8,900,219

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, 2011 are:

Accrued interest on bonds		(1,931)
Bonds payable	(90,000)	
Compensated absences	(138,653)	
Other postemployment benefits (asset)	290	
Total long-term liabilities		(228,363)

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES
(EXHIBIT 1)

\$ 15,123,070

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

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2011

	<u>Major Governmental Funds</u>				<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>County Health</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Nonmajor Funds</u>	
REVENUES					
Property taxes	\$ 1,382,293	\$ 73,286	\$ -	\$ 911,534	\$ 2,367,113
Sales and use taxes	283,579	-	-	-	283,579
Income taxes	375,352	-	-	-	375,352
Motor fuel tax allotments	-	-	717,949	390,375	1,108,324
Personal property replacement taxes	117,909	-	-	6,838	124,747
Operating grants and contributions	305,547	573,595	-	31,057	910,199
Capital grants and contributions	61,219	-	-	3,072	64,291
Fees, fines, and charges for services	615,046	18,143	-	460,803	1,093,992
Interest	11,177	3,351	270	11,844	26,642
Other	-	21,640	-	9,402	31,042
Total revenues	<u>3,152,122</u>	<u>690,015</u>	<u>718,219</u>	<u>1,824,925</u>	<u>6,385,281</u>
EXPENDITURES					
Current:					
General government	1,005,743	-	-	62,534	1,068,277
Employee benefits	-	-	-	503,912	503,912
Public safety	1,019,479	-	-	32,602	1,052,081
Judiciary and court related	567,743	-	-	60,688	628,431
Public health and welfare	7,193	634,336	-	34,200	675,729
Transportation	-	-	566,401	783,725	1,350,126
Other expenditures	83,431	-	-	-	83,431
Capital outlay	134,927	-	-	234,391	369,318
Debt service:					
Principal	-	2,607	-	10,000	12,607
Interest	-	78	-	5,150	5,228
Total expenditures	<u>2,818,516</u>	<u>637,021</u>	<u>566,401</u>	<u>1,727,202</u>	<u>5,749,140</u>
Excess of revenues over expenditures	<u>333,606</u>	<u>52,994</u>	<u>151,818</u>	<u>97,723</u>	<u>636,141</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	34,563	-	-	178,084	212,647
Operating transfers out	(35,852)	(5,000)	-	(171,795)	(212,647)
Total other financing sources (uses)	<u>(1,289)</u>	<u>(5,000)</u>	<u>-</u>	<u>6,289</u>	<u>-</u>
Net change in fund balance	332,317	47,994	151,818	104,012	636,141
FUND BALANCE					
Beginning of year	<u>2,472,266</u>	<u>447,469</u>	<u>378,269</u>	<u>2,519,000</u>	<u>5,817,004</u>
End of year	<u>\$ 2,804,583</u>	<u>\$ 495,463</u>	<u>\$ 530,087</u>	<u>\$ 2,623,012</u>	<u>\$ 6,453,145</u>

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

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, 2011

Net change in fund balances - total governmental funds (Exhibit 4)		\$ 636,141
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 depreciation (increases of \$514,144) exceeded capital outlay (\$350,291) in the current period.		
		(163,853)
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	\$ 10,000	
Notes payable	<u>2,607</u>	
Net adjustment		12,607
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 two balances.		
Compensated absences	(4,793)	
Accrued interest on bonds	<u>215</u>	
Combined adjustment		<u>(4,578)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		
(EXHIBIT 2)		<u>\$ 480,317</u>

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

MARSHALL COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>157,532</u>
LIABILITIES	
Due to other taxing units	\$ 36,984
Funds held for others	<u>120,548</u>
TOTAL LIABILITIES	<u>\$ 157,532</u>

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

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Discretely Presented Component Unit - Marshall County Emergency Telephone System 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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 *County Health Fund* accounts 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.

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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, Vehicle Maintenance Fund, GIS County Clerk Fund, RHSP County Clerk Fund, FTA Warrant Fund, and Sheriff Commissary 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, 2011 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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. seq., 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.

Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Beginning fund balances for the County's governmental funds have been restated to reflect the above classifications.

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.

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. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the estimated asset/liability for other postemployment benefits.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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 Depositary 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.

Deposits

At November 30, 2011, the carrying amount of the County's pooled and segregated deposits including the component unit was \$5,732,998 and the bank balance was \$5,947,454. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2011.

Custodial Credit Risk - Deposits. 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, 2011, none of the County's bank balance of \$5,947,454 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

Custodial Credit Risk - Investments. 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.

Interest Rate Risk - Investments. 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Deposits (Continued)

Concentration Risk. 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.

Credit Risk - Investments. 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, 2011, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM by Standard and Poor's.

Investments

In addition to time certificates of deposit, the County also had investments in the Illinois Funds at November 30, 2011 of \$1,109,057.

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, 2011 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 11,000	\$ -
Township Motor Fuel Tax Fund	-	19,099
Nonmajor governmental funds	<u>174,175</u>	<u>166,076</u>
Total	<u>\$ 185,175</u>	<u>\$ 185,175</u>

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

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 251,480	\$ -	\$(157,753)	\$ 93,727
Land	<u>1,320,865</u>	<u>189,484</u>	<u>-</u>	<u>1,510,349</u>
Total capital assets not being depreciated	<u>1,572,345</u>	<u>189,484</u>	<u>(157,753)</u>	<u>1,604,076</u>
Capital assets being depreciated:				
Land improvements	4,369,308	51,995	-	4,421,303
Infrastructure - roads	4,683,104	-	-	4,683,104
Infrastructure - bridges	790,882	-	-	790,882
Buildings	1,370,345	-	-	1,370,345
Building improvements	15,450	81,625	-	97,075
Off-road vehicles	418,789	-	-	418,789
On-road vehicles - sheriff	169,256	43,870	(39,687)	173,439
On-road vehicles - other	431,429	121,903	-	553,332
Machinery and equipment	407,054	21,339	-	428,393
Computer equipment	160,165	-	-	160,165
Computer software	104,362	-	-	104,362
Office equipment	<u>278,941</u>	<u>6,724</u>	<u>-</u>	<u>285,665</u>
Total capital assets being depreciated	<u>13,199,085</u>	<u>327,456</u>	<u>(39,687)</u>	<u>13,486,854</u>
Less accumulated depreciation for:				
Land improvements	(3,358,460)	(122,207)	-	(3,480,667)
Infrastructure - roads	(346,726)	(156,103)	-	(502,829)
Infrastructure - bridges	(104,058)	(26,712)	-	(130,770)
Buildings	(530,718)	(40,590)	-	(571,308)
Building improvements	(2,204)	(1,453)	-	(3,657)
Off-road vehicles	(238,064)	(28,819)	-	(266,883)
On-road vehicles - sheriff	(80,841)	(36,761)	30,791	(86,811)
On-road vehicles - other	(367,201)	(28,877)	-	(396,078)
Machinery and equipment	(339,787)	(17,309)	-	(357,096)
Computer equipment	(107,441)	(12,966)	-	(120,407)
Computer software	(73,323)	(20,126)	-	(93,449)
Office equipment	<u>(158,535)</u>	<u>(22,221)</u>	<u>-</u>	<u>(180,756)</u>
Total accumulated depreciation	<u>(5,707,358)</u>	<u>(514,144)</u>	<u>30,791</u>	<u>(6,190,711)</u>
Total capital assets being depreciated, net	<u>7,491,727</u>	<u>(186,688)</u>	<u>(8,896)</u>	<u>7,296,143</u>
Governmental activities capital assets, net	<u>\$ 9,064,072</u>	<u>\$ 2,796</u>	<u>\$(166,649)</u>	<u>\$ 8,900,219</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 35,472
Public safety	45,705
Judiciary and court related	13,052
Transportation	417,915
Public health and welfare	<u>2,000</u>
	<u>\$ 514,144</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Improvements	\$ 49,042	\$ 8,800	\$ -	\$ 57,842
Equipment	<u>550,437</u>	<u>5,340</u>	<u>-</u>	<u>555,777</u>
Total capital assets - at cost, being depreciated	<u>599,479</u>	<u>14,140</u>	<u>-</u>	<u>613,619</u>
Less accumulated depreciation for:				
Improvements	(29,149)	(2,835)	-	(31,984)
Equipment	<u>(486,127)</u>	<u>(16,891)</u>	<u>-</u>	<u>(503,018)</u>
Total accumulated depreciation	<u>(515,276)</u>	<u>(19,726)</u>	<u>-</u>	<u>(535,002)</u>
Total capital assets being depreciated, net	<u>\$ 84,203</u>	<u>\$ (5,586)</u>	<u>\$ -</u>	<u>\$ 78,617</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 5 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable	\$ 100,000	\$ -	\$ (10,000)	\$ 90,000	\$ 10,000
Notes payable	2,607	-	(2,607)	-	-
Compensated absences payable	<u>133,860</u>	<u>138,653</u>	<u>(133,860)</u>	<u>138,653</u>	<u>138,653</u>
Governmental activity - long-term liabilities	<u>\$ 236,467</u>	<u>\$ 138,653</u>	<u>\$(146,467)</u>	<u>\$ 228,653</u>	<u>\$ 148,653</u>

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

Debt outstanding as of November 30, 2011 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:

<u>Fiscal Years Ending November 30,</u>	<u>Payments Due</u>		
	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
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	2,446	10,000	12,446
2017-2020	<u>4,634</u>	<u>40,000</u>	<u>44,634</u>
Total	<u>\$ 22,014</u>	<u>\$ 90,000</u>	<u>\$ 112,014</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011, using the 2010 assessed valuation, the statutory limit for the County was \$7,589,314, providing a debt margin of \$7,499,314.

