

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2016

COUNTY HIGHWAY FUND

	2016			2015
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property Tax	\$ 256,746	\$ 256,746	\$ 256,530	\$ 249,777
Reimbursements	10,000	10,000	12,317	65,874
Putnam County Reimbursements	70,000	70,000	72,443	68,299
Interest on Investments	10	10	45	169
Signs	2,000	2,000	1,251	1,876
Miscellaneous	5,000	5,000	1,577	11,704
Total Revenues	<u>\$ 343,756</u>	<u>\$ 343,756</u>	<u>\$ 344,163</u>	<u>\$ 397,699</u>
EXPENDITURES				
Road Resurfacing	\$ 30,000	\$ 30,000	\$ 29,809	\$ 21,842
Gas and Oil	60,000	60,000	33,497	48,292
Audit	3,000	3,000	3,500	3,500
Mileage	100	100	-	-
Office Expense	4,000	4,000	3,586	2,522
Supplies	18,000	18,000	14,371	14,029
Salaries	377,060	377,060	360,117	364,714
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	15,000	15,000	8,493	12,223
Repairs	50,000	50,000	26,854	37,551
Lease Payment	24,916	24,916	22,604	21,882
Capital Outlays	23,000	23,000	28,132	107,430
Miscellaneous	3,000	3,000	2,822	3,934
Total Expenditures	<u>\$ 613,076</u>	<u>\$ 613,076</u>	<u>\$ 538,785</u>	<u>\$ 642,919</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (269,320)</u>	<u>\$ (269,320)</u>	<u>\$ (194,622)</u>	<u>\$ (245,220)</u>
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 250,000	\$ 250,000	\$ 170,000	\$ 212,000
County Highway Engineering Revolving Fund Transfer	-	-	-	175,000
Reimbursement from General Fund	55,275	55,275	55,475	-
Interest on Anticipation Warrant	-	-	(2,312)	(3,034)
Total Other Financing Sources	<u>\$ 305,275</u>	<u>\$ 305,275</u>	<u>\$ 223,163</u>	<u>\$ 383,966</u>
Net Change in Fund Balance	<u>\$ 35,955</u>	<u>\$ 35,955</u>	<u>\$ 28,541</u>	<u>\$ 138,746</u>
FUND BALANCE, BEGINNING OF YEAR			<u>\$ 179,205</u>	<u>\$ 40,459</u>
FUND BALANCE, END OF YEAR			<u>\$ 207,746</u>	<u>\$ 179,205</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2016

COUNTY AIRPORT FUND

	2016		2015	
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 99,225	\$ 99,225	\$ 99,139	\$ 94,421
Capital Grants and Contributions - Federal Revenue	-	-	40,620	69,873
Capital Grants and Contributions - State Revenue	-	-	541	97,583
Fines, Fees, and Charges for Services	85,900	85,900	92,048	89,625
Aviation Fuel Sales	88,300	88,300	94,500	95,001
Interest Earned	-	-	52	104
Reimbursements	-	-	-	4,309
Miscellaneous	-	-	375	6,806
Total Revenues	<u>\$ 273,425</u>	<u>\$ 273,425</u>	<u>\$ 327,275</u>	<u>\$ 457,722</u>
EXPENDITURES				
Salaries	\$ 72,940	\$ 72,940	\$ 72,737	\$ 72,716
Health Insurance	6,200	6,200	4,925	6,098
Building Maintenance	14,000	14,000	13,695	5,788
Repairs & Maintenance	16,068	16,068	11,327	10,762
Administration costs	4,500	4,500	3,761	7,747
Equipment Maintenance	4,500	4,500	2,216	9,190
Lighting	-	-	-	-
Utilities	13,500	13,500	14,530	12,722
Small Equipment	-	-	3,041	2,027
Capital Outlay	9,500	9,500	-	-
Construction	-	57,226	23,058	108,425
Runway Maintenance	12,000	12,000	14,193	13,045
Aviation Fuel	79,713	99,223	68,745	63,582
Fuel Tax	-	-	5,906	6,368
Credit Card Processing	-	-	2,025	1,779
Property Taxes	8,700	8,700	9,026	8,460
Liability Insurance	5,200	5,200	4,639	3,020
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	800	800	1,600	988
General Supplies	1,200	1,200	313	46
Audit	2,500	2,500	2,500	2,500
Runway Phase 1	38,000	38,000	51,736	63,888
Debt Service - Principal Payment	10,000	10,000	10,000	10,000
Interest Expense	2,900	2,900	2,525	3,090
Miscellaneous	1,500	1,500	5,465	5,438
Total Expenditures	<u>\$ 304,721</u>	<u>\$ 381,457</u>	<u>\$ 327,963</u>	<u>\$ 417,679</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (31,296)</u>	<u>\$ (108,032)</u>	<u>\$ (688)</u>	<u>\$ 40,043</u>
OTHER FINANCING ACTIVITIES				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	-	-	-	-
Transfer to Other Funds	(5,000)	(5,000)	-	-
Total Other Financing Sources (Uses)	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (36,296)</u>	<u>\$ (113,032)</u>	<u>\$ (688)</u>	<u>\$ 40,043</u>
Prior Period Adjustment			-	7,407
FUND BALANCE, BEGINNING OF YEAR			175,586	128,136
FUND BALANCE, END OF YEAR			<u>\$ 174,898</u>	<u>\$ 175,586</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2016

