

**MARSHALL COUNTY, ILLINOIS**

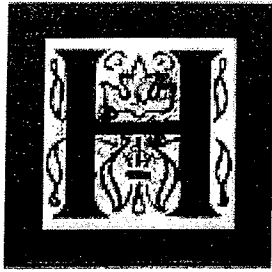
**ANNUAL FINANCIAL REPORT**

**Year Ended November 30, 2015**

**MARSHALL COUNTY**  
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**November 30, 2015**

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*HOPKINS & ASSOCIATES*  
*Certified Public Accountants*

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Princeton, IL 61356

February 22, 2016

Members of the Finance Committee  
Marshall County, Illinois  
Lacon, Illinois

Dear Board Members:

In planning and performing our audit of the financial statements of Marshall County as of and for the year ended November 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Marshall County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marshall County's internal control. Accordingly, we do not express an opinion on the effectiveness of Marshall County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. 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.

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. 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. A *significant deficiency* describing a lack of segregation of duties was included in the audit report in the "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." Please refer to the audit for discussion of the significant deficiency.

The following are recommendations, observations, and other communications that are not significant deficiencies:

Internal Control

For internal control to be at its highest level the County should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the County Treasurer and a member of

the Finance Committee completed a checklist indicating their review of the financial statements and the notes for any concerns.

#### Collector's Funds

During our audit testing it came to our attention that the cash balance in the Collector's Fund bank accounts has continued to increase over the past few years. The Collector's Funds are merely meant to serve as holding accounts for property tax money received until it is distributed out. The Collector's Fund bank balance should be minimal at the end of the fiscal year. Only some back taxes, late tax payments, or other unusual tax collections should be sitting in these bank accounts at year-end. We have discussed this issue with the County Treasurer, and she is working with Fike and Fike to determine the issue, and will properly distribute the excess cash to the appropriate taxing bodies when the matter is resolved. The total dollar amount is immaterial in the scope of the audit, but the lack of reconciliation of this account is a deficiency in the internal control system.

#### Bank Reconciliations

Bank reconciliations are completed for all of the County's bank accounts each month. During the audit, we found mistakes and inconsistencies in the bank reconciliations that we reviewed for several bank accounts. This issue occurred due to a delay in the completion of the monthly bank reconciliations. We have communicated this issue to the County Treasurer, and have provided instruction as to solutions that will correct this problem.

#### Hand Written Ledgers

As we mentioned in the Management Letter in the prior year, the Treasurer's office is maintaining handwritten ledgers for all transactions of all funds. In addition to this, all transactions are being recorded in the accounting software program. From our perspective, this represents a significant amount of redundancy and a significant amount of wasted time. The purpose of the accounting software is to streamline the accounting and bookkeeping process, and not to add an additional step to the process. By eliminating the recording of handwritten ledgers and implementing other checks and balances, we believe the Treasurer's office could save a significant amount of time and actually improve its internal control environment. This time could be used to increase internal control procedures to reconcile interfund activity, help other departments in monitoring grant reporting, and implementing other internal control activities.

#### Budget Overages

We noted that several funds had total fund expenditures in excess of appropriations. State statutes (55 ILCS 5/6-1005) indicate that neither the County board nor anyone on its behalf shall have power to make any contract or to do any act which adds to the County expenditures or liabilities in any year anything above the amount provide for in the annual budget for that fiscal year. Also, no contract shall be entered into and no obligation or expense shall be incurred by or on behalf of a County unless an appropriation therefore has been previously made. The authorized appropriation amounts establish legal spending limits for the County's various budgeted funds and line items. Sound financial practices include procedures to ensure appropriation amounts are not over expended.

In addition, state statutes (55 ILCS 5/6-1003) allow a method of relief in the event expenditures are likely to exceed appropriations. The Board may make appropriations in excess of those authorized by the budget in order to meet an immediate emergency. A two-thirds vote of all the members of the County Board is required to pass an emergency appropriation. Also, state statute (50 ILCS 330/3) describes that if the County Board believes that actual expenditures will exceed annual appropriated amounts the Board can amend the appropriation ordinance through the same procedures in which the original ordinance was adopted. Amendment of the appropriation ordinance is allowed through the last day of the fiscal year.

We recommend that the County Board continue to review expenditures each month in order to ensure that all expenditures are below the amount appropriated for each individual fund. If it is anticipated that an expenditure will exceed the appropriation, we recommend that an emergency appropriation or an amendment to the appropriation ordinance be made to ensure that no expenditures will exceed the appropriations. These actions will ensure that total expenditures for a fund are not in excess of appropriations.

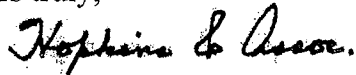
#### Grant Monitoring

We noted that the monitoring for compliance with grant agreements is done by the departments that requested the grant. In order to ensure compliance with grant agreements, we recommend that copies of the grants be provided to the County Clerk's office or other designated office. The County Clerk's or other designated office should ensure that the grant requirements are complied with when preparing any disbursements for the applicable grants.

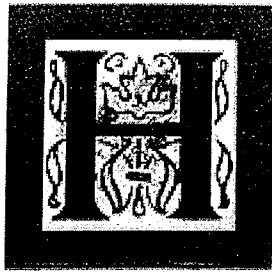
This communication is intended solely for the information and use of management, the County Board, and others within the County government and is not intended to be and should not be used by anyone other than these specified parties.

Thank you for your business and for the cooperation of the officers and the board. Please call us if you have any questions or concerns.

Yours truly,

A handwritten signature in cursive script that reads "Hopkins & Assoc.".

Hopkins and Associates, CPAs



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*Certified Public Accountants*

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February 22, 2016

Members of the Finance Committee  
Marshall County  
Marshall County Courthouse  
Lacon, IL 61540

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information for Marshall County for the year ended November 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 21, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marshall County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The following is management's description of the process utilized in forming estimates for:

Post Employment Benefits and Other Postemployment Benefits

The estimated assets/liabilities for postemployment benefits and other postemployment benefits are based on actuarial information provided by a third-party actuary.

We evaluated the key factors and assumptions used to develop the estimated assets/liabilities for post employment benefits and other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

*Significant Audit Adjustments*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected adjustments arising from the audit that could, in our judgment, either individually or in the aggregate have a significant effect on the entity's financial reporting process.

Significant audit adjustments that were corrected were primarily a result of County officials preparing accounting records and reports on the cash basis of accounting. As indicated in the County's audited basic financial statements, the accounting for all funds has been converted to the modified accrual or accrual basis, as required by generally accepted accounting principles.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 22, 2016.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

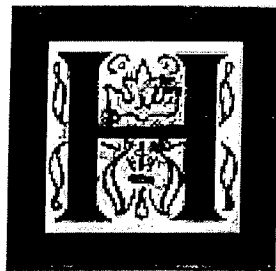
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County Board and Officers and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs



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

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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, IL, as of and for the year ended November 30, 2015, 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 Marshall County, Illinois as of November 30, 2015, 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 34-36, the budgetary comparison information on pages 37-40, and 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 retirement plan information on pages 34-36 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 on the retirement plan information on pages 34-36 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.

### *Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marshall County's basic financial statements. Schedules 3-10 detailed as *Other 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 *Other Supplementary Information* is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

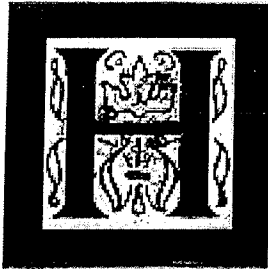
The *Required Supplementary Information*, except for the retirement plan information on pages 34-36, and *Other Supplementary Information* have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling 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 the retirement plan information on pages 34-36, and *Other 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 February 22, 2016, on our consideration of Marshall County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marshall County's internal control over financial reporting and compliance.

*Hopkins & Assoc.*

Granville, Illinois  
February 22, 2016



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*Certified Public Accountants*

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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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 22, 2016. The financial statements were found to be fairly stated.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Marshall 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 Marshall County's internal control. Accordingly, we do not express an opinion on the effectiveness of Marshall 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 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 County's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control that

we consider to be a significant deficiency. Due to the small size of the government, there is a limited number of personnel performing accounting functions in the County offices causing a lack of segregation of duties over accounting transactions. This lack of segregation of duties leads to a higher risk that errors or inappropriate transactions could occur and not be detected in a timely manner.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Hopkins & Assoc.*

Granville, Illinois  
February 22, 2016



**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2015

	<b>Governmental Activities</b>	<b>Component Unit- 911 ETSB</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Equivalents(Note 2)	\$ 5,746,882	\$ 305,770	\$ 6,052,652
Receivables (net) :			
Property Tax (Note 1D)	2,717,800	-	2,717,800
Other (Note 7)	747,752	42,149	789,901
Prepaid Expenses (Note 7)	29,115	-	29,115
Inventory - Airport Fuel and Highway Salt	32,996	-	32,996
Other Post Employment Benefits (Note 13)	842	-	842
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	1,882,150	-	1,882,150
Equipment and Furniture	2,656,102	850,470	3,506,572
Improvements	4,529,001	57,842	4,586,843
Infrastructure - Road & Bridges	8,039,734	-	8,039,734
Accumulated Depreciation	(8,210,661)	(641,900)	(8,852,561)
<b>Total Assets</b>	<u>\$ 19,682,062</u>	<u>\$ 614,331</u>	<u>\$ 20,296,393</u>
<b>DEFERRED OUTFLOWS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>\$ 19,682,062</u></u>	<u><u>\$ 614,331</u></u>	<u><u>\$ 20,296,393</u></u>
<b>LIABILITIES</b>			
Accounts Payable (Note 7)	\$ 167,332	\$ 3,227	\$ 170,559
Due to Agency Funds	-	4,000	4,000
Long-Term Liabilities (Note 11):			
Due Within One Year	209,869	-	209,869
Due In More Than One Year	87,470	-	87,470
Net Pension Liability (Note 12)	3,059,174	-	3,059,174
<b>Total Liabilities</b>	<u>\$ 3,523,845</u>	<u>\$ 7,227</u>	<u>\$ 3,531,072</u>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 2,717,800	\$ -	\$ 2,717,800
<b>Total Deferred Inflows</b>	<u>\$ 2,717,800</u>	<u>\$ -</u>	<u>\$ 2,717,800</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 10,285,879	\$ 266,412	\$ 10,552,291
Restricted for: (Note 4)			
Roads and Bridges	1,547,008	-	1,547,008
Health and Welfare	202,548	-	202,548
Retirement	341,509	-	341,509
Airport	162,090	-	162,090
Other Purposes	564,258	-	564,258
Unrestricted	337,125	340,692	677,817
<b>Total Net Position</b>	<u>\$ 13,440,417</u>	<u>\$ 607,104</u>	<u>\$ 14,047,521</u>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<u><u>\$ 19,682,062</u></u>	<u><u>\$ 614,331</u></u>	<u><u>\$ 20,296,393</u></u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
Year Ended November 30, 2015

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	\$ 1,345,636	\$ 534,649	\$ 516,679	\$ -	\$ (294,308)		\$ (294,308)
Employee Benefit	684,884	3,317	250	-	(681,317)		(681,317)
Public Safety	1,241,256	-	-	-	(1,241,256)		(1,241,256)
Judiciary and Court Related	621,651	-	-	-	(621,651)		(621,651)
Transportation	1,770,762	198,343	623,722	421,065	(527,632)		(527,632)
Public Health and Welfare	619,711	43,649	377,475	-	(198,587)		(198,587)
Other	89,791	-	-	-	(89,791)		(89,791)
Interest on LT Debt	6,124	-	-	-	(6,124)		(6,124)
<b>Total Governmental Activities</b>	<b>\$ 6,379,815</b>	<b>\$ 779,958</b>	<b>\$ 1,518,126</b>	<b>\$ 421,065</b>	<b>\$ (3,660,666)</b>	<b>\$ -</b>	<b>\$ (3,660,666)</b>
911 ETSB							
<b>Total Component Unit</b>	<b>\$ 301,792</b>	<b>\$ 233,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (68,091)</b>	<b>\$ (68,091)</b>	<b>\$ (68,091)</b>
<b>Total Primary Government</b>	<b>\$ 301,792</b>	<b>\$ 233,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (68,091)</b>	<b>\$ (68,091)</b>	<b>\$ (68,091)</b>
	<b>\$ 6,681,607</b>	<b>\$ 1,013,659</b>	<b>\$ 1,518,126</b>	<b>\$ 421,065</b>	<b>\$ (3,660,666)</b>	<b>\$ (68,091)</b>	<b>\$ (3,728,757)</b>
<b>General revenues:</b>							
Taxes:							
Property Taxes					\$ 2,766,708	\$ -	\$ 2,766,708
Motor Fuel					354,953	-	354,953
Sales and Use Taxes					281,883	-	281,883
Replacement Tax					152,094	-	152,094
Income Tax					460,380	-	460,380
Interest Earned					12,350	1,279	13,629
Other General Revenue					48,318	-	48,318
Total General Revenues					\$ 4,076,686	\$ 1,279	\$ 4,077,965
Change in Net Position from Operations					\$ 416,020	\$ (66,812)	\$ 349,208
Transfers In (Note 5)					532,000	-	532,000
Transfers Out (Note 5)					(532,000)	-	(532,000)
Change in Net Position					416,020	(66,812)	349,208
Prior Period Adjustment (Note 14)					1,402	-	1,402
Change in Accounting Principal (Note 14)					(3,059,174)	-	(3,059,174)
Net Position - Beginning					16,082,169	673,916	16,756,085
<b>Net Position - Ending</b>					<b>\$ 13,440,417</b>	<b>\$ 607,104</b>	<b>\$ 14,047,521</b>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**November 30, 2015**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 3,386,232	\$ 207,107	\$ 74,645	\$ 139,094	\$ 219,261	\$ 1,720,543	\$ 5,746,882
Property Tax Receivable (Note 1D)	1,337,700	249,800	94,400	127,000	485,000	423,900	2,717,800
Due from State of IL (Note 7)	175,288	-	97,583	-	-	242,269	515,140
Due from Federal Government (Note 7)	-	-	-	3,950	-	-	3,950
Due from Other Funds (Note 5)	33,531	571	3,750	9,303	-	5,773	52,928
Due from Agency Funds	28,229	-	-	3,000	-	3,010	34,239
Due from Richland Township (Note 7)	-	-	-	190,423	-	-	190,423
Inventory	-	3,000	13,496	-	-	16,500	32,996
Other Receivables	4,000	-	-	-	-	-	4,000
Prepaid Expenses (Note 7)	29,115	-	-	-	-	-	29,115
<b>Total Assets</b>	<b>\$ 4,994,095</b>	<b>\$ 460,478</b>	<b>\$ 283,874</b>	<b>\$ 472,770</b>	<b>\$ 704,261</b>	<b>\$ 2,411,995</b>	<b>\$ 9,327,473</b>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities:</b>							
Accounts Payable (Note 7)	\$ 12,088	\$ 12,194	\$ 13,888	\$ -	\$ -	\$ 90,802	\$ 128,972
Due to Other Funds (Note 5)	4,321	19,279	-	-	-	29,328	52,928
Due to Agency Funds	-	-	-	-	-	-	-
Due to M-P Extension (Note 7)	38,360	-	-	-	-	-	38,360
Deferred Revenue (Note 1D)	1,337,700	249,800	94,400	127,000	485,000	423,900	2,717,800
<b>Total Liabilities</b>	<b>\$ 1,392,469</b>	<b>\$ 281,273</b>	<b>\$ 108,288</b>	<b>\$ 127,000</b>	<b>\$ 485,000</b>	<b>\$ 544,030</b>	<b>\$ 2,938,060</b>
<b>Fund Balances (Note 4):</b>							
Nonspendable	\$ 29,115	\$ 3,000	\$ 13,496	\$ -	\$ -	\$ 16,500	\$ 62,111
Restricted	-	176,205	162,090	345,770	219,261	1,851,976	2,755,302
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,572,511	-	-	-	-	(511)	3,572,000
<b>Total Fund Balance</b>	<b>\$ 3,601,626</b>	<b>\$ 179,205</b>	<b>\$ 175,586</b>	<b>\$ 345,770</b>	<b>\$ 219,261</b>	<b>\$ 1,867,965</b>	<b>\$ 6,389,413</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,994,095</b>	<b>\$ 460,478</b>	<b>\$ 283,874</b>	<b>\$ 472,770</b>	<b>\$ 704,261</b>	<b>\$ 2,411,995</b>	<b>\$ 9,327,473</b>