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 on-line 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 annual required contribution rate for calendar year 2010 was as follows:

SLEP	13.60% of annual covered payroll
ECO	48.88% of annual covered payroll
All other qualified employees	12.72% 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost

For 2010, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 58,233
ECO	\$ 127,233
All other qualified employees	\$ 157,157

Trend information for the three years ended December 31, 2010 is as follows:

Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
SLEP			
December 31, 2010	\$ 58,233	100%	\$ 0
December 31, 2009	36,768	100	0
December 31, 2008	25,789	100	0
ECO			
December 31, 2010	\$ 127,233	100%	\$ 0
December 31, 2009	140,931	100	0
December 31, 2008	153,697	100	0
Other Qualifying Employees			
December 31, 2010	\$ 157,157	100%	\$ 0
December 31, 2009	99,427	100	0
December 31, 2008	98,705	100	0

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 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 20 percent corridor between the actuarial and market value of assets. The County's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

(d) Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was funded as follows:

	<u>Percent Funded</u>	<u>Actuarial Accrued Liability For Benefits</u>	<u>Actuarial Value (Deficit) of Assets</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Covered Payroll</u>
SLEP	92.60%	\$ 1,799,654	\$ 1,666,392	\$ 133,262	\$ 428,183	31.12%
ECO	-	1,214,106	(824,706)	2,038,812	260,297	783.26
All other qualified employees	72.13	4,465,543	3,221,151	1,244,392	1,235,512	100.72

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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>		<u>Totals</u>
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ 35,852	\$ 35,852
County Health Fund	5,000	-	5,000
Nonmajor governmental funds	<u>29,563</u>	<u>142,232</u>	<u>171,795</u>
Total	<u>\$ 34,563</u>	<u>\$ 178,084</u>	<u>\$ 212,647</u>

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, 2011 is as follows:

Capital assets, net	\$ 8,900,219
Less:	
Bonds payable	<u>(90,000)</u>
Investment in capital assets, net of related debt	<u>\$ 8,810,219</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011.

Animal Control	<u>\$ 9,126</u>
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The County plans to eliminate the deficit through increased charges for services.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2011:

	<u>Appropriations</u>	<u>Expenditures</u>
County Health Fund	\$ 480,000	\$ 637,021
Social Security Fund	150,000	156,404
Drug Enforcement Fund	500	900
Drug Prevention Fund	1,000	12,449

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, 2011. Additional disclosures required by this statement are included below.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

Membership in the plan consisted of the following as of November 30, 2011:

Retirees and beneficiaries receiving benefits	2
Terminated plan members entitled to but not yet receiving benefits	-
Active vested plan members	28
Active nonvested plan members	<u>10</u>
Total	<u><u>40</u></u>
Number of participating employers	<u><u>1</u></u>

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 2011, two retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2011 were \$5,551.

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	\$ 2,602
Amortization of unfunded actuarial accrued liability	2,685
Interest cost	<u>264</u>
Total annual required contribution	<u><u>\$ 5,551</u></u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

Annual OPEB Cost and Net Obligation (Continued)

Annual required contribution	\$ 5,551
Contributions made	<u>(5,551)</u>
Decrease in net OPEB obligation	-
Net OPEB obligation (asset) - beginning of year	<u>(290)</u>
Net OPEB obligation (asset) - end of year	<u>\$ (290)</u>

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

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2011	\$ 5,551	100.0%	\$ (290)
November 30, 2010	5,551	105.2	(290)

Funded Status and Funding Progress

As of November 30, 2011, using the November 30, 2010 actuarial valuation, the most recent actuarial valuation date, the OPEB was 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 \$2,087,155, and the ratio of the UAAL to the covered payroll was 3.65 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

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.

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, 2011 was 29 years.

NOTE 14 - NET ASSETS/FUND BALANCE

The net assets/fund balance are restricted for the following purposes at November 30, 2011:

Roads and bridges	\$ 696,823
Retirement	441,000
Public health	166,283
Judiciary and court related	91,658
Public safety	14,650
Recordkeeping	20,430
Mapping	<u>37,347</u>
Total	<u>\$ 1,468,191</u>

The Special Revenue fund balances are committed for the following purposes at November 30, 2011:

Roads and bridges	\$1,436,614
Public health	362,837
Judiciary and court related	104,298
Public safety	13,832
Recordkeeping	63,662
Mapping	17,179
Airport operations	<u>191,075</u>
Total	<u>\$2,189,497</u>

This information is an integral part of the accompanying
basic financial statements.

**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 Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Other members:						
12/31/10	\$ 3,221,151	\$ 4,465,543	\$ 1,244,392	72.13%	\$1,235,512	100.72%
12/31/09	3,397,962	4,528,790	1,130,828	75.03	1,232,055	91.78
12/31/08	3,148,998	4,027,155	878,157	78.19	1,138,463	77.14

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$3,480,706. On a market basis, the funded ratio would be 77.95 percent.

SLEP members:

12/31/10	\$ 1,666,392	\$ 1,799,654	\$ 133,262	92.60%	\$ 428,183	31.12%
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

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$1,735,141. On a market basis, the funded ratio would be 96.42 percent.

ECO members:

12/31/10	\$ (824,706)	\$ 1,214,106	\$ 2,038,812	(67.93)%	\$ 260,297	783.26%
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

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$(730,605). 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, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2011 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
November 30, 2011	\$ -	\$ 76,144	\$ 76,144	0.0%	\$2,087,155	3.65%
November 30, 2010	-	76,144	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, 2011
With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Property taxes	\$ 1,386,619	\$ 1,386,619	\$ 1,382,293	\$ 1,273,773
Personal property replacement taxes	133,000	133,000	117,909	135,938
County fee offices' fees	186,500	206,500	243,057	199,779
Court fees and fines	165,000	165,000	196,013	190,714
Building permit and zoning fees	8,000	8,000	11,978	14,701
Liquor licenses	1,500	1,500	1,200	1,560
Sales tax	254,000	254,000	283,579	330,551
Income tax	285,000	285,000	375,352	354,315
Inheritance tax	8,500	8,500	-	19,786
State of Illinois	102,800	102,800	270,347	228,604
Federal revenue - ESDA	10,000	10,000	11,162	11,814
Federal revenue - energy grant	100,000	100,000	61,219	-
Interest on investments	20,000	20,000	11,177	22,663
Penalties, interest, and costs on property taxes	50,000	50,000	51,727	52,821
Other reimbursements	64,500	64,500	119,335	93,670
Miscellaneous	10,000	10,000	15,774	17,452
Total revenues	<u>2,785,419</u>	<u>2,805,419</u>	<u>3,152,122</u>	<u>2,948,141</u>
EXPENDITURES				
General government	1,138,671	1,164,811	1,005,743	1,069,292
Public safety	994,915	1,017,615	1,019,479	1,019,598
Judiciary and court related	530,545	530,545	567,743	558,348
Public health and welfare	8,050	8,050	7,193	15,693
Other	83,763	83,763	83,431	106,606
Capital outlay	238,500	209,660	134,927	66,076
Total expenditures	<u>2,994,444</u>	<u>3,014,444</u>	<u>2,818,516</u>	<u>2,835,613</u>
Excess (deficiency) of revenues over expenditures	<u>(209,025)</u>	<u>(209,025)</u>	<u>333,606</u>	<u>112,528</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	110,000	110,000	34,563	20,000
Transfers out	-	-	(35,852)	(33,750)
Total other financing sources (uses)	<u>110,000</u>	<u>110,000</u>	<u>(1,289)</u>	<u>(13,750)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (99,025)</u>	<u>\$ (99,025)</u>	<u>332,317</u>	<u>98,778</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,472,266</u>	<u>2,373,488</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,804,583</u>	<u>\$ 2,472,266</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
For the Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

	2011		2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			<u>Actual</u>
Property taxes	\$ 73,500	\$ 73,500	\$ 73,286
Fees, fines, and charges for services	15,250	15,250	18,143
Operating grants and contributions	281,250	331,250	573,595
Other	-	-	21,640
Interest	2,000	2,000	3,351
Total revenues	<u>372,000</u>	<u>422,000</u>	<u>690,015</u>
EXPENDITURES			
Personnel and management	341,595	341,595	349,636
Health department expense	85,715	135,715	108,094
WIC expense	-	-	159,811
Vaccine expense	-	-	16,716
Miscellaneous	-	-	79
Debt service - principal and interest	2,690	2,690	2,685
Total expenditures	<u>430,000</u>	<u>480,000</u>	<u>637,021</u>
Excess (deficiency) of revenues over expenditures	(58,000)	(58,000)	52,994
OTHER FINANCING USES			
Transfer to General Fund	-	-	(5,000)
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (58,000)</u>	<u>\$ (58,000)</u>	47,994
FUND BALANCE			
Beginning of year			<u>447,469</u>
End of year			<u>\$495,463</u>

416,907
\$447,469

MARSHALL COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - BUDGETARY BASIS AND EXCESS OVER BUDGET

The budgetary comparison schedules for the General Fund and County Health Fund present 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. The County Health Fund had an excess of expenditures over appropriations for the year ended November 30, 2011 as \$480,000 was appropriated and \$637,021 was expended.