ILLINOIS MUNICIPAL RETIREMENT FUND

	2016			2015
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 500,000	\$ 500,000	\$ 499,577	\$ 484,546
Personal Property Replacement Taxes	4,700	4,700	4,475	4,889
Interest Earned	-	-	803	632
Miscellaneous	2,048	2,048	8,002	8,198
Total Revenues	<u>\$ 506,748</u>	<u>\$ 506,748</u>	<u>\$ 512,857</u>	<u>\$ 498,265</u>
EXPENDITURES				
IMRF	\$ 512,000	\$ 546,013	\$ 551,656	\$ 473,131
Total Expenditures	<u>\$ 512,000</u>	<u>\$ 546,013</u>	<u>\$ 551,656</u>	<u>\$ 473,131</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (5,252)</u>	<u>\$ (39,265)</u>	<u>\$ (38,799)</u>	<u>\$ 25,134</u>
FUND BALANCE, BEGINNING OF YEAR			<u>219,261</u>	<u>194,127</u>
FUND BALANCE, END OF YEAR			<u>\$ 180,462</u>	<u>\$ 219,261</u>

COUNTY BRIDGE FUND

REVENUES				
Property Tax	\$ 128,373	\$ 128,373	\$ 128,265	\$ 126,995
FEMA Richland Wilbern	374,000	374,000	13,832	253,609
Various Townships - Share of Bridge Construction	100,000	100,000	530,302	252,442
Reimbursements from Other Funds	-	-	54,349	8,395
Interest Income	400	400	12	461
Total Revenues	<u>\$ 602,773</u>	<u>\$ 602,773</u>	<u>\$ 726,760</u>	<u>\$ 641,902</u>
EXPENDITURES				
Pipe Culverts	\$ 60,000	\$ 60,000	\$ 40,307	\$ 7,205
Bridges	480,000	480,000	456,684	228,029
Engineering	75,000	75,000	68,917	158,514
Richland Wilbern	-	-	213	316,218
Miscellaneous	10,000	10,000	4,155	1,215
Total Expenditures	<u>\$ 625,000</u>	<u>\$ 625,000</u>	<u>\$ 570,276</u>	<u>\$ 711,181</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (22,227)</u>	<u>\$ (22,227)</u>	<u>\$ 156,484</u>	<u>\$ (69,279)</u>
OTHER FINANCING SOURCES				
Transfer from Township Bridge Program Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Engineer Revolving	-	-	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (22,227)</u>	<u>\$ (22,227)</u>	<u>\$ 156,484</u>	<u>\$ (69,279)</u>
Prior Period Adjustment				(40,083)
FUND BALANCE, BEGINNING OF YEAR			<u>345,770</u>	<u>455,132</u>
FUND BALANCE, END OF YEAR			<u>\$ 502,254</u>	<u>\$ 345,770</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2016

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 Illinois Municipal Retirement Fund had an excess of expenditures over appropriations for the year ended November 30, 2016 as \$546,013 was appropriated and \$551,656 was expended.