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

Total Fund Balance	\$ 6,389,413
Book Value of Long-Term Liabilities at Year-End	(297,339)
Book Value of Capital Assets at Year-End	10,406,675
Other Post Employment Benefits	842
Net Pension Liability (Note 12)	(3,059,174)
<b>Total Net Position</b>	<b>\$13,440,417</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, 2015**

REVENUES	MAJOR FUNDS						TOTAL
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	
Property Taxes	\$ 1,387,287	\$ 249,777	\$ 94,421	\$ 126,995	\$ 484,546	\$ 423,682	\$ 2,766,708
Motor Fuel Tax	-	-	-	-	-	354,953	354,953
Sales and Use Taxes	281,883	-	-	-	-	-	281,883
Replacement Tax	142,326	-	-	-	4,889	4,879	152,094
Income Tax	460,380	-	-	-	-	-	460,380
Fees, Licenses, Permits	381,351	-	89,625	-	-	213,981	684,957
Capital Grants - State Program	-	-	97,583	-	-	-	97,583
Capital Grants - Federal Program	-	-	69,873	253,609	-	-	323,482
Operating Grants & Contributions	267,970	-	-	-	-	565,473	833,443
Refunds and Reimbursements	235,118	134,173	4,309	260,837	-	50,246	684,683
Aviation Fuel Sales	-	-	95,001	-	-	-	95,001
Interest Income	8,658	169	104	461	632	2,326	12,350
Other	16,279	13,580	6,806	-	8,198	3,455	48,318
<b>Total Revenues</b>	<b>\$ 3,181,252</b>	<b>\$ 397,699</b>	<b>\$ 457,722</b>	<b>\$ 641,902</b>	<b>\$ 498,265</b>	<b>\$ 1,618,995</b>	<b>\$ 6,795,835</b>
<b>EXPENDITURES</b>							
Current:							
General Administrative	\$ 1,263,518	\$ -	\$ -	\$ -	\$ -	\$ 53,541	\$ 1,317,059
Employee Benefit	-	-	-	-	473,131	177,852	650,983
Public Safety	1,147,223	-	-	-	-	51,193	1,198,416
Judiciary and Court Related	555,747	-	-	-	-	64,004	619,751
Transportation	-	513,607	232,276	1,215	-	497,799	1,244,897
Public Health and Welfare	23,261	-	-	-	-	594,110	617,371
Other	89,791	-	-	-	-	-	89,791
Debt Service:							
Principal	-	21,882	10,000	-	-	-	31,882
Interest	-	3,034	3,090	-	-	-	6,124
Capital Outlay	106,441	107,430	172,313	709,966	-	15,926	1,112,076
<b>Total Expenditures</b>	<b>\$ 3,185,981</b>	<b>\$ 645,953</b>	<b>\$ 417,679</b>	<b>\$ 711,181</b>	<b>\$ 473,131</b>	<b>\$ 1,454,425</b>	<b>\$ 6,888,350</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (4,729)</b>	<b>\$ (248,254)</b>	<b>\$ 40,043</b>	<b>\$ (69,279)</b>	<b>\$ 25,134</b>	<b>\$ 164,570</b>	<b>\$ (92,515)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In (Note 5)	\$ 75,000	\$ 387,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 532,000
Transfer Out (Note 5)	(75,000)	-	-	-	-	(457,000)	(532,000)
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 387,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (387,000)</b>	<b>\$ -</b>
Net Change in Fund Balances	<b>\$ (4,729)</b>	<b>\$ 138,746</b>	<b>\$ 40,043</b>	<b>\$ (69,279)</b>	<b>\$ 25,134</b>	<b>\$ (222,430)</b>	<b>\$ (92,515)</b>
Prior Period Adjustment	-	-	7,407	(40,083)	-	34,078	1,402
Fund Balances - Beginning	3,606,355	40,459	128,136	455,132	194,127	2,056,317	6,480,526
<b>Fund Balances - Ending</b>	<b>\$ 3,601,626</b>	<b>\$ 179,205</b>	<b>\$ 175,586</b>	<b>\$ 345,770</b>	<b>\$ 219,261</b>	<b>\$ 1,867,965</b>	<b>\$ 6,389,413</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, 2015**

Net change in fund balances - total governmental funds	\$ (92,515)
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.	1,112,076
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(601,522)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position.	31,882
Change in compensated absences that are only reported on statement of net position	(33,901)
Change in net assets of governmental activities	<u>\$ 416,020</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
November 30, 2015

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 482,114
Due from State of Illinois	396,594
Due from Other Marshall County Funds	-
<b>Total Assets</b>	<u>\$ 878,708</u>
<b>LIABILITIES AND NET POSITION</b>	
Due to Other Marshall County Funds	\$ 34,239
Due to Other Taxing Units	606,489
Held in Trust for Others	237,980
<b>Total Liabilities</b>	<u>\$ 878,708</u>
Net Position	\$ -
<b>Total Liabilities and Net Position</b>	<u>\$ 878,708</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**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, 2015**

**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, 2015**

**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, 2015**

**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, 2015**

**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.

The non-major funds for which budgets are not adopted are as follows: E-Citation Funds, Violent Crime Victims Assistance 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, 2015**

**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

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

I. Cash Equivalents

Cash Equivalents 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, 2015 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, 2015**

**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. Unused sick days will not be paid out to employees at the end of the year but can be rolled over into future years for later use. Retiring IMRF members may qualify for a maximum of one year additional pension service credit for unpaid, unused sick leave accumulated at the rate of one month for every twenty days of unpaid, unused sick leave or a fraction thereof. An estimated liability has been recorded in the government-wide financial statements for unused sick days. Employees will not be compensated for any unused personal days.

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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

O. Restricted and Unrestricted Resources (Continued)

- 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.
- 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;

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

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.

**Deposits**

At November 30, 2015, the carrying amount of the County's pooled and segregated deposits including the component unit was \$6,534,766 and the bank balance was \$6,643,071. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2015.

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

Governmental activities cash and cash equivalents	\$ 5,746,882
Component unit cash and cash equivalents	305,770
Fiduciary funds cash and cash equivalents	482,114
	<u>\$ 6,534,766</u>
Less Illinois funds	<u>1,601,328</u>
<b>Total carrying amount</b>	<b><u><u>\$ 4,933,438</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, 2015, \$0 of the County's bank balance of \$6,643,071 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, 2015**

**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, 2015, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA by Standard and Poor's.

Illinois Funds

In addition to time certificates of deposit, the County also had cash equivalents in the Illinois Funds at November 30, 2015 of \$1,601,328.

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 \$601,522.

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

General administration - \$28,577  
Judiciary - \$1,900  
Public safety - \$42,840  
Transportation - \$525,865  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2015.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**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	\$ 4,529,001	\$ -	\$ -	\$ 4,529,001
Infrastructure - Roads	5,661,436	63,888	-	5,725,324
Infrastructure - Bridges	1,604,445	709,965	-	2,314,410
Buildings	1,503,048	-	-	1,503,048
Building Improvements	316,592	62,510	-	379,102
Off- Road Vehicles	418,789	-	-	418,789
On-Road Vehicles - Sheriff	262,336	43,931	-	306,267
On-Road Vehicles - Other	547,508	-	-	547,508
Machinery & Equipment	588,174	215,854	-	804,028
Computer Equipment	160,165	3,255	-	163,420
Computer Software	104,362	-	-	104,362
Office Equipment	299,055	12,673	-	311,728
Total Depreciable Capital Assets	<u>\$ 15,994,911</u>	<u>\$ 1,112,076</u>	<u>\$ -</u>	<u>\$ 17,106,987</u>
<b>Total Capital Assets</b>	<u>\$ 17,505,260</u>	<u>\$ 1,112,076</u>	<u>\$ -</u>	<u>\$ 18,617,336</u>

**ACCUMULATED DEPRECIATION**

	<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	\$ 3,850,764	\$ 105,070	\$ -	\$ 3,955,834
Infrastructure - Roads	967,821	170,621	-	1,138,442
Infrastructure - Bridges	261,030	86,852	-	347,882
Buildings	703,398	43,216	-	746,614
Building Improvements	43,376	18,439	-	61,815
Off-Road Vehicles	252,359	27,563	-	279,922
On-Road Vehicles - Sheriff	200,233	30,610	-	230,843
On-Road Vehicles - Other	435,537	34,456	-	469,993
Machinery & Equipment	380,755	56,915	-	437,670
Computer Equipment	157,071	6,964	-	164,035
Computer Software	104,362	-	-	104,362
Office Equipment	252,433	20,816	-	273,249
Total Accumulated Depreciation	<u>\$ 7,609,139</u>	<u>\$ 601,522</u>	<u>\$ -</u>	<u>\$ 8,210,661</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2015 was as follows:

<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>
<b>Depreciable Assets</b>				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	850,470	-	-	850,470
<b>Total Depreciated Assets</b>	<b>\$ 908,312</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 908,312</b>

<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>
<b>Depreciable Assets</b>				
Improvements	\$ 41,958	\$ 2,999	\$ -	\$ 44,957
Equipment	563,139	33,804	-	596,943
<b>Total Accumulated Depreciation</b>	<b>\$ 605,097</b>	<b>\$ 36,803</b>	<b>\$ -</b>	<b>\$ 641,900</b>

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

The net position/fund balances are restricted for the following purposes at November 30, 2015. Prepaid expenses of \$29,115 and Inventory of \$32,996 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 1,547,008
Retirement	341,509
Public Health	202,548
Airport	162,090
Court Related & Judiciary	283,243
Public Safety	62,001
Recordkeeping	37,736
Transportation	53,024
Mapping	66,143
<b>Total</b>	<b>\$ 2,755,302</b>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

Individual interfund receivable and payable balances at November 30, 2015 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 33,531	\$ 4,321
County Highway	571	19,279
County Airport	3,750	-
County Bridge	9,303	-
Non-Major Governmental Funds	5,773	29,328
<b>Total</b>	<u>\$ 52,928</u>	<u>\$ 52,928</u>

The composition of interfund transfers for the year ended November 30, 2015 is as follows:

	<u>Transfer Out</u>			
	<u>General</u>	<u>IMRF</u>	<u>Non Major</u>	
<u>Transfer In</u>	<u>Fund</u>	<u>Fund</u>	<u>Governmental</u>	<u>Totals</u>
General Fund	\$ -	\$ -	\$ 75,000	\$ 75,000
Non Major Governmental Fund	70,000	-	-	70,000
County Highway Fund	-	-	387,000	387,000
<b>Total</b>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 462,000</u>	<u>\$ 532,000</u>

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

**Note 6 - Subsequent Events**

Management Evaluated Subsequent Events through February 22, 2016, the date the financial statements were available to be issued.

