

**MARSHALL COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

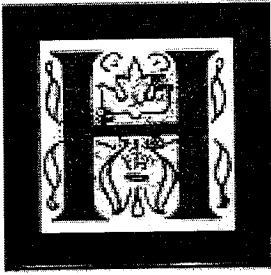
**Year Ended November 30, 2013**



**MARSHALL COUNTY**  
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**November 30, 2013**

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**INDEPENDENT AUDITOR'S REPORT**

Marshall 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, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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

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

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

**Unqualified Opinion**

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 the Marshall County, Illinois as of November 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the retirement plan information on pages 34-35, the budgetary comparison information in Schedules 1 and 2, and the Notes to Budgetary Comparison Schedules be presented to supplement the basic financial statements, as listed as *Required Supplementary Information* in the table of contents. Such information, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the schedules on pages 34-35 in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information included in the schedules on pages 34-35 because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Marshall County, Illinois' basic financial statements. Schedules 3-10 detailed as *Supplementary Information* in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, and schedule of findings and questioned costs are also considered *Supplementary Information* and are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are also not a required part of the financial statements. The *Supplementary Information*, including the schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, and the schedule of findings and questioned costs are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The *Required Supplementary Information*, except for the schedules on pages 34-35, and the *Supplementary Information* discussed above have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules identified above as *Required Supplementary Information*, except for the schedules on pages 34-35, and *Supplementary Information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Prior Year Information*

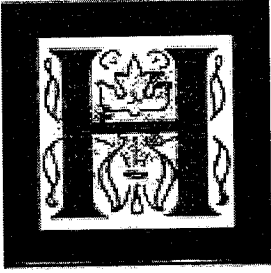
The prior year comparative information shown in the required supplementary information, the supplementary information, and notes to the financial statements was subjected to auditing procedures applied by the prior auditor. We offer no assurance on the prior year comparative information shown on these schedules.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2014, on our consideration of Marshall County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marshall County's internal control over financial reporting and compliance.

*Hopkins & Assoc.*

Granville, Illinois  
February 14, 2014



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

Marshall County Board  
Marshall County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 14, 2014. The financial statements were found to be fairly stated.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

We identified a finding as Finding 2013-1 that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Marshall County, Illinois's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Marshall County, Illinois's response and, accordingly, we express no opinion on it.

### **Compliance and Other Matters**

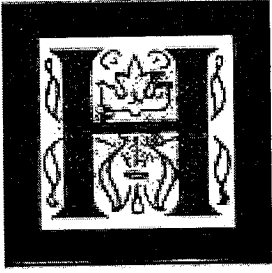
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Hopkins & Assoc.*

Granville, Illinois  
February 14, 2014



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Marshall County Board  
Marshall County, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Marshall County, Illinois' (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Countys*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Marshall County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2013.



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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Marshall County, Illinois's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Hopkins & Assoc.*

Granville, Illinois  
February 14, 2014

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2013

	<u>Governmental Activities</u>	<u>Component Unit- 911 ETSB</u>	<u>Total</u>
<b>ASSETS</b>			
Cash (Note 2)	\$ 5,258,752	\$ 29,330	\$ 5,288,082
Investments (Note 2)	743,163	644,542	1,387,705
Receivables (net) :			
Property Tax (Note 1D)	2,590,119	-	2,590,119
Other (Note 7)	576,012	36,039	612,051
Prepaid Expenses (Note 7)	11,487	8,075	19,562
Inventory - Airport Fuel	14,888	-	14,888
Other Post Employment Benefits (Note 13)	842	-	842
Capital Assets: (Note 3)			
Land	5,931,652	-	5,931,652
Buildings	1,812,340	-	1,812,340
Equipment and Furniture	2,241,370	555,777	2,797,147
Improvements	-	57,842	57,842
Infrastructure - Road & Bridges	6,913,658	-	6,913,658
Accumulated Depreciation	(7,032,996)	(574,108)	(7,607,104)
<b>Total Assets</b>	<u>\$ 19,061,287</u>	<u>\$ 757,497</u>	<u>\$ 19,818,784</u>
<b>DEFERRED OUTFLOWS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>\$ 19,061,287</u></u>	<u><u>\$ 757,497</u></u>	<u><u>\$ 19,818,784</u></u>
<b>LIABILITIES</b>			
Accounts Payable (Note 7)	\$ 70,502	\$ 3,075	\$ 73,577
Due to Agency Funds	157,557	-	157,557
Long-Term Liabilities (Note 11):			
Due Within One Year	174,768	-	174,768
Due In More Than One Year	151,956	-	151,956
<b>Total Liabilities</b>	<u>\$ 554,783</u>	<u>\$ 3,075</u>	<u>\$ 557,858</u>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 2,590,119	\$ -	\$ 2,590,119
<b>Total Deferred Inflows</b>	<u>\$ 2,590,119</u>	<u>\$ -</u>	<u>\$ 2,590,119</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 9,682,884	\$ 39,511	\$ 9,722,395
Restricted for: (Note 4)			
Roads and Bridges	1,646,337	-	1,646,337
Health and Welfare	353,889	-	353,889
Retirement	303,550	-	303,550
Airport	112,056	-	112,056
Other Purposes	497,141	-	497,141
Unrestricted	3,320,528	714,911	4,035,439
<b>Total Net Position</b>	<u>\$ 15,916,385</u>	<u>\$ 754,422</u>	<u>\$ 16,670,807</u>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<u><u>\$ 19,061,287</u></u>	<u><u>\$ 757,497</u></u>	<u><u>\$ 19,818,784</u></u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
Year Ended November 30, 2013

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB
Governmental Activities:						
General Administration	\$ 1,200,456	\$ 548,546	\$ 427,226	\$ -	\$ (224,684)	\$ (224,684)
Employee Benefit	583,504	-	-	-	(583,504)	(583,504)
Public Safety	1,127,346	-	-	-	(1,127,346)	(1,127,346)
Judiciary and Court Related	662,235	83,805	-	-	(578,430)	(578,430)
Transportation	1,504,418	171,107	132,901	653,211	(547,199)	(547,199)
Public Health and Welfare	645,835	21,131	402,324	-	(222,380)	(222,380)
Other	122,020	-	-	-	(122,020)	(122,020)
Interest on LT Debt	4,120	-	-	-	(4,120)	(4,120)
<b>Total Governmental Activities</b>	<b>\$ 5,849,934</b>	<b>\$ 824,589</b>	<b>\$ 962,451</b>	<b>\$ 653,211</b>	<b>\$ (3,409,683)</b>	<b>\$ (3,409,683)</b>
911 ETSB	\$ 281,021	\$ 222,280	\$ -	\$ -	\$ (58,741)	\$ (58,741)
<b>Total Component Unit</b>	<b>\$ 281,021</b>	<b>\$ 222,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (58,741)</b>	<b>\$ (58,741)</b>
<b>Total Primary Government</b>	<b>\$ 6,130,955</b>	<b>\$ 1,046,869</b>	<b>\$ 962,451</b>	<b>\$ 653,211</b>	<b>\$ (3,409,683)</b>	<b>\$ (3,468,424)</b>
<b>General revenues:</b>						
Taxes:						
Property Taxes		\$ 2,654,898			\$ -	\$ 2,654,898
Motor Fuel		389,967			-	389,967
Sales and Use Taxes		319,027			-	319,027
Replacement Tax		138,547			-	138,547
Income Tax		401,332			-	401,332
Interest Earned		12,017			2,350	14,367
Other General Revenue		100,780			-	100,780
Total General Revenues		\$ 4,016,568			\$ 2,350	\$ 4,018,918
Change in Net Position from Operations		\$ 606,885			\$ (56,391)	\$ 550,494
Agency Transfers In (Note 5)		197,712			-	197,712
Agency Transfers Out (Note 5)		(197,712)			-	(197,712)
Prior Period Adjustment (Note 14)		(642,558)			-	(642,558)
Change in Net Position		(35,673)			(56,391)	(92,064)
Net Position - Beginning		15,952,058			810,813	16,762,871
<b>Net Position - Ending</b>		<b>\$ 15,916,385</b>			<b>\$ 754,422</b>	<b>\$ 16,670,807</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
November 30, 2013

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 2,507,166	\$ 171,727	\$ 72,475	\$ 268,870	\$ 195,351	\$ 2,043,163	\$ 5,258,752
Investments (Note 2)	727,421	-	-	-	-	15,742	743,163
Property Tax Receivable (Note 1D)	1,321,419	230,700	90,000	116,000	430,000	402,000	2,590,119
Due from State of IL (Note 7)	181,461	-	28,679	-	-	155,430	365,570
Due from Federal Government (Note 7)	-	-	-	138,374	-	-	138,374
Due from Other Funds (Note 5)	22,809	571	-	9,303	-	5,773	38,456
Due from Agency Funds	43,806	-	-	3,000	2,034	3,551	52,391
Inventory	-	-	14,888	-	-	-	14,888
Other Receivables	2,000	-	-	17,677	-	-	19,677
Prepaid Expenses (Note 7)	11,487	-	-	-	-	-	11,487
<b>Total Assets</b>	<b>\$ 4,817,569</b>	<b>\$ 402,998</b>	<b>\$ 206,042</b>	<b>\$ 553,224</b>	<b>\$ 627,385</b>	<b>\$ 2,625,659</b>	<b>\$ 9,232,877</b>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities:</b>							
Accounts Payable (Note 7)	\$ 20,822	\$ 5,721	\$ 1,676	\$ -	\$ -	\$ 42,283	\$ 70,502
Due to Other Funds (Note 5)	571	15,479	-	-	-	22,406	38,456
Due to Agency Funds	-	-	2,310	-	-	155,247	157,557
Deferred Revenue (Note 1D)	1,321,419	230,700	90,000	116,000	430,000	402,000	2,590,119
<b>Total Liabilities</b>	<b>\$ 1,342,812</b>	<b>\$ 251,900</b>	<b>\$ 93,986</b>	<b>\$ 116,000</b>	<b>\$ 430,000</b>	<b>\$ 621,936</b>	<b>\$ 2,856,634</b>
<b>Fund Balances (Note 4):</b>							
Nonspendable	\$ 11,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,487
Restricted	-	151,098	112,056	437,224	197,385	2,003,723	2,901,486
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,463,270	-	-	-	-	-	3,463,270
<b>Total Fund Balance</b>	<b>\$ 3,474,757</b>	<b>\$ 151,098</b>	<b>\$ 112,056</b>	<b>\$ 437,224</b>	<b>\$ 197,385</b>	<b>\$ 2,003,723</b>	<b>\$ 6,376,243</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,817,569</b>	<b>\$ 402,998</b>	<b>\$ 206,042</b>	<b>\$ 553,224</b>	<b>\$ 627,385</b>	<b>\$ 2,625,659</b>	<b>\$ 9,232,877</b>

**Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position**

Total Fund Balance	\$ 6,376,243
Book Value of Long-Term Liabilities at Year-End	(326,724)
Book Value of Capital Assets at Year-End	9,866,024
Other Post Employment Benefits	842
<b>Total Net Position</b>	<b>\$15,916,385</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended November 30, 2013**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>REVENUES</b>							
Property Taxes	\$ 1,374,584	\$ 201,312	\$ 90,992	\$ 120,760	\$ 382,267	\$ 484,983	\$ 2,654,898
Motor Fuel Tax	-	-	-	-	-	389,967	389,967
Sales and Use Taxes	319,027	-	-	-	-	-	319,027
Replacement Tax	130,964	-	-	-	5,060	2,523	138,547
Income Tax	401,332	-	-	-	-	-	401,332
Fees, Licenses, Permits	454,231	-	81,983	-	-	234,313	770,527
Capital Grants - State Program	-	-	21,935	-	-	-	21,935
Capital Grants - Federal Program	-	-	492,902	138,374	-	-	631,276
Operating Grants & Contributions	252,830	-	-	-	-	418,936	671,766
Refunds and Reimbursements	157,784	114,674	-	18,227	-	-	290,685
Aviation Fuel Sales	-	-	54,062	-	-	-	54,062
Interest Income	7,428	120	131	1,027	245	3,066	12,017
Other	63,661	2,020	1,300	-	16,678	17,121	100,780
<b>Total Revenues</b>	<b>\$ 3,161,841</b>	<b>\$ 318,126</b>	<b>\$ 743,305</b>	<b>\$ 278,388</b>	<b>\$ 404,250</b>	<b>\$ 1,550,909</b>	<b>\$ 6,456,819</b>

**EXPENDITURES**

Current:

General Administrative	\$ 1,114,558	\$ -	\$ -	\$ -	\$ -	\$ 45,737	\$ 1,160,295
Employee Benefit	-	-	-	-	414,886	168,618	583,504
Public Safety	1,087,634	-	-	-	-	39,712	1,127,346
Judiciary and Court Related	532,538	-	-	-	-	73,370	605,908
Transportation	-	491,804	216,336	16,216	-	293,089	1,017,445
Public Health and Welfare	20,714	-	-	-	-	622,781	643,495
Other	95,399	-	-	-	-	-	95,399
Debt Service	-	-	-	-	-	-	-
Principal	-	-	10,000	-	-	-	10,000
Interest	-	-	4,120	-	-	-	4,120
Capital Outlay	60,804	40,417	505,833	461,341	-	-	1,068,395
<b>Total Expenditures</b>	<b>\$ 2,911,647</b>	<b>\$ 532,221</b>	<b>\$ 736,289</b>	<b>\$ 477,557</b>	<b>\$ 414,886</b>	<b>\$ 1,243,307</b>	<b>\$ 6,315,907</b>

**Excess (Deficiency) of Revenues Over Expenditures**

	\$ 250,194	\$ (214,095)	\$ 7,016	\$ (199,169)	\$ (10,636)	\$ 307,602	\$ 140,912
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**OTHER FINANCING SOURCES (USES)**

Transfer In (Note 5)	\$ -	\$ 193,659	\$ -	\$ -	\$ -	\$ 4,053	\$ 197,712
Transfer Out (Note 5)	-	-	-	(4,053)	-	(193,659)	(197,712)
Prior Period Adjustment (Note 14)	24,775	-	-	-	-	(667,333)	(642,558)
<b>Total Other Sources (Uses)</b>	<b>\$ 24,775</b>	<b>\$ 193,659</b>	<b>\$ -</b>	<b>\$ (4,053)</b>	<b>\$ -</b>	<b>\$ (856,939)</b>	<b>\$ (642,558)</b>

Net Change in Fund Balances	\$ 274,969	\$ (20,436)	\$ 7,016	\$ (203,222)	\$ (10,636)	\$ (549,337)	\$ (501,646)
Fund Balances - Beginning	3,199,788	171,534	105,040	640,446	208,021	2,553,060	6,877,889

<b>Fund Balances - Ending</b>	<b>\$ 3,474,757</b>	<b>\$ 151,098</b>	<b>\$ 112,056</b>	<b>\$ 437,224</b>	<b>\$ 197,385</b>	<b>\$ 2,003,723</b>	<b>\$ 6,376,243</b>
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See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES**  
**Year Ended November 30, 2013**

Net change in fund balances - total governmental funds	\$ (501,646)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however in the statement of net assets these are recorded as assets.	1,068,395
Governmental funds do not report depreciation expense; but in the statement of net assets these are recorded as decreases in the capital assets.	(585,801)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net assets.	10,000
Change in compensated absences that are only reported on statement of net position	(8,338)
Net effect of various miscellaneous transactions involving capital assets	(18,283)
Change in net assets of governmental activities	<u>\$ (35,673)</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**November 30, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 582,342
Due from State of Illinois	154,328
Due from Other Marshall County Funds	157,557
<b>Total Assets</b>	<u><u>\$ 894,227</u></u>
 <b>LIABILITIES AND NET POSITION</b>	
Due to Other Marshall County Funds	\$ 52,391
Due to Other Taxing Units	695,310
Held in Trust for Others	146,526
<b>Total Liabilities</b>	<u><u>\$ 894,227</u></u>
 Net Position	 \$ -
<b>Total Liabilities and Net Position</b>	<u><u>\$ 894,227</u></u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies**

A. General

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.

