

**MARSHALL COUNTY, ILLINOIS**

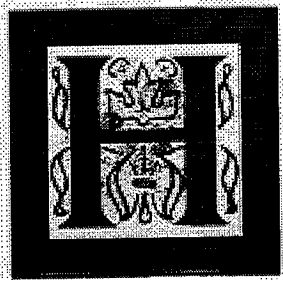
**ANNUAL FINANCIAL REPORT**

**Year Ended November 30, 2014**

**MARSHALL COUNTY  
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November 30, 2014**

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**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1301 Peoria St.  
Peru, IL 61354

726 South Main St.  
Princeton, IL 61356

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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, 2014, 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, 2014, 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.

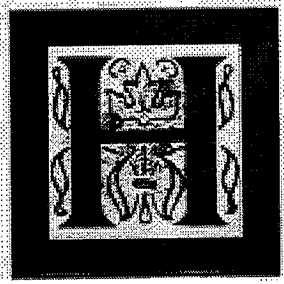
The *Required Supplementary Information*, except for the schedules on pages 34-35, and the *Supplementary Information* discussed above have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling 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* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2015, 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  
January 30, 2015



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1301 Peoria St.  
Peru, IL 61354

726 South Main St.  
Princeton, IL 61356

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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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 30, 2015. 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 2014-1 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**

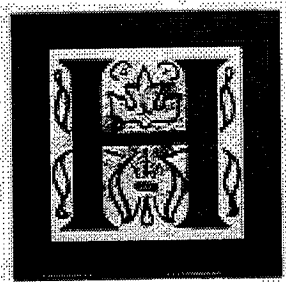
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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  
January 30, 2015



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1301 Peoria St.  
Peru, IL 61354

726 South Main St.  
Princeton, IL 61356

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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, 2014. 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, 2014.

## **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  
January 30, 2015



**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2014

	<b>Governmental Activities</b>	<b>Component Unit- 911 ETSB</b>	<b>Total</b>
<b>ASSETS</b>			
Cash (Note 2)	\$ 5,359,305	\$ 29,012	\$ 5,388,317
Investments (Note 2)	830,366	312,313	1,142,679
Receivables (net) :			
Property Tax (Note 1D)	2,588,700	-	2,588,700
Other (Note 7)	426,461	35,817	462,278
Prepaid Expenses (Note 7)	27,009	-	27,009
Inventory - Airport Fuel and Highway Salt	32,727	-	32,727
Other Post Employment Benefits (Note 13)	842	-	842
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	1,819,640	-	1,819,640
Equipment and Furniture	2,380,389	850,470	3,230,859
Improvements	4,529,001	57,842	4,586,843
Infrastructure - Road & Bridges	7,265,881	-	7,265,881
Accumulated Depreciation	(7,609,139)	(605,097)	(8,214,236)
<b>Total Assets</b>	<b>\$ 19,161,531</b>	<b>\$ 680,357</b>	<b>\$ 19,841,888</b>
<b>DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 19,161,531</b>	<b>\$ 680,357</b>	<b>\$ 19,841,888</b>
<b>LIABILITIES</b>			
Accounts Payable (Note 7)	\$ 195,342	\$ 4,441	\$ 199,783
Due to Agency Funds	-	2,000	2,000
Long-Term Liabilities (Note 11):			
Due Within One Year	175,246	-	175,246
Due In More Than One Year	120,074	-	120,074
<b>Total Liabilities</b>	<b>\$ 490,662</b>	<b>\$ 6,441</b>	<b>\$ 497,103</b>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 2,588,700	\$ -	\$ 2,588,700
<b>Total Deferred Inflows</b>	<b>\$ 2,588,700</b>	<b>\$ -</b>	<b>\$ 2,588,700</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 9,744,165	\$ 303,215	\$ 10,047,380
Restricted for: (Note 4)			
Roads and Bridges	1,686,901	-	1,686,901
Health and Welfare	310,276	-	310,276
Retirement	307,660	-	307,660
Airport	128,136	-	128,136
Other Purposes	468,718	-	468,718
Unrestricted	3,436,313	370,701	3,807,014
<b>Total Net Position</b>	<b>\$ 16,082,169</b>	<b>\$ 673,916</b>	<b>\$ 16,756,085</b>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<b>\$ 19,161,531</b>	<b>\$ 680,357</b>	<b>\$ 19,841,888</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
 Year Ended November 30, 2014

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 Total
Governmental Activities:						
General Administration	\$ 1,258,471	\$ 515,356	\$ 480,358	\$ -	\$ (262,757)	\$ (262,757)
Employee Benefit	619,325	-	-	-	(619,325)	(619,325)
Public Safety	1,254,883	74,948	364,970	-	(814,965)	(814,965)
Judiciary and Court Related	596,253	-	-	-	(596,253)	(596,253)
Transportation	2,019,728	259,495	738,984	189,835	(831,414)	(831,414)
Public Health and Welfare	628,022	-	-	-	(628,022)	(628,022)
Other	92,663	-	-	-	(92,663)	(92,663)
Interest on LT Debt	7,208	-	-	-	(7,208)	(7,208)
<b>Total Governmental Activities</b>	<b>\$ 6,476,553</b>	<b>\$ 849,799</b>	<b>\$ 1,584,312</b>	<b>\$ 189,835</b>	<b>\$ (3,852,607)</b>	<b>\$ (3,852,607)</b>
911 ETSB						
<b>Total Component Unit</b>	<b>\$ 299,440</b>	<b>\$ 217,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,074)</b>	<b>\$ (82,074)</b>
<b>Total Primary Government</b>	<b>\$ 299,440</b>	<b>\$ 217,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,074)</b>	<b>\$ (82,074)</b>
	<b>\$ 6,775,993</b>	<b>\$ 1,067,165</b>	<b>\$ 1,584,312</b>	<b>\$ 189,835</b>	<b>\$ (3,852,607)</b>	<b>\$ (3,934,681)</b>
<b>General revenues:</b>						
Taxes:						
Property Taxes					\$ 2,635,326	\$ 2,635,326
Motor Fuel					404,455	404,455
Sales and Use Taxes					314,047	314,047
Replacement Tax					142,631	142,631
Income Tax					418,017	418,017
Interest Earned					9,428	10,996
Other General Revenue					94,487	94,487
Total General Revenues					\$ 4,018,391	\$ 4,019,959
Change in Net Position from Operations					\$ 165,784	\$ 85,278
Transfers In (Note 5)					187,532	187,532
Transfers Out (Note 5)					(187,532)	(187,532)
Change in Net Position					165,784	85,278
Net Position - Beginning					15,916,385	16,670,807
<b>Net Position - Ending</b>					<b>\$ 16,082,169</b>	<b>\$ 16,756,085</b>

See accompanying notes to basic financial statements.

**MARHSALL COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**November 30, 2014**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 2,673,868	\$ 126,383	\$ 123,500	\$ 367,500	\$ 94,127	\$ 1,973,927	\$ 5,359,305
Investments (Note 2)	730,366	-	-	-	100,000	-	830,366
Property Tax Receivable (Note 1D)	1,320,400	230,500	90,000	116,000	430,000	401,800	2,588,700
Due from State of IL (Note 7)	145,553	-	-	-	-	144,631	290,184
Due from Federal Government (Note 7)	-	-	-	57,652	-	-	57,652
Due from Other Funds (Note 5)	27,111	571	3,750	9,303	-	5,773	46,508
Due from Agency Funds	49,129	-	-	3,000	-	6,819	58,948
Inventory	-	4,375	4,752	-	-	23,600	32,727
Other Receivables	2,000	-	-	17,677	-	-	19,677
Prepaid Expenses (Note 7)	27,009	-	-	-	-	-	27,009
<b>Total Assets</b>	<b>\$ 4,975,436</b>	<b>\$ 361,829</b>	<b>\$ 222,002</b>	<b>\$ 571,132</b>	<b>\$ 624,127</b>	<b>\$ 2,556,550</b>	<b>\$ 9,311,076</b>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities:</b>							
Accounts Payable (Note 7)	\$ 48,110	\$ 75,091	\$ 3,866	\$ -	\$ -	\$ 68,275	\$ 195,342
Due to Other Funds (Note 5)	571	15,779	-	-	-	30,158	46,508
Due to Agency Funds	-	-	-	-	-	-	-
Deferred Revenue (Note 1D)	1,320,400	230,500	90,000	116,000	430,000	401,800	2,588,700
<b>Total Liabilities</b>	<b>\$ 1,369,081</b>	<b>\$ 321,370</b>	<b>\$ 93,866</b>	<b>\$ 116,000</b>	<b>\$ 430,000</b>	<b>\$ 500,233</b>	<b>\$ 2,830,550</b>
<b>Fund Balances (Note 4):</b>							
Nonspendable	\$ 27,009	\$ 4,375	\$ 4,752	\$ -	\$ -	\$ 23,600	\$ 59,736
Restricted	-	36,084	123,384	455,132	194,127	2,033,228	2,841,955
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,579,346	-	-	-	-	(511)	3,578,835
<b>Total Fund Balance</b>	<b>\$ 3,606,355</b>	<b>\$ 40,459</b>	<b>\$ 128,136</b>	<b>\$ 455,132</b>	<b>\$ 194,127</b>	<b>\$ 2,056,317</b>	<b>\$ 6,480,526</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,975,436</b>	<b>\$ 361,829</b>	<b>\$ 222,002</b>	<b>\$ 571,132</b>	<b>\$ 624,127</b>	<b>\$ 2,556,550</b>	<b>\$ 9,311,076</b>

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

Total Fund Balance	\$ 6,480,526
Book Value of Long-Term Liabilities at Year-End	(295,320)
Book Value of Capital Assets at Year-End	9,896,121
Other Post Employment Benefits	842
<b>Total Net Position</b>	<b>\$ 16,082,169</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, 2014**

MAJOR FUNDS						
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds
REVENUES						TOTAL
Property Taxes	\$ 1,367,241	\$ 230,557	\$ 89,958	\$ 115,952	\$ 429,739	\$ 2,635,326
Motor Fuel Tax	-	-	-	-	-	404,455
Sales and Use Taxes	314,047	-	-	-	-	314,047
Replacement Tax	133,727	-	-	-	5,501	142,631
Income Tax	418,017	-	-	-	-	418,017
Fees, Licenses, Permits	411,259	-	-	-	-	746,675
Capital Grants - State Program	-	-	85,900	-	-	5,264
Capital Grants - Federal Program	-	-	5,264	-	-	184,211
Operating Grants & Contributions	-	-	98,980	85,231	-	780,527
Refunds and Reimbursements	242,927	-	-	-	-	503,785
Aviation Fuel Sales	225,432	109,650	-	168,703	-	103,484
Interest Income	-	-	103,484	-	-	9,428
Other	6,673	78	40	678	49	32,652
	40,267	5,780	7,833	-	7,735	94,267
<b>Total Revenues</b>	<b>\$ 3,159,590</b>	<b>\$ 346,065</b>	<b>\$ 391,459</b>	<b>\$ 370,564</b>	<b>\$ 443,024</b>	<b>\$ 6,342,117</b>
<b>EXPENDITURES</b>						
Current:						
General Administrative	\$ 1,177,390	\$ -	\$ -	\$ -	\$ -	\$ 1,227,036
Employee Benefit	-	-	-	-	446,282	619,325
Public Safety	1,160,368	-	-	-	-	1,209,048
Judiciary and Court Related	527,259	-	-	-	-	592,889
Transportation	-	824,296	254,205	433	-	1,526,559
Public Health and Welfare	19,017	-	-	-	-	625,682
Other	92,663	-	-	-	-	92,663
Debt Service	-	21,184	10,000	-	-	31,184
Principal	-	3,732	3,476	-	-	7,208
Interest	51,295	95,024	107,698	352,223	-	606,240
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,027,992</b>	<b>\$ 944,236</b>	<b>\$ 375,379</b>	<b>\$ 352,656</b>	<b>\$ 446,282</b>	<b>\$ 6,537,834</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 131,598</b>	<b>\$ (598,171)</b>	<b>\$ 16,080</b>	<b>\$ 17,908</b>	<b>\$ (3,258)</b>	<b>\$ (195,717)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer In (Note 5)	\$ -	\$ 187,532	\$ -	\$ -	\$ -	\$ 187,532
Transfer Out (Note 5)	-	-	-	-	-	(187,532)
Proceeds from Rail Settlement	-	300,000	-	-	-	300,000
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 487,532</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 131,598</b>	<b>\$ (110,639)</b>	<b>\$ 16,080</b>	<b>\$ 17,908</b>	<b>\$ (3,258)</b>	<b>\$ 104,283</b>
<b>Fund Balances - Beginning</b>	<b>3,474,757</b>	<b>151,098</b>	<b>112,056</b>	<b>437,224</b>	<b>197,385</b>	<b>6,376,243</b>
<b>Fund Balances - Ending</b>	<b>\$ 3,606,355</b>	<b>\$ 40,459</b>	<b>\$ 128,136</b>	<b>\$ 455,132</b>	<b>\$ 194,127</b>	<b>\$ 6,480,526</b>