**Note 7 - Other Receivables and Payables**

At November 30, 2015, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2015 to be collected in fiscal year 2016.
- 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 2016.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**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, 2015. The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2015:

	<u>Appropriations</u>	<u>Expenditures</u>
County Airport Fund	\$ 337,933	\$ 417,679
Social Security Fund	177,600	177,852
County Motor Fuel Tax Fund	321,100	341,700
County Health Fund	470,982	549,035
Vital Records Fund	8,000	8,172

**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 2015 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>
2016	\$ 22,604	\$ 2,312
2017	23,350	1,566
2018	24,120	796
Total	<u>\$ 70,074</u>	<u>\$ 4,674</u>



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**Note 11 - Long-Term Liabilities**

Long-term liability activity for the year ended November 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable	\$ 60,000	\$ -	\$ (10,000)	\$ 50,000	\$ 10,000
Capital Leases	91,956	-	(21,882)	70,074	22,604
Compensated Absences	143,364	33,901	-	177,265	177,265
Total Long-Term Liabilities	<u>\$ 295,320</u>	<u>\$ 33,901</u>	<u>\$ (31,882)</u>	<u>\$ 297,339</u>	<u>\$ 209,869</u>

**Airport Bond Payable**

A bond for \$200,000 was issued to Marshall County Airport by the Henry State Bank on July 1, 2000. The \$200,000 is due on July 1, 2020. Interest is payable semi-annually on January 1<sup>st</sup> and July 1<sup>st</sup> at a rate of 5.15%. The County shall have the option, on each 6-month anniversary date, to make principal payments prior to July 1, 2020, in a minimum amount of \$5,000 and additional amounts only in multiples of \$5,000.

The annual debt service requirements by year are as follows:

<u>Fiscal Years Ending</u>	<u>Payments Due</u>		
<u>November 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
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>\$ 7,080</u>	<u>\$ 50,000</u>	<u>\$ 57,080</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 \$177,265 as of November 30, 2015.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**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 - 2014 Tax Year	\$ 255,256,404
Statutory Debt Limitation (2.875%)	\$ 7,338,622
Total Debt:	
Bonds and Contractual	<u>\$ 120,074</u>
	(120,074)
Legal Debt Margin	<u><u>\$ 7,218,548</u></u>

**Note 12 - Pension Plans**

**Plan Description** – The employer’s defined benefit pension plan for Regular, SLEP, and ECO employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**Methods and Assumptions Used to Determine Total Pension Liability** – The actuarial cost method is Entry Age Normal. The asset valuation method is the Market Value of Assets. The actuarial assumptions at December 31, 2014, included (a) 3.5% inflation, (b) 2.75% price inflation, (c) 3.75% to 14.50% including inflation for salary increases, and (d) a 7.48% investment rate of return. The retirement age is based on experience tables of rates that are specific to the type of eligibility condition. The tables were last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

**The Single Discount Rate** – The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.56%; and the resulting single discount rate is 7.48%.

**Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate** – The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.40% to 16.00% including inflation, and (c) wage growth of 4%. The actuarial value of the employer Regular and SLEP plans 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 and SLEP plans' unfunded actuarial accrued liability at December 31, 2012 is being amortized over a 29 year closed period until remaining period reaches 15 years, then a 15 year rolling period. The retirement age is based on experience tables of rates that are specific to the type of eligibility condition. They were last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010. The mortality was determined based on RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Funding Policy** – As set by statute, the employer Regular, SLEP, and ECO plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance retirement coverage of its own employees. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

<b><u>A. Total Pension Liability</u></b>	<b><u>Regular</u></b>	<b><u>SLEP</u></b>	<b><u>ECO</u></b>
1. Service Cost	\$ 172,084	\$ 97,453	\$ 60,534
2. Interest on the Total Pension Liability	678,025	196,396	301,557
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(45,981)	69,344	(152,867)
5. Changes of Assumptions	348,018	39,528	101,470
6. Benefit payments, including refunds of employee contributions	(615,126)	(14,347)	(241,286)
7. Net Change in Total Pension Liability	\$ 537,020	\$ 388,374	\$ 69,408
8. Total Pension Liability - Beginning	9,261,856	2,577,057	4,159,968
9. Total Pension Liability - Ending	<u>\$ 9,798,876</u>	<u>\$ 2,965,431</u>	<u>\$ 4,229,376</u>
 <b><u>B. Plan Fiduciary Net Position</u></b>	 <b><u>Regular</u></b>	 <b><u>SLEP</u></b>	 <b><u>ECO</u></b>
1. Contributions - Employer	\$ 167,285	\$ 70,639	\$ 191,070
2. Contributions - Employee	91,099	37,468	15,873
3. Net Investment Income	528,581	166,683	137,828
4. Benefit Payments, including Refunds of Employee Contributions	(615,126)	(14,347)	(241,286)
5. Other (Net Transfer)	(57,468)	(3,624)	(346,068)
6. Net Change in Plan Fiduciary Net Position	\$ 114,371	\$ 256,819	\$ (242,583)
7. Plan Fiduciary Net Position - Beginning	8,843,638	2,685,624	2,276,640
8. Plan Fiduciary Net Position - Ending	<u>\$ 8,958,009</u>	<u>\$ 2,942,443</u>	<u>\$ 2,034,057</u>
 C. Net Pension Liability / (Asset)	 <u>\$ 840,867</u>	 <u>\$ 22,988</u>	 <u>\$ 2,195,319</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.42%	 99.22%	 48.09%
 E. Covered Valuation Payroll	 1,381,658	 529,176	 211,641
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 60.86%	 4.34%	 1037.28%
 Total Pension Expense (Income)	 \$ 266,901	 \$ 82,201	 \$ 496,252

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

	<b><u>Membership</u></b>		
	<b><u>Regular</u></b>	<b><u>SLEP</u></b>	<b><u>ECO</u></b>
<b>Number of</b>			
- Retirees and Beneficiaries	41	3	16
- Inactive, Non-Retired Members	19	3	1
- Active Members	37	9	3
<b>Total</b>	<u>97</u>	<u>15</u>	<u>20</u>

**Sensitivity of Net Pension Liability / (Asset) to the Single Discount Rate Assumption**

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<b><u>Regular</u></b>	<u>6.49%</u>	<u>7.49%</u>	<u>8.49%</u>
Total Pension Liability	\$ 11,074,953	\$ 9,798,876	\$ 8,753,893
Plan Fiduciary Net Position	8,958,009	8,958,009	8,958,009
Net Pension Liability / (Asset)	<u>\$ 2,116,944</u>	<u>\$ 840,867</u>	<u>\$ (204,116)</u>

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<b><u>SLEP</u></b>	<u>6.50%</u>	<u>7.50%</u>	<u>8.50%</u>
Total Pension Liability	\$ 3,429,505	\$ 2,965,431	\$ 2,587,508
Plan Fiduciary Net Position	2,942,443	2,942,443	2,942,443
Net Pension Liability / (Asset)	<u>\$ 487,062</u>	<u>\$ 22,988</u>	<u>\$ (354,935)</u>

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
<b><u>ECO</u></b>	<u>6.35%</u>	<u>7.35%</u>	<u>8.35%</u>
Total Pension Liability	\$ 4,753,450	\$ 4,229,376	\$ 3,793,115
Plan Fiduciary Net Position	2,034,057	2,034,057	2,034,057
Net Pension Liability / (Asset)	<u>\$ 2,719,393</u>	<u>\$ 2,195,319</u>	<u>\$ 1,759,058</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

**Deferred Outflows and Deferred Inflows of Resources by Source to be recognized  
in Future Pension Expense**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>Regular</u></b>		
Difference between expected and actual experience	\$ -	\$ 34,665
Changes in assumptions	262,371	-
Net difference between projected and actual earnings on pension plan investments	95,327	-
Total	<u>\$ 357,698</u>	<u>\$ 34,665</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>SLEP</u></b>		
Difference between expected and actual experience	\$ 57,004	\$ -
Changes in assumptions	32,494	-
Net difference between projected and actual earnings on pension plan investments	30,495	-
Total	<u>\$ 119,993</u>	<u>\$ -</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>ECO</u></b>		
Difference between expected and actual experience	\$ -	\$ 24,137
Changes in assumptions	16,022	-
Net difference between projected and actual earnings on pension plan investments	14,924	-
Total	<u>\$ 30,946</u>	<u>\$ 24,137</u>

The schedule of funding progress, presented as Required Supplementary following the notes to the financial statements, presents multiyear trend information about the net pension liability and contribution information.

**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. An

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

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

updated valuation was not completed as the total impact to the financial statements is considered to be immaterial based on prior calculations, and based on the fact that the circumstances are unchanged from the last calculation that was completed.

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	10
Total	<u>40</u>
Number of Participating Employers	<u>1</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, 2015**

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

The annual required contribution was determined as follows:

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

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

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

**Funded Status and Funding Progress**

As of November 30, 2012, using the November 30, 2012 actuarial valuation, the most recent actuarial valuation date, the OPEB was 0 percent funded. The actuarial accrued liability for benefits was \$76,144 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$76,144. The covered payroll (annual payroll of active employees covered by the OPEB) was \$2,153,041, and the ratio of the UAAL to the covered payroll was 3.54%.

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



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2015**

**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, 2015.

**Note 14 - Prior Period Adjustment and Change in Accounting Principal**

Effective November 30, 2015, the County implemented Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions. The scope of this statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employer pension plans. In the current fiscal year, the County recorded the Net Pension Liability on the Government-Wide Statement of Net Position, \$3,059,174 of which \$840,867 is related to the Regular IMRF plan, \$22,988 is related to the SLEP IMRF plan, and \$2,195,319 is relate to the ECO Plan. See Note 12 for further information on the Net Pension Liability.

Prior period adjustments were made in the Airport Fund, the County Bridge Fund, and the Marshall-Stark Transportation Fund. In the Airport Fund, understated fuel sales in the prior year caused the fund balance to be too low in the prior year. In the County Bridge Fund, grant receivables were overstated in the prior year. In the Marshall-Stark Transportation Fund, the County took over operation of this service in 2015, and inherited the existing fund balance from the prior operator.

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR**

<b>Multiyear Schedule of Changes in Net Pension Liability and Related Ratios</b>	
<b>Calendar Year Ending December 31,</b>	<b>2014</b>
<b>Total Pension Liability</b>	
Service Cost	\$ 172,084
Interest on the Total Pension Liability	678,025
Benefit Changes	-
Difference Between Expected and Actual Experience	(45,981)
Assumption Changes	348,018
Benefit Payments and Refunds	(615,126)
<b>Net Change in Total Pension Liability</b>	<b>\$ 537,020</b>
<b>Total Pension Liability - Beginning</b>	<b>9,261,856</b>
<b>Total Pension Liability - Ending (a)</b>	<b>9,798,876</b>
<b>Plan Fiduciary Net Position</b>	
Employer Contributions	\$ 167,285
Employee Contributions	91,099
Pension Plan Net Investment Income	528,581
Benefit Payments and Refunds	(615,126)
Other	(57,468)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>114,371</b>
Plan Fiduciary Net Position - Beginning	8,843,638
Plan Fiduciary Net Position - Ending (b)	8,958,009
Net Pension Liability / (Asset) - Ending (a)-(b)	840,867
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.42%
Covered Valuation Payroll	\$ 1,381,658
Net Pension Liability as a Percentage of Covered Valuation Payroll	60.86%

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	153,779	153,779	-	1,381,658	11.13%

\*Estimated based on contribution rate of 11.13% and covered valuation payroll of \$1,381,658.

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP**

**Multiyear Schedule of Changes in Net Pension Liability and Related Ratios**

Calendar Year Ending December 31,	2014
<b>Total Pension Liability</b>	
Service Cost	\$ 97,453
Interest on the Total Pension Liability	196,396
Benefit Changes	-
Difference Between Expected and Actual Experience	69,344
Assumption Changes	39,528
Benefit Payments and Refunds	(14,347)
<b>Net Change in Total Pension Liability</b>	<b>\$ 388,374</b>
<b>Total Pension Liability - Beginning</b>	<b>2,577,057</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 2,965,431</b>
 <b>Plan Fiduciary Net Position</b>	
Employer Contributions	\$ 70,639
Employee Contributions	37,468
Pension Plan Net Investment Income	166,683
Benefit Payments and Refunds	(14,347)
Other	(3,624)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>256,819</b>
Plan Fiduciary Net Position - Beginning	2,685,624
Plan Fiduciary Net Position - Ending (b)	2,942,443
Net Pension Liability / (Asset) - Ending (a)-(b)	22,988
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.22%
Covered Valuation Payroll	\$ 529,176
 Net Pension Liability as a Percentage of Covered Valuation Payroll	4.34%

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	74,825	74,825	-	529,176	14.14%

\*Estimated based on contribution rate of 14.14% and covered valuation payroll of \$529,176.