B. 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 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) 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.

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



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

B. Reporting Entity (Continued)

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 appointed 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 take 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.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund 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.

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

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

C. Government-Wide and Fund Financial Statements (Continued)

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 statement. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. 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. Revenue 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, and licenses 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 FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

E. Major Funds

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 Highway Fund* accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax 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.

The *County Airport Fund* accounts for the cost 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.

The *County Bridge Fund* accounts for the repairs and maintenance of the bridges located within the County that are not the sole responsibility of the Townships within the County. Financing is principally provided by a specific annual property tax for the purposes of improving, maintaining, and repairing the bridges for which the County has these responsibilities. In addition to the ad valorem taxes mentioned previously, the County Bridge Fund receives revenue from grants disbursed by state or federal agencies.

The *Illinois Municipal Retirement Fund* accounts for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy 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.

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

F. Budgets and Budgetary Accounting

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<sup>th</sup> 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 FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

F. Budgets and Budgetary Accounting (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 County Motor Fuel Tax Fund a nonmajor fund. The expenditures of this fund 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, FTA Warrant Fund, Sheriff Commissary Fund, and States Attorney Automation Fund. Such funds are either managed via a grant agreement or are outside the budgeting oversight of the County Board.

G. 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 fair market value at the date of donation. The cost of normal maintenance and repairs do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Life (years)</u>
Land Improvements	20
Buildings	20-50
Building Improvements	20
Machinery and Equipment	5-15
Computer Equipment	5
Office Equipment	10
Off-Road Vehicles	15
On-Road Vehicles	4-7
Software	5
Infrastructure	15-30

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

G. Capital Assets (Continued)

GASB No. 34 requires the County to report and depreciate new infrastructure assets effective as of December 1, 2003. Infrastructure assets, which include roads and bridges, would likely be the largest asset class of the County; however, neither their historical cost nor related depreciation has been reported in the financial statements nor, is its recreation required. The Board has elected to report infrastructure only prospectively. GASB 34 requires the retrospective recognition of capital assets other than infrastructure. The County has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

H. Cash and Equivalents

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

I. Investments

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

J. 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/due 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 borrowing between funds at November 30, 2013 are considered current.

K. 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.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

M. Accumulated Unpaid Vacation and Sick Pay

Employees earn vacation time based upon continuous years of service. Consequently, the 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 up to 75 days of accumulated unused sick leave. There are no direct monetary payments made for accumulated sick leave.

N. 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 position.

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.

O. Restricted and Unrestricted Resources

When an expense is incurred in which both restricted and unrestricted net assets are available, it is the County's policy to apply the restricted resources first.

In order to comply with GASB 54, the County adheres to the fund balance classification requirements. Fund balances in the fund financial statements are classified as follows:

- a. Nonspendable – Fund balances should be considered to be nonspendable if funds are not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable funds for the County include prepaid expenses at year-end.
- b. Restricted – Fund balances should be considered to be restricted when constraints placed on funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted funds at year-end that are detailed in Note 4.
- c. Committed – Fund balances should be considered to be committed if funds can only be used for specific purposes as a result of constraints imposed by formal action of the County's Board of Trustees. The County has no committed balance at year-end.
- d. Assigned – Fund balances should be considered to be assigned if amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County has no assigned fund balances at year-end.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

O. Restricted and Unrestricted Resources (Continued)

- e. Unassigned – Fund balances should be considered to be unassigned if they are a portion of the General fund balances that have not been considered to be restricted, committed, or assigned to specific purposes.

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

P. 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.

Q. Inventory

Inventory is valued at cost. The only significant inventory at year-end is aviation fuel.

**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:

1. 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;
2. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
3. 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.
4. Short-term discount obligations of the Federal National Mortgage Association.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 2 - Cash and Investments (Continued)**

Deposits

At November 30, 2013, the carrying amount of the County's pooled and segregated deposits including the component unit was \$7,258,129 and the bank balance was \$7,468,400. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2013.

The carrying amount of pooled and segregated deposits is included in the financial statements as follows:

Governmental activities cash and cash equivalents	\$ 5,258,752
Component unit cash and cash equivalents	29,330
Governmental activities investments	743,163
Component unit investments	644,542
Fiduciary funds cash and cash equivalents	582,342
	<hr/>
	\$ 7,258,129
Less Illinois funds	1,908,455
	<hr/>
<b>Total carrying amount</b>	<b><u><u>\$ 5,349,674</u></u></b>

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, 2013, \$0 of the County's bank balance of \$7,468,400 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 of 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.

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 concentration risk.



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 2** - **Cash and Investments** (Continued)

Deposits (Continued)

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, 2013, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA 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, 2013 of \$1,908,455.

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** - **Capital Assets**

The County's Fixed Assets are valued at historical cost or estimated historical cost, if actual cost is not known. A detailed listing is on file with the County Clerk. Total depreciation for the current year was \$585,801.

On the government-wide Statement of Activities, the depreciation expense was allocated as follows:

General administration - \$215,691  
Public safety - \$51,855  
Highway & bridges - \$315,915  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2013.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 3 - Capital Assets (Continued)**

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b>			<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
Non-Depreciable Assets				
Construction in Progress	\$ 491,470	\$ -	\$ 491,470	\$ -
Land	1,510,349	-	-	1,510,349
Total Non- Depreciable Assets	<u>\$ 2,001,819</u>	<u>\$ -</u>	<u>\$ 491,470</u>	<u>\$ 1,510,349</u>
Depreciable Assets				
Land Improvements	\$ 4,421,303	\$ -	\$ -	\$ 4,421,303
Infrastructure - Roads	4,683,104	978,332	-	5,661,436
Infrastructure - Bridges	790,882	461,340	-	1,252,222
Buildings	1,492,630	10,418	-	1,503,048
Building Improvements	285,791	23,501	-	309,292
Off- Road Vehicles	418,789	-	-	418,789
On-Road Vehicles - Sheriff	194,427	23,914	-	218,341
On-Road Vehicles - Other	547,508	-	-	547,508
Machinery & Equipment	413,433	162,110	82,393	493,150
Computer Equipment	160,165	-	-	160,165
Computer Software	104,362	-	-	104,362
Office Equipment	285,665	13,390	-	299,055
Total Depreciable Capital Assets	<u>\$ 13,798,059</u>	<u>\$ 1,673,005</u>	<u>\$ 82,393</u>	<u>\$ 15,388,671</u>
<b>Total Capital Assets</b>	<u><b>\$ 15,799,878</b></u>	<u><b>\$ 1,673,005</b></u>	<u><b>\$ 573,863</b></u>	<u><b>\$ 16,899,020</b></u>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b>			<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
Depreciable Assets				
Land Improvements	\$ 3,602,677	\$ 110,358	\$ -	\$ 3,713,035
Infrastructure - Roads	658,933	151,221	-	810,154
Infrastructure - Bridges	157,481	55,589	-	213,070
Buildings	611,897	47,954	-	659,851
Building Improvements	10,612	15,275	-	25,887
Off-Road Vehicles	293,602	41,150	82,393	252,359
On-Road Vehicles - Sheriff	126,724	39,825	-	166,549
On-Road Vehicles - Other	307,768	59,671	-	367,439
Machinery & Equipment	319,895	23,225	-	343,120
Computer Equipment	132,974	16,466	-	149,440
Computer Software	104,362	-	-	104,362
Office Equipment	202,663	25,067	-	227,730
Total Accumulated Depreciation	<u>\$ 6,529,588</u>	<u>\$ 585,801</u>	<u>\$ 82,393</u>	<u>\$ 7,032,996</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 3 - Capital Assets (Continued)**

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2013 was as follows:

	<b><u>COST BASIS</u></b>			
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	555,777	-	-	555,777
<b>Total Depreciated Assets</b>	<b>\$ 613,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 613,619</b>

	<b><u>ACCUMULATED DEPRECIATION</u></b>			
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
<b>Depreciable Assets</b>				
Improvements	\$ 35,308	\$ 3,325	\$ -	\$ 38,633
Equipment	519,566	15,909	-	535,475
<b>Total Accumulated Depreciation</b>	<b>\$ 554,874</b>	<b>\$ 19,234</b>	<b>\$ -</b>	<b>\$ 574,108</b>

**Note 4 - Net Position/Fund Balance**

The net position/fund balances are restricted for the following purposes at November 30, 2013. Prepaid expenses of \$11,487 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 1,646,337
Retirement	303,550
Public Health	353,889
Airport	97,168
Court Related & Judiciary	246,834
Public Safety	118,128
Recordkeeping	49,037
Mapping	71,655
<b>Total</b>	<b>\$ 2,886,598</b>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 5 - Interfund Receivables/Payables and Transfers**

Individual interfund receivable and payable balances at November 30, 2013 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 22,809	\$ 571
County Highway	571	15,479
County Bridge	9,303	-
Non-Major Governmental Funds	5,773	22,406
<b>Total</b>	<u>\$ 38,456</u>	<u>\$ 38,456</u>

The composition of interfund transfers for the year ended November 30, 2013 is as follows:

	<u>Transfer Out</u>			<u>Totals</u>
	<u>County Highway Fund</u>	<u>County Bridge Fund</u>	<u>Non Major Governmental Fund</u>	
<u>Transfer In</u>				
County Highway Fund	\$ -	\$ -	\$ 193,659	\$ 193,659
Nonmajor Governmental Funds	-	4,053	-	4,053
<b>Total</b>	<u>\$ -</u>	<u>\$ 4,053</u>	<u>\$ 193,659</u>	<u>\$ 197,712</u>

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

**Note 6 - Subsequent Events**

Management Evaluated Subsequent Events through February 14, 2014, the date the financial statements were available to be issued.

**Note 7 - Other Receivables and Payables**

At November 30, 2013, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2013 to be collected in fiscal year 2014.
- Prepaid Expenses – the amount paid in advance for insurance coverage.
- Due from State – payments from the State of Illinois for the State’s Attorney, Probation Officer, and Public Defender. Also, due from the State of Illinois for Income Tax, Sales Tax, and Replacement Tax.
- Accounts Payable – amount paid for invoices received in fiscal year 2014 for goods received and services performed in fiscal year 2013.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 8 - Expenditures in Excess of Appropriations and Deficit Fund Balances**

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.

No funds had deficit balance at November 30, 2013.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2013:

	<u>Appropriations</u>	<u>Expenditures</u>
County Airport Fund	\$ 328,500	\$ 751,177
IMRF Fund	395,000	414,886
County Health Fund	503,100	577,380
Tax Sale Automation Fund	4,000	4,270
Document Storage Fund	12,250	12,389
Drug Prevention Fund	1,000	7,861

**Note 9 - Insurance Risk Management**

The County's risk management is recorded in the General Fund. All insurance is provided by commercial insurance, and for all programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. All insurance expense and settlements are recorded on the accrual basis. The only expenses deducted for risk management are insurance premiums.

**Note 10 - Lease and Loan Commitments**

The County Highway Department entered into a capital lease in fiscal year 2013 to purchase a loader. The Lease-Purchase agreement was entered into with Merchants Capital Resources, Inc. and the term is for six years. The interest rate on the lease is 3.25% and the payment schedule is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 21,184	\$ 3,732
2015	21,882	3,034
2016	22,604	2,312
2017	23,350	1,566
2018	24,120	796
Total	<u>\$ 113,140</u>	<u>\$ 11,440</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 11 - Long-Term Liabilities**

Long-term liability activity for the year ended November 30, 2013 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	\$ 80,000	\$ -	\$ (10,000)	\$ 70,000	\$ 10,000
Capital Leases	-	113,140	-	113,140	21,184
Compensated Absences	135,246	143,584	(135,246)	143,584	143,584
Total Long-Term Liabilities	<u>\$ 215,246</u>	<u>\$ 256,724</u>	<u>\$ (145,246)</u>	<u>\$ 326,724</u>	<u>\$ 174,768</u>

**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<sup>st</sup> and July 1<sup>st</sup> at a rate of 5.15%. The County shall have the option, on each 6-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>November 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2014	\$ 3,476	\$ 10,000	\$ 13,476
2015	2,961	10,000	12,961
2016	2,446	10,000	12,446
2017	1,931	10,000	11,931
2018	901	10,000	10,901
2019	901	10,000	10,901
2020	901	10,000	10,901
Total	<u>\$ 13,517</u>	<u>\$ 70,000</u>	<u>\$ 83,517</u>

**Compensated Absences Payable**

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee. The balance due with one year is \$143,584 as of November 30, 2013.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 11 - Long-Term Debt (Continued)**

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, legal debt margin was calculated as follows:

Taxed Assessed Valuation - 2011 Tax Year	\$ 237,808,098	
Statutory Debt Limitation (2.875%)	\$ 6,836,983	
Total Debt:		
Bonds and Contractual	<u>\$ 183,140</u>	
		(183,140)
Legal Debt Margin		<u><u>\$ 6,653,843</u></u>

**Note 12 - Pension Plans**

**(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. The report may be obtained online at [www.imrf.org](http://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 2012 was as follows:

SLEP	14.57% of annual covered payroll
ECO	58.03% of annual covered payroll
All other Qualified Employees	14.09% of annual covered payroll

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 12 - Pension Plans (Continued)**

**(C) Funding Policy (Continued)**

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.