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, 2014**

Net change in fund balances - total governmental funds	\$ 104,283
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 position these are recorded as assets.	606,240
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(576,143)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position.	31,184
Change in compensated absences that are only reported on statement of net position	220
Net effect of various miscellaneous transactions involving capital assets	-
Change in net assets of governmental activities	<u>\$ 165,784</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
November 30, 2014

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 1,589,337
Due from State of Illinois	139,640
Due from Other Marshall County Funds	-
<b>Total Assets</b>	<u>\$ 1,728,977</u>
 <b>LIABILITIES AND NET POSITION</b>	
Due to Other Marshall County Funds	\$ 58,948
Due to Other Taxing Units	1,503,231
Held in Trust for Others	166,798
<b>Total Liabilities</b>	<u>\$ 1,728,977</u>
 Net Position	<u>\$ -</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 1,728,977</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

**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, 2014**

**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, 2014**

**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, 2014**

**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, 2014**

**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, 2014**

**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, 2014 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, 2014**

**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 and inventory 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, 2014**

**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. Inventory at year-end consists of fuel at the airport and salt at the highway department.

**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, 2014**

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

**Deposits**

At November 30, 2014, the carrying amount of the County's pooled and segregated deposits including the component unit was \$8,120,333 and the bank balance was \$8,279,165. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2014.

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

Governmental activities cash and cash equivalents	\$ 5,359,305
Component unit cash and cash equivalents	29,012
Governmental activities investments	830,366
Component unit investments	312,313
Fiduciary funds cash and cash equivalents	<u>1,589,337</u>
	\$ 8,120,333
Less Illinois funds	<u>2,061,007</u>
<b>Total carrying amount</b>	<b><u><u>\$ 6,059,326</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, 2014, \$0 of the County's bank balance of \$8,279,165 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, 2014**

**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, 2014, 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, 2014 of \$2,061,007.

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 \$576,143.

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

General administration - \$31,435  
Judiciary - \$3,364  
Public safety - \$45,835  
Transportation - \$493,169  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2014.



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

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

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b>			
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
Non-Depreciable Assets				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Land	1,510,349	-	-	1,510,349
Total Non- Depreciable Assets	<u>\$ 1,510,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,349</u>
Depreciable Assets				
Land Improvements	\$ 4,421,303	\$ 107,698	\$ -	\$ 4,529,001
Infrastructure - Roads	5,661,436	-	-	5,661,436
Infrastructure - Bridges	1,252,222	352,223	-	1,604,445
Buildings	1,503,048	-	-	1,503,048
Building Improvements	309,292	7,300	-	316,592
Off- Road Vehicles	418,789	-	-	418,789
On-Road Vehicles - Sheriff	218,341	43,995	-	262,336
On-Road Vehicles - Other	547,508	-	-	547,508
Machinery & Equipment	493,150	95,024	-	588,174
Computer Equipment	160,165	-	-	160,165
Computer Software	104,362	-	-	104,362
Office Equipment	299,055	-	-	299,055
Total Depreciable Capital Assets	<u>\$ 15,388,671</u>	<u>\$ 606,240</u>	<u>\$ -</u>	<u>\$ 15,994,911</u>
Total Capital Assets	<u>\$ 16,899,020</u>	<u>\$ 606,240</u>	<u>\$ -</u>	<u>\$ 17,505,260</u>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b>			
	<b><u>Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
Depreciable Assets				
Land Improvements	\$ 3,713,035	\$ 137,729	\$ -	\$ 3,850,764
Infrastructure - Roads	810,154	157,667	-	967,821
Infrastructure - Bridges	213,070	47,960	-	261,030
Buildings	659,851	43,547	-	703,398
Building Improvements	25,887	17,489	-	43,376
Off-Road Vehicles	252,359	-	-	252,359
On-Road Vehicles - Sheriff	166,549	33,684	-	200,233
On-Road Vehicles - Other	367,439	68,098	-	435,537
Machinery & Equipment	343,120	37,635	-	380,755
Computer Equipment	149,440	7,631	-	157,071
Computer Software	104,362	-	-	104,362
Office Equipment	227,730	24,703	-	252,433
Total Accumulated Depreciation	<u>\$ 7,032,996</u>	<u>\$ 576,143</u>	<u>\$ -</u>	<u>\$ 7,609,139</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

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

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2014 was as follows:

	<b><u>COST BASIS</u></b>			<b><u>End of Year</u></b>
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
<b>Depreciable Assets</b>				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	555,777	294,693	-	850,470
<b>Total Depreciated Assets</b>	<b>\$ 613,619</b>	<b>\$ 294,693</b>	<b>\$ -</b>	<b>\$ 908,312</b>

	<b><u>ACCUMULATED DEPRECIATION</u></b>			<b><u>End of Year</u></b>
	<b><u>Beginning of Year</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	
<b>Depreciable Assets</b>				
Improvements	\$ 38,633	\$ 3,325	\$ -	\$ 41,958
Equipment	535,475	27,664	-	563,139
<b>Total Accumulated Depreciation</b>	<b>\$ 574,108</b>	<b>\$ 30,989</b>	<b>\$ -</b>	<b>\$ 605,097</b>

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

The net position/fund balances are restricted for the following purposes at November 30, 2014. Prepaid expenses of \$27,009 and Inventory of \$32,727 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 1,686,901
Retirement	307,660
Public Health	310,276
Airport	128,136
Court Related & Judiciary	247,872
Public Safety	110,279
Recordkeeping	40,771
Mapping	69,796
<b>Total</b>	<b>\$ 2,901,691</b>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

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

Individual interfund receivable and payable balances at November 30, 2014 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 27,111	\$ 571
County Highway	571	15,779
County Airport	3,750	-
County Bridge	9,303	-
Non-Major Governmental Funds	5,773	30,158
<b>Total</b>	<u>\$ 46,508</u>	<u>\$ 46,508</u>

The composition of interfund transfers for the year ended November 30, 2014 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	\$ -	\$ -	\$ 187,532	\$ 187,532
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,532</u>	<u>\$ 187,532</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 January 30, 2015, the date the financial statements were available to be issued.

**Note 7 - Other Receivables and Payables**

At November 30, 2014, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2014 to be collected in fiscal year 2015.
- 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 2015 for goods received and services performed in fiscal year 2014.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

**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.

The Violent Crime Victims Fund had a deficit balance at November 30, 2014. The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2014:

	<u>Appropriations</u>	<u>Expenditures</u>
County Airport Fund	\$ 303,485	\$ 375,379
IMRF Fund	412,000	446,282
County Health Fund	438,770	558,422
County Motor Fuel Tax Fund	150,000	316,770
Drug Enforcement Fund	500	2,000
Indemnity Fund	-	2,235
Drug Prevention Fund	7,400	9,540
Vital Records Fund	4,000	7,118

**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 2014 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>
2015	\$ 21,882	\$ 3,034
2016	22,604	2,312
2017	23,350	1,566
2018	24,120	796
Total	<u>\$ 91,956</u>	<u>\$ 7,708</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

**Note 11 - Long-Term Liabilities**

Long-term liability activity for the year ended November 30, 2014 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Governmental Activities:					
Bonds Payable	\$ 70,000	\$ -	\$ (10,000)	\$ 60,000	\$ 10,000
Capital Leases	113,140	-	(21,184)	91,956	21,882
Compensated Absences	143,584	-	(220)	143,364	143,364
Total Long-Term Liabilities	<u>\$ 326,724</u>	<u>\$ -</u>	<u>\$ (31,404)</u>	<u>\$ 295,320</u>	<u>\$ 175,246</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:

<b>Fiscal Years Ending</b>	<b>Payments Due</b>		
<b>November 30,</b>	<b>Interest</b>	<b>Principal</b>	<b>Total</b>
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>\$ 10,041</u>	<u>\$ 60,000</u>	<u>\$ 70,041</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 \$143,364 as of November 30, 2014.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

**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 - 2012 Tax Year	\$ 237,808,098
Statutory Debt Limitation (2.875%)	\$ 6,836,983
Total Debt:	
Bonds and Contractual	\$ 151,956
	<u>(151,956)</u>
Legal Debt Margin	<u>\$ 6,685,027</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 2013 was as follows:

SLEP	15.46% of annual covered payroll
ECO	70.72% of annual covered payroll
All other Qualified Employees	14.03% of annual covered payroll

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

**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 2013, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 71,997
ECO	\$ 148,823
All Other Qualified Employees	\$ 199,860

Trend information for the three years ending December 31, 2013 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>			
12/31/13	\$ 71,997	100%	\$ -
12/31/12	63,281	100%	-
12/31/11	62,830	100%	-
<b><u>ECO</u></b>			
12/31/13	\$ 148,822	100%	\$ -
12/31/12	122,525	100%	-
12/31/11	114,409	100%	-
<b><u>Other Qualifying Employees</u></b>			
12/31/13	\$ 199,860	100%	\$ -
12/31/12	188,503	100%	-
12/31/11	169,966	100%	-

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2014**

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

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

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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, 2011 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, 2013, the most recent actuarial valuation date, the plan was funded as follows:

	Percent	Actuarial Accrued Liability for Benefits	Actuarial Value (Deficit) of Assets	Unfunded Actuarial Liability (UAAL)	Covered Payroll	Ratio of UAAL to Covered Payroll
SLEP	95.64%	\$ 2,364,003	\$ 2,260,934	\$ 103,069	\$ 465,698	22.13%
ECO	0.00%	1,031,866	(1,049,815)	2,081,681	210,439	989.21%
Other	76.63%	5,129,970	3,931,278	1,198,692	1,424,517	84.15%

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, 2014**

**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, 2014**

**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	<u>5,841</u>
Increase (Decrease) in Net OPEB Obligation	(552)
Net OPEB Obligation (asset), Beginning of Year	<u>(290)</u>
Net OPEB Obligation (asset), End of Year	<u>(842)</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, 2014**

**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, 2014.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION—RETIREMENT PLANS**  
**Year Ended November 30, 2014**