**MARSHALL COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION - RETIREMENT PLANS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND - ECO**

<b>Multiyear Schedule of Changes in Net Pension Liability and Related Ratios</b>	
<b>Calendar Year Ending December 31,</b>	<b>2014</b>
<b>Total Pension Liability</b>	
Service Cost	\$ 60,534
Interest on the Total Pension Liability	301,557
Benefit Changes	-
Difference Between Expected and Actual Experience	(152,867)
Assumption Changes	101,470
Benefit Payments and Refunds	(241,286)
<b>Net Change in Total Pension Liability</b>	<b>\$ 69,408</b>
<b>Total Pension Liability - Beginning</b>	<b>4,159,968</b>
<b>Total Pension Liability - Ending (a)</b>	<b>4,229,376</b>
 <b>Plan Fiduciary Net Position</b>	
Employer Contributions	\$ 191,070
Employee Contributions	15,873
Pension Plan Net Investment Income	137,828
Benefit Payments and Refunds	(241,286)
Other	(346,068)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(242,583)</b>
Plan Fiduciary Net Position - Beginning	2,276,640
Plan Fiduciary Net Position - Ending (b)	2,034,057
Net Pension Liability / (Asset) - Ending (a)-(b)	2,195,319
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	
Covered Valuation Payroll	\$ 48.09% 211,641
 Net Pension Liability as a Percentage of Covered Valuation Payroll	
	1037.28%

<b>Multiyear Schedule of Contributions</b>					
Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	233,779	233,779	-	211,641	110.46%

\*Estimated based on contribution rate of 110.46% and covered valuation payroll of \$211,641.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Tax	\$ 1,338,977	\$ 1,338,977	1,337,713	\$ 1,320,767
Personal Property Replacement Taxes	137,000	137,000	142,326	133,727
County Offices Fees	235,000	235,000	206,816	222,695
Court Fees and Fines	160,000	160,000	165,959	172,756
Building Permit and Zoning Fees	12,000	12,000	7,216	13,988
Liquor licenses	1,560	1,560	1,360	1,820
Sales Tax	275,000	275,000	281,883	314,047
Income Tax	400,000	400,000	460,380	418,017
State of Illinois	267,636	267,636	267,970	242,927
Federal Revenue - ESDA	-	-	-	-
Interest on Investments	7,000	7,000	8,658	6,673
Dividends - Franchise Payments	39,000	39,000	1,006	25,099
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	49,574	46,474
Administration fees	20,000	20,000	18,300	-
Other Reimbursements	208,718	208,718	216,818	225,432
Miscellaneous	-	-	15,273	15,168
Total Revenues	<u>\$ 3,151,891</u>	<u>\$ 3,151,891</u>	<u>\$ 3,181,252</u>	<u>\$ 3,159,590</u>
<b>EXPENDITURES</b>				
General Government	\$ 1,388,164	\$ 1,389,792	\$ 1,263,518	\$ 1,177,390
Public Safety	1,123,580	1,134,122	1,147,223	1,160,368
Judiciary and Court Related	553,110	554,952	555,747	527,259
Public Health and Welfare	14,300	14,300	23,261	19,017
Other	95,965	95,965	89,791	92,663
Capital Outlay	116,500	116,500	106,441	51,295
Total Expenditures	<u>\$ 3,291,619</u>	<u>\$ 3,305,631</u>	<u>\$ 3,185,981</u>	<u>\$ 3,027,992</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (139,728)</u>	<u>\$ (153,740)</u>	<u>\$ (4,729)</u>	<u>\$ 131,598</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ 75,000	\$ -
Transfers Out	-	-	(75,000)	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ (139,728)</u>	<u>\$ (153,740)</u>	<u>\$ (4,729)</u>	<u>\$ 131,598</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,606,355</u>	<u>3,474,757</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,601,626</u>	<u>\$ 3,606,355</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COUNTY HIGHWAY FUND**

	<b>2015</b>			<b>2014</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 250,000	\$ 250,000	\$ 249,777	\$ 230,557
Reimbursements	35,750	35,750	65,874	43,078
Putnam County Reimbursements	70,000	70,000	68,299	66,572
Interest on Investments	1,000	1,000	169	78
Signs	5,000	5,000	1,876	1,540
Miscellaneous	3,000	3,000	11,704	4,240
<b>Total Revenues</b>	<b>\$ 364,750</b>	<b>\$ 364,750</b>	<b>\$ 397,699</b>	<b>\$ 346,065</b>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 60,000	\$ 60,000	\$ 21,842	\$ 302,464
Gas and Oil	72,000	72,000	48,292	40,799
Audit	3,000	3,000	3,500	3,300
Mileage	100	100	-	-
Office Expense	7,000	7,000	2,522	7,606
Supplies	15,000	18,000	14,029	22,264
Salaries	375,155	375,155	364,714	351,650
Unemployment Insurance	-	-	-	11,099
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	12,000	17,000	12,223	30,365
Repairs	35,000	45,000	37,551	46,775
Lease Payment	25,000	25,000	21,882	21,184
Capital Outlays	110,000	110,000	107,430	95,024
Miscellaneous	7,500	7,500	3,934	2,974
<b>Total Expenditures</b>	<b>\$ 726,755</b>	<b>\$ 744,755</b>	<b>\$ 642,919</b>	<b>\$ 940,504</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (362,005)</b>	<b>\$ (380,005)</b>	<b>\$ (245,220)</b>	<b>\$ (594,439)</b>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 230,000	\$ 230,000	\$ 212,000	\$ 147,532
County Highway Engineering Revolving Fund Transfer	45,000	45,000	175,000	40,000
Federal Aid Matching Transer	-	-	-	-
Recycling Reimbursement from General Fund	14,000	14,000	-	-
Interest on Anticipation Warrant	-	-	(3,034)	(3,732)
Proceeds from Railroad Settlement	-	-	-	300,000
Proceeds from Sale of Capital Assets	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 289,000</b>	<b>\$ 289,000</b>	<b>\$ 383,966</b>	<b>\$ 483,800</b>
<b>Net Change in Fund Balance</b>	<b>\$ (73,005)</b>	<b>\$ (91,005)</b>	<b>\$ 138,746</b>	<b>\$ (110,639)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>\$ 40,459</b>	<b>\$ 151,098</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 179,205</b>	<b>\$ 40,459</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COUNTY AIRPORT FUND**

	<b>2015</b>			<b>2014</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 94,500	\$ 94,500	\$ 94,421	\$ 89,958
Capital Grants and Contributions - Federal Revenue	-	-	69,873	98,980
Capital Grants and Contributions - State Revenue	-	-	97,583	5,264
Fines, Fees, and Charges for Services	74,000	74,000	89,625	85,900
Aviation Fuel Sales	90,000	90,000	95,001	103,484
Interest Earned	36	36	104	40
Reimbursements	-	-	4,309	-
Miscellaneous	9,900	9,900	6,806	7,833
<b>Total Revenues</b>	<b>\$ 268,436</b>	<b>\$ 268,436</b>	<b>\$ 457,722</b>	<b>\$ 391,459</b>
<b>EXPENDITURES</b>				
Salaries	\$ 70,695	\$ 72,716	\$ 72,716	\$ 71,917
Health Insurance	-	6,098	6,098	5,160
IMRF	6,971	-	-	471
Building Maintenance	15,500	6,118	5,788	17,557
Repairs & Maintenance	16,068	10,762	10,762	11,806
Administration costs	5,275	4,199	7,747	17,215
Equipment Maintenance	5,500	9,206	9,190	4,192
Lighting	-	-	-	-
Utilities	13,500	12,722	12,722	1,377
Small Equipment	-	-	2,027	-
Capital Outlay	14,000	2,027	-	-
Construction	38,000	108,425	108,425	-
Runway Maintenance	12,000	13,045	13,045	7,190
Aviation Fuel	78,625	-	63,582	86,708
Fuel Tax	-	-	6,368	5,988
Credit Card Processing	-	-	1,779	1,749
Driveway and Parking Maintenance	-	-	-	-
Property Taxes	8,500	8,460	8,460	8,153
Liability Insurance	5,200	3,020	3,020	3,369
Land Use Maintenance	-	-	-	-
Legal Fees	1,000	-	-	-
Fuel Pump Maintenance	3,000	988	988	536
General Supplies	1,200	46	46	4,528
Audit	6,500	-	2,500	2,750
Runway Phase 1	-	63,888	63,888	107,698
Debt Service - Principal Payment	13,605	13,090	10,000	10,000
Interest Expense	-	-	3,090	3,476
Miscellaneous	3,000	3,123	5,438	3,539
<b>Total Expenditures</b>	<b>\$ 318,139</b>	<b>\$ 337,933</b>	<b>\$ 417,679</b>	<b>\$ 375,379</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (49,703)</b>	<b>\$ (69,497)</b>	<b>\$ 40,043</b>	<b>\$ 16,080</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	-	-	-	-
Transfer to Other Funds	(5,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (54,703)</b>	<b>\$ (69,497)</b>	<b>\$ 40,043</b>	<b>\$ 16,080</b>
Prior Period Adjustment			7,407	
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>128,136</b>	<b>112,056</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 175,586</b>	<b>\$ 128,136</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**ILLINIOS MUNICIPAL RETIREMENT FUND**

	<b>2015</b>			<b>2014</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 485,000	\$ 485,000	\$ 484,546	\$ 429,739
Personal Property Replacement Taxes	4,700	4,700	4,889	5,501
Interest Earned	-	-	632	49
Miscellaneous	2,048	2,048	8,198	7,735
<b>Total Revenues</b>	<b>\$ 491,748</b>	<b>\$ 491,748</b>	<b>\$ 498,265</b>	<b>\$ 443,024</b>
<b>EXPENDITURES</b>				
IMRF	\$ 487,960	\$ 487,960	\$ 473,131	\$ 446,282
<b>Total Expenditures</b>	<b>\$ 487,960</b>	<b>\$ 487,960</b>	<b>\$ 473,131</b>	<b>\$ 446,282</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 3,788</b>	<b>\$ 3,788</b>	<b>\$ 25,134</b>	<b>\$ (3,258)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>194,127</b>	<b>197,385</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 219,261</b>	<b>\$ 194,127</b>

**COUNTY BRIDGE FUND**

<b>REVENUES</b>				
Property Tax	\$ 127,102	\$ 127,102	\$ 126,995	\$ 115,952
Capital Grants - Federal Funds	-	-	-	-
Federal Emergency Repairs	-	-	-	-
FEMA County-Wide	100,000	100,000	-	85,231
FEMA Richland Wilbern	660,000	660,000	253,609	-
Various Townships - Share of Bridge Construction	160,000	160,000	252,442	168,703
Reimbursements from Other Funds	-	-	8,395	-
Interest Income	400	400	461	677
<b>Total Revenues</b>	<b>\$ 1,047,502</b>	<b>\$ 1,047,502</b>	<b>\$ 641,902</b>	<b>\$ 370,563</b>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 60,000	\$ 60,000	\$ 7,205	\$ 68,246
Bridges	100,000	100,000	228,029	125,828
Borings and Plan Preparation	10,000	10,000	-	5,350
Engineering	75,000	75,000	158,514	114,567
Bennington	-	-	-	-
LaPrairie	-	-	-	38,231
Vernon Henry	-	-	-	-
Richland Wilbern	880,000	880,000	316,218	-
Miscellaneous	10,000	10,000	1,215	433
<b>Total Expenditures</b>	<b>\$ 1,135,000</b>	<b>\$ 1,135,000</b>	<b>\$ 711,181</b>	<b>\$ 352,655</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (87,498)</b>	<b>\$ (87,498)</b>	<b>\$ (69,279)</b>	<b>\$ 17,908</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer from Township Bridge Program Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Engineer Revolving	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (87,498)</b>	<b>\$ (87,498)</b>	<b>\$ (69,279)</b>	<b>\$ 17,908</b>
Prior Period Adjustment			(40,083)	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>455,132</b>	<b>437,224</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 345,770</b>	<b>\$ 455,132</b>

See accompanying note to budgetary comparison schedules.