**(D) Annual Pension Costs**

For 2012, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 63,281
ECO	\$ 122,525
All Other Qualified Employees	\$ 188,503

Trend information for the three years ending December 31, 2012 is as follows:

**Three-Year Trend Information for the Regular Plan**

<b><u>Fiscal Year Ending</u></b>	<b><u>Annual Pension Cost (APC)</u></b>	<b><u>Percentage of APC Contributed</u></b>	<b><u>Net Pension Obligation</u></b>
<b><u>SLEP</u></b>			
12/31/12	\$ 63,281	100%	\$ -
12/31/11	62,830	100%	-
12/31/10	58,233	100%	-
<b><u>ECO</u></b>			
12/31/12	\$ 122,525	100%	\$ -
12/31/11	114,409	100%	-
12/31/10	127,233	100%	-
<b><u>Other Qualifying Employees</u></b>			
12/31/12	\$ 188,503	100%	\$ -
12/31/11	169,966	100%	-
12/31/10	157,157	100%	-



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 12 - Pension Plans (Continued)**

**(D) Annual Pension Costs (Continued)**

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the employer Regular 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% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

**(E) Funded Status and Funding Program**

As of December 31, 2012, the most recent actuarial valuation date, the plan was funded as follows:

	<b>Percent Funded</b>	<b>Actuarial Accrued Liability for Benefits</b>	<b>Actuarial Value (Deficit) of Assets</b>	<b>Unfunded Actuarial Liability (UAAL)</b>	<b>Covered Payroll</b>	<b>Ratio of UAAL to Covered Payroll</b>
SLEP	94.65%	\$ 2,098,618	\$ 1,986,410	\$ 112,208	\$ 434,324	25.84%
ECO	0.00%	924,558	(1,234,505)	2,159,063	211,411	1022.57%
Other	77.65%	4,657,108	3,616,344	1,040,764	1,337,850	77.79%

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

**Note 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 \$842 as of November 30, 2012. Additional disclosures required by this statement are included below. The most recent actuarial valuation was conducted as of November 30, 2012.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 13 - Other Postemployment Benefits (OPEB) (Continued)**

Membership in the plan consisted of the following as of November 30, 2012:

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 12, 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 2012, 2 retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2012 were \$5,841.

**Annual OPEB Cost and Net Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ATC represents a level of funding that, if paid on an on-going basis, is projected to over 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 the County's net OPEB obligation.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 13 - Other Postemployment Benefits (OPEB) (Continued)**

The annual required contribution was determined as follows:

Normal Cost	\$ 2,503
Amortization of Unfunded Actuarial Accrued Liability	2,538
Interest Cost	252
Total Annual Required Contribution	<u>\$ 5,293</u>
Annual Required Contribution	\$ 5,293
Interest on Net OPEB Obligation	(15)
Adjustment to Annual Required Contribution	11
Annual OPEB Cost	<u>\$ 5,289</u>
Contributions made	5,841
Increase (Decrease) in Net OPEB Obligation	(552)
Net OPEB Obligation (asset), Beginning of Year	<u>(290)</u>
<b>Net OPEB Obligation (asset), End of Year</b>	<u><b>(842)</b></u>

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

<b>Fiscal Year</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net OPEB Obligation</b>
November 30, 2012	\$ 5,289	110.40%	\$ (842)
November 30, 2011	5,551	100.00%	(290)
November 30, 2010	5,551	105.20%	290

**Funded Status and Funding Progress**

As of November 30, 2012, using the November 30, 2012 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 \$2,153,041, and the ratio of the UAAL to the covered payroll was 3.54%.

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, present multiyear trend information about whether

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2013**

**Note 13 - Other Postemployment Benefits (OPEB) (Continued)**

the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

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

In the November 30, 2012 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, 2012 was 30 years.

**Date of the Actuarial Valuation**

The most recent actuarial valuation for OPEB was completed for the year-ended November 30, 2012. The County is required to have a complete valuation completed once every four years. Given the immaterial amount of the benefit calculated by the actuary as of November 30, 2012, the results of the calculation are an adequate estimate for the year-end November 30, 2013.

**Note 14 - Prior Period Adjustments**

The prior period adjustments booked totaled (\$642,558) for the year.

A prior period adjustment was made in the County Health Fund for (\$40,382) to eliminate overstated receivables recorded in the prior year.

In addition, prior period adjustments were recorded to properly classify the Township Motor Fuel Tax Fund and the Township Bridge Fund as agency funds rather than special revenue funds, and to eliminate an incorrect amount described as due from the Circuit Clerk in the General Fund. The adjustments made had the following impact on the fund balance and net position of Marshall County:

Township MFT Fund – To reclassify as an agency fund – (\$554,919)  
Township Bridge Fund – To reclassify as an agency fund – (\$72,032)  
General Fund – To remove prior year amount due from Circuit Clerk - \$24,775

## **REQUIRED SUPPLEMENTARY INFORMATION**

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION—RETIREMENT PLANS**  
**Year Ended November 30, 2013**

Schedule of Funding Progress – Regular IMRF

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Excess) Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2012	\$3,616,344	\$ 4,657,108	\$ 1,040,764	77.65%	\$ 1,337,850	77.79%
12/31/2011	3,513,106	4,954,455	1,441,349	70.91%	1,282,763	112.36%
12/31/2010	3,221,151	4,465,543	1,244,392	72.13%	1,235,512	100.72%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$3,756,987. On a market basis, the funded ratio would be 80.67%. The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Marshall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Schedule of Funding Progress – SLEP

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Excess) Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2012	\$1,986,410	\$ 2,098,618	\$ 112,208	94.65%	\$434,324	25.84%
12/31/2011	1,757,126	1,928,307	171,181	91.12%	423,098	40.46%
12/31/2010	1,666,392	1,799,654	133,262	92.60%	428,183	31.12%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,026,800. On a market basis, the funded ratio would be 96.58%. The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Marshall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Schedule of Funding Progress – ECO

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Excess) Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2012	\$(1,234,505)	\$ 924,558	\$ 2,159,063	0.00%	\$211,141	1022.57%
12/31/2011	(741,096)	1,403,876	2,144,972	0.00%	210,542	1018.79%
12/31/2010	(824,706)	1,214,106	2,038,812	0.00%	260,297	783.26%

On a market value basis, the actuarial value of assets as of December 31, 2012 is (\$1,189,031). On a market basis, the funded ratio would be 0.00%. The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Marshall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION—RETIREMENT PLANS**  
**Year Ended November 30, 2013**

Schedule of Funding Progress – Other Postemployment  
Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	(Excess) Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll [(b-a)/c]
11/30/2012	\$ -	\$ 76,144	\$ 76,144	0.00%	\$ 2,153,051	3.54%
11/30/2011	-	76,144	76,144	0.00%	2,087,155	3.65%
11/30/2010	-	76,144	76,144	0.00%	2,089,892	3.64%

Information for current year is not available as the actuarial valuation was last completed for the year-ended November 30, 2012. The valuation is required every four years.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 1,310,519	\$ 1,310,519	\$ 1,319,085	\$ 1,429,080
Personal Property Replacement Taxes	109,650	109,650	130,964	119,283
County fee Offices Fees	253,500	253,500	253,646	270,865
Court fees and fines	210,000	210,000	184,960	193,713
Building permit and Zoning fees	10,000	10,000	14,035	47,576
Liquor licenses	1,500	1,500	1,590	1,560
Sales Tax	225,000	225,000	319,027	305,709
Income Tax	350,000	350,000	401,332	369,573
Inheritance Tax	-	-	-	-
State of Illinois	226,800	226,800	252,830	296,963
Federal Revenue - ESDA	5,900	5,900	-	10,697
Federal Revenue - energy grant	-	-	-	38,781
Interest on Investments	10,000	10,000	7,428	22,341
Dividends- Franchise Payments	-	-	42,303	-
Penalties, Interest, and costs on property taxes	50,000	50,000	55,499	50,902
Administration fees	-	-	-	15,500
Other Reimbursements	173,678	173,678	157,784	101,194
Miscellaneous	-	-	21,358	21,261
Total Revenues	<u>\$ 2,936,547</u>	<u>\$ 2,936,547</u>	<u>\$ 3,161,841</u>	<u>\$ 3,294,998</u>
<b>EXPENDITURES</b>				
General Government	\$ 1,213,457	\$ 1,176,758	\$ 1,114,558	\$ 1,109,489
Public Safety	1,034,061	1,049,515	1,087,634	1,050,825
Judiciary and Court Related	541,224	544,301	532,538	532,849
Public Health and Welfare	12,800	12,800	20,714	18,146
Other	93,953	93,953	95,399	88,044
Capital Outlay	79,000	79,000	60,804	100,434
Total Expenditures	<u>\$ 2,974,495</u>	<u>\$ 2,956,327</u>	<u>\$ 2,911,647</u>	<u>\$ 2,899,787</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (37,948)</u>	<u>\$ (19,780)</u>	<u>\$ 250,194</u>	<u>\$ 395,211</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 40,200	\$ 40,200	\$ -	\$ 11,500
Transfers Out	-	-	-	(11,506)
Prior Period Adjustment	-	-	24,775	-
Total Other Financing Sources (Uses)	<u>\$ 40,200</u>	<u>\$ 40,200</u>	<u>\$ 24,775</u>	<u>\$ (6)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,252</u>	<u>\$ 20,420</u>	<u>\$ 274,969</u>	<u>\$ 395,205</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,199,788</u>	<u>2,804,583</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,474,757</u>	<u>\$ 3,199,788</u>

See accompanying note to budgetary comparison schedules.



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COUNTY HIGHWAY FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 200,000	\$ 200,000	\$ 201,312	\$ 226,160
Reimbursements	35,000	35,000	44,807	71,094
Putnam County Reimbursements	70,000	70,000	69,867	72,418
Interest on Investments	1,000	1,000	120	589
Signs	5,000	5,000	785	3,034
Federal grants	-	-	-	-
State grants	-	-	-	100,000
Miscellaneous	3,000	3,000	1,235	1,311
<b>Total Revenues</b>	<b>\$ 314,000</b>	<b>\$ 314,000</b>	<b>\$ 318,126</b>	<b>\$ 474,606</b>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 56,500	\$ 56,500	\$ 45,969	\$ 24,555
Gas and Oil	50,000	50,000	50,998	28,102
Audit	-	-	3,000	-
Mileage	2,500	2,500	98	841
Office Expense	7,500	7,500	7,120	4,135
Supplies	15,000	15,000	15,349	12,830
Salaries	332,410	337,124	317,292	327,947
Administrative Fee - General Fund	-	-	5,000	4,892
Utilities	15,000	15,000	10,628	7,960
Repairs	27,500	27,500	30,861	36,383
Capital Outlays	40,000	40,000	40,417	255,835
Miscellaneous	5,500	5,500	5,489	7,881
<b>Total Expenditures</b>	<b>\$ 551,910</b>	<b>\$ 556,624</b>	<b>\$ 532,221</b>	<b>\$ 711,361</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (237,910)</b>	<b>\$ (242,624)</b>	<b>\$ (214,095)</b>	<b>\$ (236,755)</b>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 140,000	\$ 140,000	\$ 151,751	\$ -
County Highway Engineering Revolving Fund Transfer	35,830	35,830	39,191	40,866
Federal Aid Matching Transfer	-	-	2,717	-
Recycling Reimbursement from General Fund	12,500	12,500	-	-
Transfer to General Fund (Administrative)	(5,000)	(5,000)	-	-
Proceeds from Sale of Capital Assets	-	-	-	22,429
<b>Total Other Financing Sources</b>	<b>\$ 183,330</b>	<b>\$ 183,330</b>	<b>\$ 193,659</b>	<b>\$ 63,295</b>
<b>Net Change in Fund Balance</b>	<b>\$ (54,580)</b>	<b>\$ (59,294)</b>	<b>\$ (20,436)</b>	<b>\$ (173,460)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>\$ 171,534</b>	<b>\$ 344,994</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 151,098</b>	<b>\$ 171,534</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COUNTY AIRPORT FUND**