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]
12/31/2013	\$3,931,278	\$ 5,129,970	\$ 1,198,692	76.63%	\$ 1,424,517	84.15%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$4,780,371. On a market basis, the funded ratio would be 93.19%. 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]
12/31/2013	\$2,260,934	\$ 2,364,003	\$ 103,069	95.64%	\$465,698	22.13%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,518,785. On a market basis, the funded ratio would be 106.55%. 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]
12/31/2013	\$(1,049,815)	\$ 1,031,866	\$ 2,081,681	0.00%	\$210,439	989.21%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is (\$831,231). 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, 2014**

Schedule of Funding Progress – Other Postemployment  
Benefits

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>(Excess) Unfunded AAL (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll ( c )</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a)/c]</u>
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, 2014**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 1,303,419	\$ 1,303,419	\$ 1,320,767	\$ 1,319,085
Personal Property Replacement Taxes	146,000	146,000	133,727	130,964
County fee Offices Fees	250,000	250,000	222,695	253,646
Court fees and fines	200,000	200,000	172,756	184,960
Building permit and Zoning fees	15,000	15,000	13,988	14,035
Liquor licenses	1,500	1,500	1,820	1,590
Sales Tax	275,000	275,000	314,047	319,027
Income Tax	400,000	400,000	418,017	401,332
State of Illinois	249,000	249,000	242,927	252,830
Federal Revenue - ESDA	11,000	11,000	-	-
Interest on Investments	8,000	8,000	6,673	7,428
Dividends- Franchise Payments	-	-	25,099	42,303
Penalties, Interest, and costs on property taxes	50,000	50,000	46,474	55,499
Administration fees	20,000	20,000	-	-
Other Reimbursements	167,551	167,551	225,432	157,784
Miscellaneous	-	-	15,168	21,358
Total Revenues	<u>\$ 3,096,470</u>	<u>\$ 3,096,470</u>	<u>\$ 3,159,590</u>	<u>\$ 3,161,841</u>
<b>EXPENDITURES</b>				
General Government	\$ 1,302,199	\$ 1,313,850	\$ 1,177,390	\$ 1,114,558
Public Safety	1,075,607	1,111,607	1,160,368	1,087,634
Judiciary and Court Related	496,613	502,636	527,259	532,538
Public Health and Welfare	25,300	25,300	19,017	20,714
Other	95,083	95,083	92,663	95,399
Capital Outlay	89,000	87,349	51,295	60,804
Total Expenditures	<u>\$ 3,083,802</u>	<u>\$ 3,135,825</u>	<u>\$ 3,027,992</u>	<u>\$ 2,911,647</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 12,668</u>	<u>\$ (39,355)</u>	<u>\$ 131,598</u>	<u>\$ 250,194</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Prior Period Adjustment	-	-	-	24,775
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,775</u>
NET CHANGE IN FUND BALANCE	<u>\$ 12,668</u>	<u>\$ (39,355)</u>	<u>\$ 131,598</u>	<u>\$ 274,969</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,474,757</u>	<u>3,199,788</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,606,355</u>	<u>\$ 3,474,757</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COUNTY HIGHWAY FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 230,700	\$ 230,700	\$ 230,557	\$ 201,312
Reimbursements	35,000	35,000	43,078	44,807
Putnam County Reimbursements	70,000	70,000	66,572	69,867
Interest on Investments	1,000	1,000	78	120
Signs	5,000	5,000	1,540	785
Miscellaneous	3,000	3,000	4,240	1,235
<b>Total Revenues</b>	<b>\$ 344,700</b>	<b>\$ 344,700</b>	<b>\$ 346,065</b>	<b>\$ 318,126</b>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 56,500	\$ 366,600	\$ 302,464	\$ 45,969
Gas and Oil	50,000	50,000	40,799	50,998
Audit	-	-	3,300	3,000
Mileage	2,500	2,500	-	98
Office Expense	7,500	7,500	7,606	7,120
Supplies	15,000	15,000	22,264	15,349
Salaries	360,691	360,691	351,650	317,292
Unemployment Insurance	-	-	11,099	-
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	15,000	15,000	30,365	10,628
Repairs	27,500	27,500	46,775	30,861
Lease Payment	25,000	25,000	21,184	30,861
Capital Outlays	110,000	110,000	95,024	40,417
Miscellaneous	5,500	5,500	2,974	5,489
<b>Total Expenditures</b>	<b>\$ 680,191</b>	<b>\$ 990,291</b>	<b>\$ 940,504</b>	<b>\$ 563,082</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (335,491)</b>	<b>\$ (645,591)</b>	<b>\$ (594,439)</b>	<b>\$ (244,956)</b>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 140,000	\$ 140,000	\$ 147,532	\$ 151,751
County Highway Engineering Revolving Fund Transfer	75,000	75,000	40,000	39,191
Federal Aid Matching Transfer	-	-	-	2,717
Recycling Reimbursement from General Fund	14,000	14,000	-	-
Interest on Anticipation Warrant	(1,000)	(1,000)	(3,732)	-
Proceeds from Railroad Settlement	-	-	300,000	-
Proceeds from Sale of Capital Assets	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 228,000</b>	<b>\$ 228,000</b>	<b>\$ 483,800</b>	<b>\$ 193,659</b>
<b>Net Change in Fund Balance</b>	<b>\$ (107,491)</b>	<b>\$ (417,591)</b>	<b>\$ (110,639)</b>	<b>\$ (51,297)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>\$ 151,098</b>	<b>\$ 171,534</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 40,459</b>	<b>\$ 120,237</b>

See accompanying note to budgetary comparison schedules.



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COUNTY AIRPORT FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 90,000	\$ 90,000	\$ 89,958	\$ 90,992
Capital Grants and Contributions - Federal Revenue	-	-	98,980	492,902
Capital Grants and Contributions - State Revenue	-	-	5,264	21,935
Fines, Fees, and Charges for Services	71,000	71,000	85,900	81,983
Aviation Fuel Sales	114,240	114,240	103,484	54,062
Interest Earned	100	100	40	131
Miscellaneous	9,900	9,900	7,833	1,300
<b>Total Revenues</b>	<b>\$ 285,240</b>	<b>\$ 285,240</b>	<b>\$ 391,459</b>	<b>\$ 743,305</b>
<b>EXPENDITURES</b>				
Salaries	\$ 74,803	\$ 74,803	\$ 71,917	\$ 67,800
Health Insurance	-	-	5,160	4,962
IMRF	-	-	471	8,097
Building Maintenance	15,500	15,500	17,557	9,907
Repairs & Maintenance	15,600	15,600	11,806	10,116
Administration costs	5,275	5,275	17,215	17,449
Equipment Maintenance	5,500	5,500	4,192	2,779
Lighting	-	-	-	2,527
Utilities	12,870	12,870	1,377	-
Capital Outlay	14,000	14,000	-	18,972
Runway Maintenance	12,000	12,000	7,190	15,322
Aviation Fuel	105,780	105,780	86,708	51,128
Fuel Tax	-	-	5,988	-
Credit Card Processing	-	-	1,749	-
Driveway and Parking Maintenance	-	-	-	235
Property Taxes	8,500	8,500	8,153	8,087
Liability Insurance	4,837	4,837	3,369	4,423
Land Use Maintenance	-	-	-	4,012
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	3,000	3,000	536	1,899
General Supplies	1,200	1,200	4,528	60
Audit	6,500	6,500	2,750	6,500
Runway Phase 1	-	-	107,698	486,861
Debt Service - Principal Payment	14,120	14,120	10,000	10,000
Interest Expense	-	-	3,476	4,120
Miscellaneous	3,000	3,000	3,539	1,033
<b>Total Expenditures</b>	<b>\$ 303,485</b>	<b>\$ 303,485</b>	<b>\$ 375,379</b>	<b>\$ 736,289</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (18,245)</b>	<b>\$ (18,245)</b>	<b>\$ 16,080</b>	<b>\$ 7,016</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	5,000	5,000	-	-
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (13,245)</b>	<b>\$ (13,245)</b>	<b>\$ 16,080</b>	<b>\$ 7,016</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>112,056</b>	<b>105,040</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 128,136</b>	<b>\$ 112,056</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**ILLINIOS MUNICIPAL RETIREMENT FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 430,000	\$ 430,000	\$ 429,739	\$ 382,267
Personal Property Replacement Taxes	5,000	5,000	5,501	5,060
Interest Earned	-	-	49	245
Miscellaneous	2,000	2,000	7,735	16,678
<b>Total Revenues</b>	<b>\$ 437,000</b>	<b>\$ 437,000</b>	<b>\$ 443,024</b>	<b>\$ 404,250</b>
<b>EXPENDITURES</b>				
IMRF	\$ 412,000	\$ 412,000	\$ 446,282	\$ 414,886
<b>Total Expenditures</b>	<b>\$ 412,000</b>	<b>\$ 412,000</b>	<b>\$ 446,282</b>	<b>\$ 414,886</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ (3,258)</b>	<b>\$ (10,636)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>197,385</b>	<b>208,021</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 194,127</b>	<b>\$ 197,385</b>

**COUNTY BRIDGE FUND**

<b>REVENUES</b>				
Property Tax	\$ 116,000	\$ 116,000	\$ 115,952	\$ 120,760
Capital Grants - Federal Funds	230,000	230,000	-	138,374
Federal Emergency Repairs	140,000	140,000	-	-
FEMA County-Wide	100,000	100,000	85,231	-
FEMA Wilburn	66,000	66,000	-	-
Various Townships - Share of Bridge Construction	-	-	168,703	18,227
Interest Income	-	-	677	1,027
<b>Total Revenues</b>	<b>\$ 652,000</b>	<b>\$ 652,000</b>	<b>\$ 370,563</b>	<b>\$ 278,388</b>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 60,000	\$ 60,000	\$ 68,246	\$ 81,177
Bridges	100,000	100,000	125,828	235,252
Borings and Plan Preparation	20,000	20,000	5,350	22,124
Engineering	75,000	75,000	114,567	73,161
Bennington	-	-	-	49,627
LaPrairie	160,000	160,000	38,231	-
Vernon Henry	180,000	180,000	-	-
Richland Wilbern	880,000	880,000	-	-
Miscellaneous	10,000	10,000	433	16,216
<b>Total Expenditures</b>	<b>\$ 1,485,000</b>	<b>\$ 1,485,000</b>	<b>\$ 352,655</b>	<b>\$ 477,557</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (833,000)</b>	<b>\$ (833,000)</b>	<b>\$ 17,908</b>	<b>\$ (199,169)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer from Township Bridge Program Fund	\$ 160,000	\$ 160,000	\$ -	\$ -
Transfer to Engineer Revolving	-	-	-	(4,053)
<b>Total Other Financing Sources</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ (4,053)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (673,000)</b>	<b>\$ (673,000)</b>	<b>\$ 17,908</b>	<b>\$ (203,222)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>437,224</b>	<b>640,446</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 455,132</b>	<b>\$ 437,224</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2014**

(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, 2014 as \$303,485 was appropriated and \$375,379 was expended. The IMRF Fund also had an excess of expenditures over appropriations for the year ended November 30, 2014 as \$412,000 was appropriated and \$446,282 was expended.