MARSHALL COUNTY, ILLINOIS
FUND DESCRIPTION
November 30, 2016

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, 2016

	2016			2015
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 1,469,364	\$ 1,469,364	\$ 1,437,095	\$ 1,337,713
Personal Property Replacement Taxes	-	-	126,067	142,326
County Offices Fees:				
Circuit Clerk	75,000	75,000	56,798	56,617
County Clerk	130,000	130,000	112,746	128,584
Sheriff	30,000	30,000	22,059	21,615
Court Fees and Fines	178,000	178,000	145,292	165,959
Building Permit and Zoning Fees	10,000	10,000	9,101	7,216
Liquor Licenses	1,800	1,800	1,170	1,360
Sales and Use Tax	313,000	313,000	332,263	281,883
Income Tax	326,000	326,000	399,940	460,380
Gaming Tax	-	-	855	-
State of Illinois Reimbursements:				
Grants	-	-	-	-
Supervisor of Assessments' Salary	25,170	25,170	25,800	25,048
State's Attorney's Salary	110,000	110,000	113,461	113,461
Violent Crimes Assistant Salary	21,000	21,000	37,365	13,283
Other State Reimbursements:				
Public Defender Salary	37,000	37,000	40,517	37,400
Probation Officer Salary	47,000	47,000	45,928	51,700
Election Cost	10,000	10,000	12,024	12,873
Other	-	-	10,700	14,205
Federal Revenue - ESDA	-	-	-	-
Federal Grant	-	-	-	-
Interest on Investments	7,000	7,000	9,610	8,658
Dividends - Franchise Payments	25,000	25,000	17,252	1,006
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	52,315	49,574
Other Reimbursements:				
Dispatch - 911 Fund	66,100	66,100	67,422	66,270
Employee Share - Health Insurance	176,430	176,430	104,736	127,280
Insurance Claims	-	-	7,991	20,225
Admin Fees - Airport, Highway, Health Dept.	20,000	20,000	13,000	18,300
Other	-	-	5,129	3,043
Miscellaneous	15,000	15,000	27,336	15,273
Subtotal	\$ 3,142,864	\$ 3,142,864	\$ 3,233,972	\$ 3,181,252
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	12,000	12,000	12,978	13,608
Repairs	15,000	15,000	7,052	6,004
Supplies	10,000	10,000	8,056	14,993
Water	800	800	810	689
Telephone	17,000	17,000	23,699	19,083
Maintenance Director Salary	11,400	11,400	12,962	10,758
Pest Control	500	500	710	590
Elevator	3,500	3,500	2,971	2,387
Lights Bulbs	300	300	-	12
Garbage	1,500	1,500	3,012	1,641
Postage	-	-	-	689
Lawn - Summer	3,000	3,000	3,460	2,710
Lawn - Winter	1,000	1,000	-	198
Landscaping	500	500	68	225
Social Security	-	-	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2016