	<b>2013</b>			<b>2012</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Taxes	\$ 90,000	\$ 90,000	\$ 90,992	\$ 90,061
Capital Grants and Contributions - Federal Revenue	-	-	492,902	567,181
Capital Grants and Contributions - State Revenue	-	-	21,935	29,856
Fines, Fees, and Charges for Services	70,000	70,000	81,983	83,729
Aviation Fuel Sales	8,500	8,500	54,062	-
Interest Earned	1,000	1,000	131	440
Miscellaneous	-	-	1,300	1,634
<b>Total Revenues</b>	<b><u>\$ 169,500</u></b>	<b><u>\$ 169,500</u></b>	<b><u>\$ 743,305</u></b>	<b><u>\$ 772,901</u></b>
<b>EXPENDITURES</b>				
Salaries	\$ 76,000	\$ 76,000	\$ 67,800	\$ 45,100
Health Insurance	-	-	4,962	842
IMRF	-	-	8,097	975
Building Maintenance	6,000	6,000	9,907	31,531
Repairs & Maintenance	15,000	15,000	10,116	-
Administration costs	4,000	4,000	17,449	16,781
Equipment Maintenance	3,500	3,500	2,779	8,246
Lighting	2,000	2,000	2,527	1,419
Utilities	17,000	17,000	-	-
Capital Outlay	4,000	4,000	18,972	403,072
Runway Maintenance	8,000	8,000	15,322	12,760
Aviation Fuel	-	-	51,128	-
Driveway and Parking Maintenance	2,000	2,000	235	3,143
Property Taxes	5,000	5,000	8,087	8,573
Liability Insurance	5,500	5,500	4,423	2,799
Land Use Maintenance	2,000	2,000	4,012	2,170
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	1,899	2,903
General Supplies	1,000	1,000	60	870
Audit	6,500	6,500	6,500	-
Construction	-	-	-	16,436
Runway Phase 1	149,000	149,000	486,861	277,756
Renovations FBO & Lounge	-	-	-	1,661
Debt Service - Principal Payment	15,000	15,000	10,000	10,000
Interest Expense	-	-	4,120	4,635
Miscellaneous	3,000	3,000	1,033	5,175
<b>Total Expenditures</b>	<b><u>\$ 328,500</u></b>	<b><u>\$ 328,500</u></b>	<b><u>\$ 736,289</u></b>	<b><u>\$ 856,847</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (159,000)</u></b>	<b><u>\$ (159,000)</u></b>	<b><u>\$ 7,016</u></b>	<b><u>\$ (83,946)</u></b>
<b>OTHER FINANCING ACTIVITIES</b>				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ 7,694
Transfer from Other Funds	-	-	-	1,717
Transfer to Other Funds	(5,000)	(5,000)	-	(11,500)
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (5,000)</u></b>	<b><u>\$ (5,000)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,089)</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (164,000)</u></b>	<b><u>\$ (164,000)</u></b>	<b><u>\$ 7,016</u></b>	<b><u>\$ (86,035)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>105,040</u></b>	<b><u>191,075</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 112,056</u></b>	<b><u>\$ 105,040</u></b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**ILLINIOS MUNICIPAL RETIREMENT FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 380,000	\$ 380,000	\$ 382,267	\$ 200,141
Personal Property Replacement Taxes	-	-	5,060	3,946
Interest Earned	-	-	245	1,093
Miscellaneous	-	-	16,678	9,851
<b>Total Revenues</b>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ 404,250</u>	<u>\$ 215,031</u>
<b>EXPENDITURES</b>				
IMRF	\$ 395,000	\$ 395,000	\$ 414,886	\$ 385,916
<b>Total Expenditures</b>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 414,886</u>	<u>\$ 385,916</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>\$ (10,636)</u>	<u>\$ (170,885)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>208,021</u>	<u>378,906</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 197,385</u>	<u>\$ 208,021</u>

**COUNTY BRIDGE FUND**

<b>REVENUES</b>				
Property Tax	\$ 128,608	\$ 128,608	\$ 120,760	\$ 129,575
Capital Grants - Federal Funds	-	100,000	138,374	6,359
Various Townships - Share of Bridge Construction	100,000	-	18,227	29,598
Interest Income	-	-	1,027	1,492
<b>Total Revenues</b>	<u>\$ 228,608</u>	<u>\$ 228,608</u>	<u>\$ 278,388</u>	<u>\$ 167,024</u>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 50,000	\$ 100,000	\$ 81,177	\$ 18,161
Bridges	100,000	150,000	235,252	58,287
Borings and Plan Preparation	50,000	50,000	22,124	3,600
Engineering	100,000	100,000	73,161	4,608
Bennington	325,000	325,000	49,627	-
Miscellaneous	10,000	10,000	16,216	4,517
<b>Total Expenditures</b>	<u>\$ 635,000</u>	<u>\$ 735,000</u>	<u>\$ 477,557</u>	<u>\$ 89,173</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (406,392)</u>	<u>\$ (506,392)</u>	<u>\$ (199,169)</u>	<u>\$ 77,851</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer from Township Bridge Program Fund	\$ 296,000	\$ 296,000	\$ -	\$ 33,294
Transfer to Engineer Revolving	-	-	(4,053)	-
<b>Total Other Financing Sources</b>	<u>\$ 296,000</u>	<u>\$ 296,000</u>	<u>\$ (4,053)</u>	<u>\$ 33,294</u>
<b>Net Change in Fund Balance</b>	<u>\$ (110,392)</u>	<u>\$ (210,392)</u>	<u>\$ (203,222)</u>	<u>\$ 111,145</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>640,446</u>	<u>529,301</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 437,224</u>	<u>\$ 640,446</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2013**

(Unaudited – See Accompanying Independent Auditor’s Report)

**Note 1** - **Budgetary Basis and Excess Over Budget**

The budgetary comparison schedules for the General Fund, County Highway Fund, County Airport Fund, County Bridge Fund, and Illinois Municipal Retirement Fund present comparisons of the budget with actual data on a modified accrual basis. The County Airport Fund had an excess of expenditures over appropriations for the year ended November 30, 2013 as \$328,500 was appropriated and \$736,289 was expended. The IMRF Fund also had an excess of expenditures over appropriations for the year ended November 30, 2013 as \$395,000 was appropriated and \$414,886 was expended.

## **SUPPLEMENTARY INFORMATION**

**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2013**

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**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

<u>REVENUES</u>	2013			2012
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	\$ 1,310,519	\$ 1,310,519	\$ 1,319,085	\$ 1,429,080
Personal Property Replacement Taxes	109,650	109,650	130,964	119,283
County fee Offices Fees:				
Circuit Clerk	83,500	83,500	62,592	75,564
County Clerk	150,000	150,000	159,561	154,491
Sheriff	20,000	20,000	31,493	40,810
Court fees and fines	210,000	210,000	184,960	193,713
Building permit and Zoning fees	10,000	10,000	14,035	47,576
Liquor licenses	1,500	1,500	1,590	1,560
Sales and Use Tax	225,000	225,000	319,027	305,709
Income Tax	350,000	350,000	401,332	369,573
State of Illinois Reimbursements:				
Criminal Justice Telephone Grant	-	-	6,099	3,700
Supervisor of Assessments' Salary	20,000	20,000	23,958	23,726
State's Attorney's Salary	112,000	112,000	112,673	113,461
Violent Crimes Assistant Salary	20,000	20,000	24,308	19,223
Other State Reimbursements:				
Public Defender Salary	31,000	31,000	37,400	37,397
Probation Officer Salary	40,000	40,000	41,664	49,507
Election Cost	3,800	3,800	5,950	49,191
Other	-	-	778	758
Federal Revenue - ESDA	5,900	5,900	-	10,697
Federal Revenue - energy grant	-	-	-	38,781
Interest on Investments	10,000	10,000	7,428	22,341
Dividends - Franchise Payments	-	-	42,303	-
Penalties, Interest, and costs on property taxes	50,000	50,000	55,499	50,902
Administration fees	-	-	-	15,500
Other Reimbursements				
Dispatch - 911 Fund	-	-	60,511	-
Employee Share - Health Insurance	-	-	38,441	-
Insurance Claims	-	-	22,411	-
Admin Fees - Airport, Highway, Health Dept.	-	-	15,000	-
Other	173,678	173,678	21,421	101,194
Miscellaneous	-	-	21,358	21,261
<b>Subtotal</b>	<b>\$ 2,936,547</b>	<b>\$ 2,936,547</b>	<b>\$ 3,161,841</b>	<b>\$ 3,294,998</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	17,000	17,000	14,325	14,624
Repairs	15,000	15,000	9,695	9,667
Supplies	7,400	7,400	9,804	9,685
Water	500	500	428	452
Telephone	17,000	17,000	20,623	17,026
Maintenance Director Salary	11,400	11,400	10,552	10,160
Pest Control	500	500	510	535
Elevator	3,000	3,000	2,441	2,197
Lights Bulbs	900	900	9	722
Garbage	3,000	3,000	2,436	2,797
Postage	-	-	(958)	-
Lawn - Summer	4,000	4,000	2,420	2,265
Lawn - Winter	800	800	80	80
Landscaping	700	700	-	-
Social Security	-	-	(85)	3

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 143,470	\$ 143,470	\$ 135,997	\$ 148,391
Health	275,314	275,314	270,298	224,610
Unemployment Compensation	100	100	1,114	4,646
Tort Settlement	100	100	-	-
County Clerk:				
Salary	47,917	47,917	47,917	47,338
Deputy & Clerk Salary	51,500	52,530	51,594	57,863
Office Expense	7,500	7,500	12,056	4,549
Revenue Stamps	53,500	53,500	70,900	69,035
Microfilm	-	-	-	2,112
Microfilm Book Repair	1,000	1,000	750	947
Social Security	-	-	5	-
Elections:				
Ballots & Supplies	32,750	32,750	37,251	46,980
Elections Salaries - Judges & Clerks	51,024	51,764	46,480	65,046
Computer Maintenance	30,000	30,000	10,412	21,368
Social Security	-	-	-	27
Grant Expense	-	-	-	4,504
County Treasurer:				
Salary	47,917	47,917	47,917	47,338
Deputy & Clerk Salary	55,475	56,585	56,576	56,469
Office Expense	1,750	1,750	1,952	1,500
Real Estate Tax Forms	4,750	4,750	4,750	4,250
Social Security	-	-	1	72
Board Members:				
Mileage	4,500	4,500	3,281	3,079
NACO & ICBM Dues	1,075	1,075	-	1,075
Board Members Salaries	20,000	20,000	20,346	20,565
Vice-Chairman Salary	3,000	3,000	3,000	3,115
Chairman Salary	5,000	5,000	5,000	5,039
Supervisor of Assessments:				
Salary	47,917	47,917	47,917	47,338
Deputy & Clerk Salary	21,036	21,457	19,732	19,468
Office Expense	2,000	2,000	1,752	1,601
Publication	10,000	10,000	2,972	5,302
Dues, Memberships, & Seminars	500	500	2,750	370
Mileage	800	800	699	287
Copier Supplies	2,500	2,500	1,808	3,053
Board of Review - Salary	2,700	2,700	1,800	1,800
Board of Review - Per Diem & Mileage	1,500	1,500	226	-
Board of Review - Education	2,000	2,000	-	-
Education	3,000	3,000	680	1,110
Social Security	-	-	-	(33)
Zoning:				
Salaries	25,000	25,000	25,318	19,000
Deputy & Clerk Salary	3,000	3,000	56	-
Office Expense	2,500	2,500	243	861
Utilities	1,200	1,200	-	1,200
Public Notices	1,500	1,500	1,046	1,547
Postage	600	600	494	534
Mileage	1,500	1,500	1,605	2,137
Mapping and Software	1,000	1,000	1,185	1,694



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 37,000	\$ 37,000	\$ 39,743	\$ 27,446
Printing	13,000	13,000	12,239	9,734
Postage & Envelopes	24,000	24,000	25,339	12,445
Audit	42,100	42,100	23,400	33,500
NCICG	1,290	1,290	1,290	1,290
Enterprise Zone	472	472	472	472
CEDS	1,500	1,500	1,500	1,500
Payroll Supplies	-	-	-	1,326
Accounting System Software, Training, & Support	-	-	200	3,892
Registrar	-	-	121	119
Legal Fees	5,000	5,000	-	-
Administration Cost - Contingent	40,000	-	94	365
Total General Government	<u>\$ 1,213,457</u>	<u>\$ 1,176,758</u>	<u>\$ 1,114,558</u>	<u>\$ 1,109,489</u>
Public Safety:				
Coroner:				
Salary	\$ 20,474	\$ 20,474	\$ 20,474	\$ 20,427
Physicians, Autopsy, Transportation	9,000	9,000	17,001	13,143
Telephone	600	600	1,590	1,222
Office Equipment and Supplies	10	10	-	-
Dues	400	400	600	300
Jury Fees	400	400	-	-
Indigent Burials	3,000	3,000	-	-
Education	900	900	990	1,179
Assistant	100	100	540	185
Social Security	-	-	-	(75)
ESDA:				
Director's Salary	14,636	14,929	14,929	14,186
Secretary, Part-Time	5,075	5,177	657	2,772
Supplies:				
Office	1,500	1,500	2,393	1,625
Emergency	50	50	406	33
Uniform	25	25	-	-
Training	50	50	40	-
Travel	1,200	1,200	224	232
Dues & Subscriptions	25	25	215	-
Equipment Repair	50	50	-	-
Radio Equipment	1,000	1,000	-	-
Other Equipment	50	50	-	218
Emergency Funds	50	50	59	-
Hazardous Material Plan	500	500	560	-
Computer Maintenance	150	150	-	40

