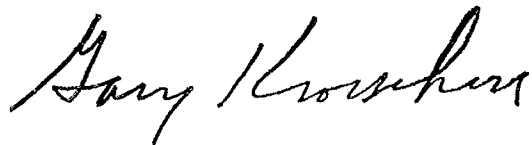


MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2017

APPROVED APRIL 12, 2018  
MARSHALL COUNTY BOARD  
#18-20

A handwritten signature in black ink, reading "Gary Krosch". The signature is written in a cursive style with a large, stylized "G" and "K".

**MARSHALL COUNTY**  
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**November 30, 2017**

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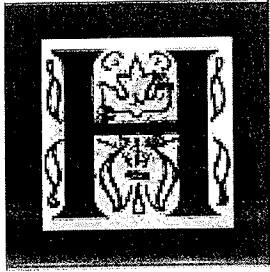
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**HOPKINS & ASSOCIATES**  
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**INDEPENDENT AUDITOR'S REPORT**

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, 2017, 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, 2017, 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 31-33, the budgetary comparison information on pages 34-37, 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 31-33 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 31-33 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.

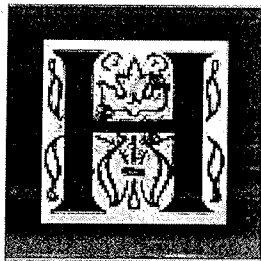
The *Required Supplementary Information*, except for the retirement plan information on pages 31-33, and *Other Supplementary Information* have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling 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 31-33, 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 9, 2018, 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 9, 2018



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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, 2017, 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 9, 2018. 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. Given these limitations, during our audit we did not

identify any deficiencies in internal control that we consider to be material weaknesses. 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 9, 2018

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
November 30, 2017

	Governmental Activities	Component Unit- 911 ETSB	Total
<b>ASSETS</b>			
Cash and Equivalents(Note 2)	\$ 6,103,565	\$ 453,010	\$ 6,556,575
Receivables (net) :			
Property Tax (Note 1D)	3,119,985	-	3,119,985
Other (Note 7)	257,529	53,950	311,479
Prepaid Expenses (Note 7)	41,965	-	41,965
Inventory - Airport Fuel and Highway Salt	40,777	-	40,777
Other Post Employment Benefits (Note 13)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	1,894,818	57,842	1,952,660
Equipment and Furniture	3,078,660	871,720	3,950,380
Improvements	4,644,116	-	4,644,116
Infrastructure - Road & Bridges	9,518,509	-	9,518,509
Accumulated Depreciation	(9,452,946)	(710,193)	(10,163,139)
<b>Total Assets</b>	<u>\$ 20,758,170</u>	<u>\$ 726,329</u>	<u>\$ 21,484,499</u>
<b>DEFERRED OUTFLOWS</b>	<u>\$ 992,100</u>	<u>\$ -</u>	<u>\$ 992,100</u>
<b>Total Assets and Deferred Outflows</b>	<u><u>\$ 21,750,270</u></u>	<u><u>\$ 726,329</u></u>	<u><u>\$ 22,476,599</u></u>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Payroll (Note 7)	\$ 180,712	\$ 2,288	\$ 183,000
Due to Governmental Activities	-	4,000	4,000
Long-Term Liabilities (Note 11):			
Due Within One Year	228,549	-	228,549
Due In More Than One Year	20,000	-	20,000
Net Pension Liability (Note 12)	3,900,383	-	3,900,383
<b>Total Liabilities</b>	<u>\$ 4,329,644</u>	<u>\$ 6,288</u>	<u>\$ 4,335,932</u>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows- Property Tax Receivable	\$ 3,119,985	\$ -	\$ 3,119,985
<b>Total Deferred Inflows</b>	<u>\$ 3,119,985</u>	<u>\$ -</u>	<u>\$ 3,119,985</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 11,139,386	\$ 219,369	\$ 11,358,755
Restricted for: (Note 4)			
Roads and Bridges	1,692,000	-	1,692,000
Health and Welfare	218,122	-	218,122
Retirement	301,449	-	301,449
Airport	173,745	-	173,745
Other Purposes	537,216	-	537,216
Unrestricted	238,723	500,672	739,395
<b>Total Net Position</b>	<u>\$ 14,300,641</u>	<u>\$ 720,041</u>	<u>\$ 15,020,682</u>
<b>Total Liabilities, Def. Inflows, and Net Position</b>	<u><u>\$ 21,750,270</u></u>	<u><u>\$ 726,329</u></u>	<u><u>\$ 22,476,599</u></u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
Year Ended November 30, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:						
General Administration	\$ 1,577,867	\$ 454,582	\$ -	\$ (652,022)	\$	\$ (652,022)
Employee Benefit	710,457	-	-	(710,457)		(710,457)
Public Safety	1,312,071	47,612	16,481	(1,247,978)		(1,247,978)
Judiciary and Court Related	636,384	52,315	-	(584,069)		(584,069)
Transportation	1,801,795	224,303	92,057	(959,162)		(959,162)
Public Health and Welfare	595,313	27,828	-	(138,466)		(138,466)
Other	97,457	-	-	(97,457)		(97,457)
Interest on LT Debt	4,233	-	-	(4,233)		(4,233)
Change in Net Pension Liability	150,225	-	-	(150,225)		(150,225)
Change in Vacation/PTO Accrual	(697)	-	-	697		697
<b>Total Governmental Activities</b>	<b>\$ 6,885,105</b>	<b>\$ 806,640</b>	<b>\$ 1,443,036</b>	<b>\$ (4,543,372)</b>	<b>\$ -</b>	<b>\$ (4,543,372)</b>
911 ETSB	\$ 220,937	\$ -	\$ 316,374	\$ -	\$ 95,437	\$ 95,437
<b>Total Component Unit</b>	<b>\$ 220,937</b>	<b>\$ -</b>	<b>\$ 316,374</b>	<b>\$ -</b>	<b>\$ 95,437</b>	<b>\$ 95,437</b>
<b>Total Primary Government</b>	<b>\$ 7,106,042</b>	<b>\$ 806,640</b>	<b>\$ 1,759,410</b>	<b>\$ (4,543,372)</b>	<b>\$ 95,437</b>	<b>\$ (4,447,935)</b>
<b>General revenues:</b>						
Taxes:						
Property Taxes				\$ 2,763,866	\$ -	\$ 2,763,866
Motor Fuel				263,921	-	263,921
Sales and Use Taxes				362,712	-	362,712
Replacement Tax				153,643	-	153,643
Income Tax				426,413	-	426,413
Interest Earned				15,628	3,065	18,693
Other General Revenue				135,156	2,000	137,156
Total General Revenues				\$ 4,121,339	\$ 5,065	\$ 4,126,404
Change in Net Position from Operations				\$ (422,033)	\$ 100,502	\$ (321,531)
Transfers In (Note 5)				256,890	-	256,890
Transfers Out (Note 5)				(256,890)	-	(256,890)
Change in Net Position				(422,033)	100,502	(321,531)
Net Position - Beginning				14,722,674	619,539	15,342,213
<b>Net Position - Ending</b>				<b>\$ 14,300,641</b>	<b>\$ 720,041</b>	<b>\$ 15,020,682</b>

See accompanying notes to basic financial statements.