OTHER SUPPLEMENTARY INFORMATION

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
FUND DESCRIPTION
November 30, 2011**

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

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 1,386,619	\$ 1,386,619	\$ 1,382,293	\$ 1,273,773
Personal property replacement taxes	133,000	133,000	117,909	135,938
County fee offices' fees:				
Circuit Clerk	83,500	83,500	82,928	74,211
County Clerk	88,000	108,000	134,037	95,753
Sheriff	15,000	15,000	26,092	29,815
Court fees and fines	165,000	165,000	196,013	190,714
Building permit and zoning fees	8,000	8,000	11,978	14,701
Liquor licenses	1,500	1,500	1,200	1,560
Sales tax	254,000	254,000	283,579	330,551
Income tax	285,000	285,000	375,352	354,315
Inheritance tax	8,500	8,500	-	19,786
State of Illinois:				
Criminal Justice Telephone Grant	-	-	7,810	-
Supervisor of Assessments' salary	-	-	12,634	3,800
State's Attorney's salary	18,800	18,800	113,461	113,461
Violent Crimes Assistant salary	24,500	24,500	21,535	24,500
Other state reimbursements:				
Public defender salary	15,600	15,600	40,521	28,521
Probation officer salary	27,900	27,900	45,988	45,583
Election costs	16,000	16,000	27,888	12,266
Other	-	-	510	473
Federal revenue - ESDA	10,000	10,000	11,162	11,814
Energy grant	100,000	100,000	61,219	-
Interest on investments	20,000	20,000	11,177	22,663
Penalties, interest, and costs on property taxes	50,000	50,000	51,727	52,821
Other reimbursements	64,500	64,500	119,335	93,670
Miscellaneous	10,000	10,000	15,774	17,452
Total revenues	<u>2,785,419</u>	<u>2,805,419</u>	<u>3,152,122</u>	<u>2,948,141</u>

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES	<u>Budget</u>	<u>Budget</u>		
General government:				
Courthouse maintenance:				
Fuel, lights, and heat	\$ 18,000	\$ 18,000	\$ 13,896	\$ 15,541
Repairs	12,500	12,500	10,167	5,008
Supplies	7,500	7,500	5,477	3,689
Water	500	500	452	434
Telephone	17,000	17,000	17,230	16,586
Maintenance director salary	11,220	11,220	9,898	9,861
Pest control	450	450	500	465
Rugs	-	-	-	3,637
Elevator	3,500	3,500	2,290	2,829
Light bulbs	1,225	1,225	1,210	-
Garbage	2,400	2,400	2,652	2,226
Lawn - Summer	3,500	3,500	3,272	3,723
Lawn - Winter	2,000	2,000	740	1,176
Landscaping	1,000	1,000	-	642
Insurance:				
County buildings and employees' liability	149,150	149,150	157,590	136,329
Health	297,340	297,340	177,932	231,676
Unemployment compensation	10,500	10,500	1,581	-
Tort settlement	15,000	15,000	-	-
County Clerk:				
Salary	46,512	46,512	46,705	46,228
Deputy and clerk hire	46,885	46,885	46,162	46,176
Office expense	6,000	6,000	5,733	5,732
Revenue stamps	30,000	56,140	56,140	30,678
Microfilm book repair	1,000	1,000	573	4,365
Elections:				
Ballots and supplies	32,750	32,750	31,667	64,182
Election salaries - judges and clerks	46,905	46,905	46,444	59,114
Computer maintenance	-	-	27,669	-
County Treasurer:				
Salary	46,512	46,512	46,701	46,263
Deputy and clerk hire	53,040	53,040	52,791	50,803
Office expense	1,500	1,500	1,453	2,001
Real estate tax forms	4,250	4,250	4,250	1,806
Board members:				
Mileage	4,500	4,500	3,475	3,606
Board members' salaries	20,500	20,500	23,253	23,206
Vice-chairman salary	3,000	3,000	(83)	725
Chairman salary	5,000	5,000	5,021	5,170

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General government (continued):				
Supervisor of Assessments:				
Salary	\$ 46,512	\$ 46,512	\$ 46,705	\$ 45,804
Deputy and clerk hire	-	-	20	20,308
Office expense	2,000	2,000	1,241	1,058
Publication	24,000	24,000	15,434	6,220
Dues, memberships, and seminars	500	500	395	350
Mileage	800	800	366	198
Copier supplies	2,250	2,250	1,426	2,083
Board of Review's salary	2,250	2,250	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	575	618
Zoning:				
Salaries	16,000	16,000	-	32,640
Office expense	2,500	2,500	2,063	2,501
Utilities	1,200	1,200	1,200	2,500
Public notices	1,500	1,500	879	1,662
Postage	600	600	440	415
Mileage	1,000	1,000	2,073	792
Mapping and software	-	-	-	415
Zoning Board of Appeals' salaries	3,000	3,000	-	850
All other:				
Computer maintenance	32,500	32,500	62,656	36,573
Printing	10,000	10,000	6,402	11,604
Postage and envelopes	22,000	22,000	17,848	22,985
Audit of County records	36,400	36,400	33,200	34,500
Administration cost	-	-	180	-
North Central Illinois Council of Governments	3,370	3,370	4,630	1,827
Payroll supplies	1,500	1,500	1,047	1,498
Accounting system software, training, and support	5,000	5,000	3,892	14,548
Registrar	150	150	116	111
Administration cost - contingent	10,000	10,000	(1,686)	1,555
Legal fees	5,000	5,000	-	-
Total general government	<u>1,138,671</u>	<u>1,164,811</u>	<u>1,005,743</u>	<u>1,069,292</u>

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Public safety:				
Coroner:				
Salary	\$ 19,679	\$ 19,679	\$ 20,293	\$ 19,568
Jury fees	400	400	-	-
Physicians, autopsy, transportation	10,000	10,000	3,640	9,944
Telephone	800	800	984	801
Dues	400	400	300	325
Education	500	500	939	911
Assistant	1,000	1,000	575	625
Office expense	200	200	-	132
E.S.D.A.:				
Director's salary	14,349	14,349	14,279	14,264
Secretary, part-time	4,975	4,975	5,131	4,863
Supplies:				
Office	1,500	1,500	1,283	1,669
Emergency	50	50	23	-
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	113	-
Computer maintenance	150	150	78	34
Police:				
County Sheriff:				
Salary	66,223	66,223	65,967	66,348
Deputy Sheriffs' salaries	331,963	342,963	358,850	359,222
Radio operators (dispatchers)	179,587	179,587	191,464	188,378
Jailers	156,373	156,373	148,521	149,563
Maintenance of cars	11,000	11,000	9,190	11,789
Camera repairs and supplies	1,400	1,400	1,396	1,366
Ammunition	1,800	1,800	1,800	1,864
Office supplies	3,200	3,200	3,092	3,291
Schooling and training	6,800	6,800	5,912	3,675
Uniform allowance	6,750	6,750	2,967	6,822
Federal unemployment expense	-	-	-	89
Miscellaneous Sheriff grants	-	-	1,087	-
Gasoline	34,500	40,200	40,001	33,578

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Public safety (continued):				
Police (continued):				
County Sheriff (continued):				
Crime Commission	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001
Office equipment	1,100	1,100	1,100	1,292
Computer line charge	7,500	7,500	7,386	5,838
Communications and dispatch	6,000	6,000	5,982	6,665
Secretary	54,840	54,840	55,828	55,251
Jail:				
Fuel, lights, and gas	9,750	9,750	9,034	8,397
Telephone	6,000	6,000	6,167	6,738
Food services - prisoners	21,500	27,500	27,496	20,865
Matron pay	718	718	952	473
Court bailiff	9,857	9,857	9,989	10,980
Medical bills - prisoners	7,500	7,500	4,215	5,600
Jail supplies	4,000	4,000	3,696	3,684
Prisoner supplies	200	200	200	274
Rugs	2,100	2,100	1,607	2,620
Energy maintenance	1,200	1,200	1,176	1,032
Repairs	2,000	2,000	1,960	5,848
Soft water	1,000	1,000	944	1,137
Food service supplies	1,100	1,100	880	758
Patrol expenses	2,000	2,000	1,981	1,991
Total public safety	994,915	1,017,615	1,019,479	1,019,598
Judiciary and court related:				
Court expense	5,000	5,000	15,143	24,702
Multi-county purchasing	2,000	2,000	1,778	1,406
Jurors	3,250	3,250	1,417	4,507
Court security	1,000	1,000	603	360
Foreign witness fees	200	200	-	-
Court appointed attorneys	10,000	10,000	13,097	11,398
Court ordered Juvenile Board	20,000	20,000	50,250	21,210
Labor relations expense	100	100	-	-

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Circuit Clerk:				
Salary	\$ 46,512	\$ 46,512	\$ 46,701	\$ 46,263
Deputy and clerk hire	86,837	86,837	82,276	90,822
Office expense	4,500	4,500	3,726	4,750
Microfilm	-	-	-	1,128
Audit of Circuit Clerk's office	4,000	4,000	4,000	4,000
State's Attorney's office:				
State's Attorney's salary	128,959	128,959	129,455	129,455
Clerk hire	32,015	32,015	32,650	32,076
Office expense	5,000	5,000	5,399	4,904
Transcripts, witness fees, and lie detector tests	2,000	2,000	529	5,965
Training and seminars	2,000	2,000	1,198	358
Appellate court services	5,100	5,100	5,000	5,000
Witness advocate	29,599	29,599	30,494	29,877
Public defender salary	56,106	56,106	56,322	55,247
Public defender - expenses	3,600	3,600	4,200	3,000
Probation officer:				
Salary	46,512	46,512	47,331	46,506
Office expense	1,800	1,800	1,800	1,421
Deputy probation officer	32,015	32,015	32,373	31,525
Travel	1,440	1,440	1,196	1,678
Juvenile Board	1,000	1,000	805	790
Total judiciary and court related	<u>530,545</u>	<u>530,545</u>	<u>567,743</u>	<u>558,348</u>
Public health and welfare:				
Welfare:				
Aid to indigent soldiers	200	200	98	96
Care of dependent and delinquent children	100	100	-	-
Resource Conservation and Development District	250	250	-	-
Recycling coordinator	-	-	-	1,321
Recycling center	<u>7,500</u>	<u>7,500</u>	<u>7,095</u>	<u>14,276</u>
Total public health and welfare	<u>8,050</u>	<u>8,050</u>	<u>7,193</u>	<u>15,693</u>

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Other:				
Education - Superintendent of Educational Service Region - office expense	\$ 21,644	\$ 21,644	\$ 20,312	\$ 17,697
All other:				
Port Authority	500	500	-	5,000
Economic development	-	-	1,500	1,500
Contributions	-	-	-	790
Marshall Putnam Extension Service	<u>61,619</u>	<u>61,619</u>	<u>61,619</u>	<u>81,619</u>
Total other	<u>83,763</u>	<u>83,763</u>	<u>83,431</u>	<u>106,606</u>
Capital outlay:				
Capital improvements - courthouse maintenance	150,000	115,269	81,625	5,308
Purchase of equipment - County Clerk	3,000	3,000	2,850	2,773
Radio equipment - E.S.D.A.	1,000	1,000	1,485	788
New car equipment - County Sheriff	2,000	2,000	1,880	1,983
Purchase of equipment - elections	-	-	-	12,052
Purchase of equipment - County Sheriff	-	-	6,724	-
Purchase of software - elections	41,500	47,391	-	-
Purchase of cars - County Sheriff	39,000	39,000	38,468	41,233
Purchase of equipment - Circuit Clerk	<u>2,000</u>	<u>2,000</u>	<u>1,895</u>	<u>1,939</u>
Total capital outlay	<u>238,500</u>	<u>209,660</u>	<u>134,927</u>	<u>66,076</u>
Total expenditures	<u>2,994,444</u>	<u>3,014,444</u>	<u>2,818,516</u>	<u>2,835,613</u>
Excess (deficiency) of revenues over expenditures	<u>(209,025)</u>	<u>(209,025)</u>	<u>333,606</u>	<u>112,528</u>
OTHER FINANCING SOURCES (USES)				
Transfer in from other funds	110,000	110,000	34,563	20,000
Transfer out to other funds	<u>-</u>	<u>-</u>	<u>(35,852)</u>	<u>(33,750)</u>
Total other financing sources (uses)	<u>110,000</u>	<u>110,000</u>	<u>(1,289)</u>	<u>(13,750)</u>

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	<u>Original Budget</u>	<u>2011 Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (99,025)	\$ (99,025)	\$ 332,317	\$ 98,778
FUND BALANCE				
Beginning of year			<u>2,472,266</u>	<u>2,373,488</u>
End of year			<u>\$ 2,804,583</u>	<u>\$ 2,472,266</u>

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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 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.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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.