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	2013			2012
	Orginal Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 68,222	\$ 68,222	\$ 68,222	\$ 67,398
Deputy Sheriffs' Salary	344,286	351,172	385,551	369,349
Radio Operators	183,179	186,843	196,320	196,574
Jailers	158,500	161,670	152,391	148,224
Vehicles - Repairs & Maintenance	13,000	13,000	12,350	11,209
Cameras - Repairs & Maintenance	1,700	1,700	1,700	1,700
Ammunition	1,800	1,800	1,681	1,769
Office Supplies	3,200	3,200	4,416	3,096
Education & Training	6,800	6,800	6,312	6,940
Uniform Allowance	6,750	6,750	6,837	6,434
Payroll Tax - Unemployment	-	-	-	-
Sheriff Grants - Miscellaneous	-	-	5,100	3,700
Gasoline	40,000	40,000	39,565	39,703
Crime Commission	1,001	1,001	981	981
Office Equipment	1,100	1,100	-	1,100
Computer Line Charge	7,500	7,500	8,037	7,503
Communications & Dispatch	6,000	6,000	6,297	5,486
Secretary	56,228	57,353	53,990	58,752
Social Security	-	-	(3)	(92)
Jail:				
Fuel, Lights, & Gas	9,750	9,750	7,967	8,130
Telephone	6,000	6,000	6,812	6,984
Food Services - Prisoners	28,000	28,000	25,417	25,368
Matron Pay	700	714	319	574
Court Baliff	10,000	10,200	9,431	9,084
Medical Bills - Prisoners	7,500	7,500	12,365	2,233
Jail Supplies	4,000	4,000	4,045	3,859
Prisoner Supplies	200	200	175	190
Rugs	2,100	2,100	3,462	2,246
Energy Maintenance	1,200	1,200	1,164	365
Repairs	2,000	2,000	2,807	2,225
Soft Water	1,000	1,000	1,245	1,072
Food Service Supplies	1,100	1,100	-	1,182
Patrol Expenses	2,000	2,000	2,000	2,000
Total Public Safety	<u>\$ 1,034,061</u>	<u>\$ 1,049,515</u>	<u>\$ 1,087,634</u>	<u>\$ 1,050,825</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	2013			2012
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 4,528	\$ 6,739
Multi-County Purchasing	2,000	2,000	1,970	1,980
Jurors	3,250	3,250	1,341	1,448
Court Security	1,000	1,000	804	897
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	11,013	6,114
Court Ordered Juvenile Board	24,000	24,000	13,285	24,250
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	47,917	47,917	47,917	47,338
Deputy & Clerk Hire	88,574	90,345	86,687	84,538
Office Expense	4,500	4,500	6,895	4,025
Microfilm	-	-	-	-
Audit	4,200	4,200	4,200	4,100
Social Security	-	-	-	(3)
State Attorney's Office:				
State's Attorney's Salary	128,959	128,959	128,959	129,950
Clerk Hire	32,655	33,308	39,074	33,409
Office Expense	5,000	5,000	2,663	4,113
Transcripts, Witness Fees, & Lie Detector Test	2,000	2,000	522	1,395
Training & Seminars	2,000	2,000	688	1,879
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	30,191	30,191	32,120	31,192
Public Defender Salary	56,106	56,106	56,106	56,538
Public Defender - Expenses	3,600	3,600	3,600	3,600
Public Defender - Travel	-	-	483	-
Probation Officer:				
Salary	47,917	47,917	47,917	48,061
Office Expense	1,800	1,800	2,632	1,800
Deputy Probation Officer	32,655	33,308	33,904	32,906
Travel	1,500	1,500	-	1,500
Juvenile Board	1,000	1,000	230	70
Social Security	-	-	-	10
Total Judiciary and Court Related	<u>\$ 541,224</u>	<u>\$ 544,301</u>	<u>\$ 532,538</u>	<u>\$ 532,849</u>
Public Health and Welfare:				
Welfare:				
Aid to Indigent Soldiers	\$ 200	\$ 200	\$ -	\$ 76
Care of Dependent & Delinquent Children	100	100	-	-
Recycling Center	12,500	12,500	20,714	18,070
Indigent Burials	-	-	-	-
Total Public Health and Welfare	<u>\$ 12,800</u>	<u>\$ 12,800</u>	<u>\$ 20,714</u>	<u>\$ 18,146</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 21,834	\$ 21,834	\$ 23,780	\$ 16,422
All other:				
Port Authority	500	500	-	-
Economic Development	-	-	-	-
Resource & Conservation District	-	-	-	-
Marshall Putnam Extension Service	71,619	71,619	71,619	71,622
Total Other	<u>\$ 93,953</u>	<u>\$ 93,953</u>	<u>\$ 95,399</u>	<u>\$ 88,044</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

	<u>Original Budget</u>	<u>2013 Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b><u>EXPENDITURES (continued)</u></b>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 50,000	\$ 50,000	\$ 36,890	\$ 65,159
Purchase of Equipment - County Clerk	3,000	3,000	-	3,055
Radio Equipment - ESDA	-	-	-	720
Vehicles - County Sheriff	-	-	-	2,000
Purchase of Equipment - Elections	-	-	-	5,891
Purchase of Equipment - County Sheriff	4,000	4,000	3,959	-
Vehicles - County Sheriff	20,000	20,000	19,955	21,925
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	1,684
Total Capital Outlay	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 60,804</u>	<u>\$ 100,434</u>
 Total Expenditures	 <u>\$ 2,974,495</u>	 <u>\$ 2,956,327</u>	 <u>\$ 2,911,647</u>	 <u>\$ 2,899,787</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>\$ (37,948)</u>	 <u>\$ (19,780)</u>	 <u>\$ 250,194</u>	 <u>\$ 395,211</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In from Other Funds	\$ 40,200	\$ 40,200	\$ -	\$ 11,500
Transfer Out to Other Funds	-	-	-	(11,506)
Prior Period Adjustment	-	-	24,775	(11,506)
Total Other Financing Sources (Uses)	<u>\$ 40,200</u>	<u>\$ 40,200</u>	<u>\$ 24,775</u>	<u>\$ (11,512)</u>
 Net Change In Fund Balance	 <u>\$ 2,252</u>	 <u>\$ 20,420</u>	 274,969	 383,699
 FUND BALANCE, BEGINNING OF YEAR			 <u>3,199,788</u>	 <u>2,804,583</u>
 FUND BALANCE, END OF YEAR			 <u>\$ 3,474,757</u>	 <u>\$ 3,188,282</u>

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2013**

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

**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 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.

**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.

**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 operations of the court system in the County.

**County Clerk's EDP Fund** – to account for the automation of the 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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2013**

**County Law Library Fund** – to account for 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 financing drug traffic prevention expenditures in the County.

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

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

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

**Violent Crime 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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2013**

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

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

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

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

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

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

**States Attorney Drug Fund** – to account for state funds received by the County for the purchase of a refrigeration unit.

**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 expenditure for the operation of the office of the recorder. Revenue is collected from a \$.50 transaction fee.

**FTA Warrant Fee** – 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.

**States Attorney Automation Fund** – to account for fines collected by the State Attorney. The funds are used to maintain automated recordkeeping systems in the State Attorney's office.

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<b>County Health</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
Cash and Equivalents	\$ 309,211	\$ 486,255	\$ 614,123	\$ 56,285
Investments	433	-	-	-
Receivables, net:				
State of Illinois	89,528	-	65,902	-
Property Taxes	75,000	116,000	-	-
Other	-	-	-	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 474,172</u>	<u>\$ 602,255</u>	<u>\$ 680,025</u>	<u>\$ 56,285</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 42,283	\$ -	\$ -	\$ -
Due to other Funds	3,000	-	155,247	9,303
Deferred Revenue	75,000	116,000	-	-
<b>Total Liabilities</b>	<u>\$ 120,283</u>	<u>\$ 116,000</u>	<u>\$ 155,247</u>	<u>\$ 9,303</u>
 <b>FUND BALANCES</b>				
Restricted	\$ 353,889	\$ 486,255	\$ 524,778	\$ 46,982
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 353,889</u>	<u>\$ 486,255</u>	<u>\$ 524,778</u>	<u>\$ 46,982</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 474,172</u>	<u>\$ 602,255</u>	<u>\$ 680,025</u>	<u>\$ 56,285</u>



**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court System</u>	<u>County Clerk's EDP</u>
\$ 106,165	\$ 22,924	\$ 64,104	\$ 34,209	\$ 5,466
-	-	-	-	-
-	-	-	-	-
174,000	-	-	-	-
-	-	-	-	-
-	-	797	365	-
<u>\$ 280,165</u>	<u>\$ 22,924</u>	<u>\$ 64,901</u>	<u>\$ 34,574</u>	<u>\$ 5,466</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
174,000	-	-	-	-
<u>\$ 174,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 106,165	\$ 22,924	\$ 64,901	\$ 34,574	\$ 5,466
-	-	-	-	-
-	-	-	-	-
<u>\$ 106,165</u>	<u>\$ 22,924</u>	<u>\$ 64,901</u>	<u>\$ 34,574</u>	<u>\$ 5,466</u>
<u>\$ 280,165</u>	<u>\$ 22,924</u>	<u>\$ 64,901</u>	<u>\$ 34,574</u>	<u>\$ 5,466</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<b>Animal Control</b>	<b>County Law Library</b>	<b>Matintenance and Child Support</b>	<b>Drug Enforcement</b>
Cash in Bank	\$ 9,400	\$ 16,056	\$ 33,547	\$ 7,826
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Due from other Funds	-	462	-	-
<b>Total Assets</b>	<u>\$ 9,400</u>	<u>\$ 16,518</u>	<u>\$ 33,547</u>	<u>\$ 7,826</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	5,773	-
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,773</u>	<u>\$ -</u>
 <b>FUND BALANCES</b>				
Restricted	\$ 9,400	\$ 16,518	\$ 27,774	\$ 7,826
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 9,400</u>	<u>\$ 16,518</u>	<u>\$ 27,774</u>	<u>\$ 7,826</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 9,400</u>	<u>\$ 16,518</u>	<u>\$ 33,547</u>	<u>\$ 7,826</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>Mentally Deficient Persons</b>	<b>Indemnity</b>	<b>Violent Crime Victims</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>	<b>KIDS Interface System</b>
\$ 8,434	\$ 46,853	\$ -	\$ 67,878	\$ 15,011	\$ 8,052	\$ 17,645	\$ 12,786
15,309	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	824	795	-	-	5,773
<u>\$ 60,743</u>	<u>\$ 46,853</u>	<u>\$ -</u>	<u>\$ 68,702</u>	<u>\$ 15,806</u>	<u>\$ 8,052</u>	<u>\$ 17,645</u>	<u>\$ 18,559</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-
<u>\$ 37,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 23,743	\$ 46,853	\$ -	\$ 68,702	\$ 15,806	\$ 8,052	\$ 17,645	\$ 18,559
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 23,743</u>	<u>\$ 46,853</u>	<u>\$ -</u>	<u>\$ 68,702</u>	<u>\$ 15,806</u>	<u>\$ 8,052</u>	<u>\$ 17,645</u>	<u>\$ 18,559</u>
<u>\$ 60,743</u>	<u>\$ 46,853</u>	<u>\$ -</u>	<u>\$ 68,702</u>	<u>\$ 15,806</u>	<u>\$ 8,052</u>	<u>\$ 17,645</u>	<u>\$ 18,559</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
November 30, 2013

ASSETS	Geographic		Coroner's
	Information System	DUI Equipment	Morgue
Cash in Bank	\$ 68,337	\$ 1,861	\$ 7,609
Investments	-	-	-
Receivables, net:			
State of Illinois	-	-	-
Property Taxes	-	-	-
Other	-	-	-
Due from other Funds	-	-	-
<b>Total Assets</b>	<b>\$ 68,337</b>	<b>\$ 1,861</b>	<b>\$ 7,609</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Due to other Funds	4,330	-	-
Deferred Revenue	-	-	-
<b>Total Liabilities</b>	<b>\$ 4,330</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>			
Restricted	\$ 64,007	\$ 1,861	\$ 7,609
Committed	-	-	-
Unassigned	-	-	-
<b>Total Fund Balances</b>	<b>\$ 64,007</b>	<b>\$ 1,861</b>	<b>\$ 7,609</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 68,337</b>	<b>\$ 1,861</b>	<b>\$ 7,609</b>

**MARSHALL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
November 30, 2013**

<b>States Attorney Drug</b>	<b>Vehicle Maintenance</b>	<b>GIS County Clerk</b>	<b>RHSP County Clerk</b>	<b>FTA Warrant</b>	<b>Sheriff Commissary</b>	<b>States Attorney Automation</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 150	\$ 9,607	\$ 7,648	\$ 3,002	\$ 790	\$ 1,226	\$ 703	\$ 2,043,163
-	-	-	-	-	-	-	15,742
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	155,430
-	-	-	-	-	-	-	402,000
-	-	-	-	-	-	-	-
-	-	-	-	280	-	28	9,324
<u>\$ 150</u>	<u>\$ 9,607</u>	<u>\$ 7,648</u>	<u>\$ 3,002</u>	<u>\$ 1,070</u>	<u>\$ 1,226</u>	<u>\$ 731</u>	<u>\$ 2,625,659</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,283
-	-	-	-	-	-	-	177,653
-	-	-	-	-	-	-	\$402,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621,936</u>
\$ 150	\$ 9,607	\$ 7,648	\$ 3,002	\$ 1,070	\$ 1,226	\$ 731	\$ 2,003,723
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 9,607</u>	<u>\$ 7,648</u>	<u>\$ 3,002</u>	<u>\$ 1,070</u>	<u>\$ 1,226</u>	<u>\$ 731</u>	<u>\$ 2,003,723</u>
<u>\$ 150</u>	<u>\$ 9,607</u>	<u>\$ 7,648</u>	<u>\$ 3,002</u>	<u>\$ 1,070</u>	<u>\$ 1,226</u>	<u>\$ 731</u>	<u>\$ 2,625,659</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>REVENUES</b>				
Property Taxes	\$ 75,517	\$ 120,760	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	389,967	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	402,324	-	-	-
Fees, Fines, and Charges for Services	21,131	-	-	35,062
Interest Income	1,466	780	134	17
Other	2,334	-	-	-
<b>Total Revenues</b>	<u>\$ 502,772</u>	<u>\$ 121,540</u>	<u>\$ 390,101</u>	<u>\$ 35,079</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	577,380	-	-	-
Transportation	-	123,471	169,618	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 577,380</u>	<u>\$ 123,471</u>	<u>\$ 169,618</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (74,608)</u>	<u>\$ (1,931)</u>	<u>\$ 220,483</u>	<u>\$ 35,079</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ 4,053
Transfer Out ( Note 5)	-	(2,717)	(151,751)	(39,191)
Prior Period Adjustment	(40,382)	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ (40,382)</u>	<u>\$ (2,717)</u>	<u>\$ (151,751)</u>	<u>\$ (35,138)</u>
Net Change in Fund Balances	\$ (114,990)	\$ (4,648)	\$ 68,732	\$ (59)
Fund Balances - Beginning	468,879	490,903	456,046	47,041
<b>Fund Balances - Ending</b>	<u>\$ 353,889</u>	<u>\$ 486,255</u>	<u>\$ 524,778</u>	<u>\$ 46,982</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>
\$ 251,465	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
2,523	-	-	-	-
-	-	-	-	-
2,485	3,021	13,279	5,215	11,706
45	70	82	43	9
-	-	-	-	-
<u>\$ 256,518</u>	<u>\$ 3,091</u>	<u>\$ 13,361</u>	<u>\$ 5,258</u>	<u>\$ 11,715</u>
\$ -	\$ 4,270	\$ -	\$ -	\$ -
168,618	-	-	-	-
-	-	-	-	-
-	-	7,781	284	11,712
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 168,618</u>	<u>\$ 4,270</u>	<u>\$ 7,781</u>	<u>\$ 284</u>	<u>\$ 11,712</u>
\$ 87,900	\$ (1,179)	\$ 5,580	\$ 4,974	\$ 3
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 87,900	\$ (1,179)	\$ 5,580	\$ 4,974	\$ 3
18,265	24,103	59,321	29,600	5,463
<u>\$ 106,165</u>	<u>\$ 22,924</u>	<u>\$ 64,901</u>	<u>\$ 34,574</u>	<u>\$ 5,466</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