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2015**

**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, 2015 as \$337,933 was appropriated and \$417,679 was expended.

**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2015**

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, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				<b>Actual</b>
Property Taxes	\$ 1,338,977	\$ 1,338,977	\$ 1,337,713	\$ 1,320,767
Personal Property Replacement Taxes	137,000	137,000	142,326	133,727
County Offices Fees:				
Circuit Clerk	70,000	70,000	56,617	80,862
County Clerk	130,000	130,000	128,584	116,005
Sheriff	35,000	35,000	21,615	25,828
Court Fees and Fines	160,000	160,000	165,959	172,756
Building Permit and Zoning Fees	12,000	12,000	7,216	13,988
Liquor Licenses	1,560	1,560	1,360	1,820
Sales and Use Tax	275,000	275,000	281,883	314,047
Income Tax	400,000	400,000	460,380	418,017
State of Illinois Reimbursements:				
Grants	5,000	5,000	-	4,412
Supervisor of Assessments' Salary	25,170	25,170	25,048	20,365
State's Attorney's Salary	113,466	113,466	113,461	104,794
Violent Crimes Assistant Salary	24,000	24,000	13,283	18,716
Other State Reimbursements:				
Public Defender Salary	37,000	37,000	37,400	31,167
Probation Officer Salary	47,000	47,000	51,700	34,172
Election Cost	16,000	16,000	12,873	15,886
Other	-	-	14,205	13,415
Federal Revenue - ESDA	-	-	-	-
Federal Grant	-	-	-	2,393
Interest on Investments	7,000	7,000	8,658	6,673
Dividends - Franchise Payments	39,000	39,000	1,006	25,099
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	49,574	46,474
Other Reimbursements:				
Dispatch - 911 Fund	66,100	66,100	66,270	66,500
Employee Share - Health Insurance	142,618	142,618	127,280	75,840
Insurance Claims	-	-	20,225	49,846
Admin Fees - Airport, Highway, Health Dept.	20,000	20,000	18,300	24,500
Other	-	-	3,043	5,603
Miscellaneous	-	-	15,273	15,918
<b>Subtotal</b>	<b>\$ 3,151,891</b>	<b>\$ 3,151,891</b>	<b>\$ 3,181,252</b>	<b>\$ 3,159,590</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	15,000	15,000	13,608	11,853
Repairs	10,000	10,000	6,004	8,853
Supplies	8,500	8,500	14,993	11,189
Water	500	500	689	365
Telephone	17,000	17,000	19,083	19,455
Maintenance Director Salary	11,400	11,400	10,758	10,692
Pest Control	500	500	590	645
Elevator	3,000	3,000	2,387	2,707
Lights Bulbs	600	600	12	26
Garbage	3,000	3,000	1,641	3,276
Postage	-	-	689	-
Lawn - Summer	4,000	4,000	2,710	2,790
Lawn - Winter	1,000	1,000	198	868
Landscaping	300	300	225	-
Social Security	-	-	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 148,880	\$ 148,880	\$ 175,887	\$ 150,273
Workman's Compensation	57,880	57,880	-	-
Health	396,996	396,996	337,462	297,119
Unemployment Compensation	100	100	4,133	4,281
Tort Settlement	100	100	-	-
County Clerk:				
Salary	51,851	51,851	50,341	48,875
Deputy & Clerk Salary	55,000	55,000	50,031	51,326
Office Expense	9,500	9,500	8,881	14,351
Revenue Stamps	55,000	55,000	47,561	54,740
Microfilm Book Repair	1,500	1,500	1,188	1,444
Travel	500	500	286	-
Dues, Subscriptions, & Conferences	1,200	1,200	719	-
Elections:				
Ballots & Supplies	50,000	50,000	57,778	51,794
Elections Salaries - Judges & Clerks	54,000	54,000	68,251	61,701
Computer Maintenance	20,000	20,000	6,857	16,434
County Treasurer:				
Salary	50,341	50,341	50,341	48,875
Deputy & Clerk Salary	60,031	61,659	61,658	58,275
Office Expense	1,750	1,750	4,698	1,734
Real Estate Tax Forms	4,800	4,800	4,800	4,750
Board Members:				
Mileage	3,000	3,000	2,322	994
NACO & ICBM Dues	1,075	1,075	1,353	1,241
Board Members Salaries	20,000	20,000	20,499	20,499
Vice-Chairman Salary	3,000	3,000	3,000	3,000
Chairman Salary	5,000	5,000	5,000	5,000
Assistant to Chairman	10,000	10,000	4,825	-
Miscellaneous	1,000	1,000	764	-
Supervisor of Assessments:				
Salary	50,341	50,341	50,341	48,875
Deputy & Clerk Salary	24,900	24,900	22,586	20,307
Office Expense	2,000	2,000	572	1,344
Publication	17,750	17,750	16,811	5,430
Dues, Memberships, & Seminars	500	500	410	396
Mileage	800	800	725	416
Copier Supplies	2,500	2,500	1,879	1,086
Board of Review - Salary	2,700	2,700	2,700	1,800
Board of Review - Per Diem & Mileage	750	750	273	349
Board of Review - Education	1,000	1,000	-	-
Education	2,500	2,500	986	1,519
Zoning:				
Salaries	25,750	25,750	25,750	25,000
Board of Appeals Salary	-	-	200	-
Deputy & Clerk Salary	3,000	3,000	-	-
Office Expense	2,500	2,500	2,500	4,119
Utilities	-	-	-	1,200
Public Notices	2,000	2,000	904	796
Postage	600	600	171	244
Mileage	1,500	1,500	968	1,123
Mapping and Software	500	500	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 31,879	\$ 31,879	\$ 34,161	\$ 37,373
Printing	13,000	13,000	10,699	11,783
Postage & Envelopes	22,000	22,000	18,691	18,875
Audit	30,000	30,000	20,000	19,850
NCICG	1,290	1,290	4,590	1,290
Enterprise Zone	500	500	4,145	486
Payroll Supplies	1,500	1,500	1,034	706
Accounting System Software, Training, & Support	4,000	4,000	200	4,668
Registrar	-	-	-	132
Legal Fees	5,000	5,000	-	-
Contributions (M-P Fair Pageant)	100	100	-	-
Total General Government	<u>\$ 1,388,164</u>	<u>\$ 1,389,792</u>	<u>\$ 1,263,518</u>	<u>\$ 1,178,592</u>
Public Safety:				
Coroner:				
Salary	\$ 20,885	\$ 20,885	\$ 20,885	\$ 20,678
Physicians, Autopsy, Transportation	10,000	10,000	20,681	9,715
Telephone	1,500	1,500	1,376	1,409
Office Equipment and Supplies	10	10	-	-
Dues	300	300	400	-
Jury Fees	100	100	-	-
Indigent Burials	2,000	2,000	975	-
Education	1,400	1,400	428	1,035
Assistant	500	500	450	50
ESDA:				
Director's Salary	15,840	15,840	15,840	15,075
Secretary, Part-Time	1,000	1,000	-	2,178
Supplies:				
Office	1,500	1,500	1,602	1,598
Emergency	570	570	108	257
Uniform	-	-	-	-
Training	-	-	-	83
Travel	1,200	1,200	444	1,422
Dues & Subscriptions	365	365	65	345
Radio Equipment	1,000	1,000	-	-
Other Equipment	7,000	7,000	4,748	-
Hazardous Material Plan	720	720	400	700
Contract Addressing	-	-	-	6,000
Computer Maintenance	500	500	-	-
Building Rent	-	-	5,500	-
Mass Notification System	6,000	6,000	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 71,674	\$ 71,674	\$ 71,674	\$ 69,586
Deputy Sheriffs' Salary	372,558	372,558	424,930	457,125
Radio Operators	198,221	208,763	208,673	210,219
Jailers	171,516	171,516	156,070	154,125
Vehicles - Repairs & Maintenance	13,000	13,000	11,655	10,885
Cameras - Repairs & Maintenance	1,700	1,700	1,700	1,671
Ammunition	1,800	1,800	1,619	1,851
Office Supplies	3,200	3,200	4,014	4,100
Education & Training	6,800	6,800	5,806	6,851
Uniform Allowance	8,400	8,400	8,422	7,498
Sheriff Grants - Miscellaneous	5,000	5,000	-	4,462
Gasoline	40,000	40,000	29,380	38,750
Crime Commission	1,001	1,001	981	981
Office Equipment	1,100	1,100	-	-
Computer Line Charge	8,300	8,300	9,551	8,216
Communications & Dispatch	6,000	6,000	6,132	5,404
Secretary	60,845	60,845	57,287	55,611
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	8,127	7,231
Telephone	6,600	6,600	6,906	7,517
Food Services - Prisoners	28,000	28,000	20,861	19,672
Matron Pay	735	735	443	353
Court Baliff	10,821	10,821	11,142	9,811
Medical Bills - Prisoners	7,500	7,500	3,240	3,738
Jail Supplies	4,000	4,000	4,287	3,982
Prisoner Supplies	200	200	14	351
Rugs	2,169	2,169	3,224	2,392
Energy Maintenance	1,200	1,200	1,083	1,000
Repairs	12,000	12,000	11,520	2,328
Soft Water	1,000	1,000	1,171	1,014
Food Service Supplies	1,100	1,100	1,436	1,280
Patrol Expenses	2,000	2,000	1,973	1,819
Total Public Safety	<u>\$ 1,130,580</u>	<u>\$ 1,141,122</u>	<u>\$ 1,147,223</u>	<u>\$ 1,160,368</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 6,698	\$ 1,582
Multi-County Purchasing	2,000	2,000	1,921	879
Jurors	3,250	3,250	2,995	1,506
Court Security	1,000	1,000	819	764
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	11,515	7,885
Court Ordered Juvenile Board	15,000	15,000	23,750	1,375
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	50,341	50,341	50,341	48,875
Deputy & Clerk Hire	95,848	95,848	90,671	100,898
Office Expense	4,500	4,500	6,086	6,420
Audit	4,500	4,500	4,500	4,500
Social Security				-
State Attorney's Office:				
State's Attorney's Salary	129,950	129,950	128,959	128,959
Clerk Hire	35,336	35,336	35,735	34,307
Office Expense	5,000	5,000	5,090	5,056
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	1,137	728
Training & Seminars	2,000	2,000	751	1,213
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	34,086	34,086	34,070	25,932
Public Defender Salary	56,106	56,106	56,106	56,106
Public Defender - Expenses	3,600	3,600	3,600	3,600
Public Defender - Travel	-	-	-	44
Probation Officer:				
Salary	47,000	47,000	47,000	54,898
Office Expense	1,800	1,800	1,724	1,326
Deputy Probation Officer	33,893	35,735	35,735	34,307
Travel	1,500	1,500	1,419	1,099
Juvenile Board	1,000	1,000	125	-
Total Judiciary and Court Related	<u>\$ 553,110</u>	<u>\$ 554,952</u>	<u>\$ 555,747</u>	<u>\$ 527,259</u>
Public Health and Welfare:				
Welfare:				
Aid to Indigent Soldiers	\$ 200	\$ 200	\$ 200	\$ -
Care of Dependent & Delinquent Children	100	100	-	-
Recycling Center	14,000	14,000	23,061	19,017
Total Public Health and Welfare	<u>\$ 14,300</u>	<u>\$ 14,300</u>	<u>\$ 23,261</u>	<u>\$ 19,017</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 13,072	\$ 14,742
All other:				
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Total Other	<u>\$ 95,965</u>	<u>\$ 95,965</u>	<u>\$ 89,791</u>	<u>\$ 91,461</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2015**

	<b>2015</b>			<b>2014</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	\$ 60,000	\$ 60,000	\$ 62,510	\$ 7,300
Purchase of Equipment - County Clerk	3,500	3,500	-	-
Purchase of Equipment - County Sheriff	4,000	4,000	3,939	3,995
Vehicles - County Sheriff	40,000	40,000	39,992	40,000
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	-
Total Capital Outlay	<u>\$ 109,500</u>	<u>\$ 109,500</u>	<u>\$ 106,441</u>	<u>\$ 51,295</u>
 Total Expenditures	<u>\$ 3,291,619</u>	<u>\$ 3,305,631</u>	<u>\$ 3,185,981</u>	<u>\$ 3,027,992</u>
 Excess (Deficiency) of Revenues over Expenditures	<u>\$ (139,728)</u>	<u>\$ (153,740)</u>	<u>\$ (4,729)</u>	<u>\$ 131,598</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In from Other Funds	\$ -	\$ -	\$ 75,000	\$ -
Transfer Out to Other Funds	-	-	(75,000)	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Net Change In Fund Balance	<u>\$ (139,728)</u>	<u>\$ (153,740)</u>	(4,729)	131,598
 FUND BALANCE, BEGINNING OF YEAR			<u>3,606,355</u>	<u>3,474,757</u>
 FUND BALANCE, END OF YEAR			<u>\$ 3,601,626</u>	<u>\$ 3,606,355</u>



**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2015**

**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.

**Marshall-Stark Transportation Fund** – to account for the operation of the public transportation service that serves Marshall and Stark Counties. This service is financed with operating grants and charges for service.

**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, 2015**

**E-Citation Funds** – to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for financing electronic citation expenditures in the County.

**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.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2015**

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

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

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

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

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

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

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

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

**FTA Warrant Fee** – to account for fees collected by the clerk of the court for failure to appear warrants.

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

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

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>ASSETS</b>				
Cash and Equivalents	\$ 168,088	\$ 624,412	\$ 204,829	\$ 13,632
Receivables, net:				
State of Illinois	83,802	-	158,467	-
Property Taxes	75,000	127,000	-	-
Other	-	-	-	-
Inventory	-	-	16,500	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 326,890</u>	<u>\$ 751,412</u>	<u>\$ 379,796</u>	<u>\$ 13,632</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 68,847	\$ -	\$ -	\$ -
Due to other Funds	7,100	-	-	9,303
Deferred Revenue	75,000	127,000	-	-
<b>Total Liabilities</b>	<u>\$ 150,947</u>	<u>\$ 127,000</u>	<u>\$ -</u>	<u>\$ 9,303</u>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ 16,500	\$ -
Restricted	175,943	624,412	363,296	4,329
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 175,943</u>	<u>\$ 624,412</u>	<u>\$ 379,796</u>	<u>\$ 4,329</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 326,890</u>	<u>\$ 751,412</u>	<u>\$ 379,796</u>	<u>\$ 13,632</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

<b>Marshall-Stark Transportation</b>	<b>Social Security</b>	<b>Tax Sale Automation</b>	<b>Court Automation</b>	<b>Court System</b>	<b>County Clerk's EDP</b>
\$ 53,024	\$ 122,248	\$ 23,074	\$ 73,019	\$ 36,126	\$ 4,388
-	-	-	-	-	-
-	178,000	-	-	-	-
-	-	-	-	-	-
-	-	-	725	321	-
<u>\$ 53,024</u>	<u>\$ 300,248</u>	<u>\$ 23,074</u>	<u>\$ 73,744</u>	<u>\$ 36,447</u>	<u>\$ 4,388</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	178,000	-	-	-	-
<u>\$ -</u>	<u>\$ 178,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53,024	122,248	23,074	73,744	36,447	4,388
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 53,024</u>	<u>\$ 122,248</u>	<u>\$ 23,074</u>	<u>\$ 73,744</u>	<u>\$ 36,447</u>	<u>\$ 4,388</u>
<u>\$ 53,024</u>	<u>\$ 300,248</u>	<u>\$ 23,074</u>	<u>\$ 73,744</u>	<u>\$ 36,447</u>	<u>\$ 4,388</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

<b>ASSETS</b>	<b>Animal Control</b>	<b>County Law Library</b>	<b>E Citation</b>	<b>Maintenance and Child Support</b>
Cash and Equivalents	\$ 13,600	\$ 17,507	\$ 359	\$ 38,313
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	588	70	36
<b>Total Assets</b>	<u>\$ 13,600</u>	<u>\$ 18,095</u>	<u>\$ 429</u>	<u>\$ 38,349</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>\$ -</u>	<u>\$ 5,773</u>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	13,600	18,095	429	32,576
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 13,600</u>	<u>\$ 18,095</u>	<u>\$ 429</u>	<u>\$ 32,576</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 13,600</u>	<u>\$ 18,095</u>	<u>\$ 429</u>	<u>\$ 38,349</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