MARSHALL COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2017

## MAJOR FUNDS

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>ASSETS</b>							
Cash and Equivalents (Note 2)	\$ 3,438,050	\$ 93,242	\$ 194,779	\$ 573,557	\$ 207,898	\$ 1,596,039	\$ 6,103,565
Property Tax Receivable (Note 1D)	1,406,800	260,000	104,185	130,000	780,000	439,000	3,119,985
Due from State of IL (Note 7)	68,635	-	-	-	-	153,266	221,901
Due from Other Funds (Note 5)	26,379	571	3,750	9,303	-	-	40,003
Due from Agency Funds	21,061	-	-	3,000	-	13,340	37,401
Inventory	-	3,000	10,777	-	-	27,000	40,777
Due from Component Unit	4,000	-	-	-	-	-	4,000
Prepaid Expenses (Note 7)	41,965	-	-	-	-	-	41,965
<b>Total Assets</b>	<b>\$ 5,006,890</b>	<b>\$ 356,813</b>	<b>\$ 313,491</b>	<b>\$ 715,860</b>	<b>\$ 987,898</b>	<b>\$ 2,228,645</b>	<b>\$ 9,609,597</b>

## LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE

## Liabilities:

Accounts Payable (Note 7)	\$ 21,138	\$ 14,841	\$ 2,606	\$ -	\$ 47,606	\$ 55,310	\$ 141,501
Accrued Payroll (Note 7)	35,732	2,179	1,300	-	-	-	39,211
Due to Other Funds (Note 5)	4,321	19,279	-	-	-	16,403	40,003
Due to Agency Funds	-	-	-	-	-	5,773	5,773
<b>Total Liabilities</b>	<b>\$ 61,191</b>	<b>\$ 36,299</b>	<b>\$ 3,906</b>	<b>\$ -</b>	<b>\$ 47,606</b>	<b>\$ 77,486</b>	<b>\$ 226,488</b>

## Deferred Inflows of Resources: (Note 1D)

Deferred Inflows - Property Tax	\$ 1,406,800	\$ 260,000	\$ 104,185	\$ 130,000	\$ 780,000	\$ 439,000	\$ 3,119,985
<b>Deferred Inflows</b>	<b>\$ 1,406,800</b>	<b>\$ 260,000</b>	<b>\$ 104,185</b>	<b>\$ 130,000</b>	<b>\$ 780,000</b>	<b>\$ 439,000</b>	<b>\$ 3,119,985</b>

## Fund Balances (Note 4):

Nonspendable	\$ 41,965	\$ 3,000	\$ 10,777	\$ -	\$ -	\$ 27,000	\$ 82,742
Restricted	-	57,514	194,623	585,860	160,292	1,685,159	2,683,448
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,496,934	-	-	-	-	-	3,496,934
<b>Total Fund Balance</b>	<b>\$ 3,538,899</b>	<b>\$ 60,514</b>	<b>\$ 205,400</b>	<b>\$ 585,860</b>	<b>\$ 160,292</b>	<b>\$ 1,712,159</b>	<b>\$ 6,263,124</b>

## Total Liabilities and Fund Balance

<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,006,890</b>	<b>\$ 356,813</b>	<b>\$ 313,491</b>	<b>\$ 715,860</b>	<b>\$ 987,898</b>	<b>\$ 2,228,645</b>	<b>\$ 9,609,597</b>
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## Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position

Total Fund Balance	\$ 6,263,124
Book Value of Long-Term Liabilities at Year-End	(248,549)
Book Value of Capital Assets at Year-End	11,193,506
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(3,900,383)
Deferred Outflows related to Net Pension Liability (Note 12)	992,100
<b>Total Net Position</b>	<b>\$14,300,641</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, 2017**

**MAJOR FUNDS**

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
<b>REVENUES</b>							
Property Taxes	\$ 1,368,579	\$ 248,498	\$ 103,562	\$ 124,257	\$ 496,964	\$ 422,006	\$ 2,763,866
Motor Fuel Tax	-	-	-	-	-	263,921	263,921
Sales and Use Taxes	362,712	-	-	-	-	-	362,712
Replacement Tax	143,994	-	-	-	4,972	4,677	153,643
Income Tax	426,413	-	-	-	-	-	426,413
Fees, Licenses, Permits	390,154	-	-	-	-	-	712,583
Capital Grants - State Program	-	-	89,848	-	-	232,581	6,061
Capital Grants - Federal Program	-	-	6,061	-	-	-	85,996
Operating Grants & Contributions	268,062	-	85,996	-	-	-	649,622
Refunds and Reimbursements	200,209	137,638	-	79,496	-	108,009	917,684
Aviation Fuel Sales	-	-	94,057	-	-	-	525,352
Interest Income	12,809	948	71	-	62	-	94,057
Other	73,341	2,148	36,755	-	8,185	1,738	15,628
<b>Total Revenues</b>	<b>\$ 3,246,273</b>	<b>\$ 389,232</b>	<b>\$ 416,350</b>	<b>\$ 203,753</b>	<b>\$ 510,183</b>	<b>\$ 1,697,281</b>	<b>\$ 6,463,072</b>

**EXPENDITURES**

Current:

General Administrative	\$ 1,519,916	\$ -	\$ -	\$ -	\$ -	\$ 43,265	\$ 1,563,181
Employee Benefit	-	-	-	-	530,353	180,104	710,457
Public Safety	1,195,011	-	-	-	-	59,151	1,254,162
Judiciary and Court Related	556,347	-	-	-	-	71,459	627,806
Transportation	-	552,601	236,793	6,011	-	450,642	1,246,047
Public Health and Welfare	33,940	-	-	-	-	559,033	592,973
Other	97,457	-	-	-	-	-	97,457
Debt Service:							
Principal	-	23,350	10,000	-	-	-	33,350
Interest	-	2,173	2,060	-	-	-	4,233
Capital Outlay	38,010	182,970	136,995	114,136	-	278,233	750,344
<b>Total Expenditures</b>	<b>\$ 3,440,681</b>	<b>\$ 761,094</b>	<b>\$ 383,848</b>	<b>\$ 120,147</b>	<b>\$ 530,353</b>	<b>\$ 1,641,887</b>	<b>\$ 6,880,010</b>
<b>Excess (Deficiency) of Revenues</b>	<b>\$ (194,408)</b>	<b>\$ (371,862)</b>	<b>\$ 30,502</b>	<b>\$ 83,606</b>	<b>\$ (20,170)</b>	<b>\$ 55,394</b>	<b>\$ (416,938)</b>
<b>Over Expenditures</b>							

**OTHER FINANCING SOURCES (USES)**

Transfer In (Note 5)	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 16,890	\$ 256,890
Transfer Out (Note 5)	-	(15,370)	-	-	-	(241,520)	(256,890)
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 224,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (224,630)</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ (194,408)</b>	<b>\$ (147,232)</b>	<b>\$ 30,502</b>	<b>\$ 83,606</b>	<b>\$ (20,170)</b>	<b>\$ (169,236)</b>	<b>\$ (416,938)</b>
<b>Fund Balances - Beginning</b>	<b>3,733,307</b>	<b>207,746</b>	<b>174,898</b>	<b>502,254</b>	<b>180,462</b>	<b>1,881,395</b>	<b>6,680,062</b>
<b>Fund Balances - Ending</b>	<b>\$ 3,538,899</b>	<b>\$ 60,514</b>	<b>\$ 205,400</b>	<b>\$ 585,860</b>	<b>\$ 160,292</b>	<b>\$ 1,712,159</b>	<b>\$ 6,263,124</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, 2017**