	Animal Control	County Law Library	Maintenance and Child Support
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-
Personal Property Replacement Taxes	-	-	-
Operating Grants and Contributions	-	-	-
Fees, Fines, and Charges for Services	27,114	7,786	10,548
Interest Income	6	22	38
Other	-	-	-
<b>Total Revenues</b>	<u>\$ 27,120</u>	<u>\$ 7,808</u>	<u>\$ 10,586</u>
<b>EXPENDITURES</b>			
Current:			
General Government	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Public Safety	22,138	-	-
Judiciary and Court Related	-	7,485	14,261
Public Health and Welfare	-	-	-
Transportation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<u>\$ 22,138</u>	<u>\$ 7,485</u>	<u>\$ 14,261</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 4,982</u>	<u>\$ 323</u>	<u>\$ (3,675)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In (Note 5)	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-
Prior Period Adjustment	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ 4,982	\$ 323	\$ (3,675)
Fund Balances - Beginning	<u>4,418</u>	<u>16,195</u>	<u>31,449</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 9,400</u></u>	<u><u>\$ 16,518</u></u>	<u><u>\$ 27,774</u></u>



**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

<b>Drug Enforcement</b>	<b>Mentally Deficient Persons</b>	<b>Indemnity</b>	<b>Violent Crime Victims</b>	<b>Probation Services</b>	<b>Document Storage</b>	<b>Drug Prevention</b>	<b>Vital Records</b>
\$ -	\$ 37,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	575	-
-	-	3,020	-	16,017	13,189	-	1,050
5	57	50	-	85	12	-	19
375	-	-	-	-	-	7,495	6,917
<u>\$ 380</u>	<u>\$ 37,298</u>	<u>\$ 3,070</u>	<u>\$ -</u>	<u>\$ 16,102</u>	<u>\$ 13,201</u>	<u>\$ 8,070</u>	<u>\$ 7,986</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,444
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,861	-
-	-	-	-	7,423	12,389	-	-
-	42,921	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 42,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,423</u>	<u>\$ 12,389</u>	<u>\$ 7,861</u>	<u>\$ 2,444</u>
\$ 380	\$ (5,623)	\$ 3,070	\$ -	\$ 8,679	\$ 812	\$ 209	\$ 5,542
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 380	\$ (5,623)	\$ 3,070	\$ -	\$ 8,679	\$ 812	\$ 209	\$ 5,542
7,446	29,366	43,783	-	60,023	14,994	7,843	12,103
<u>\$ 7,826</u>	<u>\$ 23,743</u>	<u>\$ 46,853</u>	<u>\$ -</u>	<u>\$ 68,702</u>	<u>\$ 15,806</u>	<u>\$ 8,052</u>	<u>\$ 17,645</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	11,412	-	-	4,625
Fees, Fines, and Charges for Services	-	47,048	-	2,200
Interest Income	15	104	-	7
Other	-	-	-	-
<b>Total Revenues</b>	<u>\$ 11,427</u>	<u>\$ 47,152</u>	<u>\$ -</u>	<u>\$ 6,832</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 39,023	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	8,325	-	-	-
Public Health and Welfare	-	-	-	2,480
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 8,325</u>	<u>\$ 39,023</u>	<u>\$ -</u>	<u>\$ 2,480</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 3,102	\$ 8,129	\$ -	\$ 4,352
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	-	-
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ 3,102	\$ 8,129	\$ -	\$ 4,352
Fund Balances - Beginning	15,457	55,878	1,861	3,257
<b>Fund Balances - Ending</b>	<u>\$ 18,559</u>	<u>\$ 64,007</u>	<u>\$ 1,861</u>	<u>\$ 7,609</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

<b>State Attorney Drug</b>	<b>Vehicle Maintenance</b>	<b>GIS County Clerk</b>	<b>RHSP County Clerk</b>	<b>FTA Warrant</b>	<b>Sheriff Commissary</b>	<b>States Attorney Automation</b>	<b>Total Nonmajor Special</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484,983
-	-	-	-	-	-	-	389,967
-	-	-	-	-	-	-	2,523
-	-	-	-	-	-	-	418,936
-	1,994	2,897	1,381	2,930	4,739	501	234,313
-	-	-	-	-	-	-	3,066
-	-	-	-	-	-	-	17,121
<u>\$ -</u>	<u>\$ 1,994</u>	<u>\$ 2,897</u>	<u>\$ 1,381</u>	<u>\$ 2,930</u>	<u>\$ 4,739</u>	<u>\$ 501</u>	<u>\$ 1,550,909</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,737
-	-	-	-	-	-	-	168,618
-	4,964	-	-	-	4,749	-	39,712
-	-	-	-	3,710	-	-	73,370
-	-	-	-	-	-	-	622,781
-	-	-	-	-	-	-	293,089
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 4,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,710</u>	<u>\$ 4,749</u>	<u>\$ -</u>	<u>\$ 1,243,307</u>
\$ -	\$ (2,970)	\$ 2,897	\$ 1,381	\$ (780)	\$ (10)	\$ 501	\$ 307,602
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,053
-	-	-	-	-	-	-	(193,659)
-	-	-	-	-	-	-	(40,382)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (229,988)</u>
\$ -	\$ (2,970)	\$ 2,897	\$ 1,381	\$ (780)	\$ (10)	\$ 501	\$ 77,614
150	12,577	4,751	1,621	1,850	1,236	230	1,926,109
<u>\$ 150</u>	<u>\$ 9,607</u>	<u>\$ 7,648</u>	<u>\$ 3,002</u>	<u>\$ 1,070</u>	<u>\$ 1,226</u>	<u>\$ 731</u>	<u>\$ 2,003,723</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COUNTY HEALTH**

	<b>2013</b>			<b>2012</b>
	<b><u>Orginal Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Taxes	\$ 75,000	\$ 75,000	\$ 75,517	\$ 125,089
Fees, Fines and Charges for Services	-	-	21,131	21,651
Operating Grants and Contributions	308,100	308,100	402,324	442,099
Other	-	-	2,334	573
Interest Earned	1,000	1,000	1,466	2,243
<b>Total Revenues</b>	<b>\$ 384,100</b>	<b>\$ 384,100</b>	<b>\$ 502,772</b>	<b>\$ 591,655</b>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 378,335	\$ 378,335	\$ 385,985	\$ 369,352
Health Department Expenses	99,765	99,765	59,605	120,575
WIC Expenses	-	-	116,134	111,551
Vaccine Expenses	-	-	11,875	11,726
Miscellaneous	-	-	781	5,035
Audit	-	-	3,000	-
Capital Outlay	25,000	25,000	-	-
Debt Service- Principal and Interest	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 503,100</b>	<b>\$ 503,100</b>	<b>\$ 577,380</b>	<b>\$ 618,239</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (119,000)</b>	<b>\$ (119,000)</b>	<b>\$ (74,608)</b>	<b>\$ (26,584)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Prior Period Adjustment	-	-	(40,382)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (40,382)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (119,000)</b>	<b>\$ (119,000)</b>	<b>\$ (114,990)</b>	<b>\$ (26,584)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>468,879</b>	<b>495,463</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 353,889</b>	<b>\$ 468,879</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**FEDERAL AID TO SECONDARY ROADS FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 126,608	\$ 126,608	\$ 120,760	\$ 129,575
Interest Earned	500	500	780	1,434
<b>Total Revenues</b>	<u>\$ 127,108</u>	<u>\$ 127,108</u>	<u>\$ 121,540</u>	<u>\$ 131,009</u>
<b>EXPENDITURES</b>				
Projects	\$ 350,000	\$ 350,000	\$ 106,605	\$ 23,820
Other Engineering - General	75,000	75,000	16,866	4,400
<b>Total Expenditures</b>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 123,471</u>	<u>\$ 28,220</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (297,892)</u>	<u>\$ (297,892)</u>	<u>\$ (1,931)</u>	<u>\$ 102,789</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	(2,717)	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,717)</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (297,892)</u>	<u>\$ (297,892)</u>	<u>\$ (4,648)</u>	<u>\$ 102,789</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>490,903</u>	<u>388,114</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 486,255</u>	<u>\$ 490,903</u>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 75,000	\$ 75,000	\$ 35,062	\$ 43,154
Interest Earned	100	100	17	96
Other	1,000	1,000	-	-
<b>Total Revenues</b>	<u>\$ 76,100</u>	<u>\$ 76,100</u>	<u>\$ 35,079</u>	<u>\$ 43,250</u>
<b>EXPENDITURES</b>				
Machinery	\$ -	\$ -	\$ -	\$ 9,500
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,500</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 76,100</u>	<u>\$ 76,100</u>	<u>\$ 35,079</u>	<u>\$ 33,750</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ 4,053	\$ -
Transfer to Other Funds	(35,830)	(35,830)	(39,191)	(40,866)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (35,830)</u>	<u>\$ (35,830)</u>	<u>\$ (35,138)</u>	<u>\$ (40,866)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 40,270</u>	<u>\$ 40,270</u>	<u>\$ (59)</u>	<u>\$ (7,116)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>47,041</u>	<u>54,157</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 46,982</u>	<u>\$ 47,041</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COUNTY MOTOR FUEL TAX**

	<b>2013</b>			<b>2012</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Motor Fuel Tax Allotments	\$ 390,000	\$ 390,000	\$ 389,967	\$ 393,180
Reimbursements	-	-	-	4,400
Interest Earned	100	100	134	269
<b>Total Revenues</b>	<b><u>\$ 390,100</u></b>	<b><u>\$ 390,100</u></b>	<b><u>\$ 390,101</u></b>	<b><u>\$ 397,849</u></b>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 170,000	\$ 170,000	\$ 169,618	\$ 156,702
<b>Total Expenditures</b>	<b><u>\$ 170,000</u></b>	<b><u>\$ 170,000</u></b>	<b><u>\$ 169,618</u></b>	<b><u>\$ 156,702</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ 220,100</u></b>	<b><u>\$ 220,100</u></b>	<b><u>\$ 220,483</u></b>	<b><u>\$ 241,147</u></b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(140,000)	(140,000)	(151,751)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (140,000)</u></b>	<b><u>\$ (140,000)</u></b>	<b><u>\$ (151,751)</u></b>	<b><u>\$ -</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ 80,100</u></b>	<b><u>\$ 80,100</u></b>	<b><u>\$ 68,732</u></b>	<b><u>\$ 241,147</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>456,046</u></b>	<b><u>214,899</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 524,778</u></b>	<b><u>\$ 456,046</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**SOCIAL SECURITY FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 250,000	\$ 250,000	\$ 251,465	\$ 120,089
Personal Property Replacement Taxes	75,000	75,000	2,523	1,747
Fees, Fines, and Charges for Service	-	-	2,485	-
Interest Earned	-	-	45	87
Other	-	-	-	1,836
<b>Total Revenues</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 256,518</b>	<b>\$ 123,759</b>
<b>EXPENDITURES</b>				
County's share of Social Security Tax	\$ 160,000	\$ 160,000	\$ 168,618	\$ 167,588
Tax Anticipation Payment	75,000	75,000	-	-
<b>Total Expenditures</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 168,618</b>	<b>\$ 167,588</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 87,900</b>	<b>\$ (43,829)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 87,900</b>	<b>\$ (43,829)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>18,265</b>	<b>62,094</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 106,165</b>	<b>\$ 18,265</b>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 3,021	\$ 3,118
Interest Earned	-	-	70	88
<b>Total Revenues</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,091</b>	<b>\$ 3,206</b>
<b>EXPENDITURES</b>				
Salaries	\$ 500	\$ 500	\$ 1,380	\$ 214
Supplies	1,000	1,000	1,686	196
Training	1,500	1,500	1,204	783
Capital Outlay	1,000	1,000	-	911
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,270</b>	<b>\$ 2,104</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	<b>\$ (1,179)</b>	<b>\$ 1,102</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	<b>\$ (1,179)</b>	<b>\$ 1,102</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>24,103</b>	<b>23,001</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 22,924</b>	<b>\$ 24,103</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COURT AUTOMATION FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 13,279	\$ 14,239
Interest Earned	-	-	82	163
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 13,361</u>	<u>\$ 14,402</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 7,781	\$ 4,701
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 7,781</u>	<u>\$ 4,701</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 5,580</u>	<u>\$ 9,701</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 5,580</u>	<u>\$ 9,701</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>59,321</u>	<u>49,620</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 64,901</u>	<u>\$ 59,321</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,000	\$ 5,000	\$ 5,215	\$ 5,627
Interest Earned	-	-	43	84
<b>Total Revenues</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,258</u>	<u>\$ 5,711</u>
<b>EXPENDITURES</b>				
Supplies	\$ 10,000	\$ 10,000	\$ 284	\$ 962
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 284</u>	<u>\$ 962</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ 4,974</u>	<u>\$ 4,749</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ 4,974</u>	<u>\$ 4,749</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>29,600</u>	<u>24,851</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 34,574</u>	<u>\$ 29,600</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**COUNTY CLERK'S EDP**