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

GIS County Clerk Fund - to defray the cost of implementing or maintaining the County's Geographic Information System. Revenue is collected from a \$1 transaction fee.

RHSP County Clerk Fund - to help cover the costs of administering the Rental Housing Support Program state surcharge and any other lawful expenditures for the operation of the office of the recorder. Revenue is collected from a \$.50 transaction fee.

FTA Warrant Fund - to account for fees collected by the clerk of the court for failure to appear warrants.

Sheriff Commissary Fund - to account for commissary payments made to the Sheriff's department from current inmates.

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>County Highway</u>	<u>County Airport</u>
Cash and cash equivalents	\$ 204,994	\$ 191,075
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	226,000	90,000
Other	-	-
Due from other funds	<u>140,000</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 570,994</u>	 <u>\$ 281,075</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>226,000</u>	<u>90,000</u>
 Total liabilities	 <u>226,000</u>	 <u>90,000</u>
 FUND BALANCES (DEFICIT)		
Restricted	-	-
Committed	344,994	191,075
Unassigned	<u>-</u>	<u>-</u>
 Total fund balances (deficit)	 <u>344,994</u>	 <u>191,075</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 570,994</u>	 <u>\$ 281,075</u>

<u>County Bridge</u>	<u>Federal Aid To Secondary Roads</u>	<u>County Motor Fuel Tax</u>	<u>County Highway Engineering Revolving</u>	<u>Township Bridge Program</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>
\$ 513,076	\$ 382,893	\$ 316,503	\$ 44,361	\$ 71,885	\$ 62,094	\$ 302,125
-	-	-	-	-	-	76,781
-	-	63,512	-	-	-	-
135,000	135,000	-	-	-	120,000	200,000
17,677	5,221	-	-	-	-	-
9,303	-	-	19,099	-	-	-
<u>675,056</u>	<u>523,114</u>	<u>380,015</u>	<u>63,460</u>	<u>71,885</u>	<u>182,094</u>	<u>578,906</u>
\$ 10,755	\$ -	\$ 25,116	\$ -	\$ -	\$ -	\$ -
-	-	140,000	9,303	-	-	-
135,000	135,000	-	-	-	120,000	200,000
<u>145,755</u>	<u>135,000</u>	<u>165,116</u>	<u>9,303</u>	<u>-</u>	<u>120,000</u>	<u>200,000</u>
168,871	130,262	119,673	-	3,731	62,094	378,906
360,430	257,852	95,226	54,157	68,154	-	-
-	-	-	-	-	-	-
<u>529,301</u>	<u>388,114</u>	<u>214,899</u>	<u>54,157</u>	<u>71,885</u>	<u>62,094</u>	<u>378,906</u>
<u>675,056</u>	<u>523,114</u>	<u>380,015</u>	<u>63,460</u>	<u>71,885</u>	<u>182,094</u>	<u>578,906</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>Tax Sale Automation</u>	<u>Court Automation</u>
Cash and cash equivalents	\$ 7,826	\$ 49,620
Investments	15,175	-
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Other	-	-
Due from other funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 23,001</u>	<u>\$ 49,620</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
 FUND BALANCES (DEFICIT)		
Restricted	8,496	26,331
Committed	14,505	23,289
Unassigned	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>23,001</u>	<u>49,620</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,001</u>	<u>\$ 49,620</u>

<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>	<u>Drug Enforcement</u>	<u>Mentally Deficient Persons</u>
\$ 24,851	\$ 5,662	\$ 1,874	\$ 13,907	\$ 32,359	\$ 8,231	\$ 18,482
-	-	-	-	-	-	15,175
-	-	-	-	-	-	-
-	-	-	-	-	-	37,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,851</u>	<u>5,662</u>	<u>1,874</u>	<u>13,907</u>	<u>32,359</u>	<u>8,231</u>	<u>70,657</u>
<u>\$ 24,851</u>	<u>\$ 5,662</u>	<u>\$ 1,874</u>	<u>\$ 13,907</u>	<u>\$ 32,359</u>	<u>\$ 8,231</u>	<u>\$ 70,657</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	11,000	-	5,773	-	-
-	-	-	-	-	-	37,000
<u>-</u>	<u>-</u>	<u>11,000</u>	<u>-</u>	<u>5,773</u>	<u>-</u>	<u>37,000</u>
-	-	11,000	-	5,773	-	37,000
16,186	3,676	-	8,312	22,522	4,030	22,970
8,665	1,986	-	5,595	4,064	4,201	10,687
-	-	(9,126)	-	-	-	-
<u>24,851</u>	<u>5,662</u>	<u>(9,126)</u>	<u>13,907</u>	<u>26,586</u>	<u>8,231</u>	<u>33,657</u>
<u>\$ 24,851</u>	<u>\$ 5,662</u>	<u>\$ 1,874</u>	<u>\$ 13,907</u>	<u>\$ 32,359</u>	<u>\$ 8,231</u>	<u>\$ 70,657</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>Indemnity</u>	<u>Violent Crime Victims Assistance</u>
Cash and cash equivalents	\$ 40,201	\$ 10
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Other	-	-
Due from other funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 40,201</u>	<u>\$ 10</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
 FUND BALANCES (DEFICIT)		
Restricted	4,200	-
Committed	36,001	10
Unassigned	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>40,201</u>	<u>10</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 40,201</u>	<u>\$ 10</u>

<u>Probation Services</u>	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Vital Records</u>	<u>KIDS Interface System</u>	<u>Geographic Information System</u>	<u>DUI Equipment</u>
\$ 52,911	\$ 13,465	\$ 8,827	\$ 14,320	\$ 7,933	\$ 52,239	\$ 1,045
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,773	-	-
<u>52,911</u>	<u>13,465</u>	<u>8,827</u>	<u>14,320</u>	<u>13,706</u>	<u>52,239</u>	<u>1,045</u>
<u>\$ 52,911</u>	<u>\$ 13,465</u>	<u>\$ 8,827</u>	<u>\$ 14,320</u>	<u>\$ 13,706</u>	<u>\$ 52,239</u>	<u>\$ 1,045</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
14,078	-	4,311	3,444	3,319	35,693	-
38,833	13,465	4,516	10,876	10,387	16,546	1,045
-	-	-	-	-	-	-
<u>52,911</u>	<u>13,465</u>	<u>8,827</u>	<u>14,320</u>	<u>13,706</u>	<u>52,239</u>	<u>1,045</u>
<u>\$ 52,911</u>	<u>\$ 13,465</u>	<u>\$ 8,827</u>	<u>\$ 14,320</u>	<u>\$ 13,706</u>	<u>\$ 52,239</u>	<u>\$ 1,045</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	Coroner's <u>Morgue</u>	States Attorney <u>Drug</u>
Cash and cash equivalents	\$ 1,939	\$ 150
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Other	-	-
Due from other funds	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 1,939</u>	 <u>\$ 150</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
Deferred revenue	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>
 FUND BALANCES (DEFICIT)		
Restricted	3,450	-
Committed	(1,511)	150
Unassigned	<u>-</u>	<u>-</u>
 Total fund balances (deficit)	 <u>1,939</u>	 <u>150</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,939</u>	 <u>\$ 150</u>

<u>Vehicle Maintenance</u>	<u>GIS County Clerk</u>	<u>RHSP County Clerk</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 7,413	\$ 2,287	\$ 908	\$ 910	\$ 867	\$ 2,457,243
-	-	-	-	-	107,131
-	-	-	-	-	63,512
-	-	-	-	-	943,000
-	-	-	-	-	22,898
-	-	-	-	-	174,175
<u>\$ 7,413</u>	<u>\$ 2,287</u>	<u>\$ 908</u>	<u>\$ 910</u>	<u>\$ 867</u>	<u>\$ 3,767,959</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,871
-	-	-	-	-	166,076
-	-	-	-	-	943,000
-	-	-	-	-	1,144,947
3,692	1,654	614	910	867	1,052,292
3,721	633	294	-	-	1,579,846
-	-	-	-	-	(9,126)
<u>7,413</u>	<u>2,287</u>	<u>908</u>	<u>910</u>	<u>867</u>	<u>2,623,012</u>
<u>\$ 7,413</u>	<u>\$ 2,287</u>	<u>\$ 908</u>	<u>\$ 910</u>	<u>\$ 867</u>	<u>\$ 3,767,959</u>