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 94,477	\$ 94,477	\$ 177,598	\$ 175,887
Workman's Compensation	64,540	64,540	-	-
Health	465,515	465,515	353,167	337,462
Unemployment Compensation	100	100	11,050	4,133
Tort Settlement	100	100	-	-
County Clerk:				
Salary	51,851	51,851	50,056	50,341
Deputy & Clerk Salary	55,000	55,000	48,175	50,031
Office Expense	7,500	7,500	11,305	8,881
Revenue Stamps	50,000	50,000	43,135	47,561
Microfilm Book Repair	1,500	1,500	1,342	1,188
Travel	500	500	280	286
Dues, Subscriptions, & Conferences	1,000	1,000	451	719
Elections:				
Ballots & Supplies	70,000	70,000	42,221	57,778
Elections Salaries - Judges & Clerks	61,000	61,000	62,863	68,251
Computer Maintenance	30,000	30,000	23,703	6,857
County Treasurer:				
Salary	51,851	51,851	51,851	50,341
Deputy & Clerk Salary	61,659	61,659	61,577	61,658
Office Expense	1,750	1,750	1,736	4,698
Real Estate Tax Forms	4,800	4,800	4,800	4,800
Board Members:				
Mileage	3,000	3,000	4,131	2,322
NACO & ICBM Dues	1,075	1,075	1,355	1,353
Board Members Salaries	20,500	20,500	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	-	-	-	4,825
Miscellaneous	1,000	1,000	210	764
Supervisor of Assessments:				
Salary	51,851	51,851	51,851	50,341
Deputy & Clerk Salary	24,900	24,900	18,393	22,586
Office Expense	2,000	2,000	1,339	572
Publication	10,000	10,000	2,939	16,811
Dues, Memberships, & Seminars	500	500	390	410
Mileage	1,000	1,000	954	725
Copier Supplies	2,500	2,500	1,251	1,879
Board of Review - Salary	2,700	2,700	2,700	2,700
Board of Review - Per Diem & Mileage	500	500	161	273
Board of Review - Education	1,000	1,000	-	-
Education	2,500	2,500	1,119	986
Zoning:				
Salaries	25,750	25,750	25,750	25,750
Board of Appeals Salary	3,000	3,000	-	200
Deputy & Clerk Salary	-	-	-	-
Office Expense	2,550	2,550	3,160	2,500
Utilities	1,225	1,225	1,225	-
Public Notices	1,000	1,000	670	904
Postage	300	300	160	171
Mileage	1,530	1,530	951	968
Mapping and Software	500	500	655	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2016

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 31,879	\$ 31,879	\$ 39,673	\$ 34,161
Printing	13,000	13,000	9,095	10,699
Postage & Envelopes	22,000	22,000	22,391	18,691
Audit	30,000	30,000	18,500	20,000
NCICG	1,290	1,290	1,500	4,590
Enterprise Zone	2,000	2,000	2,590	4,145
Payroll Supplies	1,500	1,500	435	1,034
Accounting System Software, Training, & Support	4,000	4,000	299	200
Notification System	-	-	6,000	-
Contributions	-	-	25	-
Miscellaneous	84,000	84,000	1,290	-
Total General Government	<u>\$ 1,508,193</u>	<u>\$ 1,508,193</u>	<u>\$ 1,270,749</u>	<u>\$ 1,263,518</u>
Public Safety:				
Coroner:				
Salary	\$ 21,094	\$ 21,094	\$ 21,094	\$ 20,885
Physicians, Autopsy, Transportation	15,000	15,000	4,079	20,681
Telephone	1,500	1,500	1,642	1,376
Office Equipment and Supplies	10	10	-	-
Dues	400	400	300	400
Jury Fees	100	100	-	-
Indigent Burials	2,000	2,000	500	975
Education	1,400	1,400	1,622	428
Assistant	500	500	50	450
ESDA:				
Director's Salary	15,840	15,840	15,840	15,840
Secretary, Part-Time	-	-	-	-
Supplies:				
Office	1,500	1,500	1,415	1,602
Emergency	500	500	500	108
Uniform	-	-	-	-
Training	250	250	250	-
Travel	1,000	1,000	959	444
Dues & Subscriptions	250	250	165	65
Radio Equipment	1,500	1,500	-	-
Other Equipment	2,000	2,000	-	4,748
Hazardous Material Plan	500	500	500	400
Contract Addressing	-	-	-	-
Computer Maintenance	-	-	-	-
Building Rent	6,600	6,600	6,600	5,500
Mass Notification System	6,000	6,000	-	-