## **SUPPLEMENTARY INFORMATION**

**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2014**

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, 2014**

<u>REVENUES</u>	<b>2014</b>			<b>2013</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	\$ 1,303,419	\$ 1,303,419	\$ 1,320,767	\$ 1,319,085
Personal Property Replacement Taxes	146,000	146,000	133,727	130,964
County fee Offices Fees:				
Circuit Clerk	-	-	80,862	62,592
County Clerk	250,000	250,000	116,005	159,561
Sheriff	-	-	25,828	31,493
Court fees and fines	200,000	200,000	172,756	184,960
Building permit and Zoning fees	15,000	15,000	13,988	14,035
Liquor licenses	1,500	1,500	1,820	1,590
Sales and Use Tax	275,000	275,000	314,047	319,027
Income Tax	400,000	400,000	418,017	401,332
State of Illinois Reimbursements:				
Criminal Justice Telephone Grant	-	-	4,412	6,099
Supervisor of Assessments' Salary	20,000	20,000	20,365	23,958
State's Attorney's Salary	112,000	112,000	104,794	112,673
Violent Crimes Assistant Salary	20,000	20,000	18,716	24,308
Other State Reimbursements:				
Public Defender Salary	37,000	37,000	31,167	37,400
Probation Officer Salary	44,000	44,000	34,172	41,664
Election Cost	16,000	16,000	15,886	5,950
Other	-	-	13,415	778
Federal Revenue - ESDA	11,000	11,000	-	-
Federal Grant	-	-	2,393	-
Interest on Investments	8,000	8,000	6,673	7,428
Dividends - Franchise Payments	-	-	25,099	42,303
Penalties, Interest, and costs on property taxes	50,000	50,000	46,474	55,499
Other Reimbursements				
Dispatch - 911 Fund	-	-	66,500	60,511
Employee Share - Health Insurance	95,551	95,551	75,840	38,441
Insurance Claims	-	-	49,846	22,411
Admin Fees - Airport, Highway, Health Dept.	20,000	20,000	24,500	15,000
Other	72,000	72,000	5,603	21,421
Miscellaneous	-	-	15,918	21,358
<b>Subtotal</b>	<b>\$ 3,096,470</b>	<b>\$ 3,096,470</b>	<b>\$ 3,159,590</b>	<b>\$ 3,161,841</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	17,000	17,000	11,853	14,325
Repairs	12,500	12,500	8,853	9,695
Supplies	8,500	8,500	11,189	9,804
Water	500	500	365	428
Telephone	17,000	17,000	19,455	20,623
Maintenance Director Salary	11,400	11,400	10,692	10,552
Pest Control	500	500	645	510
Elevator	2,500	2,500	2,707	2,441
Lights Bulbs	800	800	26	9
Garbage	3,000	3,000	3,276	2,436
Postage	-	-	-	(958)
Lawn - Summer	4,000	4,000	2,790	2,420
Lawn - Winter	800	800	868	80
Landscaping	300	300	-	-
Social Security	-	-	-	(85)

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2014**

	<b>2014</b>			<b>2013</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	\$ 136,415	\$ 136,415	\$ 150,273	\$ 135,997
Health	350,637	350,637	297,119	270,298
Unemployment Compensation	100	100	4,281	1,114
Tort Settlement	100	100	-	-
County Clerk:				
Salary	48,875	48,875	48,875	47,917
Deputy & Clerk Salary	54,106	54,106	51,326	51,594
Office Expense	9,500	9,500	14,351	12,056
Revenue Stamps	55,000	55,000	54,740	70,900
Microfilm Book Repair	1,500	1,500	1,444	750
Social Security	-	-	-	5
Elections:				
Ballots & Supplies	70,000	70,000	51,794	37,251
Elections Salaries - Judges & Clerks	63,897	63,897	61,701	46,480
Computer Maintenance	30,000	30,000	16,434	10,412
County Treasurer:				
Salary	48,875	48,875	48,875	47,917
Deputy & Clerk Salary	58,282	58,282	58,275	56,576
Office Expense	1,750	1,750	1,734	1,952
Real Estate Tax Forms	4,750	4,750	4,750	4,750
Social Security	-	-	-	1
Board Members:				
Mileage	4,500	4,500	994	3,281
NACO & ICBM Dues	1,075	1,075	1,241	-
Board Members Salaries	20,000	20,000	20,499	20,346
Vice-Chairman Salary	3,000	3,000	3,000	3,000
Chairman Salary	5,000	5,000	5,000	5,000
Supervisor of Assessments:				
Salary	48,875	48,875	48,875	47,917
Deputy & Clerk Salary	22,100	22,100	20,307	19,732
Office Expense	2,000	2,000	1,344	1,752
Publication	10,000	10,000	5,430	2,972
Dues, Memberships, & Seminars	500	500	396	2,750
Mileage	800	800	416	699
Copier Supplies	2,500	2,500	1,086	1,808
Board of Review - Salary	2,700	2,700	1,800	1,800
Board of Review - Per Diem & Mileage	1,000	1,000	349	226
Board of Review - Education	2,000	2,000	-	-
Education	3,000	3,000	1,519	680
Zoning:				
Salaries	25,000	25,000	25,000	25,318
Deputy & Clerk Salary	3,000	3,000	-	56
Office Expense	2,500	2,500	4,119	243
Utilities	1,200	1,200	1,200	-
Public Notices	1,500	1,500	796	1,046
Postage	600	600	244	494
Mileage	1,500	1,500	1,123	1,605
Mapping and Software	1,000	1,000	-	1,185

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2014**

	<b>2014</b>			<b>2013</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	\$ 48,651	\$ 37,373	\$ 39,743
Printing	13,000	13,000	11,783	12,239
Postage & Envelopes	24,000	24,000	18,875	25,339
Audit	31,500	31,500	19,850	23,400
NCICG	1,290	1,290	1,290	1,290
Enterprise Zone	472	472	486	472
CEDS	1,500	1,500	-	1,500
Payroll Supplies	1,500	1,500	706	-
Accounting System Software, Training, & Support	4,000	4,000	4,668	200
Registrar	-	-	132	121
Legal Fees	5,000	5,000	-	-
Administration Cost - Contingent	5,000	5,000	-	94
Total General Government	<u>\$ 1,302,199</u>	<u>\$ 1,313,850</u>	<u>\$ 1,178,592</u>	<u>\$ 1,114,558</u>
Public Safety:				
Coroner:				
Salary	\$ 20,678	\$ 20,678	\$ 20,678	\$ 20,474
Physicians, Autopsy, Transportation	9,000	9,000	9,715	17,001
Telephone	1,200	1,200	1,409	1,590
Office Equipment and Supplies	10	10	-	-
Dues	300	300	-	600
Jury Fees	100	100	-	-
Indigent Burials	2,000	2,000	-	-
Education	1,200	1,200	1,035	990
Assistant	400	400	50	540
ESDA:				
Director's Salary	15,377	15,377	15,075	14,929
Secretary, Part-Time	5,332	5,332	2,178	657
Supplies:				
Office	1,500	1,500	1,598	2,393
Emergency	344	344	257	406
Uniform	25	25	-	-
Training	50	50	83	40
Travel	1,200	1,200	1,422	224
Dues & Subscriptions	365	365	345	215
Equipment Repair	75	75	-	-
Radio Equipment	1,000	1,000	-	-
Other Equipment	50	50	-	-
Emergency Funds	75	75	-	59
Hazardous Material Plan	600	600	700	560
Contract Addressing	-	-	6,000	-
Computer Maintenance	150	150	-	-



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2014**

	2014			2013
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 69,586	\$ 69,586	\$ 69,586	\$ 68,222
Deputy Sheriffs' Salary	361,707	397,707	457,125	385,551
Radio Operators	192,448	192,448	210,219	196,320
Jailers	166,520	166,520	154,125	152,391
Vehicles - Repairs & Maintenance	13,000	13,000	10,885	12,350
Cameras - Repairs & Maintenance	1,700	1,700	1,671	1,700
Ammunition	1,800	1,800	1,851	1,681
Office Supplies	3,200	3,200	4,100	4,416
Education & Training	6,800	6,800	6,851	6,312
Uniform Allowance	7,550	7,550	7,498	6,837
Sheriff Grants - Miscellaneous	-	-	4,462	5,100
Gasoline	40,000	40,000	38,750	39,565
Crime Commission	1,001	1,001	981	981
Office Equipment	1,100	1,100	-	-
Computer Line Charge	7,500	7,500	8,216	8,037
Communications & Dispatch	6,000	6,000	5,404	6,297
Secretary	59,073	59,073	55,611	53,990
Social Security	-	-	-	(3)
Jail:				
Fuel, Lights, & Gas	9,750	9,750	7,231	7,967
Telephone	6,600	6,600	7,517	6,812
Food Services - Prisoners	28,000	28,000	19,672	25,417
Matron Pay	735	735	353	319
Court Baliff	10,506	10,506	9,811	9,431
Medical Bills - Prisoners	7,500	7,500	3,738	12,365
Jail Supplies	4,000	4,000	3,982	4,045
Prisoner Supplies	200	200	351	175
Rugs	1,000	1,000	2,392	3,462
Energy Maintenance	1,200	1,200	1,000	1,164
Repairs	2,000	2,000	2,328	2,807
Soft Water	1,000	1,000	1,014	1,245
Food Service Supplies	1,100	1,100	1,280	-
Patrol Expenses	2,000	2,000	1,819	2,000
Total Public Safety	<u>\$ 1,075,607</u>	<u>\$ 1,111,607</u>	<u>\$ 1,160,368</u>	<u>\$ 1,087,634</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2014**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 1,582	\$ 4,528
Multi-County Purchasing	2,000	2,000	879	1,970
Jurors	3,250	3,250	1,506	1,341
Court Security	1,000	1,000	764	804
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	7,885	11,013
Court Ordered Juvenile Board	24,000	24,000	1,375	13,285
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	48,875	48,875	48,875	47,917
Deputy & Clerk Hire	93,056	93,056	100,898	86,687
Office Expense	4,500	4,500	6,420	6,895
Audit	4,500	4,500	4,500	4,200
Social Security	-	-	-	-
State Attorney's Office:				
State's Attorney's Salary	129,950	129,950	128,959	128,959
Clerk Hire	33,500	33,500	34,307	39,074
Office Expense	5,000	5,000	5,056	2,663
Transcripts, Witness Fees, & Lie Detector Test	2,000	2,000	728	522
Training & Seminars	2,000	2,000	1,213	688
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	31,500	31,500	25,932	32,120
Public Defender Salary			56,106	56,106
Public Defender - Expenses	3,600	3,600	3,600	3,600
Public Defender - Travel	-	-	44	483
Probation Officer:				
Salary	48,875	54,898	54,898	47,917
Office Expense	1,800	1,800	1,326	2,632
Deputy Probation Officer	34,307	34,307	34,307	33,904
Travel	1,500	1,500	1,099	-
Juvenile Board	1,000	1,000	-	230
Total Judiciary and Court Related	<u>\$ 496,613</u>	<u>\$ 502,636</u>	<u>\$ 527,259</u>	<u>\$ 532,538</u>
Public Health and Welfare:				
Welfare:				
Aid to Indigent Soldiers	\$ 200	\$ 200	\$ -	\$ -
Care of Dependent & Delinquent Children	100	100	-	-
Recycling Center	25,000	25,000	19,017	20,714
Total Public Health and Welfare	<u>\$ 25,300</u>	<u>\$ 25,300</u>	<u>\$ 19,017</u>	<u>\$ 20,714</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 18,364	\$ 18,364	\$ 14,742	\$ 23,780
All other:				
Marshall Putnam Extension Service	76,719	76,719	76,719	71,619
Total Other	<u>\$ 95,083</u>	<u>\$ 95,083</u>	<u>\$ 91,461</u>	<u>\$ 95,399</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2014**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b><u>EXPENDITURES (continued)</u></b>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 40,000	\$ 38,349	\$ 7,300	\$ 36,890
Purchase of Equipment - County Clerk	3,000	3,000	-	-
Purchase of Equipment - County Sheriff	4,000	4,000	3,995	3,959
Vehicles - County Sheriff	40,000	40,000	40,000	19,955
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	-
Total Capital Outlay	<u>\$ 89,000</u>	<u>\$ 87,349</u>	<u>\$ 51,295</u>	<u>\$ 60,804</u>
Total Expenditures	<u>\$ 3,083,802</u>	<u>\$ 3,135,825</u>	<u>\$ 3,027,992</u>	<u>\$ 2,911,647</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 12,668</u>	<u>\$ (39,355)</u>	<u>\$ 131,598</u>	<u>\$ 250,194</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer Out to Other Funds	-	-	-	-
Prior Period Adjustment	-	-	-	24,775
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,775</u>
<b>Net Change In Fund Balance</b>	<u>\$ 12,668</u>	<u>\$ (39,355)</u>	131,598	274,969
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,474,757</u>	<u>3,199,788</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,606,355</u>	<u>\$ 3,474,757</u>