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>County Highway</u>	<u>County Airport</u>
REVENUES		
Property taxes	\$ 225,302	\$ 89,735
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	14,408	-
Capital grants and contributions	-	3,072
Fees, fines, and charges for services	110,063	77,905
Interest	831	528
Other	-	-
Total revenues	<u>350,604</u>	<u>171,240</u>
EXPENDITURES		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	436,548	124,421
Capital outlay	129,538	93,342
Debt service:		
Principal	-	10,000
Interest	-	5,150
Total expenditures	<u>566,086</u>	<u>232,913</u>
Excess (deficiency) of revenues over expenditures	<u>(215,482)</u>	<u>(61,673)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	158,232	15,925
Operating transfers out	<u>(5,000)</u>	<u>(24,563)</u>
Total other financing sources (uses)	<u>153,232</u>	<u>(8,638)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(62,250)</u>	<u>(70,311)</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>407,244</u>	<u>261,386</u>
End of year	<u>\$ 344,994</u>	<u>\$ 191,075</u>

<u>County Bridge</u>	<u>Federal Aid To Secondary Roads</u>	<u>County Motor Fuel Tax</u>	<u>County Highway Engineering Revolving</u>	<u>Township Bridge Program</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>
\$ 130,262	\$ 130,262	\$ -	\$ -	\$ -	\$ 99,703	\$ 199,380
-	-	390,375	-	-	-	-
-	-	-	-	-	2,098	4,740
-	-	-	-	-	-	-
66,444	-	-	26,367	-	-	-
3,012	1,597	101	116	198	456	3,205
-	-	-	-	-	1,463	7,939
<u>199,718</u>	<u>131,859</u>	<u>390,476</u>	<u>26,483</u>	<u>198</u>	<u>103,720</u>	<u>215,264</u>
-	-	-	-	-	-	-
-	-	-	-	-	156,404	347,508
-	-	-	-	-	-	-
-	-	-	-	-	-	-
89,664	-	130,702	2,390	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>89,664</u>	<u>-</u>	<u>130,702</u>	<u>2,390</u>	<u>-</u>	<u>156,404</u>	<u>347,508</u>
<u>110,054</u>	<u>131,859</u>	<u>259,774</u>	<u>24,093</u>	<u>198</u>	<u>(52,684)</u>	<u>(132,244)</u>
-	-	-	-	-	-	-
-	-	(140,000)	(2,232)	-	-	-
-	-	(140,000)	(2,232)	-	-	-
110,054	131,859	119,774	21,861	198	(52,684)	(132,244)
<u>419,247</u>	<u>256,255</u>	<u>95,125</u>	<u>32,296</u>	<u>71,687</u>	<u>114,778</u>	<u>511,150</u>
<u>\$ 529,301</u>	<u>\$ 388,114</u>	<u>\$ 214,899</u>	<u>\$ 54,157</u>	<u>\$ 71,885</u>	<u>\$ 62,094</u>	<u>\$ 378,906</u>

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>Tax Sale Automation</u>	<u>Court Automation</u>
REVENUES		
Property taxes	\$ -	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Capital grants and contributions	-	-
Fees, fines, and charges for services	3,521	15,000
Interest	165	206
Other	-	-
Total revenues	<u>3,686</u>	<u>15,206</u>
EXPENDITURES		
Current:		
General government	2,194	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	9,353
Public health and welfare	-	-
Transportation	-	-
Capital outlay	922	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>3,116</u>	<u>9,353</u>
Excess (deficiency) of revenues over expenditures	<u>570</u>	<u>5,853</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	570	5,853
FUND BALANCE (DEFICIT)		
Beginning of year	<u>22,431</u>	<u>43,767</u>
End of year	<u>\$ 23,001</u>	<u>\$ 49,620</u>

<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>	<u>Drug Enforcement</u>	<u>Mentally Deficient Persons</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,890
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,789	10,240	19,844	8,963	22,633	2,547	-
101	30	38	42	92	21	144
-	-	-	-	-	-	-
<u>5,890</u>	<u>10,270</u>	<u>19,882</u>	<u>9,005</u>	<u>22,725</u>	<u>2,568</u>	<u>37,034</u>
-	11,082	-	-	-	-	-
-	-	-	-	-	-	-
-	-	24,810	-	-	900	-
622	-	-	4,706	5,023	-	-
-	-	-	-	-	-	34,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>622</u>	<u>11,082</u>	<u>24,810</u>	<u>4,706</u>	<u>5,023</u>	<u>900</u>	<u>34,200</u>
<u>5,268</u>	<u>(812)</u>	<u>(4,928)</u>	<u>4,299</u>	<u>17,702</u>	<u>1,668</u>	<u>2,834</u>
-	-	3,000	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>3,000</u>	-	-	-	-
5,268	(812)	(1,928)	4,299	17,702	1,668	2,834
19,583	6,474	(7,198)	9,608	8,884	6,563	30,823
<u>\$ 24,851</u>	<u>\$ 5,662</u>	<u>\$ (9,126)</u>	<u>\$ 13,907</u>	<u>\$ 26,586</u>	<u>\$ 8,231</u>	<u>\$ 33,657</u>

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>Indemnity</u>	<u>Violent Crime Victims Assistance</u>
REVENUES		
Property taxes	\$ -	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Capital grants and contributions	-	-
Fees, fines, and charges for services	4,200	-
Interest	208	-
Other	-	-
Total revenues	<u>4,408</u>	<u>-</u>
EXPENDITURES		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Capital outlay	-	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>4,408</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,408	-
FUND BALANCE (DEFICIT)		
Beginning of year	<u>35,793</u>	<u>10</u>
End of year	<u>\$ 40,201</u>	<u>\$ 10</u>

<u>Probation Services</u>	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Vital Records</u>	<u>KIDS Interface System</u>	<u>Geographic Information System</u>	<u>DUI Equipment</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,750	-	11,749	-	-
-	-	-	-	-	-	-
17,120	14,886	-	1,009	-	41,549	-
233	57	-	82	25	349	-
-	-	-	-	-	-	-
<u>17,353</u>	<u>14,943</u>	<u>4,750</u>	<u>1,091</u>	<u>11,774</u>	<u>41,898</u>	<u>-</u>
-	-	-	155	-	48,965	-
-	-	-	-	-	-	-
-	-	3,360	-	-	-	-
11,544	20,621	-	-	8,430	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,089	-	-	-	-
-	-	-	-	-	-	-
<u>11,544</u>	<u>20,621</u>	<u>12,449</u>	<u>155</u>	<u>8,430</u>	<u>48,965</u>	<u>-</u>
<u>5,809</u>	<u>(5,678)</u>	<u>(7,699)</u>	<u>936</u>	<u>3,344</u>	<u>(7,067)</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5,809	(5,678)	(7,699)	936	3,344	(7,067)	-
<u>47,102</u>	<u>19,143</u>	<u>16,526</u>	<u>13,384</u>	<u>10,362</u>	<u>59,306</u>	<u>1,045</u>
<u>\$ 52,911</u>	<u>\$ 13,465</u>	<u>\$ 8,827</u>	<u>\$ 14,320</u>	<u>\$ 13,706</u>	<u>\$ 52,239</u>	<u>\$ 1,045</u>

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	Coroner's Morgue	States Attorney Drug
REVENUES		
Property taxes	\$ -	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	50	-
Capital grants and contributions	-	-
Fees, fines, and charges for services	2,375	65
Interest	7	-
Other	-	-
Total revenues	<u>2,432</u>	<u>65</u>
EXPENDITURES		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	235
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Capital outlay	1,500	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>1,500</u>	<u>235</u>
Excess (deficiency) of revenues over expenditures	<u>932</u>	<u>(170)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	932	(170)
FUND BALANCE (DEFICIT)		
Beginning of year	<u>1,007</u>	<u>320</u>
End of year	<u>\$ 1,939</u>	<u>\$ 150</u>

<u>Vehicle Maintenance</u>	<u>GIS County Clerk</u>	<u>RHSP County Clerk</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 911,534
-	-	-	-	-	390,375
-	-	-	-	-	6,838
-	-	-	-	100	31,057
-	-	-	-	-	3,072
3,103	1,654	752	1,299	3,475	460,803
-	-	-	-	-	11,844
-	-	-	-	-	9,402
<u>3,103</u>	<u>1,654</u>	<u>752</u>	<u>1,299</u>	<u>3,575</u>	<u>1,824,925</u>
-	-	138	-	-	62,534
-	-	-	-	-	503,912
589	-	-	-	2,708	32,602
-	-	-	389	-	60,688
-	-	-	-	-	34,200
-	-	-	-	-	783,725
-	-	-	-	-	234,391
-	-	-	-	-	10,000
-	-	-	-	-	5,150
<u>589</u>	<u>-</u>	<u>138</u>	<u>389</u>	<u>2,708</u>	<u>1,727,202</u>
<u>2,514</u>	<u>1,654</u>	<u>614</u>	<u>910</u>	<u>867</u>	<u>97,723</u>
-	633	294	-	-	178,084
-	-	-	-	-	(171,795)
<u>-</u>	<u>633</u>	<u>294</u>	<u>-</u>	<u>-</u>	<u>6,289</u>
2,514	2,287	908	910	867	104,012
<u>4,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,519,000</u>
<u>\$ 7,413</u>	<u>\$ 2,287</u>	<u>\$ 908</u>	<u>\$ 910</u>	<u>\$ 867</u>	<u>\$ 2,623,012</u>