Net change in fund balances - total governmental funds	\$ (416,938)
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.	750,344
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(639,261)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position.	33,350
Change in compensated absences that are only reported on statement of net position	697
Change in Net Pension Liability that is only reported on statement of net position	(150,225)
Change in net assets of governmental activities	<u>\$ (422,033)</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
November 30, 2017

	Agency Funds
<b>ASSETS</b>	
Cash (Note 2)	\$ 437,183
Due from State of Illinois	206,545
Due from Other Marshall County Funds	-
<b>Total Assets</b>	<u>\$ 643,728</u>
 <b>LIABILITIES AND NET POSITION</b>	
Due to Other Marshall County Funds	\$ 37,401
Due to Other Taxing Units	500,899
Held in Trust for Others	105,428
<b>Total Liabilities</b>	<u>\$ 643,728</u>
 Net Position	<u>\$ -</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 643,728</u>

See accompanying notes to basic financial statements.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

**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 Equipement	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, 2017**

**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, 2017 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, 2017**

**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, 2017**

**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 Depositary Insurance Corporation;

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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, 2017, the carrying amount of the County's pooled and segregated deposits including the component unit was \$6,556,575 and the bank balance was \$6,668,200. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2017. Totals do not include agency fund balances.

**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, 2017, \$0 of the County's bank balance of \$6,668,200 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, 2017**

**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, 2017, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAA by Standard and Poor's.

**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 \$639,261.

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

General administration - \$14,686  
Judiciary - \$8,578  
Public safety - \$57,909  
Transportation - \$555,748  
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2017.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

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

<b><u>COST BASIS</u></b>				
	<b><u>Beginning of</u></b>		<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</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	\$ 4,552,059	\$ 92,057	\$ -	\$ 4,644,116
Infrastructure - Roads	6,285,916	278,233	-	6,564,149
Infrastructure - Bridges	2,840,224	114,136	-	2,954,360
Buildings	1,503,048	6,620	-	1,509,668
Building Improvements	385,150	-	-	385,150
Off- Road Vehicles	418,789	-	-	418,789
On-Road Vehicles - Sheriff	405,318	29,900	-	435,218
On-Road Vehicles - Other	547,508	31,116	-	578,624
Machinery & Equipment	836,815	196,792	-	1,033,607
Computer Equipment	194,842	-	-	194,842
Computer Software	104,362	-	-	104,362
Office Equipment	311,728	1,490	-	313,218
Total Depreciable Capital Assets	<u>\$ 18,385,759</u>	<u>\$ 750,344</u>	<u>\$ -</u>	<u>\$ 19,136,103</u>
Total Capital Assets	<u>\$ 19,896,108</u>	<u>\$ 750,344</u>	<u>\$ -</u>	<u>\$ 20,646,452</u>

<b><u>ACCUMULATED DEPRECIATION</u></b>				
	<b><u>Beginning of</u></b>		<b><u>Deletions</u></b>	<b><u>End of Year</u></b>
	<b><u>Year</u></b>	<b><u>Additions</u></b>		
Depreciable Assets				
Land Improvements	\$ 4,037,711	\$ 121,687	\$ -	\$ 4,159,398
Infrastructure - Roads	1,319,470	159,285	-	1,478,755
Infrastructure - Bridges	455,330	118,114	-	573,444
Buildings	791,593	44,978	-	836,571
Building Improvements	79,434	17,812	-	97,246
Off-Road Vehicles	279,922	4,471	-	284,393
On-Road Vehicles - Sheriff	306,167	53,471	-	359,638
On-Road Vehicles - Other	487,626	63,984	-	551,610
Machinery & Equipment	501,297	42,699	-	543,996
Computer Equipment	164,284	6,935	-	171,219
Computer Software	104,362	-	-	104,362
Office Equipment	286,489	5,825	-	292,314
Total Accumulated Depreciation	<u>\$ 8,813,685</u>	<u>\$ 639,261</u>	<u>\$ -</u>	<u>\$ 9,452,946</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

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

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2017 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	21,250	-	871,720
<b>Total Depreciated Assets</b>	<b>\$ 908,312</b>	<b>\$ 21,250</b>	<b>\$ -</b>	<b>\$ 929,562</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	\$ 47,600	\$ 2,268	\$ -	\$ 49,868
Equipment	628,183	32,142	-	660,325
<b>Total Accumulated Depreciation</b>	<b>\$ 675,783</b>	<b>\$ 34,410</b>	<b>\$ -</b>	<b>\$ 710,193</b>

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

The net position/fund balances are restricted for the following purposes at November 30, 2017. Prepaid expenses of \$41,965 and Inventory of \$40,777 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 1,432,038
Retirement	301,449
Public Health	218,122
Airport	194,623
Court Related & Judiciary	229,055
Public Safety	76,344
Recordkeeping	115,655
Transportation	45,418
Mapping	70,744
<b>Total</b>	<b>\$ 2,683,448</b>



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

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

Individual interfund receivable and payable balances at November 30, 2017 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 26,379	\$ (4,321)
County Highway	571	(19,279)
County Airport	3,750	-
County Bridge	9,303	-
Non-Major Governmental Funds	-	(16,403)
<b>Total</b>	<u>\$ 40,003</u>	<u>\$ (40,003)</u>

There were no interfund transfers during the year-ended November 30, 2017.

**Note 6 - Subsequent Events**

Management evaluated Subsequent Events through February 9, 2018, the date the financial statements were available to be issued. Nothing of substance to note.

**Note 7 - Other Receivables and Payables**

At November 30, 2017, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2017 to be collected in fiscal year 2018.
- 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 2018 for goods received and services performed in fiscal year 2017.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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 over-expended appropriations during the year are required to be disclosed.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2017:

	<u>Appropriations</u>	<u>Expenditures</u>
Illinois Municipal Retirement Fund	526,000	530,353
County Health Fund	450,861	512,287

**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 2016 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>
2018	\$ 24,120	\$ 796
Total	\$ 24,120	\$ 796

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**Note 11 - Long-Term Liabilities**

Long-term liability activity for the year ended November 30, 2017 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	\$ 40,000	\$ -	\$ (10,000)	\$ 30,000	\$ 10,000
Capital Leases	47,470	-	(23,350)	24,120	24,120
Compensated Absences	195,126	-	(697)	194,429	194,429
Total Long-Term Liabilities	<u>\$ 282,596</u>	<u>\$ -</u>	<u>\$ (34,047)</u>	<u>\$ 248,549</u>	<u>\$ 228,549</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 November 30,</u>	<u>Payments Due</u>		
	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2018	\$ 901	\$ 10,000	\$ 10,901
2019	901	10,000	10,901
2020	901	10,000	10,901
Total	<u>\$ 2,703</u>	<u>\$ 30,000</u>	<u>\$ 32,703</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 \$194,429 as of November 30, 2017.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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 - 2016 Tax Year	\$ 264,541,951
Statutory Debt Limitation (2.875%)	\$ 7,605,581
Total Debt:	
Bonds and Contractual	\$ 54,120
	(54,120)
Legal Debt Margin	<u>\$ 7,551,461</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 7.50% 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, 2017**