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2016

	Original Budget	2016 Final Budget	Actual	2015 Actual
<u>EXPENDITURES (continued)</u>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 73,824	\$ 73,824	\$ 73,824	\$ 71,674
Deputy Sheriffs' Salary	372,558	372,558	422,486	424,930
Radio Operators	198,221	198,221	198,010	208,673
Jailers	171,516	171,516	168,257	156,070
Vehicles - Repairs & Maintenance	15,000	15,000	22,260	11,655
Cameras - Repairs & Maintenance	1,900	1,900	2,068	1,700
Ammunition	1,800	1,800	1,712	1,619
Office Supplies	3,200	3,200	5,183	4,014
Education & Training	6,800	6,800	6,786	5,806
Uniform Allowance	8,400	8,400	8,196	8,422
Sheriff Grants - Miscellaneous	4,600	4,600	31	-
Gasoline	40,000	40,000	24,826	29,380
Crime Commission	1,001	1,001	1,038	981
Computer Line Charge	8,774	8,774	8,774	9,551
Communications & Dispatch	6,000	6,000	5,784	6,132
Secretary	60,845	60,845	47,756	57,287
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	8,260	8,127
Telephone	6,600	6,600	7,709	6,906
Food Services - Prisoners	28,000	28,000	19,228	20,861
Matron Pay	735	735	620	443
Court Bailiff	10,821	10,821	12,639	11,142
Medical Bills - Prisoners	7,500	7,500	4,551	3,240
Jail Supplies	-	-	3,790	4,287
Prisoner Supplies	200	200	185	14
Rugs	3,504	3,504	2,866	3,224
Energy Maintenance	1,200	1,200	1,348	1,083
Repairs	12,000	12,000	12,992	11,520
Soft Water	1,000	1,000	894	1,171
Food Service Supplies	1,100	1,100	786	1,436
Patrol Expenses	2,000	2,000	1,959	1,973
Total Public Safety	<u>\$ 1,136,793</u>	<u>\$ 1,136,793</u>	<u>\$ 1,130,334</u>	<u>\$ 1,147,223</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2016

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 6,440	\$ 6,698
Multi-County Purchasing	2,000	2,000	1,925	1,921
Jurors	3,250	3,250	3,187	2,995
Court Security	1,000	1,000	999	819
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	8,780	11,515
Court Ordered Juvenile Board	15,000	15,000	-	23,750
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	51,851	51,851	51,851	50,341
Deputy & Clerk Hire	95,848	95,848	93,959	90,671
Office Expense	4,500	4,500	5,905	6,086
Audit	4,500	4,500	4,500	4,500
Social Security				
State Attorney's Office:				
State's Attorney's Salary	128,959	128,959	128,959	128,959
Clerk Hire	35,336	35,336	35,735	35,735
Office Expense	5,000	5,000	2,204	5,090
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	713	1,137
Training & Seminars	2,000	2,000	1,283	751
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	34,086	34,086	34,070	34,070
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	-	-	-	-
Probation Officer:				
Salary	47,000	47,000	47,000	47,000
Office Expense	1,800	1,800	1,360	1,724
Deputy Probation Officer	35,735	35,735	35,735	35,735
Travel	1,500	1,500	939	1,419
Juvenile Board	1,000	1,000	-	125
Total Judiciary and Court Related	<u>\$ 555,471</u>	<u>\$ 555,471</u>	<u>\$ 530,250</u>	<u>\$ 555,747</u>
Public Health and Welfare:				
Welfare:				
Aid to Indigent Soldiers	\$ 200	\$ 200	\$ -	\$ 200
Care of Dependent & Delinquent Children	100	100	-	-
Recycling Center	-	-	35,876	23,061
Total Public Health and Welfare	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 35,876</u>	<u>\$ 23,261</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 18,800	\$ 13,072
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>\$ 95,519</u>	<u>\$ 89,791</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2016