<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>
\$ 11,144	\$ 39,848	\$ 51,660	\$ 6,641	\$ 82,102	\$ 10,193	\$ 12,179	\$ 5,210
-	-	-	-	-	-	-	-
-	43,900	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	367	727	-	-
<u>\$ 11,144</u>	<u>\$ 83,748</u>	<u>\$ 51,660</u>	<u>\$ 6,641</u>	<u>\$ 82,469</u>	<u>\$ 10,920</u>	<u>\$ 12,179</u>	<u>\$ 5,210</u>
\$ -	\$ 21,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	7,152	-	-	-	-
-	43,900	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 65,855</u>	<u>\$ -</u>	<u>\$ 7,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,144	17,893	51,660	-	82,469	10,920	12,179	5,210
-	-	-	-	-	-	-	-
-	-	-	(511)	-	-	-	-
<u>\$ 11,144</u>	<u>\$ 17,893</u>	<u>\$ 51,660</u>	<u>\$ (511)</u>	<u>\$ 82,469</u>	<u>\$ 10,920</u>	<u>\$ 12,179</u>	<u>\$ 5,210</u>
<u>\$ 11,144</u>	<u>\$ 83,748</u>	<u>\$ 51,660</u>	<u>\$ 6,641</u>	<u>\$ 82,469</u>	<u>\$ 10,920</u>	<u>\$ 12,179</u>	<u>\$ 5,210</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

<b>ASSETS</b>	<b>KIDS Interface System</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
Cash and Equivalents	\$ 16,648	\$ 54,166	\$ 1,861	\$ 13,044
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	-	-	-
<b>Total Assets</b>	<b>\$ 22,421</b>	<b>\$ 54,166</b>	<b>\$ 1,861</b>	<b>\$ 13,044</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	22,421	54,166	1,861	13,044
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 22,421</b>	<b>\$ 54,166</b>	<b>\$ 1,861</b>	<b>\$ 13,044</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 22,421</b>	<b>\$ 54,166</b>	<b>\$ 1,861</b>	<b>\$ 13,044</b>



**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2015**

State's Attorney Drug	Vehicle Maintenance	GIS County Clerk	RHSP County Clerk	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special Revenue Funds
\$ 150	\$ 1,002	\$ 11,977	\$ 5,064	\$ 343	\$ 2,939	\$ 1,753	\$ 1,720,543
-	-	-	-	-	-	-	242,269
-	-	-	-	-	-	-	423,900
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,500
-	-	-	-	140	-	36	8,783
<u>\$ 150</u>	<u>\$ 1,002</u>	<u>\$ 11,977</u>	<u>\$ 5,064</u>	<u>\$ 483</u>	<u>\$ 2,939</u>	<u>\$ 1,789</u>	<u>\$ 2,411,995</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,802
-	-	-	-	-	-	-	29,328
-	-	-	-	-	-	-	423,900
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 544,030</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,500
150	1,002	11,977	5,064	483	2,939	1,789	1,851,976
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(511)
<u>\$ 150</u>	<u>\$ 1,002</u>	<u>\$ 11,977</u>	<u>\$ 5,064</u>	<u>\$ 483</u>	<u>\$ 2,939</u>	<u>\$ 1,789</u>	<u>\$ 1,867,965</u>
<u>\$ 150</u>	<u>\$ 1,002</u>	<u>\$ 11,977</u>	<u>\$ 5,064</u>	<u>\$ 483</u>	<u>\$ 2,939</u>	<u>\$ 1,789</u>	<u>\$ 2,411,995</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>REVENUES</b>				
Property Taxes	\$ 74,950	\$ 126,995	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	354,953	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	377,475	46,727	-	13,479
Fees, Fines, and Charges for Services	16,470	-	-	13,717
Refunds and Reimbursements	-	-	26,888	-
Interest Income	671	765	98	24
Other	699	-	-	-
<b>Total Revenues</b>	<u>\$ 470,265</u>	<u>\$ 174,487</u>	<u>\$ 381,939</u>	<u>\$ 27,220</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	549,035	-	-	-
Transportation	-	37,719	341,700	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 549,035</u>	<u>\$ 37,719</u>	<u>\$ 341,700</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	\$ (78,770)	\$ 136,768	\$ 40,239	\$ 27,220
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ 70,000	\$ -
Transfer Out ( Note 5)	-	(70,000)	\$ (212,000)	(175,000)
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ (70,000)</u>	<u>\$ (142,000)</u>	<u>\$ (175,000)</u>
Net Change in Fund Balances	\$ (78,770)	\$ 66,768	\$ (101,761)	\$ (147,780)
Fund Balances - Beginning	<u>254,713</u>	<u>557,644</u>	<u>481,557</u>	<u>152,109</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 175,943</u></u>	<u><u>\$ 624,412</u></u>	<u><u>\$ 379,796</u></u>	<u><u>\$ 4,329</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

<u>Marshall-Stark Transportation</u>	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>
\$ -	\$ 177,845	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,879	-	-	-	-
114,324	-	-	-	-	-
-	3,317	5,150	11,496	4,806	9,139
22,985	250	-	-	-	-
17	276	33	74	35	6
-	-	3	-	-	-
<u>\$ 137,326</u>	<u>\$ 186,567</u>	<u>\$ 5,186</u>	<u>\$ 11,570</u>	<u>\$ 4,841</u>	<u>\$ 9,145</u>
\$ -	\$ -	\$ 2,548	\$ -	\$ -	\$ -
-	177,852	-	-	-	-
-	-	-	-	-	-
-	-	-	3,467	5,034	9,729
-	-	-	-	-	-
118,380	-	-	-	-	-
-	-	-	6,758	-	-
<u>\$ 118,380</u>	<u>\$ 177,852</u>	<u>\$ 2,548</u>	<u>\$ 10,225</u>	<u>\$ 5,034</u>	<u>\$ 9,729</u>
\$ 18,946	\$ 8,715	\$ 2,638	\$ 1,345	\$ (193)	\$ (584)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
34,078	-	-	-	-	-
<u>\$ 34,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 53,024	\$ 8,715	\$ 2,638	\$ 1,345	\$ (193)	\$ (584)
-	113,533	20,436	72,399	36,640	4,972
<u>\$ 53,024</u>	<u>\$ 122,248</u>	<u>\$ 23,074</u>	<u>\$ 73,744</u>	<u>\$ 36,447</u>	<u>\$ 4,388</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

<b>REVENUES</b>	<b>County Law Library</b>	<b>Animal Control</b>	<b>E Citation Funds</b>	<b>Maintenance and Child Support</b>
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	7,749	27,179	429	7,351
Refunds and Reimbursements	-	-	-	-
Interest Income	17	5	-	35
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,766</b>	<b>\$ 27,184</b>	<b>\$ 429</b>	<b>\$ 7,386</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	23,173	-	-
Judiciary and Court Related	8,431	-	-	1,482
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,431</b>	<b>\$ 23,173</b>	<b>\$ -</b>	<b>\$ 1,482</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (665)</b>	<b>\$ 4,011</b>	<b>\$ 429</b>	<b>\$ 5,904</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	\$ (665)	\$ 4,011	\$ 429	\$ 5,904
Fund Balances - Beginning	18,760	9,589	-	26,672
<b>Fund Balances - Ending</b>	<b>\$ 18,095</b>	<b>\$ 13,600</b>	<b>\$ 429</b>	<b>\$ 32,576</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

<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>
\$ -	\$ 43,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,745	-
-	-	7,700	-	21,830	10,883	4,000	1,683
-	-	-	-	123	-	-	-
5	35	26	-	81	8	-	10
-	-	-	-	-	-	2,753	-
<u>\$ 5</u>	<u>\$ 43,927</u>	<u>\$ 7,726</u>	<u>\$ -</u>	<u>\$ 22,034</u>	<u>\$ 10,891</u>	<u>\$ 10,498</u>	<u>\$ 1,693</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,172
-	-	-	-	-	-	-	-
-	-	707	-	-	-	9,295	-
316	-	-	-	9,966	16,592	-	-
-	43,910	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	9,168	-	-	-
<u>\$ 316</u>	<u>\$ 43,910</u>	<u>\$ 707</u>	<u>\$ -</u>	<u>\$ 19,134</u>	<u>\$ 16,592</u>	<u>\$ 9,295</u>	<u>\$ 8,172</u>
\$ (311)	\$ 17	\$ 7,019	\$ -	\$ 2,900	\$ (5,701)	\$ 1,203	\$ (6,479)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (311)	\$ 17	\$ 7,019	\$ -	\$ 2,900	\$ (5,701)	\$ 1,203	\$ (6,479)
11,455	17,876	44,641	(511)	79,569	16,621	10,976	11,689
<u>\$ 11,144</u>	<u>\$ 17,893</u>	<u>\$ 51,660</u>	<u>\$ (511)</u>	<u>\$ 82,469</u>	<u>\$ 10,920</u>	<u>\$ 12,179</u>	<u>\$ 5,210</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

	<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	5,389	-	-	4,334
Fees, Fines, and Charges for Services	290	36,882	-	1,650
Refunds and Reimbursements	-	-	-	-
Interest Income	17	78	-	9
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,696</b>	<b>\$ 36,960</b>	<b>\$ -</b>	<b>\$ 5,993</b>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 42,821	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	5,727	-	-	-
Public Health and Welfare	-	-	-	1,165
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,727</b>	<b>\$ 42,821</b>	<b>\$ -</b>	<b>\$ 1,165</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (31)</b>	<b>\$ (5,861)</b>	<b>\$ -</b>	<b>\$ 4,828</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	\$ (31)	\$ (5,861)	\$ -	\$ 4,828
Fund Balances - Beginning	22,452	60,027	1,861	8,216
<b>Fund Balances - Ending</b>	<b>\$ 22,421</b>	<b>\$ 54,166</b>	<b>\$ 1,861</b>	<b>\$ 13,044</b>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

State's Attorney Drug	Vehicle Maintenance	GIS County Clerk	RHSP County Clerk	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,682
-	-	-	-	-	-	-	354,953
-	-	-	-	-	-	-	4,879
-	-	-	-	-	-	-	565,473
-	6,460	2,208	1,071	2,730	9,231	560	213,981
-	-	-	-	-	-	-	50,246
-	-	-	-	-	-	1	2,326
-	-	-	-	-	-	-	3,455
<u>\$ -</u>	<u>\$ 6,460</u>	<u>\$ 2,208</u>	<u>\$ 1,071</u>	<u>\$ 2,730</u>	<u>\$ 9,231</u>	<u>\$ 561</u>	<u>\$ 1,618,995</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,541
-	-	-	-	-	-	-	177,852
-	10,468	-	-	-	7,550	-	51,193
-	-	-	-	3,260	-	-	64,004
-	-	-	-	-	-	-	594,110
-	-	-	-	-	-	-	497,799
-	-	-	-	-	-	-	15,926
<u>\$ -</u>	<u>\$ 10,468</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,260</u>	<u>\$ 7,550</u>	<u>\$ -</u>	<u>\$ 1,454,425</u>
\$ -	\$ (4,008)	\$ 2,208	\$ 1,071	\$ (530)	\$ 1,681	\$ 561	\$ 164,570
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
-	-	-	-	-	-	-	(457,000)
-	-	-	-	-	-	-	34,078
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (352,922)</u>
\$ -	\$ (4,008)	\$ 2,208	\$ 1,071	\$ (530)	\$ 1,681	\$ 561	\$ (188,352)
150	5,010	9,769	3,993	1,013	1,258	1,228	2,056,317
<u>\$ 150</u>	<u>\$ 1,002</u>	<u>\$ 11,977</u>	<u>\$ 5,064</u>	<u>\$ 483</u>	<u>\$ 2,939</u>	<u>\$ 1,789</u>	<u>\$ 1,867,965</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COUNTY HEALTH**