**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 3.78%; and the resulting single discount rate is 7.50%.

**Methods and Assumptions Used in the Calculation of the 2016 Contribution Rate** – The required contribution for 2016 was determined as part of the December 31, 2014, actuarial valuation using the aggregate entry age normal actuarial cost method. The actuarial assumptions at December 31, 2014, 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, 2014 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 2014 valuation pursuant to an experience study of the period 2011-2013. 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, 2017**

**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	\$ 162,188	\$ 94,408	\$ 57,296
2. Interest on the Total Pension Liability	723,196	237,225	323,966
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(312,025)	(2,122)	260,295
5. Changes of Assumptions	(34,912)	(4,759)	(82,214)
6. Benefit payments, including refunds of employee contributions	(601,349)	(39,405)	(239,537)
7. Net Change in Total Pension Liability	\$ (62,902)	\$ 285,347	\$ 319,806
8. Total Pension Liability - Beginning	9,900,918	3,139,718	4,498,815
9. Total Pension Liability - Ending	<u>\$ 9,838,016</u>	<u>\$ 3,425,065</u>	<u>\$ 4,818,621</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	\$ 194,602	\$ 74,502	\$ 264,858
2. Contributions - Employee	75,251	64,519	16,138
3. Net Investment Income	569,910	192,247	323,640
4. Benefit Payments, including Refunds of Employee Contributions	(601,349)	(39,405)	(239,537)
5. Other (Net Transfer)	(43,566)	63,445	(155,692)
6. Net Change in Plan Fiduciary Net Position	\$ 194,848	\$ 355,308	\$ 209,407
7. Plan Fiduciary Net Position - Beginning	8,316,170	2,870,377	2,235,209
8. Plan Fiduciary Net Position - Ending	<u>\$ 8,511,018</u>	<u>\$ 3,225,685</u>	<u>\$ 2,444,616</u>
 C. Net Pension Liability / (Asset)	 <u>\$ 1,326,998</u>	 <u>\$ 199,380</u>	 <u>\$ 2,374,005</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 86.51%	 94.18%	 50.73%
 E. Covered Valuation Payroll	 1,535,934	 502,708	 215,174
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 86.40%	 39.66%	 1103.30%
 Total Pension Expense (Income)	 \$ 350,934	 \$ 29,987	 \$ 538,911

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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	44	5	15
- Inactive, Non-Retired Members	19	3	3
- Active Members	39	8	1
<b>Total</b>	<u>102</u>	<u>16</u>	<u>19</u>

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

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
<b><u>Regular</u></b>			
Total Pension Liability	\$ 11,096,212	\$ 9,838,016	\$ 8,805,596
Plan Fiduciary Net Position	8,511,018	8,511,018	8,511,018
Net Pension Liability / (Asset)	<u>\$ 2,585,194</u>	<u>\$ 1,326,998</u>	<u>\$ 294,578</u>

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
<b><u>SLEP</u></b>			
Total Pension Liability	\$ 3,940,892	\$ 3,425,065	\$ 3,004,747
Plan Fiduciary Net Position	3,225,685	3,225,685	3,225,685
Net Pension Liability / (Asset)	<u>\$ 715,207</u>	<u>\$ 199,380</u>	<u>\$ (220,938)</u>

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
<b><u>ECO</u></b>			
Total Pension Liability	\$ 5,407,929	\$ 4,818,621	\$ 4,329,118
Plan Fiduciary Net Position	2,444,616	2,444,616	2,444,616
Net Pension Liability / (Asset)	<u>\$ 2,963,313</u>	<u>\$ 2,374,005</u>	<u>\$ 1,884,502</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**November 30, 2017**

**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	\$ -	\$ 369,868
Changes in assumptions	103,898	27,269
Net difference between projected and actual earnings on pension plan investments	440,711	-
Total	<u>\$ 544,609</u>	<u>\$ 397,137</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>SLEP</u></b>		
Difference between expected and actual experience	\$ 32,324	\$ 85,976
Changes in assumptions	21,145	3,826
Net difference between projected and actual earnings on pension plan investments	160,066	-
Total	<u>\$ 213,535</u>	<u>\$ 89,802</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b><u>ECO</u></b>		
Difference between expected and actual experience	\$ 23,081	\$ -
Changes in assumptions	-	7,290
Net difference between projected and actual earnings on pension plan investments	97,174	128,226
Total	<u>\$ 120,255</u>	<u>\$ 135,516</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.

The amounts listed above totaled \$255,944 plus employer contributions of \$736,156 in 2017.

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

The County had an OPEB valuation completed as of the year-ended November 30, 2012. This valuation resulted in a net OPEB benefit of \$842, which has been recorded on Statement 1 of this report. As this amount is significantly immaterial, an updated valuation was not completed. Circumstances and participants have remained the same, so a large change in the valuation amount is not expected, and an immaterial amount would be the expected result of the calculation.



**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>2016</b>	<b>2015</b>	<b>2014</b>
<b>Total Pension Liability</b>			
Service Cost	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	723,196	717,937	678,025
Benefit Changes	-	-	-
Difference Between Expected and Actual Experience	(312,025)	(212,572)	(45,981)
Assumption Changes	(34,912)	23,883	348,018
Benefit Payments and Refunds	(601,349)	(576,019)	(615,126)
<b>Net Change in Total Pension Liability</b>	<b>\$ (62,902)</b>	<b>\$ 102,042</b>	<b>\$ 537,020</b>
<b>Total Pension Liability - Beginning</b>	<b>9,900,918</b>	<b>9,798,876</b>	<b>9,261,856</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 9,838,016</b>	<b>\$ 9,900,918</b>	<b>\$ 9,798,876</b>
<b>Plan Fiduciary Net Position</b>			
Employer Contributions	\$ 194,602	\$ 191,823	\$ 167,285
Employee Contributions	75,251	81,798	91,099
Pension Plan Net Investment Income	569,910	44,034	528,581
Benefit Payments and Refunds	(601,349)	(576,019)	(615,126)
Other	(43,566)	(383,475)	(57,468)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>194,848</b>	<b>(641,839)</b>	<b>114,371</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>8,316,170</b>	<b>8,958,009</b>	<b>8,843,638</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>8,511,018</b>	<b>8,316,170</b>	<b>8,958,009</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>1,326,998</b>	<b>1,584,748</b>	<b>840,867</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>86.51%</b>	<b>83.99%</b>	<b>91.42%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 1,535,934</b>	<b>\$ 1,531,748</b>	<b>\$ 1,381,658</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>86.40%</b>	<b>103.46%</b>	<b>60.86%</b>

**Multiyear Schedule of Contributions**

<b>Calendar Year Ending December 31,</b>	<b>Actuarially Determined Contribution *</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contribution as a % of Covered Valuation Payroll</b>
2016	193,988	194,602	(614)	1,535,934	12.67%
2015	191,315	191,823	(508)	1,531,748	12.52%
2014	153,779	167,285	(13,506)	1,381,658	12.11%

\*Estimated based on contribution rate of 12.63% and covered valuation payroll of \$1,535,934.