MARSHALL COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 226,000	\$ 226,000	\$ 225,302	\$ 199,652
Reimbursements	10,000	10,000	39,331	20,025
Stark County reimbursement	50,000	50,000	64,163	79,048
Interest on investments	1,000	1,000	831	362
Signs	2,000	2,000	4,720	7,420
Federal grants	-	-	14,408	-
Miscellaneous	3,700	3,700	1,849	6,101
Total revenues	<u>292,700</u>	<u>292,700</u>	<u>350,604</u>	<u>312,608</u>
EXPENDITURES				
Resurfacing of roads	55,000	55,000	40,664	29,315
Gas and oil	40,000	40,000	36,598	29,287
Mileage - various persons	5,000	5,000	2,396	4,038
Office expense	6,000	6,000	6,043	5,307
Supplies	15,000	15,000	8,453	10,587
Miscellaneous	5,000	5,000	5,128	4,129
Interest on anticipation warrant	1,000	1,000	-	-
Salaries	330,950	330,950	305,737	277,726
Utilities	15,000	15,000	11,677	5,933
Repairs	20,000	20,000	19,852	12,610
Capital outlay	73,000	176,604	129,538	1,155
Total expenditures	<u>565,950</u>	<u>669,554</u>	<u>566,086</u>	<u>380,087</u>
Deficiency of revenues over expenditures	<u>(273,250)</u>	<u>(376,854)</u>	<u>(215,482)</u>	<u>(67,479)</u>
OTHER FINANCING SOURCES (USES)				
Equipment rental - County Motor Fuel Tax Fund transfer	140,000	140,000	140,000	140,000
County Highway Engineering Revolving Fund transfer	30,000	30,000	2,232	101,278
Salary reimbursement from General Fund	16,000	16,000	16,000	-
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)	<u>186,200</u>	<u>186,200</u>	<u>153,232</u>	<u>237,528</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (87,050)</u>	<u>\$ (190,654)</u>	<u>(62,250)</u>	<u>170,049</u>
FUND BALANCE				
Beginning of year			<u>407,244</u>	<u>237,195</u>
End of year			<u>\$ 344,994</u>	<u>\$ 407,244</u>

MARSHALL COUNTY, ILLINOIS
COUNTY AIRPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 90,000	\$ 90,000	\$ 89,735	\$ 104,832
Capital grants and contributions - federal revenue	205,000	205,000	3,072	42,138
Capital grants and contributions - state revenue	-	-	-	6,946
Fines, fees, and charges for services	36,000	36,000	77,905	75,149
Interest	1,000	1,000	528	751
Total revenues	<u>332,000</u>	<u>332,000</u>	<u>171,240</u>	<u>229,816</u>
EXPENDITURES				
Salaries	28,611	28,611	28,611	28,050
Building maintenance	27,600	27,600	18,924	16,222
Administration cost	17,000	17,000	16,036	20,170
Equipment maintenance	7,000	7,000	3,348	6,077
Lighting	7,000	7,000	1,680	3,946
Purchase of equipment	10,000	10,000	93,342	10,000
Runway maintenance	7,000	7,000	20,350	12,501
Attorney fees	5,000	5,000	600	-
Driveway and parking maintenance	4,000	4,000	3,989	4,158
Property taxes	3,200	3,200	8,471	13,714
Liability insurance	7,000	7,000	10,900	7,000
Land use maintenance	4,000	4,000	3,563	1,182
Fuel pump maintenance	2,000	2,000	2,577	962
General supplies	2,000	2,000	2,009	1,177
Miscellaneous	1,000	1,000	213	3,543
Audit	6,500	6,500	-	6,500
Construction	70,000	70,000	3,150	78,080
Renovations FBO and lounge	105,000	105,000	-	-
Debt service - principal payment	10,000	10,000	10,000	10,000
Interest	5,000	5,000	5,150	5,665
Total expenditures	<u>328,911</u>	<u>328,911</u>	<u>232,913</u>	<u>228,947</u>
Excess (deficiency) of revenues over expenditures	<u>3,089</u>	<u>3,089</u>	<u>(61,673)</u>	<u>869</u>
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	-	-	15,925	-
Transfer to other funds	<u>(5,000)</u>	<u>(5,000)</u>	<u>(24,563)</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(8,638)</u>	<u>(5,000)</u>
Deficiency of revenues and other financing sources over expenditures and other financing sources (uses)	<u>\$ (1,911)</u>	<u>\$ (1,911)</u>	<u>(70,311)</u>	<u>(4,131)</u>
FUND BALANCE				
Beginning of year			<u>261,386</u>	<u>265,517</u>
End of year			<u>\$ 191,075</u>	<u>\$ 261,386</u>

MARSHALL COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 135,000	\$ 135,000	\$ 130,262	\$ 129,872
Various townships - share of bridge construction	100,000	100,000	66,444	10,026
Interest	300	300	3,012	5,105
Total revenues	<u>235,300</u>	<u>235,300</u>	<u>199,718</u>	<u>145,003</u>
EXPENDITURES				
Pipe culverts	40,000	40,000	9,062	7,068
Bridges	180,000	180,000	27,419	11,370
Borings and plan preparation	40,000	40,000	46,546	21,525
Engineering	100,000	100,000	1,018	-
Miscellaneous	<u>20,000</u>	<u>20,000</u>	<u>5,619</u>	<u>10</u>
Total expenditures	<u>380,000</u>	<u>380,000</u>	<u>89,664</u>	<u>39,973</u>
Excess (deficiency) of revenues over expenditures	<u>(144,700)</u>	<u>(144,700)</u>	<u>110,054</u>	<u>105,030</u>
OTHER FINANCING SOURCES				
Transfer from Township Bridge Program Fund	20,000	20,000	-	-
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,750</u>
Total other financing sources	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>16,750</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (124,700)</u>	<u>\$ (124,700)</u>	<u>110,054</u>	<u>121,780</u>
FUND BALANCE				
Beginning of year			<u>419,247</u>	<u>297,467</u>
End of year			<u>\$ 529,301</u>	<u>\$ 419,247</u>

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, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 135,000	\$ 135,000	\$ 130,262	\$ 129,872
Interest	<u>500</u>	<u>500</u>	<u>1,597</u>	<u>3,434</u>
Total revenues	<u>135,500</u>	<u>135,500</u>	<u>131,859</u>	<u>133,306</u>
EXPENDITURES				
Projects	390,000	390,000	-	-
Other engineering - general	56,000	56,000	-	1,572
Bureau County line - Saratoga	-	-	-	141
Western Curve	-	-	-	30,768
Toluca	-	-	-	44,078
3rd PM	-	-	-	162,706
Wenona	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,605</u>
Total expenditures	<u>446,000</u>	<u>446,000</u>	<u>-</u>	<u>242,870</u>
Excess (deficiency) of revenues over expenditures	(310,500)	(310,500)	131,859	(109,564)
OTHER FINANCING SOURCES				
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (310,500)</u>	<u>\$ (310,500)</u>	131,859	(92,564)
FUND BALANCE				
Beginning of year			<u>256,255</u>	<u>348,819</u>
End of year			<u>\$ 388,114</u>	<u>\$ 256,255</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010**

	<u>2011</u>	<u>2010</u>
REVENUES		
Motor fuel tax allotments	\$ 390,375	\$ 374,154
Interest	<u>101</u>	<u>375</u>
Total revenues	390,476	374,529
 EXPENDITURES		
Expenditures on approved motor fuel tax projects	<u>130,702</u>	<u>496,606</u>
Excess (deficiency) of revenues over expenditures	259,774	(122,077)
 OTHER FINANCING USES		
Transfer to County Highway Fund for expenditures on approved motor fuel projects	<u>(140,000)</u>	<u>(140,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	119,774	(262,077)
 FUND BALANCE		
Beginning of year	<u>95,125</u>	<u>357,202</u>
End of year	<u>\$ 214,899</u>	<u>\$ 95,125</u>

MARSHALL COUNTY, ILLINOIS
COUNTY HIGHWAY ENGINEERING REVOLVING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 26,367	\$ 20,253
Interest	200	200	116	1,565
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total revenues	66,200	66,200	26,483	21,818
EXPENDITURES				
Miscellaneous	<u>25,000</u>	<u>25,000</u>	<u>2,390</u>	<u>224</u>
Excess of revenues over expenditures	41,200	41,200	24,093	21,594
OTHER FINANCING USES				
Transfer to County Highway Fund for engineering salaries	<u>(55,000)</u>	<u>(55,000)</u>	<u>(2,232)</u>	<u>(101,278)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (13,800)</u>	<u>\$ (13,800)</u>	21,861	(79,684)
FUND BALANCE				
Beginning of year			<u>32,296</u>	<u>111,980</u>
End of year			<u>\$ 54,157</u>	<u>\$ 32,296</u>

MARSHALL COUNTY, ILLINOIS
TOWNSHIP BRIDGE PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011		2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			<u>Actual</u>
Operating grants and contributions	\$ 100,000	\$ 100,000	\$ -
Interest	<u>1,000</u>	<u>1,000</u>	<u>198</u>
Total revenues	101,000	101,000	215
EXPENDITURES			
Expenditures on bridge projects	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess of revenues over expenditures	1,000	1,000	143
OTHER FINANCING USES			
Transfer out - Aid to TWP Bridge	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (49,000)</u>	<u>\$ (49,000)</u>	198
FUND BALANCE			
Beginning of year			<u>71,687</u>
End of year			<u>\$ 71,885</u>

MARSHALL COUNTY, ILLINOIS
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 100,000	\$ 100,000	\$ 99,703	\$ 99,963
Personal property replacement taxes	2,000	2,000	2,098	1,727
Interest	-	-	456	96
Other	-	-	1,463	3,376
Total revenues	102,000	102,000	103,720	105,162
EXPENDITURES				
Payments for County's share of Social Security tax	<u>150,000</u>	<u>150,000</u>	<u>156,404</u>	<u>156,997</u>
Deficiency of revenues over expenditures	<u>\$ (48,000)</u>	<u>\$ (48,000)</u>	(52,684)	(51,835)
FUND BALANCE				
Beginning of year			<u>114,778</u>	<u>166,613</u>
End of year			<u>\$ 62,094</u>	<u>\$ 114,778</u>

MARSHALL COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 200,000	\$ 200,000	\$ 199,380	\$ 199,652
Personal property replacement taxes	4,500	4,500	4,740	3,899
Interest	-	-	3,205	6,532
Other	-	-	7,939	7,907
Total revenues	204,500	204,500	215,264	217,990
EXPENDITURES				
Payments to employees' retirement fund	<u>395,000</u>	<u>395,000</u>	<u>347,508</u>	<u>336,618</u>
Deficiency of revenues over expenditures	<u>\$ (190,500)</u>	<u>\$ (190,500)</u>	(132,244)	(118,628)
FUND BALANCE				
Beginning of year			<u>511,150</u>	<u>629,778</u>
End of year			<u>\$ 378,906</u>	<u>\$ 511,150</u>