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2014**

**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, 2014**

**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, 2014**

**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.

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**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

	<b>County Health</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
<b>ASSETS</b>				
Cash and Equivalents	\$ 237,847	\$ 557,644	\$ 402,067	\$ 161,412
Investments	-	-	-	-
Receivables, net:				
State of Illinois	88,741	-	55,890	-
Property Taxes	75,000	116,000	-	-
Other	-	-	-	-
Inventory	-	-	23,600	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 401,588</b>	<b>\$ 673,644</b>	<b>\$ 481,557</b>	<b>\$ 161,412</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 68,275	\$ -	\$ -	\$ -
Due to other Funds	3,600	-	-	9,303
Deferred Revenue	75,000	116,000	-	-
<b>Total Liabilities</b>	<b>\$ 146,875</b>	<b>\$ 116,000</b>	<b>\$ -</b>	<b>\$ 9,303</b>
<b>FUND BALANCES</b>				
Restricted	\$ 254,713	\$ 557,644	\$ 481,557	\$ 152,109
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 254,713</b>	<b>\$ 557,644</b>	<b>\$ 481,557</b>	<b>\$ 152,109</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 401,588</b>	<b>\$ 673,644</b>	<b>\$ 481,557</b>	<b>\$ 161,412</b>



**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court System</b>	<b>County Clerk's EDP</b>
\$ 113,533	\$ 20,436	\$ 71,554	\$ 36,241	\$ 4,972
-	-	-	-	-
-	-	-	-	-
173,800	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	845	399	-
<u>\$ 287,333</u>	<u>\$ 20,436</u>	<u>\$ 72,399</u>	<u>\$ 36,640</u>	<u>\$ 4,972</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
173,800	-	-	-	-
<u>\$ 173,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 113,533	\$ 20,436	\$ 72,399	\$ 36,640	\$ 4,972
-	-	-	-	-
-	-	-	-	-
<u>\$ 113,533</u>	<u>\$ 20,436</u>	<u>\$ 72,399</u>	<u>\$ 36,640</u>	<u>\$ 4,972</u>
<u>\$ 287,333</u>	<u>\$ 20,436</u>	<u>\$ 72,399</u>	<u>\$ 36,640</u>	<u>\$ 4,972</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

<b>ASSETS</b>	<b>Animal Control</b>	<b>County Law Library</b>	<b>Maintenance and Child Support</b>	<b>Drug Enforcement</b>
Cash in Bank	\$ 9,589	\$ 18,424	\$ 32,445	\$ 10,334
Investments	-	-	-	-
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	336	-	1,121
<b>Total Assets</b>	<u>\$ 9,589</u>	<u>\$ 18,760</u>	<u>\$ 32,445</u>	<u>\$ 11,455</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	\$ 9,589	\$ 18,760	\$ 26,672	\$ 11,455
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 9,589</u>	<u>\$ 18,760</u>	<u>\$ 26,672</u>	<u>\$ 11,455</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 9,589</u>	<u>\$ 18,760</u>	<u>\$ 32,445</u>	<u>\$ 11,455</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

<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>
\$ 17,876	\$ 44,641	\$ 6,641	\$ 76,447	\$ 15,757	\$ 10,976	\$ 11,689	\$ 16,679
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,122	864	-	-	5,773
<u>\$ 54,876</u>	<u>\$ 44,641</u>	<u>\$ 6,641</u>	<u>\$ 79,569</u>	<u>\$ 16,621</u>	<u>\$ 10,976</u>	<u>\$ 11,689</u>	<u>\$ 22,452</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	7,152	-	-	-	-	-
37,000	-	-	-	-	-	-	-
<u>\$ 37,000</u>	<u>\$ -</u>	<u>\$ 7,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,876	\$ 44,641	\$ -	\$ 79,569	\$ 16,621	\$ 10,976	\$ 11,689	\$ 22,452
-	-	-	-	-	-	-	-
-	-	(511)	-	-	-	-	-
<u>\$ 17,876</u>	<u>\$ 44,641</u>	<u>\$ (511)</u>	<u>\$ 79,569</u>	<u>\$ 16,621</u>	<u>\$ 10,976</u>	<u>\$ 11,689</u>	<u>\$ 22,452</u>
<u>\$ 54,876</u>	<u>\$ 44,641</u>	<u>\$ 6,641</u>	<u>\$ 79,569</u>	<u>\$ 16,621</u>	<u>\$ 10,976</u>	<u>\$ 11,689</u>	<u>\$ 22,452</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

<b>ASSETS</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
Cash in Bank	\$ 64,357	\$ 1,861	\$ 8,216
Investments	-	-	-
Receivables, net:			
State of Illinois	-	-	-
Property Taxes	-	-	-
Other	-	-	-
Inventory	-	-	-
Due from other Funds	-	-	-
<b>Total Assets</b>	<b>\$ 64,357</b>	<b>\$ 1,861</b>	<b>\$ 8,216</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	\$ 60,027	\$ 1,861	\$ 8,216
Committed	-	-	-
Unassigned	-	-	-
<b>Total Fund Balances</b>	<b>\$ 60,027</b>	<b>\$ 1,861</b>	<b>\$ 8,216</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 64,357</b>	<b>\$ 1,861</b>	<b>\$ 8,216</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2014**

<b>States</b>	<b>Vehicle</b>	<b>GIS County</b>	<b>RHSP</b>	<b>FTA</b>	<b>Sheriff</b>	<b>States</b>	<b>Total Nonmajor</b>
<b>Attorney Drug</b>	<b>Maintenance</b>	<b>Clerk</b>	<b>County</b>	<b>Warrant</b>	<b>Commissary</b>	<b>Attorney</b>	<b>Special Revenue</b>
<b>Automation</b>	<b>Funds</b>						
\$ 150	\$ 5,010	\$ 9,769	\$ 3,993	\$ 943	\$ 1,258	\$ 1,166	\$ 1,973,927
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	144,631
-	-	-	-	-	-	-	401,800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	23,600
-	-	-	-	70	-	62	12,592
<u>\$ 150</u>	<u>\$ 5,010</u>	<u>\$ 9,769</u>	<u>\$ 3,993</u>	<u>\$ 1,013</u>	<u>\$ 1,258</u>	<u>\$ 1,228</u>	<u>\$ 2,556,550</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,275
-	-	-	-	-	-	-	30,158
-	-	-	-	-	-	-	401,800
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,233</u>
\$ 150	\$ 5,010	\$ 9,769	\$ 3,993	\$ 1,013	\$ 1,258	\$ 1,228	\$ 2,056,828
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(511)
<u>\$ 150</u>	<u>\$ 5,010</u>	<u>\$ 9,769</u>	<u>\$ 3,993</u>	<u>\$ 1,013</u>	<u>\$ 1,258</u>	<u>\$ 1,228</u>	<u>\$ 2,056,317</u>
<u>\$ 150</u>	<u>\$ 5,010</u>	<u>\$ 9,769</u>	<u>\$ 3,993</u>	<u>\$ 1,013</u>	<u>\$ 1,258</u>	<u>\$ 1,228</u>	<u>\$ 2,556,550</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

	<b>County Health</b>	<b>Federal Aid to Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>
<b>REVENUES</b>				
Property Taxes	\$ 74,974	\$ 115,952	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	404,455	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	364,970	85,631	-	75,000
Fees, Fines, and Charges for Services	17,991	-	-	70,111
Interest Income	630	661	64	16
Other	681	-	16,562	-
<b>Total Revenues</b>	<u>\$ 459,246</u>	<u>\$ 202,244</u>	<u>\$ 421,081</u>	<u>\$ 145,127</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	558,422	-	-	-
Transportation	-	130,855	316,770	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 558,422</u>	<u>\$ 130,855</u>	<u>\$ 316,770</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (99,176)</u>	<u>\$ 71,389</u>	<u>\$ 104,311</u>	<u>\$ 145,127</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	(147,532)	(40,000)
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (147,532)</u>	<u>\$ (40,000)</u>
Net Change in Fund Balances	\$ (99,176)	\$ 71,389	\$ (43,221)	\$ 105,127
Fund Balances - Beginning	<u>353,889</u>	<u>486,255</u>	<u>524,778</u>	<u>46,982</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 254,713</u></u>	<u><u>\$ 557,644</u></u>	<u><u>\$ 481,557</u></u>	<u><u>\$ 152,109</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court Systems</b>	<b>County Clerk's EDP</b>
\$ 173,960	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
3,403	-	-	-	-
-	-	-	-	-
2,716	1,145	11,868	5,283	8,728
28	54	67	35	6
304	-	-	-	-
<u>\$ 180,411</u>	<u>\$ 1,199</u>	<u>\$ 11,935</u>	<u>\$ 5,318</u>	<u>\$ 8,734</u>
\$ -	\$ 3,687	\$ -	\$ -	\$ -
173,043	-	-	-	-
-	-	-	-	-
-	-	4,437	3,252	9,228
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 173,043</u>	<u>\$ 3,687</u>	<u>\$ 4,437</u>	<u>\$ 3,252</u>	<u>\$ 9,228</u>
\$ 7,368	\$ (2,488)	\$ 7,498	\$ 2,066	\$ (494)
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,368	\$ (2,488)	\$ 7,498	\$ 2,066	\$ (494)
106,165	22,924	64,901	34,574	5,466
<u>\$ 113,533</u>	<u>\$ 20,436</u>	<u>\$ 72,399</u>	<u>\$ 36,640</u>	<u>\$ 4,972</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

	<b>Animal Control</b>	<b>County Law Library</b>	<b>Maintenance and Child Support</b>
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-
Personal Property Replacement Taxes	-	-	-
Operating Grants and Contributions	-	-	-
Fees, Fines, and Charges for Services	24,981	8,925	7,882
Interest Income	4	17	27
Other	-	-	-
<b>Total Revenues</b>	<u>\$ 24,985</u>	<u>\$ 8,942</u>	<u>\$ 7,909</u>
<b>EXPENDITURES</b>			
Current:			
General Government	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Public Safety	24,796	-	-
Judiciary and Court Related	-	6,700	9,011
Public Health and Welfare	-	-	-
Transportation	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<u>\$ 24,796</u>	<u>\$ 6,700</u>	<u>\$ 9,011</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 189</u>	<u>\$ 2,242</u>	<u>\$ (1,102)</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	\$ 189	\$ 2,242	\$ (1,102)
Fund Balances - Beginning	<u>9,400</u>	<u>16,518</u>	<u>27,774</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 9,589</u></u>	<u><u>\$ 18,760</u></u>	<u><u>\$ 26,672</u></u>