**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,	2016	2015	2014
<b>Total Pension Liability</b>			
Service Cost	\$ 94,408	\$ 104,674	\$ 97,453
Interest on the Total Pension Liability	237,225	225,370	196,396
Benefit Changes	-	-	-
Difference Between Expected and Actual Experience	(2,122)	(134,422)	69,344
Assumption Changes	(4,759)	4,337	39,528
Benefit Payments and Refunds	(39,405)	(25,672)	(14,347)
<b>Net Change in Total Pension Liability</b>	<b>\$ 285,347</b>	<b>\$ 174,287</b>	<b>\$ 388,374</b>
<b>Total Pension Liability - Beginning</b>	<b>3,139,718</b>	<b>2,965,431</b>	<b>2,577,057</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 3,425,065</b>	<b>\$ 3,139,718</b>	<b>\$ 2,965,431</b>
<b>Plan Fiduciary Net Position</b>			
Employer Contributions	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	64,519	36,799	37,468
Pension Plan Net Investment Income	192,247	14,919	166,683
Benefit Payments and Refunds	(39,405)	(25,672)	(14,347)
Other	63,445	(169,584)	(3,624)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>355,308</b>	<b>(72,066)</b>	<b>256,819</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,870,377</b>	<b>2,942,443</b>	<b>2,685,624</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>3,225,685</b>	<b>2,870,377</b>	<b>2,942,443</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>199,380</b>	<b>269,341</b>	<b>22,988</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>94.18%</b>	<b>91.42%</b>	<b>99.22%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 502,708</b>	<b>\$ 486,731</b>	<b>\$ 529,176</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>39.66%</b>	<b>55.34%</b>	<b>4.34%</b>

**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
2016	74,501	74,502	(1)	502,708	14.82%
2015	70,917	71,472	(555)	486,731	14.68%
2014	74,825	70,639	4,186	529,176	13.35%

\*Estimated based on contribution rate of 14.82% and covered valuation payroll of \$502,708.

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

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

Calendar Year Ending December 31,	2016	2015	2014
<b>Total Pension Liability</b>			
Service Cost	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	323,966	304,390	301,557
Benefit Changes	-	-	-
Difference Between Expected and Actual Experience	260,295	141,070	(152,867)
Assumption Changes	(82,214)	-	101,470
Benefit Payments and Refunds	(239,537)	(232,967)	(241,286)
<b>Net Change in Total Pension Liability</b>	<b>\$ 319,806</b>	<b>\$ 269,439</b>	<b>\$ 69,408</b>
<b>Total Pension Liability - Beginning</b>	<b>4,498,815</b>	<b>4,229,376</b>	<b>4,159,968</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 4,818,621</b>	<b>\$ 4,498,815</b>	<b>\$ 4,229,376</b>
 <b>Plan Fiduciary Net Position</b>			
Employer Contributions	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	16,138	15,999	15,873
Pension Plan Net Investment Income	323,640	10,195	137,828
Benefit Payments and Refunds	(239,537)	(232,967)	(241,286)
Other	(155,692)	181,232	(346,068)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>209,407</b>	<b>201,152</b>	<b>(242,583)</b>
Plan Fiduciary Net Position - Beginning	2,235,209	2,034,057	2,276,640
Plan Fiduciary Net Position - Ending (b)	2,444,616	2,235,209	2,034,057
Net Pension Liability / (Asset) - Ending (a)-(b)	2,374,005	2,263,606	2,195,319
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	50.73%	49.68%	48.09%
Covered Valuation Payroll	\$ 215,174	\$ 213,317	\$ 211,641
Net Pension Liability as a Percentage of Covered Valuation Payroll	1103.30%	1061.15%	1037.28%

**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
2016	264,858	264,858	-	215,174	123.09%
2015	226,692	226,693	(1)	213,317	106.27%
2014	233,779	191,070	42,709	211,641	90.28%

\*Estimated based on contribution rate of 123.09% and covered valuation payroll of \$215,174.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2017**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Tax	1,376,800	1,376,800	1,368,579	\$ 1,437,095
Personal Property Replacement Taxes	130,000	130,000	143,994	126,067
County Offices Fees	208,000	208,000	210,072	191,603
Court Fees and Fines	166,000	166,000	148,168	145,292
Building Permit and Zoning Fees	7,200	7,200	12,254	9,101
Liquor licenses	1,400	1,400	1,360	1,170
Sales Tax	282,000	282,000	362,712	332,263
Income Tax	400,000	400,000	426,413	399,940
State of Illinois	249,000	249,000	268,062	286,650
Federal Revenue - ESDA	50,000	50,000	-	-
Interest on Investments	8,000	8,000	12,809	9,610
Dividends - Franchise Payments	1,000	1,000	16	17,252
Penalties, Interest, and Costs on Property Taxes	-	-	59,518	52,315
Administration fees	20,000	20,000	18,300	13,000
Other Reimbursements	214,574	214,574	200,209	185,278
Miscellaneous	18,000	18,000	13,807	27,336
Total Revenues	\$ 3,131,974	\$ 3,131,974	\$ 3,246,273	\$ 3,233,972
<b>EXPENDITURES</b>				
General Government	\$ 1,320,465	\$ 1,570,465	\$ 1,519,916	\$ 1,270,749
Public Safety	1,199,980	1,199,980	1,195,011	1,130,334
Judiciary and Court Related	565,592	565,592	556,347	530,250
Public Health and Welfare	25,000	25,000	33,940	35,876
Other	95,965	95,965	97,457	95,519
Capital Outlay	51,600	51,600	38,010	39,621
Total Expenditures	\$ 3,258,602	\$ 3,508,602	\$ 3,440,681	\$ 3,102,349
Excess (deficiency) of revenues over expenditures	\$ (126,628)	\$ (376,628)	\$ (194,408)	\$ 131,623
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ 58
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 58
NET CHANGE IN FUND BALANCE	\$ (126,628)	\$ (376,628)	\$ (194,408)	\$ 131,681
FUND BALANCE, BEGINNING OF YEAR			3,733,307	3,601,626
FUND BALANCE, END OF YEAR			\$ 3,538,899	\$ 3,733,307