MARSHALL COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 3,000	\$ 3,000	\$ 3,521	\$ 3,748
Interest	-	-	165	79
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>3,686</u>	<u>3,827</u>
EXPENDITURES				
Salaries	250	250	-	-
Supplies	1,000	1,000	827	834
Training	1,500	1,500	1,367	922
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>922</u>	<u>175</u>
Total expenditures	<u>3,750</u>	<u>3,750</u>	<u>3,116</u>	<u>1,931</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (750)</u>	<u>\$ (750)</u>	570	1,896
FUND BALANCE				
Beginning of year			<u>22,431</u>	<u>20,535</u>
End of year			<u>\$ 23,001</u>	<u>\$ 22,431</u>

MARSHALL COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 17,000	\$ 17,000	\$ 15,000	\$ 15,299
Interest	-	-	206	223
Total revenues	17,000	17,000	15,206	15,522
EXPENDITURES				
Supplies	20,000	20,000	9,353	7,681
Excess (deficiency) of revenues over expenditures	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	5,853	7,841
FUND BALANCE				
Beginning of year			43,767	35,926
End of year			<u>\$ 49,620</u>	<u>\$ 43,767</u>

MARSHALL COUNTY, ILLINOIS
COURT SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 6,400	\$ 6,400	\$ 5,789	\$ 6,056
Interest	<u>-</u>	<u>-</u>	<u>101</u>	<u>91</u>
Total revenues	6,400	6,400	5,890	6,147
EXPENDITURES				
Supplies	<u>10,000</u>	<u>10,000</u>	<u>622</u>	<u>612</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,600)</u>	<u>\$ (3,600)</u>	5,268	5,535
FUND BALANCE				
Beginning of year			<u>19,583</u>	<u>14,048</u>
End of year			<u>\$ 24,851</u>	<u>\$ 19,583</u>

MARSHALL COUNTY, ILLINOIS
COUNTY CLERK'S EDP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 13,500	\$ 13,500	\$ 10,240	\$ 10,081
Interest	-	-	30	36
Total revenues	13,500	13,500	10,270	10,117
EXPENDITURES				
Microfilm expense	<u>15,500</u>	<u>15,500</u>	<u>11,082</u>	<u>9,286</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	(812)	831
FUND BALANCE				
Beginning of year			<u>6,474</u>	<u>5,643</u>
End of year			<u>\$ 5,662</u>	<u>\$ 6,474</u>

MARSHALL COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 25,000	\$ 25,000	\$ 19,844	\$ 22,514
Interest	25	25	38	14
Total revenues	<u>25,025</u>	<u>25,025</u>	<u>19,882</u>	<u>22,528</u>
EXPENDITURES				
Salary	6,900	6,900	6,900	6,778
Dog tax expense	2,000	2,000	1,973	707
Water and sewer	300	300	270	270
Maintenance	500	500	418	232
Dog catcher	3,500	3,500	3,050	3,450
Dog catcher mileage	750	750	588	768
Veterinarian	7,700	7,700	6,746	7,727
Veterinary salary	4,800	4,800	4,800	4,800
Miscellaneous	200	200	65	226
Total expenditures	<u>26,650</u>	<u>26,650</u>	<u>24,810</u>	<u>24,958</u>
Deficiency of revenues over expenditures	(1,625)	(1,625)	(4,928)	(2,430)
OTHER FINANCING SOURCES				
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Deficiency of revenues over expenditures and other financing sources	<u>\$ (1,625)</u>	<u>\$ (1,625)</u>	(1,928)	(2,430)
FUND BALANCE (DEFICIT)				
Beginning of year			<u>(7,198)</u>	<u>(4,768)</u>
End of year			<u>\$ (9,126)</u>	<u>\$ (7,198)</u>

MARSHALL COUNTY, ILLINOIS
COUNTY LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 7,000	\$ 7,000	\$ 8,963	\$ 8,045
Interest	<u>-</u>	<u>-</u>	<u>42</u>	<u>41</u>
Total revenues	7,000	7,000	9,005	8,086
EXPENDITURES				
Law Library payment	<u>10,000</u>	<u>10,000</u>	<u>4,706</u>	<u>6,087</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	4,299	1,999
FUND BALANCE				
Beginning of year			<u>9,608</u>	<u>7,609</u>
End of year			<u>\$ 13,907</u>	<u>\$ 9,608</u>

MARSHALL COUNTY, ILLINOIS
 MAINTENANCE AND CHILD SUPPORT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2011
 With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 13,000	\$ 13,000	\$ 22,633	\$ 273
Interest	-	-	92	67
Total revenues	13,000	13,000	22,725	340
EXPENDITURES				
Supplies	20,000	20,000	5,023	10,897
Excess (deficiency) of revenues over expenditures	\$ (7,000)	\$ (7,000)	17,702	(10,557)
FUND BALANCE				
Beginning of year			8,884	19,441
End of year			\$ 26,586	\$ 8,884

**MARSHALL COUNTY, ILLINOIS
 DRUG ENFORCEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2011
 With Comparative Figures for the Year Ended November 30, 2010**

	<u>Original Budget</u>	<u>2011 Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 2,547	\$ 1,784
Interest	-	-	21	19
Total revenues	<u>500</u>	<u>500</u>	<u>2,568</u>	<u>1,803</u>
EXPENDITURES				
Supplies	500	500	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>900</u>	<u>300</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>900</u>	<u>300</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	1,668	1,503
FUND BALANCE				
Beginning of year			<u>6,563</u>	<u>5,060</u>
End of year			<u>\$ 8,231</u>	<u>\$ 6,563</u>

MARSHALL COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes	\$ 37,000	\$ 37,000	\$ 36,890	\$ 27,136
Interest	<u>-</u>	<u>-</u>	<u>144</u>	<u>31</u>
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>37,034</u>	<u>27,167</u>
EXPENDITURES				
Gateway Center	15,000	15,000	15,000	15,000
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
County Mental Health Office Set Up	14,400	14,400	7,200	-
North Central Behavioral - Self Pay Support	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total expenditures	<u>41,400</u>	<u>41,400</u>	<u>34,200</u>	<u>27,000</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,400)</u>	<u>\$ (4,400)</u>	2,834	167
FUND BALANCE				
Beginning of year			<u>30,823</u>	<u>30,656</u>
End of year			<u>\$ 33,657</u>	<u>\$ 30,823</u>

MARSHALL COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011		2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Redemptions	\$ 5,000	\$ 5,000	\$ 4,200
Interest	<u>-</u>	<u>-</u>	<u>208</u>
Total revenues	5,000	5,000	4,408
EXPENDITURES			
Claims	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	5,000	5,000	4,408
OTHER FINANCING USES			
Transfer to other funds	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>4,408</u>
FUND BALANCE			
Beginning of year			<u>35,793</u>
End of year			<u>\$ 40,201</u>

MARSHALL COUNTY, ILLINOIS
VIOLENT CRIME VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -
FUND BALANCE		
Beginning of year	<u>10</u>	<u>10</u>
End of year	<u>\$ 10</u>	<u>\$ 10</u>

MARSHALL COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 17,120	\$ 15,229
Interest	-	-	233	264
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>17,353</u>	<u>15,493</u>
 EXPENDITURES				
Electronic monitoring	2,500	2,500	1,165	1,557
Offender services	9,500	9,500	4,304	5,231
Training	1,500	1,500	350	682
Miscellaneous	2,750	2,750	5,725	2,461
Capital outlay	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>3,430</u>
Total expenditures	<u>20,750</u>	<u>20,750</u>	<u>11,544</u>	<u>13,361</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (8,750)</u>	<u>\$ (8,750)</u>	5,809	2,132
 FUND BALANCE				
Beginning of year			<u>47,102</u>	<u>44,970</u>
End of year			<u>\$ 52,911</u>	<u>\$ 47,102</u>

MARSHALL COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 17,000	\$ 17,000	\$ 14,886	\$ 15,209
Interest	150	150	57	82
Total revenues	<u>17,150</u>	<u>17,150</u>	<u>14,943</u>	<u>15,291</u>
EXPENDITURES				
Microfilm	2,250	2,250	323	-
Supplies	<u>25,000</u>	<u>25,000</u>	<u>20,298</u>	<u>14,159</u>
Total expenditures	<u>27,250</u>	<u>27,250</u>	<u>20,621</u>	<u>14,159</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,100)</u>	<u>\$ (10,100)</u>	(5,678)	1,132
FUND BALANCE				
Beginning of year			<u>19,143</u>	<u>18,011</u>
End of year			<u>\$ 13,465</u>	<u>\$ 19,143</u>

**MARSHALL COUNTY, ILLINOIS
DRUG PREVENTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010**

	2011		2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Calendar receipts	\$ 1,000	\$ 1,000	\$ 4,250
Capital grants - federal revenue	-	-	34,812
Other	-	-	3,530
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>42,592</u>
EXPENDITURES			
Canine expense	1,000	1,000	424
Miscellaneous	-	-	5,621
Capital outlay	-	-	32,194
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>38,239</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(7,699) 4,353
FUND BALANCE			
Beginning of year			<u>16,526</u> <u>12,173</u>
End of year			<u>\$ 8,827</u> <u>\$ 16,526</u>

MARSHALL COUNTY, ILLINOIS
VITAL RECORDS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 1,009	\$ 852
Interest	-	-	82	133
Total revenues	1,000	1,000	1,091	985
EXPENDITURES				
Microfilm	250	250	155	-
Excess of revenues over expenditures	<u>\$ 750</u>	<u>\$ 750</u>	936	985
FUND BALANCE				
Beginning of year			13,384	12,399
End of year			<u>\$ 14,320</u>	<u>\$ 13,384</u>

MARSHALL COUNTY, ILLINOIS
KIDS INTERFACE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Operating grants and contributions - state revenue	\$ 10,000	\$ 10,000	\$ 11,749	\$ 9,684
Interest	<u>-</u>	<u>-</u>	<u>25</u>	<u>49</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>11,774</u>	<u>9,733</u>
EXPENDITURES				
Supplies	16,000	16,000	-	1,582
Computer maintenance	-	-	2,900	3,480
Salaries	<u>-</u>	<u>-</u>	<u>5,530</u>	<u>5,209</u>
Total expenditures	<u>16,000</u>	<u>16,000</u>	<u>8,430</u>	<u>10,271</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	3,344	(538)
FUND BALANCE				
Beginning of year			<u>10,362</u>	<u>10,900</u>
End of year			<u>\$ 13,706</u>	<u>\$ 10,362</u>