	2013			2012
	Orginal Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 13,500	\$ 13,500	\$ 11,706	\$ 10,025
Interest Earned	-	-	9	20
<b>Total Revenues</b>	<u>\$ 13,500</u>	<u>\$ 13,500</u>	<u>\$ 11,715</u>	<u>\$ 10,045</u>
<b>EXPENDITURES</b>				
Microfilm Expense	\$ 15,500	\$ 15,500	\$ 11,712	\$ 10,244
<b>Total Expenditures</b>	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 11,712</u>	<u>\$ 10,244</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 3</u>	<u>\$ (199)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 3</u>	<u>\$ (199)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>5,463</u>	<u>5,662</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,466</u>	<u>\$ 5,463</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 7,000	\$ 7,000	\$ 7,786	\$ 8,023
Interest Earned	-	-	22	33
<b>Total Revenues</b>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,808</u>	<u>\$ 8,056</u>
<b>EXPENDITURES</b>				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 7,485	\$ 5,768
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,485</u>	<u>\$ 5,768</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 323</u>	<u>\$ 2,288</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 323</u>	<u>\$ 2,288</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>16,195</u>	<u>13,907</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,518</u>	<u>\$ 16,195</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**ANIMAL CONTROL**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines and Charges for Services	\$ 37,447	\$ 37,447	\$ 27,114	\$ 32,996
Interest Earned	-	-	6	13
<b>Total Revenues</b>	<u>\$ 37,447</u>	<u>\$ 37,447</u>	<u>\$ 27,120</u>	<u>\$ 33,009</u>
<b>EXPENDITURES</b>				
Salary	\$ 7,038	\$ 7,038	\$ 7,038	\$ 7,309
Dog Tax Expense	4,500	4,500	609	305
Water and Sewer	300	300	270	270
Maintenance	500	500	297	773
Dog Catcher	3,500	3,500	2,000	2,950
Dog Catcher Mileage	750	750	790	747
Veterinarian	7,700	7,700	6,233	6,222
Veterinary Salary	4,800	4,800	4,800	4,800
Miscellaneous	250	250	101	89
<b>Total Expenditures</b>	<u>\$ 29,338</u>	<u>\$ 29,338</u>	<u>\$ 22,138</u>	<u>\$ 23,465</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 8,109</u>	<u>\$ 8,109</u>	<u>\$ 4,982</u>	<u>\$ 9,544</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ 4,000
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 8,109</u>	<u>\$ 8,109</u>	<u>\$ 4,982</u>	<u>\$ 13,544</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,418</u>	<u>(9,126)</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 9,400</u>	<u>\$ 4,418</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2013**

**MAINTENANCE AND CHILD SUPPORT FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 10,548	\$ 9,687
Interest Earned	-	-	38	87
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,586</u>	<u>\$ 9,774</u>
<b>EXPENDITURES</b>				
Supplies	\$ 19,000	\$ 19,000	\$ 14,261	\$ 4,911
<b>Total Expenditures</b>	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 14,261</u>	<u>\$ 4,911</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	<u>\$ (3,675)</u>	<u>\$ 4,863</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	<u>\$ (3,675)</u>	<u>\$ 4,863</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>31,449</u>	<u>26,586</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 27,774</u>	<u>\$ 31,449</u>

**DRUG ENFORCEMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ 375	\$ 929
Interest Earned	-	-	5	16
<b>Total Revenues</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 380</u>	<u>\$ 945</u>
<b>EXPENDITURES</b>				
Supplies	\$ 500	\$ 500	\$ -	\$ -
Miscellaneous	-	-	-	1,730
<b>Total Expenditures</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 1,730</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380</u>	<u>\$ (785)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380</u>	<u>\$ (785)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>7,446</u>	<u>8,231</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,826</u>	<u>\$ 7,446</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2013**

**MENTALLY DEFICIENT PERSONS FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 37,000	\$ 37,000	\$ 37,241	\$ 37,032
Interest Earned	-	-	57	77
<b>Total Revenues</b>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 37,298</u>	<u>\$ 37,109</u>
<b>EXPENDITURES</b>				
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	17,922	17,922	17,921	-
North Central Behavioral- Self Pay Support	-	-	-	16,400
<b>Total Expenditures</b>	<u>\$ 42,922</u>	<u>\$ 42,922</u>	<u>\$ 42,921</u>	<u>\$ 41,400</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (5,922)</u>	<u>\$ (5,922)</u>	<u>\$ (5,623)</u>	<u>\$ (4,291)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,922)</u>	<u>\$ (5,922)</u>	<u>\$ (5,623)</u>	<u>\$ (4,291)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>29,366</u>	<u>33,657</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 23,743</u>	<u>\$ 29,366</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Redemptions	\$ -	\$ -	\$ 3,020	\$ 3,500
Interest Earned	-	-	50	82
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,070</u>	<u>\$ 3,582</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ 40,200	\$ 40,200	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 40,200</u>	<u>\$ 40,200</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (40,200)</u>	<u>\$ (40,200)</u>	<u>\$ 3,070</u>	<u>\$ 3,582</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (40,200)</u>	<u>\$ (40,200)</u>	<u>\$ 3,070</u>	<u>\$ 3,582</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>43,783</u>	<u>40,201</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 46,853</u>	<u>\$ 43,783</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**VIOLENT CRIME VICTIMS ASSISTANCE FUND**

	<b>2013</b>		<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Other			\$ -
Interest Earned			-
<b>Total Revenues</b>			<u>\$ -</u>
<b>EXPENDITURES</b>			
Miscellaneous			\$ -
<b>Total Expenditures</b>			<u>\$ 10</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ (10)</u>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			<u>\$ -</u>
<b>Net Change in Fund Balance</b>			<u>\$ (10)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>10</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ -</u>

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 16,017	\$ 18,709
Interest Earned	-	-	85	169
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 16,102</u>	<u>\$ 18,878</u>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ 952	\$ 2,013
Offender Services	6,000	6,000	3,492	6,099
Supplies	4,000	4,000	-	-
Training	1,500	1,500	252	473
Miscellaneous	2,750	2,750	2,727	3,181
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 16,750</u>	<u>\$ 16,750</u>	<u>\$ 7,423</u>	<u>\$ 11,766</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (4,750)</u>	<u>\$ (4,750)</u>	<u>\$ 8,679</u>	<u>\$ 7,112</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (4,750)</u>	<u>\$ (4,750)</u>	<u>\$ 8,679</u>	<u>\$ 7,112</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>60,023</u>	<u>52,911</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 68,702</u>	<u>\$ 60,023</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**DOCUMENT STORAGE FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 11,000	\$ 11,000	\$ 13,189	\$ 14,236
Interest Earned	-	-	12	34
<b>Total Revenues</b>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 13,201</u>	<u>\$ 14,270</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 2,250	\$ 2,250	\$ 999	\$ 844
Supplies	10,000	10,000	11,390	11,897
<b>Total Expenditures</b>	<u>\$ 12,250</u>	<u>\$ 12,250</u>	<u>\$ 12,389</u>	<u>\$ 12,741</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,250)</u>	<u>\$ (1,250)</u>	<u>\$ 812</u>	<u>\$ 1,529</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,250)</u>	<u>\$ (1,250)</u>	<u>\$ 812</u>	<u>\$ 1,529</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>14,994</u>	<u>13,465</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 15,806</u>	<u>\$ 14,994</u>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 1,000	\$ 1,000	\$ 4,000	\$ 3,750
Other	-	-	4,070	175
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 8,070</u>	<u>\$ 3,925</u>
<b>EXPENDITURES</b>				
Canine Expense	\$ 1,000	\$ 1,000	\$ 5,713	\$ 3,700
Miscellaneous	-	-	2,148	1,209
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 7,861</u>	<u>\$ 4,909</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>	<u>\$ (984)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>	<u>\$ (984)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>7,843</u>	<u>8,827</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 8,052</u>	<u>\$ 7,843</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**VITAL RECORDS FUND**

	<b>2013</b>			<b>2012</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,050	\$ 860
Interest Earned	-	-	19	38
Other	-	-	6,917	-
<b>Total Revenues</b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 7,986</u></b>	<b><u>\$ 898</u></b>
<b>EXPENDITURES</b>				
Microfilm	\$ 3,900	\$ 3,900	\$ 400	\$ 3,115
Deputy Clerk	-	-	2,044	-
<b>Total Expenditures</b>	<b><u>\$ 3,900</u></b>	<b><u>\$ 3,900</u></b>	<b><u>\$ 2,444</u></b>	<b><u>\$ 3,115</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (2,900)</u></b>	<b><u>\$ (2,900)</u></b>	<b><u>\$ 5,542</u></b>	<b><u>\$ (2,217)</u></b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (2,900)</u></b>	<b><u>\$ (2,900)</u></b>	<b><u>\$ 5,542</u></b>	<b><u>\$ (2,217)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>12,103</u></b>	<b><u>14,320</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 17,645</u></b>	<b><u>\$ 12,103</u></b>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 14,000	\$ 14,000	\$ 11,412	\$ 10,169
Interest Earned	-	-	15	34
<b>Total Revenues</b>	<b><u>\$ 14,000</u></b>	<b><u>\$ 14,000</u></b>	<b><u>\$ 11,427</u></b>	<b><u>\$ 10,203</u></b>
<b>EXPENDITURES</b>				
Supplies	\$ 16,000	\$ 16,000	\$ -	\$ -
Computer Maintenance	-	-	4,344	4,962
Salaries	-	-	3,981	3,490
<b>Total Expenditures</b>	<b><u>\$ 16,000</u></b>	<b><u>\$ 16,000</u></b>	<b><u>\$ 8,325</u></b>	<b><u>\$ 8,452</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (2,000)</u></b>	<b><u>\$ (2,000)</u></b>	<b><u>\$ 3,102</u></b>	<b><u>\$ 1,751</u></b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (2,000)</u></b>	<b><u>\$ (2,000)</u></b>	<b><u>\$ 3,102</u></b>	<b><u>\$ 1,751</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>15,457</u></b>	<b><u>13,706</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 18,559</u></b>	<b><u>\$ 15,457</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 30,000	\$ 30,000	\$ 47,048	\$ 41,374
Interest Earned	-	-	104	189
<b>Total Revenues</b>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 47,152</u>	<u>\$ 41,563</u>
<b>EXPENDITURES</b>				
Mapping Program	\$ 20,000	\$ 20,000	\$ 16,150	\$ 6,710
Map Digitization	10,000	10,000	3,212	10,000
Salaries	21,036	21,036	19,661	21,214
<b>Total Expenditures</b>	<u>\$ 51,036</u>	<u>\$ 51,036</u>	<u>\$ 39,023</u>	<u>\$ 37,924</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (21,036)</u>	<u>\$ (21,036)</u>	<u>\$ 8,129</u>	<u>\$ 3,639</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (21,036)</u>	<u>\$ (21,036)</u>	<u>\$ 8,129</u>	<u>\$ 3,639</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>55,878</u>	<u>52,239</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 64,007</u>	<u>\$ 55,878</u>

**DUI EQUIPMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ -	\$ 1,500
<b>Total Revenues</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 1,500</u>
<b>EXPENDITURES</b>				
Capitla Outlay	\$ 2,000	\$ 2,000	\$ -	\$ 6,473
<b>Total Expenditures</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 6,473</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,973)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ 5,789
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,789</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,861</u>	<u>1,045</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,861</u>	<u>\$ 1,861</u>



**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2013**

**CORONER'S MORGUE FUND**

	2013		2012
	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 2,200
Operating Grants and Contributions			4,625
Interest Earned			7
<b>Total Revenues</b>			<u>\$ 6,832</u>
<b>EXPENDITURES</b>			
Morgue			\$ 2,480
<b>Total Expenditures</b>			<u>\$ 2,480</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 4,352</u>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			<u>\$ -</u>
<b>Net Change in Fund Balance</b>			\$ 4,352
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,257</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,609</u>

**STATE'S ATTORNEY DRUG FUND**

<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ -
<b>Total Revenue</b>			<u>\$ -</u>
<b>EXPENDITURES</b>			
Miscellaneous			\$ -
<b>Total Expenditures</b>			<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ -</u>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			<u>\$ -</u>
<b>Net Change in Fund Balance</b>			\$ -
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>150</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 150</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2013**

**VEHICLE MAINTENANCE FUND**

	<b>2013</b>		<b>2012</b>
	<b>Orginal Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 1,994
<b>Total Revenues</b>			\$ 1,994
<b>EXPENDITURES</b>			
Maintenance			\$ 4,964
<b>Total Expenditures</b>			\$ 4,964
<b>Excess (Deficiency) of Revenues over Expenditures</b>			\$ (2,970)
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			\$ -
<b>Total Other Financing Sources (Uses)</b>			\$ -
<b>Net Change in Fund Balance</b>			\$ (2,970)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			12,577
<b>FUND BALANCE, END OF YEAR</b>			\$ 9,607

**GIS COUNTY CLERK FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 4,000	\$ 4,000	\$ 2,897	\$ 2,464
<b>Total Revenues</b>	\$ 4,000	\$ 4,000	\$ 2,897	\$ 2,464
<b>EXPENDITURES</b>				
Miscellaneous	\$ 3,000	\$ 3,000	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,000	\$ 3,000	\$ -	\$ -
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 1,000	\$ 1,000	\$ 2,897	\$ 2,464
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	\$ -	\$ -	\$ -	\$ -
<b>Net Change in Fund Balance</b>	\$ 1,000	\$ 1,000	\$ 2,897	\$ 2,464
<b>FUND BALANCE, BEGINNING OF YEAR</b>			4,751	2,287
<b>FUND BALANCE, END OF YEAR</b>			\$ 7,648	\$ 4,751

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

**RHSP COUNTY CLERK FUND**

	2013			2012
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,381	\$ 1,157
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,381</u>	<u>\$ 1,157</u>
<b>EXPENDITURES</b>				
Supplies and Microfilm	\$ 1,000	\$ 1,000	\$ -	\$ 444
<b>Total Expenditures</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 444</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,381</u>	<u>\$ 713</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,381</u>	<u>\$ 713</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,621</u>	<u>908</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,002</u>	<u>\$ 1,621</u>

**FTA WARRANT FUND**

<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 2,930	\$ 4,390
<b>Total Revenues</b>	<u>\$ 2,930</u>	<u>\$ 4,390</u>
<b>EXPENDITURES</b>		
Supplies	\$ 3,710	\$ 3,450
<b>Total Expenditures</b>	<u>\$ 3,710</u>	<u>\$ 3,450</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (780)</u>	<u>\$ 940</u>
<b>OTHER FINANCING ACTIVITIES</b>		
Transfer from Other Funds	\$ -	\$ -
Transfer to Other Funds	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (780)</u>	<u>\$ 940</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,850</u>	<u>910</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,070</u>	<u>\$ 1,850</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2013**