	<b>2015</b>			<b>2014</b>
	<b><u>Orginal Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Property Taxes	\$ 75,000	\$ 75,000	\$ 74,950	\$ 74,974
Fees, Fines and Charges for Services	20,500	20,500	16,470	17,991
Operating Grants and Contributions	266,148	266,148	377,475	364,970
Other	-	-	699	681
Interest Earned	250	250	671	630
<b>Total Revenues</b>	<b>\$ 361,898</b>	<b>\$ 361,898</b>	<b>\$ 470,265</b>	<b>\$ 459,246</b>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 399,622	\$ 399,622	\$ 360,548	\$ 348,238
Health Department Expenses	71,360	71,360	51,277	66,014
WIC Expenses	-	-	94,600	106,545
Vaccine Expenses	-	-	34,110	28,592
Miscellaneous	-	-	-	433
Audit	-	-	3,500	3,600
Capital Outlay	-	-	-	-
Administrative - General Fund Reimbursement	-	-	5,000	5,000
<b>Total Expenditures</b>	<b>\$ 470,982</b>	<b>\$ 470,982</b>	<b>\$ 549,035</b>	<b>\$ 558,422</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (109,084)</b>	<b>\$ (109,084)</b>	<b>\$ (78,770)</b>	<b>\$ (99,176)</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>\$ (109,084)</b>	<b>\$ (109,084)</b>	<b>\$ (78,770)</b>	<b>\$ (99,176)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>254,713</b>	<b>353,889</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 175,943</b>	<b>\$ 254,713</b>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**FEDERAL AID TO SECONDARY ROADS FUND**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 127,102	\$ 127,102	\$ 126,995	\$ 115,952
Federal Grant	-	-	43,807	77,068
State Grant	-	-	2,920	8,563
Other	90,000	90,000	-	-
Interest Earned	600	600	765	661
<b>Total Revenues</b>	<u>\$ 217,702</u>	<u>\$ 217,702</u>	<u>\$ 174,487</u>	<u>\$ 202,244</u>
<b>EXPENDITURES</b>				
Projects	\$ 264,000	\$ 264,000	\$ 19,995	\$ 129,055
Other Engineering - General	25,000	25,000	17,724	1,800
<b>Total Expenditures</b>	<u>\$ 289,000</u>	<u>\$ 289,000</u>	<u>\$ 37,719</u>	<u>\$ 130,855</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (71,298)</u>	<u>\$ (71,298)</u>	<u>\$ 136,768</u>	<u>\$ 71,389</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	(70,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70,000)</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (71,298)</u>	<u>\$ (71,298)</u>	<u>\$ 66,768</u>	<u>\$ 71,389</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>557,644</u>	<u>486,255</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 624,412</u>	<u>\$ 557,644</u>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 40,000	\$ 40,000	\$ 13,717	\$ 70,111
Township Share Construction				
Grants	-	-	13,479	75,000
Interest Earned	-	-	24	16
Other	-	-	-	-
<b>Total Revenues</b>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 27,220</u>	<u>\$ 145,127</u>
<b>EXPENDITURES</b>				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 27,220</u>	<u>\$ 145,127</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	(45,000)	(175,000)	(175,000)	(40,000)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (45,000)</u>	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	<u>\$ (40,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,000)</u>	<u>\$ (135,000)</u>	<u>\$ (147,780)</u>	<u>\$ 105,127</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>152,109</u>	<u>46,982</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,329</u>	<u>\$ 152,109</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COUNTY MOTOR FUEL TAX**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Motor Fuel Tax Allotments	\$ 250,000	\$ 250,000	\$ 354,953	\$ 404,455
Reimbursements	15,000	15,000	26,888	16,562
Interest Earned	-	-	98	64
<b>Total Revenues</b>	<u>\$ 265,000</u>	<u>\$ 265,000</u>	<u>\$ 381,939</u>	<u>\$ 421,081</u>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 200,000	\$ 261,100	\$ 282,275	\$ 316,770
Salt	60,000	60,000	59,425	-
<b>Total Expenditures</b>	<u>\$ 260,000</u>	<u>\$ 321,100</u>	<u>\$ 341,700</u>	<u>\$ 316,770</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 5,000</u>	<u>\$ (56,100)</u>	<u>\$ 40,239</u>	<u>\$ 104,311</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ 70,000	\$ -
Transfer to Other Funds	(80,000)	(130,000)	(212,000)	(147,532)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (80,000)</u>	<u>\$ (130,000)</u>	<u>\$ (142,000)</u>	<u>\$ (147,532)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (75,000)</u>	<u>\$ (186,100)</u>	<u>\$ (101,761)</u>	<u>\$ (43,221)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>481,557</u>	<u>524,778</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 379,796</u>	<u>\$ 481,557</u>

**MARSHALL-STARK TRANSPORTATION PROGRAM**

<b>REVENUES</b>				
Federal Grant	\$ 79,365	\$ 79,365	\$ 79,365	\$ -
State Grants	143,751	143,751	34,959	-
Donations	19,802	19,802	-	-
Reimbursements	-	-	22,985	-
Interest	-	-	17	-
<b>Total Revenues</b>	<u>\$ 242,918</u>	<u>\$ 242,918</u>	<u>\$ 137,326</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Payments to Administrator	\$ 232,990	\$ 232,990	\$ 106,264	\$ -
Salaries	22,430	22,430	8,602	-
Health Insurance Expense	-	-	250	-
Supplies	3,970	3,970	1,639	-
Telephone	2,000	2,000	893	-
Travel	1,500	1,500	732	-
<b>Total Expenditures</b>	<u>\$ 262,890</u>	<u>\$ 262,890</u>	<u>\$ 118,380</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (19,972)</u>	<u>\$ (19,972)</u>	<u>\$ 18,946</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>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,972)</u>	<u>\$ (19,972)</u>	<u>\$ 18,946</u>	<u>\$ -</u>
Prior Period Adjustment			34,078	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>-</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 53,024</u>	<u>\$ -</u>

**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>REVENUES</b>			
Property Taxes	\$ 178,000	\$ 178,000	\$ 177,845
Personal Property Replacement Taxes	4,700	4,700	4,879
Fees, Fines, and Charges for Service	2,741	2,741	3,317
Interest Earned	-	-	276
Other Reimbursement	-	-	250
<b>Total Revenues</b>	<b>\$ 185,441</b>	<b>\$ 185,441</b>	<b>\$ 186,567</b>
<b>EXPENDITURES</b>			
County's Share of Social Security Tax	\$ 177,600	\$ 177,600	\$ 177,852
Tax Anticipation Payment	-	-	-
<b>Total Expenditures</b>	<b>\$ 177,600</b>	<b>\$ 177,600</b>	<b>\$ 177,852</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 7,841</b>	<b>\$ 7,841</b>	<b>\$ 8,715</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>Net Change in Fund Balance</b>	<b>\$ 7,841</b>	<b>\$ 7,841</b>	<b>\$ 8,715</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>113,533</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 122,248</b>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,100	\$ 1,100	\$ 5,150	\$ 1,145
Interest Earned	-	-	33	54
Miscellaneous	-	-	3	-
<b>Total Revenues</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 5,186</b>	<b>\$ 1,199</b>
<b>EXPENDITURES</b>				
Salaries	\$ 525	\$ 525	\$ 249	\$ 1,352
Supplies	1,000	1,000	1,620	617
Training	1,500	1,500	679	721
Capital Outlay	1,000	1,000	-	997
<b>Total Expenditures</b>	<b>\$ 4,025</b>	<b>\$ 4,025</b>	<b>\$ 2,548</b>	<b>\$ 3,687</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (2,925)</b>	<b>\$ (2,925)</b>	<b>\$ 2,638</b>	<b>\$ (2,488)</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>\$ (2,925)</b>	<b>\$ (2,925)</b>	<b>\$ 2,638</b>	<b>\$ (2,488)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>20,436</b>	<b>22,924</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 23,074</b>	<b>\$ 20,436</b>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COURT AUTOMATION FUND**

	<b>2015</b>			<b>2014</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	\$ 11,496	\$ 11,868
Interest Earned	-	-	74	67
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 11,570</u>	<u>\$ 11,935</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 3,467	\$ 4,437
Equipment Purchase	-	-	6,758	-
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 10,225</u>	<u>\$ 4,437</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	<u>\$ 1,345</u>	<u>\$ 7,498</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>\$ (6,000)</u>	<u>\$ (6,000)</u>	<u>\$ 1,345</u>	<u>\$ 7,498</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>72,399</u>	<u>64,901</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 73,744</u>	<u>\$ 72,399</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,700	\$ 5,700	\$ 4,806	\$ 5,283
Interest Earned	-	-	35	35
<b>Total Revenues</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 4,841</u>	<u>\$ 5,318</u>
<b>EXPENDITURES</b>				
Supplies	\$ 5,700	\$ 5,700	\$ 5,034	\$ 3,252
<b>Total Expenditures</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 5,034</u>	<u>\$ 3,252</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (193)</u>	<u>\$ 2,066</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>\$ (193)</u>	<u>\$ 2,066</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>36,640</u>	<u>34,574</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 36,447</u>	<u>\$ 36,640</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**COUNTY CLERK'S EDP**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 9,139	\$ 8,728
Interest Earned	-	-	6	6
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 9,145</u>	<u>\$ 8,734</u>
<b>EXPENDITURES</b>				
Microfilm Expense	\$ 12,000	\$ 12,000	\$ 9,729	\$ 9,228
<b>Total Expenditures</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 9,729</u>	<u>\$ 9,228</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (584)</u>	<u>\$ (494)</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>\$ (584)</u>	<u>\$ (494)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,972</u>	<u>5,466</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,388</u>	<u>\$ 4,972</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 7,749	\$ 8,925
Interest Earned	-	-	17	17
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 7,766</u>	<u>\$ 8,942</u>
<b>EXPENDITURES</b>				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 8,431	\$ 6,700
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 8,431</u>	<u>\$ 6,700</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (665)</u>	<u>\$ 2,242</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (665)</u>	<u>\$ 2,242</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>18,760</u>	<u>16,518</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 18,095</u>	<u>\$ 18,760</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**ANIMAL CONTROL**

	<b>2015</b>			<b>2014</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fees, Fines and Charges for Services	\$ 23,500	\$ 23,500	\$ 27,179	\$ 24,981
Interest Earned	-	-	5	4
<b>Total Revenues</b>	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>\$ 27,184</u>	<u>\$ 24,985</u>
<b>EXPENDITURES</b>				
Salary	\$ 7,250	\$ 7,250	\$ 7,250	\$ 7,038
Dog Tax Expense	3,000	3,000	638	377
Water and Sewer	300	300	270	270
Maintenance	500	500	114	355
Dog Catcher	3,500	3,500	1,550	1,300
Dog Catcher Mileage	750	750	617	506
Veterinarian	6,500	6,500	6,884	5,264
Veterinary Salary	4,800	4,800	5,644	5,600
Administrative - General Fund Reimbursement	-	-	-	4,000
Miscellaneous	350	350	206	86
<b>Total Expenditures</b>	<u>\$ 26,950</u>	<u>\$ 26,950</u>	<u>\$ 23,173</u>	<u>\$ 24,796</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,450)</u>	<u>\$ (3,450)</u>	<u>\$ 4,011</u>	<u>\$ 189</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>\$ (3,450)</u>	<u>\$ (3,450)</u>	<u>\$ 4,011</u>	<u>\$ 189</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>9,589</u>	<u>9,400</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 13,600</u>	<u>\$ 9,589</u>

**E CITATION FUNDS**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 429	\$ -
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 429</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 429</u>	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>-</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 429</u>	<u>\$ -</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2015**

**MAINTENANCE AND CHILD SUPPORT FUND**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 7,351	\$ 7,882
Interest Earned	-	-	35	27
<b>Total Revenues</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 7,386</u>	<u>\$ 7,909</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 1,482	\$ 9,011
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 1,482</u>	<u>\$ 9,011</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ 5,904</u>	<u>\$ (1,102)</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>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ 5,904</u>	<u>\$ (1,102)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>26,672</u>	<u>27,774</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 32,576</u>	<u>\$ 26,672</u>

**DRUG ENFORCEMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ -	\$ 5,626
Interest Earned	-	-	5	3
<b>Total Revenues</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 5</u>	<u>\$ 5,629</u>
<b>EXPENDITURES</b>				
Supplies	\$ 500	\$ 500	\$ -	\$ -
Miscellaneous	-	-	316	2,000
<b>Total Expenditures</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 316</u>	<u>\$ 2,000</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (311)</u>	<u>\$ 3,629</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>\$ (311)</u>	<u>\$ 3,629</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>11,455</u>	<u>7,826</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 11,144</u>	<u>\$ 11,455</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
Year Ended November 30, 2015

**MENTALLY DEFICIENT PERSONS FUND**

	<b>2015</b>			<b>2014</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Taxes	\$ 43,910	\$ 43,910	\$ 43,892	\$ 36,993
Interest Earned	-	-	35	61
<b>Total Revenues</b>	<u>\$ 43,910</u>	<u>\$ 43,910</u>	<u>\$ 43,927</u>	<u>\$ 37,054</u>
<b>EXPENDITURES</b>				
Gateway Center	\$ 15,450	\$ 15,450	\$ 15,450	\$ 15,000
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	18,460	18,460	18,460	17,921
<b>Total Expenditures</b>	<u>\$ 43,910</u>	<u>\$ 43,910</u>	<u>\$ 43,910</u>	<u>\$ 42,921</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ (5,867)</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>\$ 17</u>	<u>\$ (5,867)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>17,876</u>	<u>23,743</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 17,893</u>	<u>\$ 17,876</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 7,700	\$ -
Interest Earned	-	-	26	23
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,726</u>	<u>\$ 23</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ 1,500	\$ 1,500	\$ 707	\$ 2,235
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 707</u>	<u>\$ 2,235</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 7,019</u>	<u>\$ (2,212)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 7,019</u>	<u>\$ (2,212)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>44,641</u>	<u>46,853</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 51,660</u>	<u>\$ 44,641</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**VIOLENT CRIME VICTIMS ASSISTANCE FUND**

	2015		2014
	<u>Orginal Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Other			\$ 6,641
Interest Earned			-
<b>Total Revenues</b>			<u>\$ 6,641</u>
<b>EXPENDITURES</b>			
Miscellaneous			<u>\$ 7,152</u>
<b>Total Expenditures</b>			<u>\$ 7,152</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ (511)</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>\$ (511)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ (511)</u>

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 21,830	\$ 17,311
Reimbursements	-	-	123	-
Interest Earned	60	60	81	70
<b>Total Revenues</b>	<u>\$ 8,060</u>	<u>\$ 8,060</u>	<u>\$ 22,034</u>	<u>\$ 17,381</u>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ 70
Offender Services	6,000	6,000	357	1,320
Supplies	11,000	18,283	8,853	3,240
Training	1,500	1,500	244	225
Miscellaneous	2,750	2,750	512	1,659
Capital Outlay	-	-	9,168	-
<b>Total Expenditures</b>	<u>\$ 23,750</u>	<u>\$ 31,033</u>	<u>\$ 19,134</u>	<u>\$ 6,514</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (15,690)</u>	<u>\$ (22,973)</u>	<u>\$ 2,900</u>	<u>\$ 10,867</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>\$ (15,690)</u>	<u>\$ (22,973)</u>	<u>\$ 2,900</u>	<u>\$ 10,867</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>79,569</u>	<u>68,702</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 82,469</u>	<u>\$ 79,569</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**DOCUMENT STORAGE FUND**