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**COUNTY HIGHWAY FUND**

	2017			2016 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Tax	\$ 250,000	\$ 250,000	\$ 248,498	\$ 256,530
Reimbursements	10,000	10,000	13,104	12,317
Putnam County Reimbursements	70,000	70,000	69,469	72,443
Interest on Investments	10	10	948	45
Signs	2,000	2,000	551	1,251
Miscellaneous	20,000	20,000	1,597	1,577
<b>Total Revenues</b>	<u>\$ 352,010</u>	<u>\$ 352,010</u>	<u>\$ 334,167</u>	<u>\$ 344,163</u>
<b>EXPENDITURES</b>				
Road Resurfacing	\$ 30,000	\$ 90,000	\$ 73,763	\$ 29,809
Gas and Oil	55,000	55,000	33,827	33,497
Audit	3,000	3,000	4,000	3,500
Mileage	100	100	-	-
Office Expense	4,000	4,000	2,795	3,586
Supplies	18,000	18,000	18,738	14,371
Salaries	387,058	387,058	354,587	360,117
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	15,000	15,000	10,594	8,493
Repairs	40,000	40,000	45,879	26,854
Lease Payment	25,000	25,000	23,350	22,604
Capital Outlays	195,000	195,000	182,970	28,132
Miscellaneous	3,000	3,000	3,418	2,822
<b>Total Expenditures</b>	<u>\$ 780,158</u>	<u>\$ 840,158</u>	<u>\$ 758,921</u>	<u>\$ 538,785</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (428,148)</u>	<u>\$ (488,148)</u>	<u>\$ (424,754)</u>	<u>\$ (194,622)</u>
<b>OTHER FINANCING SOURCES</b>				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 150,000	\$ 150,000	\$ 135,000	\$ 170,000
County Highway Engineering Revolving Fund Transfer	180,000	180,000	105,000	-
Motor Fuel Tax Fund Transfer	-	-	(15,370)	-
Reimbursement from General Fund	55,000	55,000	55,065	55,475
Interest on Capital Lease	-	-	(2,173)	(2,312)
<b>Total Other Financing Sources</b>	<u>\$ 385,000</u>	<u>\$ 385,000</u>	<u>\$ 277,522</u>	<u>\$ 223,163</u>
<b>Net Change in Fund Balance</b>	<u>\$ (43,148)</u>	<u>\$ (103,148)</u>	<u>\$ (147,232)</u>	<u>\$ 28,541</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>\$ 207,746</u>	<u>\$ 179,205</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 60,514</u>	<u>\$ 207,746</u>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**COUNTY AIRPORT FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 104,185	\$ 104,185	\$ 103,562	\$ 99,139
Capital Grants and Contributions - Federal Revenue	88,800	88,800	85,996	40,620
Capital Grants and Contributions - State Revenue	-	-	6,061	541
Fines, Fees, and Charges for Services	76,000	76,000	89,848	92,048
Aviation Fuel Sales	-	-	94,057	94,500
Interest Earned	40	40	71	52
Miscellaneous	9,900	9,900	36,755	375
<b>Total Revenues</b>	<b>\$ 278,925</b>	<b>\$ 278,925</b>	<b>\$ 416,350</b>	<b>\$ 327,275</b>
<b>EXPENDITURES</b>				
Salaries	\$ 77,209	\$ 77,209	\$ 78,361	\$ 72,737
Health Insurance	6,200	6,200	6,702	4,925
Building Maintenance	14,000	14,000	4,792	13,695
Repairs & Maintenance	12,500	12,500	10,045	11,327
Administration costs	4,200	4,200	8,534	3,761
Equipment Maintenance	4,500	4,500	5,346	2,216
Utilities	15,500	15,500	16,428	14,530
Small Equipment	9,000	9,000	-	3,041
Capital Outlay	-	-	44,938	-
Construction	-	92,057	92,057	23,058
Runway Maintenance	12,000	12,000	11,685	14,193
Aviation Fuel	79,223	79,223	70,997	68,745
Fuel Tax	-	-	5,155	5,906
Credit Card Processing	-	-	2,015	2,025
Property Taxes	9,500	9,500	9,482	9,026
Liability Insurance	5,200	5,200	2,718	4,639
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	800	800	650	1,600
General Supplies	1,000	1,000	241	313
Audit	2,500	2,500	2,000	2,500
Runway Phase 1	28,375	28,375	-	51,736
Debt Service - Principal Payment	10,000	10,000	10,000	10,000
Interest Expense	2,300	2,300	2,060	2,525
Miscellaneous	1,000	1,000	1,642	5,465
<b>Total Expenditures</b>	<b>\$ 296,007</b>	<b>\$ 388,064</b>	<b>\$ 385,848</b>	<b>\$ 327,963</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (17,082)</b>	<b>\$ (109,139)</b>	<b>\$ 30,502</b>	<b>\$ (688)</b>
<b>OTHER FINANCING ACTIVITIES</b>				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	-	-	-	-
Transfer to Other Funds	(5,000)	(20,000)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,000)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (22,082)</b>	<b>\$ (129,139)</b>	<b>\$ 30,502</b>	<b>\$ (688)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>174,898</b>	<b>175,586</b>
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 205,400</b>	<b>\$ 174,898</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**ILLINOIS MUNICIPAL RETIREMENT FUND**

	<b>2017</b>			<b>2016</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Property Tax	\$ 500,000	\$ 500,000	\$ 496,964	\$ 499,577
Personal Property Replacement Taxes	4,900	4,900	4,972	4,475
Interest Earned	-	-	62	803
Miscellaneous	8,000	8,000	8,185	8,002
<b>Total Revenues</b>	<b>\$ 512,900</b>	<b>\$ 512,900</b>	<b>\$ 510,183</b>	<b>\$ 512,857</b>
<b>EXPENDITURES</b>				
IMRF	\$ 526,000	\$ 526,000	\$ 530,353	\$ 551,656
<b>Total Expenditures</b>	<b>\$ 526,000</b>	<b>\$ 526,000</b>	<b>\$ 530,353</b>	<b>\$ 551,656</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (13,100)</b>	<b>\$ (13,100)</b>	<b>\$ (20,170)</b>	<b>\$ (38,799)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			180,462	219,261
<b>FUND BALANCE, END OF YEAR</b>			\$ 160,292	\$ 180,462

**COUNTY BRIDGE FUND**

<b>REVENUES</b>				
Property Tax	\$ 125,000	\$ 125,000	\$ 124,257	\$ 128,265
FEMA Richland Wilbern	-	-	-	13,832
Various Townships - Share of Bridge Construction	100,000	100,000	79,496	530,302
Reimbursements from Other Funds	-	-	-	54,349
Interest Income	400	400	-	12
<b>Total Revenues</b>	<b>\$ 225,400</b>	<b>\$ 225,400</b>	<b>\$ 203,753</b>	<b>\$ 726,760</b>
<b>EXPENDITURES</b>				
Pipe Culverts	\$ 60,000	\$ 60,000	\$ 11,154	\$ 40,307
Bridges	100,000	100,000	82,412	456,684
Engineering	50,000	50,000	20,570	68,917
Richland Wilbern	-	-	-	213
Miscellaneous	10,000	10,000	14	4,155
<b>Total Expenditures</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 114,150</b>	<b>\$ 570,276</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 89,603</b>	<b>\$ 156,484</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer to Township Bridge Program Fund	\$ -	\$ -	\$ (5,997)	\$ -
Transfer to Engineer Revolving	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,997)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 83,606</b>	<b>\$ 156,484</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			502,254	345,770
<b>FUND BALANCE, END OF YEAR</b>			<b>\$ 585,860</b>	<b>\$ 502,254</b>

See accompanying note to budgetary comparison schedules.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**Year Ended November 30, 2017**