**SHERIFF COMMISSARY FUND**

	<b>2013</b>		<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 4,739
Donation			-
<b>Total Revenues</b>			\$ 4,739
<b>EXPENDITURES</b>			
Supplies			\$ 4,749
Dog Food Expense			-
<b>Total Expenditures</b>			\$ 4,749
<b>Excess (Deficiency) of Revenues over Expenditures</b>			\$ (10)
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			\$ -
<b>Net Change in Fund Balance</b>			\$ (10)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,236
<b>FUND BALANCE, END OF YEAR</b>			\$ 1,226

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>			
Fees, Fines, and Charges for Services	\$ 501	\$ 230	
<b>Total Revenues</b>	\$ 501	\$ 230	
<b>EXPENDITURES</b>			
Miscellaneous	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 501	\$ 230	
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds	\$ -	\$ -	
Transfer to Other Funds	-	-	
<b>Total Other Financing Sources (Uses)</b>	\$ -	\$ -	
<b>Net Change in Fund Balance</b>	\$ 501	\$ 230	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	230	-	
<b>FUND BALANCE, END OF YEAR</b>	\$ 731	\$ 230	

**MARSHALL COUNTY, ILLINOIS  
COMPONENT UNIT  
STATEMENT OF CASH FLOWS  
Year Ended November 30, 2013**

	<u>2013</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 233,727
Payments to Employees	(107,944)
Payments to Suppliers	(152,455)
Other Operating Revenues (Expenses)	2,611
<b>Net cash provided (used) by operating activities</b>	<u>\$ (24,061)</u>
 <b>Cash flows from investing activities:</b>	
Interest on Investments	\$ 2,350
Purchase of Capital Assets	(2,000)
Purchase of Investments	(644,542)
Redemption of Investments	612,237
<b>Net cash provided (used) by investing activities</b>	<u>\$ (31,955)</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ (56,016)
 <b>Cash and equivalents, November 30, 2012</b>	 <u>85,346</u>
 <b>Cash and equivalents, November 30, 2013</b>	 <u>\$ 29,330</u>
 <b>Reconciliation of Operating Income (Loss) to</b>	
<b>Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ (56,391)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	19,234
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	11,786
(Increase) Decrease in Prepaid Expenses	(1,765)
Increase (Decrease) in Current Liabilities	3,075
Total Adjustments	<u>32,330</u>
<b>Net Cash provided (used) by operating activities</b>	<u>\$ (24,061)</u>

**MARSHALL COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2013**

**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  
STATEMENT OF NET POSITION  
AGENCY FUNDS  
November 30, 2013

ASSETS	County Collector	Circuit Clerk	Inheritance Tax	Clearing	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Employee Insurance	Total
Cash (Note 2)	\$ 48,782	\$ 103,340	\$ 58	\$ -	\$ 258,509	\$ 81,444	\$ 48,308	\$ -	\$ 33,313	\$ 7,652	\$ 936	\$ 582,342
Due from State of IL	-	-	-	-	154,328	-	-	-	-	-	-	154,328
Due from Other County Funds	-	-	-	2,310	155,247	-	-	-	-	-	-	157,557
<b>Total Assets</b>	<b>\$ 48,782</b>	<b>\$ 103,340</b>	<b>\$ 58</b>	<b>\$ 2,310</b>	<b>\$ 568,084</b>	<b>\$ 81,444</b>	<b>\$ 48,308</b>	<b>\$ -</b>	<b>\$ 33,313</b>	<b>\$ 7,652</b>	<b>\$ 936</b>	<b>\$ 894,227</b>
<b>LIABILITIES AND NET POSITION</b>												
Due to Other County Funds	\$ -	\$ 28,326	\$ -	\$ 2,034	\$ -	\$ 3,000	\$ 19,031	\$ -	\$ -	\$ -	\$ -	\$ 52,391
Due to Other Taxing Units	48,782	-	-	-	568,084	78,444	-	-	-	-	-	695,310
Held in Trust for Others	-	75,014	58	276	-	-	29,277	-	33,313	7,652	936	146,526
<b>Total Liabilities</b>	<b>\$ 48,782</b>	<b>\$ 103,340</b>	<b>\$ 58</b>	<b>\$ 2,310</b>	<b>\$ 568,084</b>	<b>\$ 81,444</b>	<b>\$ 48,308</b>	<b>\$ -</b>	<b>\$ 33,313</b>	<b>\$ 7,652</b>	<b>\$ 936</b>	<b>\$ 894,227</b>
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 48,782</b>	<b>\$ 103,340</b>	<b>\$ 58</b>	<b>\$ 2,310</b>	<b>\$ 568,084</b>	<b>\$ 81,444</b>	<b>\$ 48,308</b>	<b>\$ -</b>	<b>\$ 33,313</b>	<b>\$ 7,652</b>	<b>\$ 936</b>	<b>\$ 894,227</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended November 30, 2013**

	Balance December 1, 2012	Increase	Decrease	Balance November 30, 2013
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 50,462	\$26,091,560	\$26,093,240	\$ 48,782
Liabilities - Due to Other Taxing Units	\$ 50,462	\$26,091,560	\$26,093,240	\$ 48,782
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 156,239	\$ 575,819	\$ 628,718	\$ 103,340
Liabilities - Fund Helds for County & Others	\$ 156,239	\$ 575,819	\$ 628,718	\$ 103,340
<b>INHERITANCE TAX FUND</b>				
Assets - Cash	\$ 58	\$ -	\$ -	\$ 58
Liabilities - Funds Held for Others	\$ 58	\$ -	\$ -	\$ 58
<b>CLEARING FUND</b>				
Assets - Cash and Receivables	\$ -	\$ 6,657,009	\$ 6,654,699	\$ 2,310
Liabilities - Due to Other County Funds	\$ -	\$ 6,657,009	\$ 6,654,699	\$ 2,310
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 591,516	\$ 733,970	\$ 757,402	\$ 568,084
Liabilities - Due to Other Taxing Units	\$ 591,516	\$ 733,970	\$ 757,402	\$ 568,084
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 75,032	\$ 210,914	\$ 204,502	\$ 81,444
Liabilities - Due to County and Other Taxing Units	\$ 75,032	\$ 210,914	\$ 204,502	\$ 81,444
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 55,399	\$ 655,393	\$ 662,484	\$ 48,308
Liabilities - Due to County and Held for Others	\$ 55,399	\$ 655,393	\$ 662,484	\$ 48,308
<b>SHERIFF</b>				
Assets - Cash	\$ 827	\$ 30,237	\$ 31,064	\$ -
Liabilities - Due to Other County Funds	\$ 827	\$ 30,237	\$ 31,064	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 33,290	\$ 23	\$ -	\$ 33,313
Liabilities - Funds Held for Others	\$ 33,290	\$ 23	\$ -	\$ 33,313
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,642	\$ 10	\$ -	\$ 7,652
Liabilities - Funds Held for Others	\$ 7,642	\$ 10	\$ -	\$ 7,652
<b>EMPLOYEE INSURANCE</b>				
Assets - Cash	\$ 929	\$ 26,863	\$ 26,856	\$ 936
Liabilities - Funds Held for Others	\$ 929	\$ 26,863	\$ 26,856	\$ 936
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 971,394	\$34,981,798	\$35,058,965	\$ 894,227
Total Liabilities	\$ 971,394	\$34,981,798	\$35,058,965	\$ 894,227



**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2012 TAX SETTLEMENT  
Year Ended November 30, 2013**

<b>2012 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>			\$ 21,007,565
<b>ADDITIONS</b>			
Interest on Taxes Collected			2,170
<b>DEDUCTIONS</b>			
Forfeited Taxes	\$ 54,801		
Errors and Corrections	21,066		
Enterprise Zone Abatements	3,080		78,947
			<u>78,947</u>
<b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>			<u>\$ 20,930,788</u>
<b>CURRENT TAXES</b>			
Distribution to County Funds		\$ 2,599,399	
Distribution to Other Taxing Units		18,331,389	
			<u>18,331,389</u>
<b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>			<u>\$ 20,930,788</u>

**SUPPLEMENTARY INFORMATION – SINGLE AUDIT SCHEDULES**

**MARSHALL COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ending November 30, 2013

<b>Federal/Pass-Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Agency or Pass- Through Number</b>	<b>Amount Expended</b>
<b>U.S. Department of Agriculture</b>			
<i>Pass through Illinois Department of Human Services</i>			
Supplemental Nutrition Program for Women, Infants, and Children	10.557	FCSRE01057	\$ 21,819
	10.557	FCSSQ01057	16,709
W.I.C., Noncash Food Vouchers	10.557		116,134
<i>Pass through Illinois Department of Public Health</i>			
Summer Food Program	10.559	35280168A	100
<b>Subtotal U.S. Department of Agriculture</b>			<b>\$ 154,762</b>
<b>U.S. Department of Transportation</b>			
<i>Pass through Illinois Department of Transportation</i>			
Reimbursement for Runway Paving (M)	20.106	C75-4223	\$ 236,806
Reimbursement for Taxiway Extension (M)	20.106	C75-4218	87,995
Emergency Bridge Repair - FEMA (M)	20.205	ER-0123026	138,374
<b>Subtotal U.S. Department of Transportation</b>			<b>\$ 463,175</b>
<b>U.S. Department of Homeland Security</b>			
<i>Pass through Illinois Emergency Management Agency</i>			
Emergency Flood Relief - Sheriff's Office	97.029		\$ 2,393
<b>Subtotal Federal Emergency Management Agency</b>			<b>\$ 2,393</b>
<b>U.S. Department of Health and Human Services</b>			
<i>Pass through Illinois Department of Public Health</i>			
Cities Readiness Initiative	93.069	27,180,111	\$ 4,831
Cities Readiness Initiative	93.069	37180111A	18,992
Cities Readiness Initiative	93.069	47180111B	12,900
Public Health Emergency Preparedness	93.069	37180057A	16,520
Public Health Emergency Preparedness	93.069	47180057B	11,077
Potable Water	66.432	35382057A	450
MRC - NACCHO	93.008	MRC111904	150
<i>Pass through Illinois Department of Human Services</i>			
MCH - Family Case Management	93.994	FCSRE01555	20,940
MCH - Family Case Management	93.994	FCSSU03105	11,754
Title XX	93.667	FCSRE01555	2,400
FCM - Medicaid Matching			12,288
<i>Pass through Illinois Department of Health and Family Services</i>			
Immunizations	93.268		11,875
<b>Subtotal U.S. Department of Health and Human Services</b>			<b>\$ 124,177</b>
<b>Total Federal Assistance</b>			<b>\$ 744,507</b>

• (M) Program was audited as a major program as defined by OMB Circular A-133.

The accompanying notes are an integral part of this schedule.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending November 30, 2013**

**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Marshall County, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Subrecipients**

Marshall County, Illinois did not provide federal assistance to subrecipients.

**Note 3: Nonmonetary Assistance**

Nonmonetary assistance is reported in the schedule at the fair market value of the nonmonetary assistance received and disbursed.

**Note 4: Other Non Cash Assistance**

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

**Note 5: Commodities - Vaccines**

The County receives vaccines at no charge from the Illinois Department of Public Health through the federally assisted Immunization Grant, CFDA Number 93.268. The County reflects financial activity related to the contribution of the vaccines in the financial statements. The value of vaccines received during fiscal year 2013 was \$11,875.

**Note 6: Noncash Food Instruments**

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The state of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Marshall County and redeemed during the period July 1, 2012 to June 30, 2013 was \$116,134 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State to report this information on the County's fiscal year.

**MARSHALL COUNTY, ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending November 30, 2013**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es)   X   YES        None Reported
- Noncompliance material to financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   NO
- Significant Deficiency(s) identified that are not considered to be material weakness(es)        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: Unqualified  
(Unqualified, Qualified, Adverse, Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)?        YES   X   NO

**IDENTIFICATION OF MAJOR PROGRAMS:**

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER
20.106	Reimbursement for Runway Paving
20.106	Reimbursement for Taxiway Extension
20.205	Emergency Bridge Repair - FEMA

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee?        YES   X   NO

MARSHALL COUNTY, ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending November 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2013-1 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?

3. Criteria or specific requirement  
Segregation of Duties

4. Condition  
Due to the limited number of personnel performing accounting and compliance functions in the County offices there is a lack of segregation of duties over accounting and compliance transactions.

5. Context  
An effective system of internal control is based on a good segregation of duties. In order to have a system of segregation of duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

6. Effect  
As a result of the lack of segregation of duties, due to the limited number of personnel involved in accounting and compliance transactions, there is a higher risk that errors or inappropriate transactions could occur and not be detected within a timely period.

7. Cause  
There are a limited number of personnel involved in accounting transactions within the County offices.

8. Recommendation  
When this condition exists, management's close supervision and review of accounting and compliance information is the best means of preventing or detecting errors and irregularities.

9. Management's response  
To the extent possible, monitoring of monthly financial results and compliance information will continue in the County offices.

**MARSHALL COUNTY, ILLINOIS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ending November 30, 2013**

<u>Finding Number</u>	<u>Comment</u>	<u>Current Status</u>	<u>Corrective Action</u>
Significant Deficiencies in Internal Control:			
2012-1	Segregation of Duties	Uncorrected	See 2013-1
2012-2	Financial Statement Presentation	Corrected	N/A
2012-3	Significant Audit Adjustments	Corrected	N/A
2012-4	Allowable Costs	Corrected	N/A
2012-5	Reporting	Corrected	N/A

**MARSHALL COUNTY, ILLINOIS**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**Year Ending November 30, 2013**

**Corrective Action Plan**

Finding No.: 2013-1

Condition:  
Segregation of Duties

Plan:  
See Corrective Action Plan at 2013-1

Anticipated Date of Completion: 11/30/2014

Name of Contact Person: Cynthia Nighsonger, Treasurer