MARSHALL COUNTY, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2011
 With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 30,000	\$ 30,000	\$ 41,549	\$ 42,150
Interest	<u>-</u>	<u>-</u>	<u>349</u>	<u>445</u>
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>41,898</u>	<u>42,595</u>
EXPENDITURES				
Mapping Program	20,000	20,000	11,275	11,419
Map digitization	2,000	2,000	-	-
Salaries	41,247	41,247	37,690	20,473
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>
Total expenditures	<u>63,247</u>	<u>63,247</u>	<u>48,965</u>	<u>31,901</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (33,247)</u>	<u>\$ (33,247)</u>	<u>(7,067)</u>	<u>10,694</u>
FUND BALANCE				
Beginning of year			<u>59,306</u>	<u>48,612</u>
End of year			<u>\$ 52,239</u>	<u>\$ 59,306</u>

MARSHALL COUNTY, ILLINOIS
DUI EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ -	\$ -
EXPENDITURES				
Purchase of equipment	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,261</u>
Deficiency of revenues over expenditures	<u>\$ (500)</u>	<u>\$ (500)</u>	-	(1,261)
FUND BALANCE				
Beginning of year			<u>1,045</u>	<u>2,306</u>
End of year			<u>\$ 1,045</u>	<u>\$ 1,045</u>

**MARSHALL COUNTY, ILLINOIS
CORONER'S MORGUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010**

	<u>2011</u>	<u>2010</u>
REVENUES		
Fees, fines, and charges for services	\$ 2,375	\$ 660
Operating grants and contributions	50	-
Miscellaneous	-	49
Interest	<u>7</u>	<u>4</u>
Total revenues	2,432	713
 EXPENDITURES		
Capital outlay	<u>1,500</u>	<u>200</u>
Excess of revenues over expenditures	932	513
 FUND BALANCE		
Beginning of year	<u>1,007</u>	<u>494</u>
End of year	<u><u>\$ 1,939</u></u>	<u><u>\$ 1,007</u></u>

MARSHALL COUNTY, ILLINOIS
STATES ATTORNEY DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fees, fines, and charges for services	\$ 65	\$ 253
 EXPENDITURES		
Miscellaneous	<u> 235</u>	<u> 280</u>
 Deficiency of revenues over expenditures	(170)	(27)
 FUND BALANCE		
Beginning of year	<u> 320</u>	<u> 347</u>
 End of year	<u><u> 150</u></u>	<u><u> 320</u></u>

MARSHALL COUNTY, ILLINOIS
VEHICLE MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011
With Comparative Figures for the Year Ended November 30, 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fees, fines, and charges for services	\$ 3,103	\$ 4,060
 EXPENDITURES		
Maintenance	<u>589</u>	<u>2,882</u>
Excess of revenues over expenditures	2,514	1,178
 FUND BALANCE		
Beginning of year	<u>4,899</u>	<u>3,721</u>
End of year	<u>\$ 7,413</u>	<u>\$ 4,899</u>

MARSHALL COUNTY, ILLINOIS
GIS COUNTY CLERK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011

REVENUES

Fees, fines, and charges for services	\$ 1,654
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OTHER FINANCING SOURCES

Transfer from other funds	<u>633</u>
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Excess of revenues and other financing sources over expenditures	2,287
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FUND BALANCE

Beginning of year	<u>-</u>
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End of year	<u><u>\$ 2,287</u></u>
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**MARSHALL COUNTY, ILLINOIS
RHSP COUNTY CLERK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011**

REVENUES

Fees, fines, and charges for services	\$	752
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EXPENDITURES

Supplies		138
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Excess of revenues over expenditures		614
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OTHER FINANCING SOURCES

Transfer from other funds		294
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Excess of revenue and other financing sources over expenditures		908
--	--	-----

FUND BALANCE

Beginning of year		-
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End of year	\$	908
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MARSHALL COUNTY, ILLINOIS
FTA WARRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011

REVENUES

Fees, fines, and charges for services	\$ 1,299
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EXPENDITURES

Supplies	<u>389</u>
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Excess of revenues over expenditures	910
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FUND BALANCE

Beginning of year	<u>-</u>
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End of year	<u><u>\$ 910</u></u>
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MARSHALL COUNTY, ILLINOIS
SHERIFF COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2011

REVENUES

Fees, fines, and charges for services	\$ 3,475
Donation	<u>100</u>
Total revenues	<u>3,575</u>

EXPENDITURES

Supplies	2,697
Dog food expense	<u>11</u>
Total expenditures	<u>2,708</u>

Excess of revenues over expenditures	867
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FUND BALANCE

Beginning of year	<u>-</u>
End of year	<u><u>\$ 867</u></u>

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT
STATEMENT OF CASH FLOWS
Year Ended November 30, 2011**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from phone companies	\$ 246,058
Cash payments to suppliers for goods and services	(151,755)
Cash payments for salaries	(102,508)
Net cash used in operating activities	<u>(8,205)</u>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Acquisition of equipment	<u>(14,140)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	7,403
Purchase of investments	(608,369)
Redemption of investments	527,928
Net cash used in investing activities	<u>(73,038)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (95,383)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 173,748

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 78,365

**RECONCILIATION OF OPERATING LOSS TO NET
CASH USED IN OPERATING ACTIVITIES**

Operating loss	\$ (17,529)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	19,726
Effects of changes in operating assets and liabilities:	
Accounts receivable	(7,101)
Accounts payable and accrued expense	<u>(3,301)</u>

NET CASH USED IN OPERATING ACTIVITIES \$ (8,205)

**MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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, 2011

	<u>County Collector</u>	<u>Circuit Clerk</u>
ASSETS		
Cash and cash equivalents	\$ 36,984	\$ 79,682
 TOTAL ASSETS	 <u>\$ 36,984</u>	 <u>\$ 79,682</u>
 LIABILITIES		
Due to other taxing units	\$ 36,984	\$ -
Funds held for others	<u> -</u>	<u> 79,682</u>
 TOTAL LIABILITIES	 <u>\$ 36,984</u>	 <u>\$ 79,682</u>

<u>Inheritance Tax</u>	<u>Clearing</u>	<u>Escrow</u>	<u>Land Acquisition</u>	<u>Hospitalization</u>	<u>Total</u>
\$ 58	\$ -	\$ 33,190	\$ 7,618	\$ -	\$ 157,532
<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 33,190</u>	<u>\$ 7,618</u>	<u>\$ -</u>	<u>\$ 157,532</u>
\$ - 58	\$ - -	\$ - 33,190	\$ - 7,618	\$ - -	\$ 36,984 120,548
<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 33,190</u>	<u>\$ 7,618</u>	<u>\$ -</u>	<u>\$ 157,532</u>

MARSHALL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011

	<u>Balance</u> <u>December 1,</u> <u>2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>November 30,</u> <u>2011</u>
COUNTY COLLECTOR FUND				
Assets - cash	\$ 8,501	\$ 21,225,242	\$ 21,196,759	\$ 36,984
Liabilities - due to other taxing units	\$ 8,501	\$ 21,225,242	\$ 21,196,759	\$ 36,984
 CIRCUIT CLERK FUND				
Assets - cash	\$ 98,251	\$ 610,168	\$ 628,737	\$ 79,682
Liabilities - funds held for others	\$ 98,251	\$ 610,168	\$ 628,737	\$ 79,682
 INHERITANCE TAX FUND				
Assets - cash	\$ 58	\$ -	\$ -	\$ 58
Liabilities - funds held for others	\$ 58	\$ -	\$ -	\$ 58
 CLEARING FUND				
Assets - cash	\$ -	\$ 2,244,816	\$ 2,244,816	\$ -
Liabilities - funds held for others	\$ -	\$ 2,244,816	\$ 2,244,816	\$ -
 ESCROW FUND				
Assets - cash	\$ 3,041	\$ 30,149	\$ -	\$ 33,190
Liabilities - funds held for others	\$ 3,041	\$ 30,149	\$ -	\$ 33,190
 LAND ACQUISITION FUND				
Assets - cash	\$ 7,583	\$ 35	\$ -	\$ 7,618
Liabilities - funds held for others	\$ 7,583	\$ 35	\$ -	\$ 7,618

MARSHALL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011

	Balance December 1, <u>2010</u>	<u>Increase</u>	<u>Decrease</u>	Balance November 30, <u>2011</u>
HOSPITALIZATION FUND				
Assets - cash	\$ -	\$ 29,809	\$ 29,809	\$ -
Liabilities - funds held for others	\$ -	\$ 29,809	\$ 29,809	\$ -
 TOTAL - ALL AGENCY FUNDS				
Assets - cash	\$ 117,434	\$ 24,140,219	\$ 24,100,121	\$ 157,532
Liabilities:				
Due to other taxing units	\$ 8,501	\$ 21,225,242	\$ 21,196,759	\$ 36,984
Funds held for others	108,933	2,914,977	2,903,362	120,548
Total liabilities	\$ 117,434	\$ 24,140,219	\$ 24,100,121	\$ 157,532

**MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2010 TAX SETTLEMENT
Year Ended November 30, 2011**

**2010 TAX CERTIFIED TO COUNTY COLLECTOR
FOR COLLECTION**

\$ 21,331,386

ADDITIONS

Interest on taxes collected

9,131

DEDUCTIONS

Forfeited taxes

\$ 61,320

Errors and corrections

47,013

Enterprise zone abatements

159,712

268,045

TOTAL TAXES AND INTEREST TO BE DISTRIBUTED

\$ 21,072,472

CURRENT TAXES

Distribution to County funds

\$ 2,367,113

Distribution to other taxing units

18,705,359

TOTAL TAXES AND INTEREST DISTRIBUTED

\$ 21,072,472