**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

<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>
\$ -	\$ 36,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,626	-	-	-	17,311	11,821	4,000	1,147
3	61	23	-	70	16	-	15
-	-	-	6,641	-	-	8,464	-
<u>\$ 5,629</u>	<u>\$ 37,054</u>	<u>\$ 23</u>	<u>\$ 6,641</u>	<u>\$ 17,381</u>	<u>\$ 11,837</u>	<u>\$ 12,464</u>	<u>\$ 1,162</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,118
-	-	-	-	-	-	-	-
-	-	2,235	-	-	-	9,540	-
2,000	-	-	7,152	6,514	11,022	-	-
-	42,921	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 2,000</u>	<u>\$ 42,921</u>	<u>\$ 2,235</u>	<u>\$ 7,152</u>	<u>\$ 6,514</u>	<u>\$ 11,022</u>	<u>\$ 9,540</u>	<u>\$ 7,118</u>
\$ 3,629	\$ (5,867)	\$ (2,212)	\$ (511)	\$ 10,867	\$ 815	\$ 2,924	\$ (5,956)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,629	\$ (5,867)	\$ (2,212)	\$ (511)	\$ 10,867	\$ 815	\$ 2,924	\$ (5,956)
7,826	23,743	46,853	-	68,702	15,806	8,052	17,645
<u>\$ 11,455</u>	<u>\$ 17,876</u>	<u>\$ 44,641</u>	<u>\$ (511)</u>	<u>\$ 79,569</u>	<u>\$ 16,621</u>	<u>\$ 10,976</u>	<u>\$ 11,689</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

	<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	7,679	-	-	4,320
Fees, Fines, and Charges for Services	-	34,772	-	1,600
Interest Income	15	89	-	9
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,694</b>	<b>\$ 34,861</b>	<b>\$ -</b>	<b>\$ 5,929</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 38,841	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	3,801	-	-	-
Public Health and Welfare	-	-	-	5,322
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,801</b>	<b>\$ 38,841</b>	<b>\$ -</b>	<b>\$ 5,322</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 3,893</b>	<b>\$ (3,980)</b>	<b>\$ -</b>	<b>\$ 607</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	-	-
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balances	\$ 3,893	\$ (3,980)	\$ -	\$ 607
Fund Balances - Beginning	18,559	64,007	1,861	7,609
<b>Fund Balances - Ending</b>	<b>\$ 22,452</b>	<b>\$ 60,027</b>	<b>\$ 1,861</b>	<b>\$ 8,216</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,879
-	-	-	-	-	-	-	404,455
-	-	-	-	-	-	-	3,403
-	-	-	-	-	-	-	537,600
-	2,469	2,121	991	2,492	5,039	497	249,516
-	-	-	-	-	-	-	1,910
-	-	-	-	-	-	-	32,652
<u>\$ -</u>	<u>\$ 2,469</u>	<u>\$ 2,121</u>	<u>\$ 991</u>	<u>\$ 2,492</u>	<u>\$ 5,039</u>	<u>\$ 497</u>	<u>\$ 1,631,415</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,646
-	-	-	-	-	-	-	173,043
-	7,066	-	-	-	5,007	-	48,644
-	-	-	-	2,549	-	-	65,666
-	-	-	-	-	-	-	606,665
-	-	-	-	-	-	-	447,625
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 7,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,549</u>	<u>\$ 5,007</u>	<u>\$ -</u>	<u>\$ 1,391,289</u>
\$ -	\$ (4,597)	\$ 2,121	\$ 991	\$ (57)	\$ 32	\$ 497	\$ 240,126
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	(187,532)
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (187,532)</u>
\$ -	\$ (4,597)	\$ 2,121	\$ 991	\$ (57)	\$ 32	\$ 497	\$ 52,594
150	9,607	7,648	3,002	1,070	1,226	731	2,003,723
<u>\$ 150</u>	<u>\$ 5,010</u>	<u>\$ 9,769</u>	<u>\$ 3,993</u>	<u>\$ 1,013</u>	<u>\$ 1,258</u>	<u>\$ 1,228</u>	<u>\$ 2,056,317</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COUNTY HEALTH**

	<b>2014</b>			<b>2013</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	\$ 75,000	\$ 75,000	\$ 74,974	\$ 75,517
Fees, Fines and Charges for Services	22,000	22,000	17,991	21,131
Operating Grants and Contributions	290,095	290,095	364,970	402,324
Other	-	-	681	2,334
Interest Earned	-	-	630	1,466
<b>Total Revenues</b>	<b><u>\$ 387,095</u></b>	<b><u>\$ 387,095</u></b>	<b><u>\$ 459,246</u></b>	<b><u>\$ 502,772</u></b>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 385,770	\$ 385,770	\$ 348,238	\$ 385,985
Health Department Expenses	38,000	38,000	66,014	59,605
WIC Expenses	-	-	106,545	116,134
Vaccine Expenses	-	-	28,592	11,875
Miscellaneous	-	-	433	781
Audit	-	-	3,600	3,000
Capital Outlay	15,000	15,000	-	-
Administrative - General Fund Reimbursement	-	-	5,000	-
<b>Total Expenditures</b>	<b><u>\$ 438,770</u></b>	<b><u>\$ 438,770</u></b>	<b><u>\$ 558,422</u></b>	<b><u>\$ 577,380</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (51,675)</u></b>	<b><u>\$ (51,675)</u></b>	<b><u>\$ (99,176)</u></b>	<b><u>\$ (74,608)</u></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><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (40,382)</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (51,675)</u></b>	<b><u>\$ (51,675)</u></b>	<b><u>\$ (99,176)</u></b>	<b><u>\$ (114,990)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>353,889</u></b>	<b><u>468,879</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 254,713</u></b>	<b><u>\$ 353,889</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**FEDERAL AID TO SECONDARY ROADS FUND**

	<b>2014</b>			<b>2013</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	\$ 116,000	\$ 116,000	\$ 115,952	\$ 120,760
Federal Grant	-	-	77,068	-
State Grant	-	-	8,563	-
Interest Earned	-	-	661	780
<b>Total Revenues</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 202,244</b>	<b>\$ 121,540</b>
<b>EXPENDITURES</b>				
Projects	\$ 350,000	\$ 350,000	\$ 129,055	\$ 106,605
Other Engineering - General	50,000	50,000	1,800	16,866
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 130,855</b>	<b>\$ 123,471</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (284,000)</b>	<b>\$ (284,000)</b>	<b>\$ 71,389</b>	<b>\$ (1,931)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	(2,717)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,717)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (284,000)</b>	<b>\$ (284,000)</b>	<b>\$ 71,389</b>	<b>\$ (4,648)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>486,255</b>	<b>490,903</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 557,644</b>	<b>\$ 486,255</b>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 75,000	\$ 75,000	\$ 15,303	\$ 35,062
Grants	-	-	75,000	-
Interest Earned	-	-	16	17
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 90,319</b>	<b>\$ 35,079</b>
<b>EXPENDITURES</b>				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ 54,808	\$ -
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,808</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 35,511</b>	<b>\$ 35,079</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ 4,053
Transfer to Other Funds	(75,000)	-	(40,000)	(39,191)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>\$ (35,138)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ (4,489)</b>	<b>\$ (59)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>46,982</b>	<b>47,041</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 42,493</b>	<b>\$ 46,982</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COUNTY MOTOR FUEL TAX**

	<b>2014</b>			<b>2013</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	\$ 240,000	\$ 240,000	\$ 404,455	\$ 389,967
Reimbursements	-	-	16,562	-
Interest Earned	-	-	64	134
<b>Total Revenues</b>	<b><u>\$ 240,000</u></b>	<b><u>\$ 240,000</u></b>	<b><u>\$ 421,081</u></b>	<b><u>\$ 390,101</u></b>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 150,000	\$ 150,000	\$ 316,770	\$ 169,618
<b>Total Expenditures</b>	<b><u>\$ 150,000</u></b>	<b><u>\$ 150,000</u></b>	<b><u>\$ 316,770</u></b>	<b><u>\$ 169,618</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ 90,000</u></b>	<b><u>\$ 90,000</u></b>	<b><u>\$ 104,311</u></b>	<b><u>\$ 220,483</u></b>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(140,000)	-	(147,532)	(151,751)
<b>Total Other Financing Sources (Uses)</b>	<b><u>\$ (140,000)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (147,532)</u></b>	<b><u>\$ (151,751)</u></b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (50,000)</u></b>	<b><u>\$ 90,000</u></b>	<b><u>\$ (43,221)</u></b>	<b><u>\$ 68,732</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>524,778</u></b>	<b><u>456,046</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 481,557</u></b>	<b><u>\$ 524,778</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**SOCIAL SECURITY FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 174,000	\$ 174,000	\$ 173,960	\$ 251,465
Personal Property Replacement Taxes	5,000	5,000	3,403	2,523
Fees, Fines, and Charges for Service	-	-	2,716	2,485
Interest Earned	-	-	28	45
Other Reimbursement	-	-	304	-
<b>Total Revenues</b>	<b>\$ 179,000</b>	<b>\$ 179,000</b>	<b>\$ 180,411</b>	<b>\$ 256,518</b>
<b>EXPENDITURES</b>				
County's share of Social Security Tax	\$ 174,000	\$ 174,000	\$ 173,043	\$ 168,618
Tax Anticipation Payment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>	<b>\$ 173,043</b>	<b>\$ 168,618</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 7,368</b>	<b>\$ 87,900</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>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 7,368</b>	<b>\$ 87,900</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>106,165</b>	<b>18,265</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 113,533</b>	<b>\$ 106,165</b>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ 1,145	\$ 3,021
Interest Earned	-	-	54	70
<b>Total Revenues</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 1,199</b>	<b>\$ 3,091</b>
<b>EXPENDITURES</b>				
Salaries	\$ 500	\$ 500	\$ 1,352	\$ 1,380
Supplies	1,000	1,000	617	1,686
Training	1,500	1,500	721	1,204
Capital Outlay	1,000	1,000	997	-
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 3,687</b>	<b>\$ 4,270</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,488)</b>	<b>\$ (1,179)</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>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,488)</b>	<b>\$ (1,179)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>22,924</b>	<b>24,103</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 20,436</b>	<b>\$ 22,924</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COURT AUTOMATION FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 14,000	\$ 14,000	\$ 11,868	\$ 13,279
Interest Earned	-	-	67	82
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 11,935</u>	<u>\$ 13,361</u>
<b>EXPENDITURES</b>				
Supplies	\$ 10,000	\$ 10,000	\$ 4,437	\$ 7,781
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 4,437</u>	<u>\$ 7,781</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 7,498</u>	<u>\$ 5,580</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>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 7,498</u>	<u>\$ 5,580</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>64,901</u>	<u>59,321</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 72,399</u>	<u>\$ 64,901</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,700	\$ 5,700	\$ 5,283	\$ 5,215
Interest Earned	-	-	35	43
<b>Total Revenues</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 5,318</u>	<u>\$ 5,258</u>
<b>EXPENDITURES</b>				
Supplies	\$ 5,700	\$ 5,700	\$ 3,252	\$ 284
<b>Total Expenditures</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 3,252</u>	<u>\$ 284</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,066</u>	<u>\$ 4,974</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>\$ 2,066</u>	<u>\$ 4,974</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>34,574</u>	<u>29,600</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 36,640</u>	<u>\$ 34,574</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**COUNTY CLERK'S EDP**

	<b>2014</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>2013 Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 11,706
Interest Earned	-	-	9
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 11,715</u>
<b>EXPENDITURES</b>			
Microfilm Expense	\$ 12,000	\$ 12,000	\$ 11,712
<b>Total Expenditures</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 11,712</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>5,466</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,466</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>			
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 7,786
Interest Earned	-	-	22
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 7,808</u>
<b>EXPENDITURES</b>			
Law Library Payment	\$ 10,000	\$ 10,000	\$ 7,485
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,485</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 323</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>
<b>Net Change in Fund Balance</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 323</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>16,518</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,518</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**ANIMAL CONTROL**