**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, 2017 as \$526,000 was appropriated and \$530,353 was expended.



**MARSHALL COUNTY, ILLINOIS**  
**FUND DESCRIPTION**  
**November 30, 2017**

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, 2017**

<u>REVENUES</u>	2017			2016
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	\$ 1,376,800	\$ 1,376,800	\$ 1,368,579	\$ 1,437,095
Personal Property Replacement Taxes	130,000	130,000	143,994	126,067
County Offices Fees:				
Circuit Clerk	57,000	57,000	72,136	56,798
County Clerk	129,000	129,000	122,760	112,746
Sheriff	22,000	22,000	15,176	22,059
Court Fees and Fines	166,000	166,000	148,168	145,292
Building Permit and Zoning Fees	7,200	7,200	12,254	9,101
Liquor Licenses	1,400	1,400	1,360	1,170
Sales and Use Tax	282,000	282,000	362,712	332,263
Income Tax	400,000	400,000	426,413	399,940
Gaming Tax	-	-	1,099	855
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	25,000	25,000	26,639	25,800
State's Attorney's Salary	113,000	113,000	113,461	113,461
Violent Crimes Assistant Salary	13,000	13,000	36,364	37,365
Other State Reimbursements:				
Public Defender Salary	37,000	37,000	37,400	40,517
Probation Officer Salary	48,000	48,000	34,746	45,928
Election Cost	13,000	13,000	3,150	12,024
Other	-	-	15,203	10,700
Federal Revenue - ESDA	50,000	50,000	-	-
Interest on Investments	8,000	8,000	12,809	9,610
Dividends - Franchise Payments	1,000	1,000	16	17,252
Penalties, Interest, and Costs on Property Taxes	-	-	59,518	52,315
Other Reimbursements:				
Dispatch - 911 Fund	68,771	68,771	75,648	67,422
Employee Share - Health Insurance	145,803	145,803	110,468	104,736
Insurance Claims	-	-	8,874	7,991
Admin Fees - Airport, Highway, Health Dept.	20,000	20,000	18,300	13,000
Other	-	-	5,219	5,129
Miscellaneous	18,000	18,000	13,807	27,336
<b>Subtotal</b>	<b>\$ 3,131,974</b>	<b>\$ 3,131,974</b>	<b>\$ 3,246,273</b>	<b>\$ 3,233,972</b>
<b>General Government:</b>				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 13,000	\$ 13,000	\$ 12,432	\$ 12,978
Repairs	5,000	5,000	4,343	7,052
Supplies	14,300	14,300	9,109	8,056
Water	800	800	871	810
Telephone	15,000	15,000	16,462	23,699
Maintenance Director Salary	11,400	11,400	12,720	12,962
Pest Control	500	500	665	710
Elevator	3,500	3,500	2,534	2,971
Communication & Dispatch	-	-	50	-
Garbage	3,000	3,000	3,185	3,012
Lawn - Summer	3,000	3,000	1,944	3,460
Lawn - Winter	1,000	1,000	60	-
Landscaping	400	400	245	68

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2017**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 90,933	\$ 90,933	\$ 125,556	\$ 113,058
Workman's Compensation	62,082	62,082	62,082	64,540
Health	385,527	385,527	353,674	353,167
Unemployment Compensation	100	100	-	11,050
Tort Settlement	100	100	-	-
County Clerk:				
Salary	53,407	53,407	52,508	50,056
Deputy & Clerk Salary	58,302	58,302	54,831	48,175
Office Expense	8,500	8,500	14,053	11,305
Revenue Stamps	50,000	50,000	50,827	43,135
Microfilm Book Repair	1,500	1,500	508	1,342
Travel	600	600	310	280
Dues, Subscriptions, & Conferences	1,000	1,000	430	451
Elections:				
Ballots & Supplies	45,000	45,000	35,531	42,221
Elections Salaries - Judges & Clerks	55,500	55,500	52,175	62,863
Computer Maintenance	30,000	30,000	26,172	23,703
County Treasurer:				
Salary	53,407	53,407	54,609	51,851
Deputy & Clerk Salary	64,125	64,125	61,555	61,577
Office Expense	1,750	1,750	1,687	1,736
Real Estate Tax Forms	4,800	4,800	4,800	4,800
Board Members:				
Mileage	3,000	3,000	1,234	4,131
NACO & ICBM Dues	1,075	1,075	1,550	1,355
Board Members Salaries	20,500	20,500	20,834	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	-	-
Miscellaneous	1,000	1,000	372	210
Supervisor of Assessments:				
Salary	53,407	53,407	54,609	51,851
Deputy & Clerk Salary	25,906	25,906	21,975	18,393
Office Expense	2,000	2,000	1,276	1,339
Publication	8,500	8,500	6,414	2,939
Dues, Memberships, & Seminars	-	-	350	390
Mileage	1,500	1,500	665	954
Copier Supplies	2,500	2,500	1,035	1,251
Board of Review - Salary	2,700	2,700	2,700	2,700
Board of Review - Per Diem & Mileage	500	500	214	161
Board of Review - Education	3,000	3,000	-	-
Education	500	500	72	1,119
Zoning:				
Salaries	26,265	26,265	26,265	25,750
Board of Appeals Salary	3,000	3,000	-	-
Office Expense	2,550	2,550	2,550	3,160
Utilities	1,250	1,250	1,250	1,225
Public Notices	1,000	1,000	-	670
Postage	300	300	168	160
Mileage	1,500	1,500	1,290	951
Mapping and Software	500	500	1,266	655

MARSHALL COUNTY, ILLINOIS  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
Year Ended November 30, 2017

		2017		
	Original Budget	Final Budget	Actual	2016 Actual
<b><u>EXPENDITURES (continued)</u></b>				
General Government: (continued)				
All other:				
Computer Maintenance	\$ 8,000	\$ 8,000	\$ 31,339	\$ 39,673
Printing	13,000	13,000	9,027	9,095
Postage & Envelopes	22,000	22,000	18,879	22,391
Audit	25,000	25,000	18,500	18,500
IMRF Payments	-	250,000	250,000	-
NCICG	-	-	2,790	1,500
Enterprise Zone	-	-	-	2,590
Payroll Supplies	1,500	1,500	1,195	435
Accounting System Software, Training, & Support	27,879	27,879	299	299
Notification System	-	-	7,500	6,000
Contributions	100	100	-	25
Education	-	-	974	-
Miscellaneous	5,000	5,000	9,396	1,290
Total General Government	<u>\$ 1,320,465</u>	<u>\$ 1,570,465</u>	<u>\$ 1,519,916</u>	<u>\$ 1,270,749</u>
Public Safety:				
Coroner:				
Salary	\$ 21,305	\$ 21,305	\$ 22,216	\$ 21,094
Physicians, Autopsy, Transportation	15,000	15,000	15,062	4,079
Telephone	1,500	1,500	1,530	1,642
Office Equipment and Supplies	10	10	-	-
Dues	400	400	325	300
Jury Fees	100	100	-	-
Indigent Burials	2,000	2,000	-	500
Education	1,400	1,400	-	1,622
Assistant	500	500	-	50
ESDA:				
Director's Salary	16,479	16,479	17,173	15,840
Supplies:				
Office	1,200	1,200	1,213	1,415
Emergency	500	500	53	500
Training	250	250	246	250
Travel	750	750	428	959
Dues & Subscriptions	200	200	65	165
Radio Equipment	1,200	1,200	-	-
Other Equipment	1,500	1,500	-	-
Hazardous Material Plan	250	250	-	500
Computer Maintenance	500	500	-	-
Building Rent	6,600	6,600	6,600	6,600
Mass Notification System	7,500	7,500	-	-