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 20,000	\$ 20,000	\$ 6,048	\$ 62,510
Purchase of Equipment - County Clerk	3,000	3,000	-	-
Purchase of Equipment - County Sheriff	5,100	5,100	3,918	3,939
Vehicles - County Sheriff	25,000	25,000	25,000	39,992
Purchase of Equipment - ESDA	-	-	4,655	-
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	-
Total Capital Outlay	<u>\$ 55,100</u>	<u>\$ 55,100</u>	<u>\$ 39,621</u>	<u>\$ 106,441</u>
Total Expenditures	<u>\$ 3,351,822</u>	<u>\$ 3,351,822</u>	<u>\$ 3,102,349</u>	<u>\$ 3,185,981</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (208,958)</u>	<u>\$ (208,958)</u>	<u>\$ 131,623</u>	<u>\$ (4,729)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In from Other Funds	\$ -	\$ -	\$ 58	\$ 75,000
Transfer Out to Other Funds	-	-	-	(75,000)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ -</u>
Net Change In Fund Balance	<u>\$ (208,958)</u>	<u>\$ (208,958)</u>	131,681	(4,729)
FUND BALANCE, BEGINNING OF YEAR			<u>3,601,626</u>	<u>3,606,355</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,733,307</u>	<u>\$ 3,601,626</u>

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2016

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, 2016

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, 2016

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, 2016

ASSETS	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 175,665	\$ 417,418	\$ 238,054	\$ 103,174
Receivables, net:				
State of Illinois	45,182	142,624	74,403	-
Property Taxes	75,000	120,000	-	-
Other	-	-	-	-
Inventory	-	-	27,000	-
Due from other Funds	-	-	-	-
Total Assets	<u>\$ 295,847</u>	<u>\$ 680,042</u>	<u>\$ 339,457</u>	<u>\$ 103,174</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 23,672	\$ -	\$ -	\$ -
Due to other Funds	7,100	-	-	9,303
Deferred Revenue	75,000	120,000	-	-
Total Liabilities	<u>\$ 105,772</u>	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ 9,303</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ 27,000	\$ -
Restricted	190,075	560,042	322,457	93,871
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>\$ 190,075</u>	<u>\$ 560,042</u>	<u>\$ 349,457</u>	<u>\$ 93,871</u>
Total Liabilities & Fund Balances	<u>\$ 295,847</u>	<u>\$ 680,042</u>	<u>\$ 349,457</u>	<u>\$ 103,174</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2016

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's EDP
\$ 85,141	\$ 130,093	\$ 23,481	\$ 35,319	\$ 38,697	\$ 3,799
-	-	-	-	-	-
-	185,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	840	465	620
<u>\$ 85,141</u>	<u>\$ 315,093</u>	<u>\$ 23,481</u>	<u>\$ 36,159</u>	<u>\$ 39,162</u>	<u>\$ 4,419</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	185,000	-	-	-	-
<u>\$ -</u>	<u>\$ 185,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85,141	130,093	23,481	36,159	39,162	4,419
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 85,141</u>	<u>\$ 130,093</u>	<u>\$ 23,481</u>	<u>\$ 36,159</u>	<u>\$ 39,162</u>	<u>\$ 4,419</u>
<u>\$ 85,141</u>	<u>\$ 315,093</u>	<u>\$ 23,481</u>	<u>\$ 36,159</u>	<u>\$ 39,162</u>	<u>\$ 4,419</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2016

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 10,781	\$ 16,791	\$ 1,258	\$ 31,767
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	462	53	-
Total Assets	<u>\$ 10,781</u>	<u>\$ 17,253</u>	<u>\$ 1,311</u>	<u>\$ 31,767</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	5,773
Deferred Revenue	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,773</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	10,781	17,253	1,311	25,994
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>\$ 10,781</u>	<u>\$ 17,253</u>	<u>\$ 1,311</u>	<u>\$ 25,994</u>
Total Liabilities & Fund Balances	<u>\$ 10,781</u>	<u>\$ 17,253</u>	<u>\$ 1,311</u>	<u>\$ 31,767</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2016