	<b>2014</b>			<b>2013</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	\$ 29,000	\$ 29,000	\$ 24,981	\$ 27,114
Interest Earned	-	-	4	6
<b>Total Revenues</b>	<b><u>\$ 29,000</u></b>	<b><u>\$ 29,000</u></b>	<b><u>\$ 24,985</u></b>	<b><u>\$ 27,120</u></b>
<b>EXPENDITURES</b>				
Salary	\$ 7,038	\$ 7,038	\$ 7,038	\$ 7,038
Dog Tax Expense	4,500	4,500	377	609
Water and Sewer	300	300	270	270
Maintenance	500	500	355	297
Dog Catcher	3,500	3,500	1,300	2,000
Dog Catcher Mileage	750	750	506	790
Veterinarian	7,700	7,700	5,264	6,233
Veterinary Salary	4,800	4,800	5,600	4,800
Administrative - General Fund Reimbursement	-	-	4,000	-
Miscellaneous	250	250	86	101
<b>Total Expenditures</b>	<b><u>\$ 29,338</u></b>	<b><u>\$ 29,338</u></b>	<b><u>\$ 24,796</u></b>	<b><u>\$ 22,138</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b><u>\$ (338)</u></b>	<b><u>\$ (338)</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 4,982</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>\$ (338)</u></b>	<b><u>\$ (338)</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 4,982</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b><u>9,400</u></b>	<b><u>4,418</u></b>
<b>FUND BALANCE, END OF YEAR</b>			<b><u>\$ 9,589</u></b>	<b><u>\$ 9,400</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**MAINTENANCE AND CHILD SUPPORT FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 7,882	\$ 10,548
Interest Earned	-	-	27	38
<b>Total Revenues</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,909</u>	<u>\$ 10,586</u>
<b>EXPENDITURES</b>				
Supplies	\$ 10,000	\$ 10,000	\$ 9,011	\$ 14,261
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 9,011</u>	<u>\$ 14,261</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,102)</u>	<u>\$ (3,675)</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>\$ (1,102)</u>	<u>\$ (3,675)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>27,774</u>	<u>31,449</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 26,672</u>	<u>\$ 27,774</u>

**DRUG ENFORCEMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ 5,626	\$ 375
Interest Earned	-	-	3	5
<b>Total Revenues</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 5,629</u>	<u>\$ 380</u>
<b>EXPENDITURES</b>				
Supplies	\$ 500	\$ 500	\$ -	\$ -
Miscellaneous	-	-	2,000	-
<b>Total Expenditures</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 2,000</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,629</u>	<u>\$ 380</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>\$ 3,629</u>	<u>\$ 380</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>7,826</u>	<u>7,446</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 11,455</u>	<u>\$ 7,826</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**MENTALLY DEFICIENT PERSONS FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 37,000	\$ 37,000	\$ 36,993	\$ 37,241
Interest Earned	-	-	61	57
<b>Total Revenues</b>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 37,054</u>	<u>\$ 37,298</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
North Central Behavioral- Self Pay Support	17,922	17,922	17,921	17,921
<b>Total Expenditures</b>	<u>\$ 42,922</u>	<u>\$ 42,922</u>	<u>\$ 42,921</u>	<u>\$ 42,921</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (5,922)</u>	<u>\$ (5,922)</u>	<u>\$ (5,867)</u>	<u>\$ (5,623)</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>\$ (5,867)</u>	<u>\$ (5,623)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>23,743</u>	<u>29,366</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 17,876</u>	<u>\$ 23,743</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Redemptions	\$ 3,500	\$ 3,500	\$ -	\$ 3,020
Interest Earned	-	-	23	50
<b>Total Revenues</b>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 23</u>	<u>\$ 3,070</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ -	\$ -	\$ 2,235	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,235</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ (2,212)</u>	<u>\$ 3,070</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>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ (2,212)</u>	<u>\$ 3,070</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>46,853</u>	<u>43,783</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 44,641</u>	<u>\$ 46,853</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**VIOLENT CRIME VICTIMS ASSISTANCE FUND**

	<b>2014</b>		<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Other			\$ 6,641
Interest Earned			-
<b>Total Revenues</b>			<b>\$ 6,641</b>
<b>EXPENDITURES</b>			
Miscellaneous			\$ 7,152
<b>Total Expenditures</b>			<b>\$ 7,152</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<b>\$ (511)</b>
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			<b>\$ -</b>
<b>Net Change in Fund Balance</b>			<b>\$ (511)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ (511)</b>

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 17,311	\$ 16,017
Interest Earned	-	-	70	85
<b>Total Revenues</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 17,381</b>	<b>\$ 16,102</b>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ 70	\$ 952
Offender Services	6,000	6,000	3,240	3,492
Supplies	4,000	4,000	1,320	-
Training	1,500	1,500	225	252
Miscellaneous	2,750	2,750	1,658	2,727
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 16,750</b>	<b>\$ 16,750</b>	<b>\$ 6,513</b>	<b>\$ 7,423</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (4,750)</b>	<b>\$ (4,750)</b>	<b>\$ 10,868</b>	<b>\$ 8,679</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>\$ (4,750)</b>	<b>\$ (4,750)</b>	<b>\$ 10,868</b>	<b>\$ 8,679</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>68,702</b>	<b>60,023</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 79,570</b>	<b>\$ 68,702</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**DOCUMENT STORAGE FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 14,000	\$ 14,000	\$ 11,821	\$ 13,189
Interest Earned	-	-	16	12
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 11,837</u>	<u>\$ 13,201</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 500	\$ 500	\$ 232	\$ 999
Supplies	17,000	17,000	10,790	11,390
<b>Total Expenditures</b>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	<u>\$ 11,022</u>	<u>\$ 12,389</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,500)</u>	<u>\$ (3,500)</u>	<u>\$ 815</u>	<u>\$ 812</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>\$ (3,500)</u>	<u>\$ (3,500)</u>	<u>\$ 815</u>	<u>\$ 812</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>15,806</u>	<u>14,994</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,621</u>	<u>\$ 15,806</u>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 4,100	\$ 4,100	\$ 4,000	\$ 4,000
Other	-	-	8,464	4,070
<b>Total Revenues</b>	<u>\$ 4,100</u>	<u>\$ 4,100</u>	<u>\$ 12,464</u>	<u>\$ 8,070</u>
<b>EXPENDITURES</b>				
Canine Expense	\$ 5,200	\$ 5,200	\$ 3,867	\$ 5,713
Miscellaneous	2,200	2,200	5,673	2,148
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 7,400</u>	<u>\$ 7,400</u>	<u>\$ 9,540</u>	<u>\$ 7,861</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,300)</u>	<u>\$ (3,300)</u>	<u>\$ 2,924</u>	<u>\$ 209</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>\$ (3,300)</u>	<u>\$ (3,300)</u>	<u>\$ 2,924</u>	<u>\$ 209</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>8,052</u>	<u>7,843</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 10,976</u>	<u>\$ 8,052</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**VITAL RECORDS FUND**

	<b>2014</b>			<b>2013</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	\$ 1,147	\$ 1,050
Interest Earned	-	-	15	19
Other	-	-	-	6,917
<b>Total Revenues</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,162</b>	<b>\$ 7,986</b>
<b>EXPENDITURES</b>				
Microfilm	\$ 4,000	\$ 4,000	\$ 800	\$ 400
Deputy Clerk	-	-	6,318	2,044
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 7,118</b>	<b>\$ 2,444</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (3,000)</b>	<b>\$ (3,000)</b>	<b>\$ (5,956)</b>	<b>\$ 5,542</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>\$ (3,000)</b>	<b>\$ (3,000)</b>	<b>\$ (5,956)</b>	<b>\$ 5,542</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>17,645</b>	<b>12,103</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 11,689</b>	<b>\$ 17,645</b>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 14,000	\$ 14,000	\$ 7,679	\$ 11,412
Interest Earned	-	-	15	15
<b>Total Revenues</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 7,694</b>	<b>\$ 11,427</b>
<b>EXPENDITURES</b>				
Supplies	\$ 14,000	\$ 14,000	\$ 3,801	\$ -
Computer Maintenance	-	-	-	4,344
Salaries	-	-	-	3,981
<b>Total Expenditures</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 3,801</b>	<b>\$ 8,325</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,893</b>	<b>\$ 3,102</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>\$ -</b>	<b>\$ -</b>	<b>\$ 3,893</b>	<b>\$ 3,102</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>18,559</b>	<b>15,457</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 22,452</b>	<b>\$ 18,559</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	<b>2014</b>			<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 35,000	\$ 35,000	\$ 34,772	\$ 47,048
Interest Earned	-	-	89	104
<b>Total Revenues</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 34,861</b>	<b>\$ 47,152</b>
<b>EXPENDITURES</b>				
Mapping Program	\$ 20,000	\$ 20,000	\$ 10,790	\$ 16,150
Map Digitization	10,000	10,000	7,744	3,212
Salaries	23,000	23,000	20,307	19,661
<b>Total Expenditures</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 38,841</b>	<b>\$ 39,023</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (18,000)</b>	<b>\$ (18,000)</b>	<b>\$ (3,980)</b>	<b>\$ 8,129</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>\$ (18,000)</b>	<b>\$ (18,000)</b>	<b>\$ (3,980)</b>	<b>\$ 8,129</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>64,007</b>	<b>55,878</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 60,027</b>	<b>\$ 64,007</b>

**DUI EQUIPMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,000	\$ 2,000	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Capitla Outlay	\$ 2,000	\$ 2,000	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>1,861</b>	<b>1,861</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 1,861</b>	<b>\$ 1,861</b>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**CORONER'S MORGUE FUND**

	<b>2014</b>	
	<b>Original Budget</b>	<b>Final Budget</b>
	<b>Actual</b>	<b>2013 Actual</b>
<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 1,600	\$ 2,200
Operating Grants and Contributions	4,320	4,625
Interest Earned	9	7
<b>Total Revenues</b>	<u>\$ 5,929</u>	<u>\$ 6,832</u>
<b>EXPENDITURES</b>		
Morgue	\$ 5,322	\$ 2,480
<b>Total Expenditures</b>	<u>\$ 5,322</u>	<u>\$ 2,480</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 607</u>	<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>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	\$ 607	\$ 4,352
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>7,609</u>	<u>3,257</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 8,216</u>	<u>\$ 7,609</u>

**STATE'S ATTORNEY DRUG FUND**

<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ -	\$ -
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>		
Miscellaneous	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</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>	\$ -	\$ -
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>150</u>	<u>150</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 150</u>	<u>\$ 150</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**VEHICLE MAINTENANCE FUND**

	<b>2014</b>		<b>2013</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 2,469
<b>Total Revenues</b>			\$ 2,469
<b>EXPENDITURES</b>			
Maintenance			\$ 7,066
<b>Total Expenditures</b>			\$ 7,066
<b>Excess (Deficiency) of Revenues over Expenditures</b>			\$ (4,597)
<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>			\$ (4,597)
<b>FUND BALANCE, BEGINNING OF YEAR</b>			9,607
<b>FUND BALANCE, END OF YEAR</b>			\$ 5,010

**GIS COUNTY CLERK FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,500	\$ 2,500	\$ 2,121	\$ 2,897
<b>Total Revenues</b>	\$ 2,500	\$ 2,500	\$ 2,121	\$ 2,897
<b>EXPENDITURES</b>				
Miscellaneous	\$ 2,500	\$ 2,500	\$ -	\$ -
<b>Total Expenditures</b>	\$ 2,500	\$ 2,500	\$ -	\$ -
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ -	\$ -	\$ 2,121	\$ 2,897
<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>	\$ -	\$ -	\$ 2,121	\$ 2,897
<b>FUND BALANCE, BEGINNING OF YEAR</b>			7,648	4,751
<b>FUND BALANCE, END OF YEAR</b>			\$ 9,769	\$ 7,648