	<b>2015</b>			<b>2014</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	\$ 10,883	\$ 11,821
Interest Earned	-	-	8	16
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 10,891</u>	<u>\$ 11,837</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 500	\$ 500	\$ -	\$ 232
Supplies	20,000	20,000	16,592	10,790
<b>Total Expenditures</b>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 16,592</u>	<u>\$ 11,022</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (6,500)</u>	<u>\$ (6,500)</u>	<u>\$ (5,701)</u>	<u>\$ 815</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>\$ (6,500)</u>	<u>\$ (6,500)</u>	<u>\$ (5,701)</u>	<u>\$ 815</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>16,621</u>	<u>15,806</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 10,920</u>	<u>\$ 16,621</u>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 4,100	\$ 4,100	\$ 4,000	\$ 4,000
Grants	\$ -	\$ -	\$ 3,745	
Other	-	-	2,753	8,464
<b>Total Revenues</b>	<u>\$ 4,100</u>	<u>\$ 4,100</u>	<u>\$ 10,498</u>	<u>\$ 12,464</u>
<b>EXPENDITURES</b>				
Canine Expense	\$ 5,200	\$ 7,095	\$ 2,387	\$ 3,867
Miscellaneous	2,200	2,200	6,908	5,673
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 7,400</u>	<u>\$ 9,295</u>	<u>\$ 9,295</u>	<u>\$ 9,540</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (3,300)</u>	<u>\$ (5,195)</u>	<u>\$ 1,203</u>	<u>\$ 2,924</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>\$ (5,195)</u>	<u>\$ 1,203</u>	<u>\$ 2,924</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>10,976</u>	<u>8,052</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 12,179</u>	<u>\$ 10,976</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2015**

**VITAL RECORDS FUND**

	2015			2014
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,683	\$ 1,147
Interest Earned	-	-	10	15
Other	-	-	-	-
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,693</u>	<u>\$ 1,162</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 2,000	\$ 2,000	\$ 400	\$ 800
Deputy Clerk	6,000	6,000	7,772	6,318
<b>Total Expenditures</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,172</u>	<u>\$ 7,118</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ (6,479)</u>	<u>\$ (5,956)</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>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ (6,479)</u>	<u>\$ (5,956)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>11,689</u>	<u>17,645</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,210</u>	<u>\$ 11,689</u>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 14,000	\$ 14,000	\$ 5,389	\$ 7,679
Fees and Fines	-	-	290	-
Interest Earned	-	-	17	15
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 5,696</u>	<u>\$ 7,694</u>
<b>EXPENDITURES</b>				
Supplies	\$ 14,000	\$ 14,000	\$ 5,727	\$ 3,801
Computer Maintenance	-	-	-	-
Salaries	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 5,727</u>	<u>\$ 3,801</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (31)</u>	<u>\$ 3,893</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>\$ (31)</u>	<u>\$ 3,893</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>22,452</u>	<u>18,559</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 22,421</u>	<u>\$ 22,452</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
Year Ended November 30, 2015

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 35,000	\$ 35,000	\$ 36,882	\$ 34,772
Interest Earned	-	-	78	89
<b>Total Revenues</b>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 36,960</u>	<u>\$ 34,861</u>
<b>EXPENDITURES</b>				
Mapping Program	\$ 20,000	\$ 20,000	\$ 13,135	\$ 10,790
Map Digitization	10,000	10,000	7,100	7,744
Salaries	24,900	24,900	22,586	20,307
<b>Total Expenditures</b>	<u>\$ 54,900</u>	<u>\$ 54,900</u>	<u>\$ 42,821</u>	<u>\$ 38,841</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (19,900)</u>	<u>\$ (19,900)</u>	<u>\$ (5,861)</u>	<u>\$ (3,980)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (19,900)</u>	<u>\$ (19,900)</u>	<u>\$ (5,861)</u>	<u>\$ (3,980)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>60,027</u>	<u>64,007</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 54,166</u>	<u>\$ 60,027</u>

**DUI EQUIPMENT FUND**

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

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2015**

**CORONER'S MORGUE FUND**

	2015			2014
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,100	\$ 1,100	\$ 1,650	\$ 1,600
Operating Grants and Contributions	4,000	4,000	4,334	4,320
Interest Earned	-	-	9	9
<b>Total Revenues</b>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ 5,993</u>	<u>\$ 5,929</u>
<b>EXPENDITURES</b>				
Morgue	\$ 1,350	\$ 1,350	\$ 1,165	\$ 5,322
<b>Total Expenditures</b>	<u>\$ 1,350</u>	<u>\$ 1,350</u>	<u>\$ 1,165</u>	<u>\$ 5,322</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 4,828</u>	<u>\$ 607</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>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 4,828</u>	<u>\$ 607</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>8,216</u>	<u>7,609</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 13,044</u>	<u>\$ 8,216</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>	<u>\$ -</u>	<u>\$ -</u>
<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, 2015**

**VEHICLE MAINTENANCE FUND**

	<u>2015</u>		
	<u>Original Budget</u>	<u>Final Budget</u>	<u>2014 Actual</u>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 2,469
<b>Total Revenues</b>			<u>\$ 2,469</u>
<b>EXPENDITURES</b>			
Maintenance			\$ 7,066
<b>Total Expenditures</b>			<u>\$ 7,066</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ (4,597)</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>\$ (4,008)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>9,607</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,010</u>

**GIS COUNTY CLERK FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,500	\$ 2,500	\$ 2,208	\$ 2,121
<b>Total Revenues</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,208</u>	<u>\$ 2,121</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ 2,500	\$ 2,500	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,208</u>	<u>\$ 2,121</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>\$ 2,208</u>	<u>\$ 2,121</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>9,769</u>	<u>7,648</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 11,977</u>	<u>\$ 9,769</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2015**

**RHSP COUNTY CLERK FUND**

	<b>2015</b>			<b>2014</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	\$ 1,071	\$ 991
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,071</u>	<u>\$ 991</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>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,071</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>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,071</u>	<u>\$ 991</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>3,993</u>	<u>3,002</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 5,064</u>	<u>\$ 3,993</u>

**FTA WARRANT FUND**

<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 2,730	\$ 2,492
<b>Total Revenues</b>	<u>\$ 2,730</u>	<u>\$ 2,492</u>
<b>EXPENDITURES</b>		
Supplies	\$ 3,260	\$ 2,549
<b>Total Expenditures</b>	<u>\$ 3,260</u>	<u>\$ 2,549</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (530)</u>	<u>\$ (57)</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>\$ (530)</u>	<u>\$ (57)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,013</u>	<u>1,070</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 483</u>	<u>\$ 1,013</u>

**MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
NON MAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2015**

**SHERIFF COMMISSARY FUND**

	<u>Original Budget</u>	<u>2015 Final Budget</u>	<u>Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>				
Fees, Fines, and Charges for Services			\$ 9,231	\$ 5,039
Donation			-	-
<b>Total Revenues</b>			<u>\$ 9,231</u>	<u>\$ 5,039</u>
<b>EXPENDITURES</b>				
Supplies			\$ 7,550	\$ 5,007
Dog Food Expense			-	-
<b>Total Expenditures</b>			<u>\$ 7,550</u>	<u>\$ 5,007</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 1,681</u>	<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>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>			\$ 1,681	\$ 32
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,258</u>	<u>1,226</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,939</u>	<u>\$ 1,258</u>

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services			\$ 560	\$ 497
Interest Earned			1	-
<b>Total Revenues</b>			<u>\$ 561</u>	<u>\$ 497</u>
<b>EXPENDITURES</b>				
Miscellaneous			\$ -	\$ -
<b>Total Expenditures</b>			<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 561</u>	<u>\$ 497</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>			\$ 561	\$ 497
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,228</u>	<u>731</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,789</u>	<u>\$ 1,228</u>



**MARSHALL COUNTY, ILLINOIS**  
**COMPONENT UNIT - 911-ETSB**  
**STATEMENT OF CASH FLOWS**  
**Year Ended November 30, 2015**

	<u>2015</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 227,370
Payments to Employees	(115,487)
Payments to Suppliers	(148,717)
Other Operating Revenues (Expenses)	
Net cash provided (used) by operating activities	<u>\$ (36,834)</u>
 <b>Cash flows from investing activities:</b>	
Interest on Investments	\$ 1,279
Purchase of Capital Assets	-
Purchase of Investments	-
Redemption of Investments	-
Net cash provided (used) by investing activities	<u>\$ 1,279</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ (35,555)
 <b>Cash and equivalents, November 30, 2014</b>	 <u>341,325</u>
 <b>Cash and equivalents, November 30, 2015</b>	 <u><u>\$ 305,770</u></u>
 <b>Reconciliation of Operating Income (Loss) to</b>	
<b>Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ (68,091)
Adjustments to reconcile net income (loss) to net cash	
provided (used) by operating activities:	
Depreciation	36,803
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	(6,332)
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	786
Total Adjustments	<u>31,257</u>
Net Cash provided (used) by operating activities	<u><u>\$ (36,834)</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2015**

**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, 2015

ASSETS	County Collector	Circuit Clerk	Inheritance Tax	Clearing	Township MFT	Township Bridge	County Clerk	Sheriff	Escrow	Land Acquisition	Employee Insurance	Total
Cash (Note 2)	\$ 61,570	\$ 203,075	\$ 58	\$ -	\$ 60,793	\$ 81,547	\$ 63,251	\$ -	\$ 3,217	\$ 7,667	\$ 936	\$ 482,114
Due from State of IL	-	-	-	-	396,594	-	-	-	-	-	-	396,594
Due from Other County Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 61,570</b>	<b>\$ 203,075</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 457,387</b>	<b>\$ 81,547</b>	<b>\$ 63,251</b>	<b>\$ -</b>	<b>\$ 3,217</b>	<b>\$ 7,667</b>	<b>\$ 936</b>	<b>\$ 878,708</b>
<b>LIABILITIES AND NET POSITION</b>												
Due to Other County Funds	\$ -	\$ 20,171	\$ -	\$ -	\$ -	\$ 3,000	\$ 11,068	\$ -	\$ -	\$ -	\$ -	\$ 34,239
Due to Other Taxing Units	61,570	8,985	-	-	457,387	78,547	-	-	-	-	-	606,489
Held in Trust for Others	-	173,919	58	-	-	-	52,183	-	3,217	7,667	936	237,980
<b>Total Liabilities</b>	<b>\$ 61,570</b>	<b>\$ 203,075</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 457,387</b>	<b>\$ 81,547</b>	<b>\$ 63,251</b>	<b>\$ -</b>	<b>\$ 3,217</b>	<b>\$ 7,667</b>	<b>\$ 936</b>	<b>\$ 878,708</b>
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 61,570</b>	<b>\$ 203,075</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 457,387</b>	<b>\$ 81,547</b>	<b>\$ 63,251</b>	<b>\$ -</b>	<b>\$ 3,217</b>	<b>\$ 7,667</b>	<b>\$ 936</b>	<b>\$ 878,708</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended November 30, 2015**

	Balance December 1, 2014	Increase	Decrease	Balance November 30, 2015
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 16,783	\$22,316,667	\$22,271,880	\$ 61,570
Liabilities - Due to Other Taxing Units	\$ 16,783	\$22,316,667	\$22,271,880	\$ 61,570
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 141,668	\$ 585,398	\$ 523,991	\$ 203,075
Liabilities - Fund Helds for County & Others	\$ 141,668	\$ 585,398	\$ 523,991	\$ 203,075
<b>INHERITANCE TAX FUND</b>				
Assets - Cash	\$ 58	\$ -	\$ -	\$ 58
Liabilities - Funds Held for Others	\$ 58	\$ -	\$ -	\$ 58
<b>CLEARING FUND</b>				
Assets - Cash and Receivables	\$ -	\$ 7,402,185	\$ 7,402,185	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 7,402,185	\$ 7,402,185	\$ -
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 566,881	\$ 883,648	\$ 993,142	\$ 457,387
Liabilities - Due to Other Taxing Units	\$ 566,881	\$ 883,648	\$ 993,142	\$ 457,387
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 81,490	\$ 150,057	\$ 150,000	\$ 81,547
Liabilities - Due to County and Other Taxing Units	\$ 81,490	\$ 150,057	\$ 150,000	\$ 81,547
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 39,095	\$ 484,664	\$ 460,508	\$ 63,251
Liabilities - Due to County and Held for Others	\$ 39,095	\$ 484,664	\$ 460,508	\$ 63,251
<b>SHERIFF</b>				
Assets - Cash	\$ -	\$ 18,392	\$ 18,392	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 18,392	\$ 18,392	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 33,329	\$ 4	\$ 30,116	\$ 3,217
Liabilities - Funds Held for Others	\$ 33,329	\$ 4	\$ 30,116	\$ 3,217
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,660	\$ 7	\$ -	\$ 7,667
Liabilities - Funds Held for Others	\$ 7,660	\$ 7	\$ -	\$ 7,667
<b>EMPLOYEE INSURANCE</b>				
Assets - Cash	\$ 936	\$ -	\$ -	\$ 936
Liabilities - Funds Held for Others	\$ 936	\$ -	\$ -	\$ 936
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 1,728,977	\$31,841,022	\$31,850,214	\$ 878,708
Total Liabilities	\$ 1,728,977	\$31,841,022	\$31,850,214	\$ 878,708

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2014 TAX SETTLEMENT  
Year Ended November 30, 2015**

**2014 TAX CERTIFIED TO COUNTY COLLECTOR FOR  
COLLECTION**

\$ 22,297,343

**ADDITIONS**

Interest on Taxes Collected

2,223

**DEDUCTIONS**

Forfeited Taxes

\$ 787

Errors and Corrections

(29,775)

Other

67,651

38,663

**TOTAL TAXES AND INTEREST TO BE DISTRIBUTED**

\$ 22,260,903

**CURRENT TAXES**

Distribution to County Funds

\$ 2,717,111

Distribution to Other Taxing Units

19,543,792

**TOTAL TAXES AND INTEREST DISTRIBUTED**

\$ 22,260,903