Drug Enforcement & Addiction	Mentally Deficient Persons	Indemnity	Violent Crime Victims	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 10,694	\$ 18,030	\$ 56,044	\$ 6,641	\$ 95,545	\$ 5,422	\$ 10,611	\$ 2,364
-	-	-	-	-	-	-	-
-	44,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	959	826	-	89
<u>\$ 10,694</u>	<u>\$ 62,530</u>	<u>\$ 56,044</u>	<u>\$ 6,641</u>	<u>\$ 96,504</u>	<u>\$ 6,248</u>	<u>\$ 10,611</u>	<u>\$ 2,453</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	7,152	-	-	-	-
-	44,500	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 44,500</u>	<u>\$ -</u>	<u>\$ 7,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,694	18,030	56,044	-	96,504	6,248	10,611	2,453
-	-	-	-	-	-	-	-
-	-	-	(511)	-	-	-	-
<u>\$ 10,694</u>	<u>\$ 18,030</u>	<u>\$ 56,044</u>	<u>\$ (511)</u>	<u>\$ 96,504</u>	<u>\$ 6,248</u>	<u>\$ 10,611</u>	<u>\$ 2,453</u>
<u>\$ 10,694</u>	<u>\$ 62,530</u>	<u>\$ 56,044</u>	<u>\$ 6,641</u>	<u>\$ 96,504</u>	<u>\$ 6,248</u>	<u>\$ 10,611</u>	<u>\$ 2,453</u>

MARSHALL COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 November 30, 2016

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 14,214	\$ 55,797	\$ 1,861	\$ 14,165
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	2,619	-	-
Total Assets	<u>\$ 19,987</u>	<u>\$ 58,416</u>	<u>\$ 1,861</u>	<u>\$ 14,165</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	19,987	58,416	1,861	14,165
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>\$ 19,987</u>	<u>\$ 58,416</u>	<u>\$ 1,861</u>	<u>\$ 14,165</u>
Total Liabilities & Fund Balances	<u>\$ 19,987</u>	<u>\$ 58,416</u>	<u>\$ 1,861</u>	<u>\$ 14,165</u>

MARSHALL COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 November 30, 2016

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	\$ 929	\$ 14,145	\$ 6,068	\$ 818	\$ 4,718	\$ 2,294	\$ 1,631,948
-	-	-	-	-	-	-	262,209
-	-	-	-	-	-	-	424,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,000
-	-	141	75	280	-	36	13,238
<u>\$ 150</u>	<u>\$ 929</u>	<u>\$ 14,286</u>	<u>\$ 6,143</u>	<u>\$ 1,098</u>	<u>\$ 4,718</u>	<u>\$ 2,330</u>	<u>\$ 2,358,895</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,672
-	-	-	-	-	-	-	29,328
-	-	-	-	-	-	-	424,500
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477,500</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,000
150	929	14,286	6,143	1,098	4,718	2,330	1,864,906
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(511)
<u>\$ 150</u>	<u>\$ 929</u>	<u>\$ 14,286</u>	<u>\$ 6,143</u>	<u>\$ 1,098</u>	<u>\$ 4,718</u>	<u>\$ 2,330</u>	<u>\$ 1,891,395</u>
<u>\$ 150</u>	<u>\$ 929</u>	<u>\$ 14,286</u>	<u>\$ 6,143</u>	<u>\$ 1,098</u>	<u>\$ 4,718</u>	<u>\$ 2,330</u>	<u>\$ 2,368,895</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2016

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
REVENUES				
Property Taxes	\$ 74,907	\$ 128,265	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	324,652	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	336,909	315,424	-	-
Fees, Fines, and Charges for Services	21,606	-	-	37,489
Refunds and Reimbursements	-	-	7,543	49,960
Interest Income	453	798	42	21
Other	2,697	-	-	2,072
Total Revenues	<u>\$ 436,572</u>	<u>\$ 444,487</u>	<u>\$ 332,237</u>	<u>\$ 89,542</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	422,440	-	-	-
Transportation	-	-	372,576	-
Capital Outlay	-	508,857	-	-
Total Expenditures	<u>\$ 422,440</u>	<u>\$ 508,857</u>	<u>\$ 372,576</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 14,132	\$ (64,370)	\$ (40,339)	\$ 89,542
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ 14,132	\$ (64,370)	\$ (40,339)	\$ 89,542
Fund Balances - Beginning	175,943	624,412	379,796	4,329
Fund Balances - Ending	<u>\$ 190,075</u>	<u>\$ 560,042</u>	<u>\$ 339,457</u>	<u>\$ 93,871</u>