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**RHSP COUNTY CLERK FUND**

	<b>2014</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>2013 Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 991
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,381</u>
<b>EXPENDITURES</b>			
Supplies and Microfilm	\$ 1,000	\$ 1,000	\$ -
<b>Total Expenditures</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 991</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>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 991</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,002</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,993</u>

**FTA WARRANT FUND**

<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 2,492	\$ 2,930
<b>Total Revenues</b>	<u>\$ 2,492</u>	<u>\$ 2,930</u>
<b>EXPENDITURES</b>		
Supplies	\$ 2,549	\$ 3,710
<b>Total Expenditures</b>	<u>\$ 2,549</u>	<u>\$ 3,710</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (57)</u>	<u>\$ (780)</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>\$ (57)</u>	<u>\$ (780)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,070</u>	<u>1,850</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,013</u>	<u>\$ 1,070</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2014**

**SHERIFF COMMISSARY FUND**

	<b>2014</b>		<b>2013</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 5,039
Donation			-
<b>Total Revenues</b>			<u>\$ 5,039</u>
<b>EXPENDITURES</b>			
Supplies			\$ 5,007
Dog Food Expense			-
<b>Total Expenditures</b>			<u>\$ 5,007</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 32</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>\$ 32</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,226</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,258</u>

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>			
Fees, Fines, and Charges for Services		\$ 497	\$ 501
<b>Total Revenues</b>		<u>\$ 497</u>	<u>\$ 501</u>
<b>EXPENDITURES</b>			
Miscellaneous		\$ -	\$ -
<b>Total Expenditures</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<u>\$ 497</u>	<u>\$ 501</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>\$ 497</u>	<u>\$ 501</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<u>731</u>	<u>230</u>
<b>FUND BALANCE, END OF YEAR</b>		<u>\$ 1,228</u>	<u>\$ 731</u>

**MARSHALL COUNTY, ILLINOIS  
COMPONENT UNIT - 911-ETSB  
STATEMENT OF CASH FLOWS  
Year Ended November 30, 2014**

	<u>2014</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 216,558
Payments to Employees	(114,893)
Payments to Suppliers	(140,105)
Other Operating Revenues (Expenses)	585
<b>Net cash provided (used) by operating activities</b>	<u>\$ (37,855)</u>
 <b>Cash flows from investing activities:</b>	
Interest on Investments	\$ 1,569
Purchase of Capital Assets	(294,693)
Purchase of Investments	-
Redemption of Investments	330,661
<b>Net cash provided (used) by investing activities</b>	<u>\$ 37,537</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ (318)
 <b>Cash and equivalents, November 30, 2013</b>	 <u>29,330</u>
 <b>Cash and equivalents, November 30, 2014</b>	 <u><u>\$ 29,012</u></u>
 <b>Reconciliation of Operating Income (Loss) to</b>	
<b>Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ (80,507)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	30,989
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	222
(Increase) Decrease in Prepaid Expenses	8,075
Increase (Decrease) in Current Liabilities	3,366
Total Adjustments	<u>42,652</u>
<b>Net Cash provided (used) by operating activities</b>	<u><u>\$ (37,855)</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2014**

**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, 2014

ASSETS	County Collector	Circuit Clerk	Inheritance Tax	Clearing	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Employee Insurance	Total
Cash (Note 2)	\$ 857,860	\$ 141,668	\$ 58	\$ -	\$ 427,241	\$ 81,490	\$ 39,095	\$ -	\$ 33,329	\$ 7,660	\$ 936	\$ 1,589,337
Due from State of IL	-	-	-	-	139,640	-	-	-	-	-	-	139,640
Due from Other County Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 857,860</b>	<b>\$ 141,668</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 566,881</b>	<b>\$ 81,490</b>	<b>\$ 39,095</b>	<b>\$ -</b>	<b>\$ 33,329</b>	<b>\$ 7,660</b>	<b>\$ 936</b>	<b>\$ 1,728,977</b>
<b>LIABILITIES AND NET POSITION</b>												
Due to Other County Funds	\$ -	\$ 46,508	\$ -	\$ -	\$ -	\$ 3,000	\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ 58,948
Due to Other Taxing Units	857,860	-	-	-	566,881	78,490	-	-	-	-	-	1,503,231
Held in Trust for Others	-	95,160	58	-	-	-	29,655	-	33,329	7,660	936	166,798
<b>Total Liabilities</b>	<b>\$ 857,860</b>	<b>\$ 141,668</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 566,881</b>	<b>\$ 81,490</b>	<b>\$ 39,095</b>	<b>\$ -</b>	<b>\$ 33,329</b>	<b>\$ 7,660</b>	<b>\$ 936</b>	<b>\$ 1,728,977</b>
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 857,860</b>	<b>\$ 141,668</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 566,881</b>	<b>\$ 81,490</b>	<b>\$ 39,095</b>	<b>\$ -</b>	<b>\$ 33,329</b>	<b>\$ 7,660</b>	<b>\$ 936</b>	<b>\$ 1,728,977</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended November 30, 2014**

	Balance December 1, 2013	Increase	Decrease	Balance November 30, 2014
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 48,782	\$ 21,505,376	\$ 20,696,298	\$ 857,860
Liabilities - Due to Other Taxing Units	\$ 48,782	\$ 21,505,376	\$ 20,696,298	\$ 857,860
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 103,340	\$ 570,634	\$ 532,306	\$ 141,668
Liabilities - Fund Helds for County & Others	\$ 103,340	\$ 570,634	\$ 532,306	\$ 141,668
<b>INHERITANCE TAX FUND</b>				
Assets - Cash	\$ 58	\$ -	\$ -	\$ 58
Liabilities - Funds Held for Others	\$ 58	\$ -	\$ -	\$ 58
<b>CLEARING FUND</b>				
Assets - Cash and Receivables	\$ 2,310	\$ 6,561,294	\$ 6,563,604	\$ -
Liabilities - Due to Other County Funds	\$ 2,310	\$ 6,561,294	\$ 6,563,604	\$ -
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 568,084	\$ 1,000,051	\$ 1,001,254	\$ 566,881
Liabilities - Due to Other Taxing Units	\$ 568,084	\$ 1,000,051	\$ 1,001,254	\$ 566,881
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 81,444	\$ 211,266	\$ 211,220	\$ 81,490
Liabilities - Due to County and Other Taxing Units	\$ 81,444	\$ 211,266	\$ 211,220	\$ 81,490
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 48,308	\$ 414,091	\$ 423,304	\$ 39,095
Liabilities - Due to County and Held for Others	\$ 48,308	\$ 414,091	\$ 423,304	\$ 39,095
<b>SHERIFF</b>				
Assets - Cash	\$ -	\$ 20,600	\$ 20,600	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 20,600	\$ 20,600	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 33,313	\$ 16	\$ -	\$ 33,329
Liabilities - Funds Held for Others	\$ 33,313	\$ 16	\$ -	\$ 33,329
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,652	\$ 8	\$ -	\$ 7,660
Liabilities - Funds Held for Others	\$ 7,652	\$ 8	\$ -	\$ 7,660
<b>EMPLOYEE INSURANCE</b>				
Assets - Cash	\$ 936	\$ -	\$ -	\$ 936
Liabilities - Funds Held for Others	\$ 936	\$ -	\$ -	\$ 936
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 894,227	\$ 30,283,336	\$ 29,448,586	\$ 1,728,977
Total Liabilities	\$ 894,227	\$ 30,283,336	\$ 29,448,586	\$ 1,728,977



**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2013 TAX SETTLEMENT  
Year Ended November 30, 2014**

<b>2013 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>		<b>\$ 21,476,599</b>
<b>ADDITIONS</b>		
Interest on Taxes Collected		2,401
<b>DEDUCTIONS</b>		
Forfeited Taxes	\$ 10,975	
Errors and Corrections	23,689	
Other	11,736	46,400
<b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>		<b>\$ 21,432,600</b>
<b>CURRENT TAXES</b>		
Distribution to County Funds		\$ 2,906,850
Distribution to Other Taxing Units		18,525,750
<b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>		<b>\$ 21,432,600</b>

**SUPPLEMENTARY INFORMATION – SINGLE AUDIT SCHEDULES**

**MARSHALL COUNTY, ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ending November 30, 2014

<u>Federal/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass- Through Number</u>	<u>Amount Expended</u>
<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	FCSTQO1057	\$ 16,545
	10.557	FCSSQO1057	23,348
W.I.C., Noncash Food Vouchers	10.557		106,544
<i>Pass through Illinois Department of Public Health</i>			
Summer Food Program	10.559	55280028C	100
<b>Subtotal U.S. Department of Agriculture</b>			<u>\$ 146,537</u>
<b>U.S. Department of Transportation</b>			
<i>Pass through Illinois Department of Transportation</i>			
Reimbursement for Runway Paving (M)	20.106	C75-4223	\$ 10,352
Reimbursement for Taxiway Extension (M)	20.106	C75-4218	88,628
Rural Sign Upgrade Various Routes (M)	20.205	HSIP-0123(025)	77,065
Emergency Bridge Repair - FEMA (M)	20.205	123-UQ52G-00	85,231
<b>Subtotal U.S. Department of Transportation</b>			<u>\$ 261,276</u>
<b>U.S. Department of Homeland Security</b>			
<i>Pass through Illinois Emergency Management Agency</i>			
Emergency Management Performance Grant (M)	97.042	14EMAMARSH	\$ 12,090
<b>Subtotal U.S. Department of Homeland Security</b>			<u>\$ 12,090</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Pass through Illinois Department of Public Health</i>			
Cities Readiness Initiative	93.074	47180111B	\$ 21,775
Cities Readiness Initiative	93.074	57180111C	15,806
Public Health Emergency Preparedness	93.074	47180057B	16,428
Public Health Emergency Preparedness	93.074	57180057C	12,893
Potable Water	66.432	45382057B	463
MRC - NACCHO	93.008	MRC111904	278
<i>Pass through Illinois Department of Health and Family Services</i>			
Child Support Enforcement	93.563		4,848
FCM - Medicaid Matching	93.778		17,453
<i>Pass through IPHA</i>			
IPS - In Person Counselor	93.667	IP-14-149-054	3,911
<i>Pass through Illinois Department of Human Services</i>			
Title XX	93.667	FCSSU03105	2,400
Immunizations	93.268		28,592
<b>Subtotal U.S. Department of Health and Human Services</b>			<u>\$ 124,847</u>
<b>Total Federal Assistance</b>			<u><u>\$ 544,750</u></u>

• (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, 2014**

**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 2014 was \$28,592.

**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, 2013 to June 30, 2014 was \$106,544 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, 2014**

**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
20.205	Rural Sign Upgrade
97.042	Emergency Management Performance Grant

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, 2014**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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1. FINDING NUMBER: 2014-1      2. THIS FINDING IS:      ☐ New      ☒ Repeat from Prior Year?

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3. Criteria or specific requirement  
Segregation of Duties

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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.

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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.

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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.

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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.

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

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**MARSHALL COUNTY, ILLINOIS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ending November 30, 2014**

<u>Finding Number</u>	<u>Comment</u>	<u>Current Status</u>	<u>Corrective Action</u>
Significant Deficiencies in Internal Control:			
2014-1	Segregation of Duties	Uncorrected	See 2014-1

**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