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2017**

	2017			2016
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b><u>EXPENDITURES (continued)</u></b>				
Public Safety: (continued)				
Police				
County Sheriff:				
Salary	\$ 76,039	\$ 76,039	\$ 77,750	\$ 73,824
Deputy Sheriffs' Salary	393,742	393,742	447,221	422,486
Radio Operators	212,938	212,938	211,968	198,010
Jailers	180,194	180,194	174,458	168,257
Juvenile Board	-	-	125	-
Vehicles - Repairs & Maintenance	15,000	15,000	12,573	22,260
Cameras - Repairs & Maintenance	11,900	11,900	11,567	2,068
Ammunition	1,800	1,800	1,715	1,712
Office Supplies	3,200	3,200	5,932	5,183
Education & Training	6,800	6,800	6,747	6,786
Uniform Allowance	8,800	8,800	8,603	8,196
Sheriff Grants - Miscellaneous	4,612	4,612	31	31
Gasoline	40,000	40,000	29,825	24,826
Crime Commission	1,038	1,038	1,154	1,038
Computer Line Charge	8,774	8,774	8,502	8,774
Communications & Dispatch	6,000	6,000	5,867	5,784
Secretary	60,845	60,845	45,460	47,756
Jail:				
Fuel, Lights, Gas, & Garbage	9,750	9,750	8,653	8,260
Telephone	7,300	7,300	6,969	7,709
Food Services - Prisoners	28,000	28,000	23,717	19,228
Matron Pay	735	735	296	620
Court Baliff	11,369	11,369	12,173	12,639
Medical Bills - Prisoners	7,500	7,500	5,723	4,551
Jail Supplies	4,000	4,000	3,860	3,790
Prisoner Supplies	200	200	194	185
Rugs	3,000	3,000	2,471	2,866
Energy Maintenance	1,200	1,200	1,145	1,348
Repairs	12,000	12,000	11,573	12,992
Soft Water	1,000	1,000	962	894
Food Service Supplies	1,100	1,100	851	786
Patrol Expenses	2,000	2,000	2,015	1,959
Total Public Safety	<u>\$ 1,199,980</u>	<u>\$ 1,199,980</u>	<u>\$ 1,195,011</u>	<u>\$ 1,130,334</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2017**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>EXPENDITURES (continued)</b>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 4,734	\$ 6,440
Multi-County Purchasing	2,000	2,000	2,000	1,925
Jurors	3,250	3,250	3,217	3,187
Court Security	1,000	1,000	864	999
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	4,213	8,780
Court Ordered Juvenile Board	15,000	15,000	8,766	-
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	53,407	53,407	54,609	51,851
Deputy & Clerk Hire	97,765	97,765	101,207	93,959
Office Expense	5,000	5,000	4,770	5,905
Audit	4,500	4,500	4,500	4,500
State Attorney's Office:				
State's Attorney's Salary	128,959	128,959	128,959	128,959
Clerk Hire	36,764	36,764	38,725	35,735
Office Expense	5,000	5,000	4,163	2,204
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	672	713
Training & Seminars	2,000	2,000	666	1,283
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	35,463	35,463	36,130	34,070
Public Defender Salary	56,106	56,106	57,368	56,106
Public Defender - Expenses	3,600	3,600	3,600	3,600
Public Defender - Travel	-	-	1,107	-
Probation Officer:				
Salary	48,899	48,899	50,960	47,000
Office Expense	1,800	1,800	1,457	1,360
Deputy Probation Officer	37,179	37,179	38,660	35,735
Travel	1,500	1,500	-	939
Juvenile Board	1,000	1,000	-	-
Total Judiciary and Court Related	\$ 565,592	\$ 565,592	\$ 556,347	\$ 530,250
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 25,000	\$ 25,000	\$ 33,940	\$ 35,876
Total Public Health and Welfare	\$ 25,000	\$ 25,000	\$ 33,940	\$ 35,876
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 20,738	\$ 18,800
All other:				
Marshall Putnam Extension Service	76,719	76,719	76,719	76,719
Total Other	\$ 95,965	\$ 95,965	\$ 97,457	\$ 95,519

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
Year Ended November 30, 2017

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b><u>EXPENDITURES (continued)</u></b>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 15,000	\$ 15,000	\$ 6,620	\$ 6,048
Purchase of Equipment - County Clerk	3,500	3,500	1,091	-
Purchase of Equipment - County Sheriff	5,100	5,100	3,900	3,918
Vehicles - County Sheriff	26,000	26,000	26,000	25,000
Purchase of Equipment - ESDA	-	-	399	4,655
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	-
Total Capital Outlay	<u>\$ 51,600</u>	<u>\$ 51,600</u>	<u>\$ 38,010</u>	<u>\$ 39,621</u>
 Total Expenditures	<u>\$ 3,258,602</u>	<u>\$ 3,508,602</u>	<u>\$ 3,440,681</u>	<u>\$ 3,102,349</u>
 Excess (Deficiency) of Revenues over Expenditures	<u>\$ (126,628)</u>	<u>\$ (376,628)</u>	<u>\$ (194,408)</u>	<u>\$ 131,623</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfer In from Other Funds	\$ -	\$ -	\$ -	\$ 58
Transfer Out to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58</u>
 Net Change In Fund Balance	<u>\$ (126,628)</u>	<u>\$ (376,628)</u>	(194,408)	131,681
 FUND BALANCE, BEGINNING OF YEAR			<u>3,733,307</u>	<u>3,601,626</u>
 FUND BALANCE, END OF YEAR			<u>\$ 3,538,899</u>	<u>\$ 3,733,307</u>

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2017**

**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, 2017**

**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, 2017**

**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, 2017**

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>ASSETS</b>				
Cash and Equivalents	\$ 201,112	\$ 403,652	\$ 278,323	\$ 42,146
Receivables, net:				
State of Illinois	79,420	-	73,846	-
Property Taxes	75,000	130,000	-	-
Other	-	-	-	-
Inventory	-	-	27,000	-
Due from other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 355,532</u>	<u>\$ 533,652</u>	<u>\$ 379,169</u>	<u>\$ 42,146</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 55,310	\$ -	\$ -	\$ -
Due to other Funds	7,100	-	-	9,303
Deferred Revenue	75,000	130,000	-	-
<b>Total Liabilities</b>	<u>\$ 137,410</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ 9,303</u>
<b>FUND BALANCES</b>				
Nonspendable	\$ -	\$ -	\$ 27,000	\$ -
Restricted	218,122	403,652	352,169	32,843
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 218,122</u>	<u>\$ 403,652</u>	<u>\$ 379,169</u>	<u>\$ 32,843</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 355,532</u>	<u>\$ 533,652</u>	<u>\$ 379,169</u>	<u>\$ 42,146</u>

MARSHALL COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 November 30, 2017

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's EDP
\$ 45,418	\$ 141,157	\$ 23,950	\$ 37,621	\$ 40,399	\$ 3,295
-	-	-	-	-	-
-	190,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	750	320	780
<u>\$ 45,418</u>	<u>\$ 331,157</u>	<u>\$ 23,950</u>	<u>\$ 38,371</u>	<u>\$ 40,719</u>	<u>\$ 4,075</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	190,000	-	-	-	-
<u>\$ -</u>	<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45,418	141,157	23,950	38,371	40,719	4,075
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 45,418</u>	<u>\$ 141,157</u>	<u>\$ 23,950</u>	<u>\$ 38,371</u>	<u>\$ 40,719</u>	<u>\$ 4,075</u>
<u>\$ 45,418</u>	<u>\$ 331,157</u>	<u>\$ 23,950</u>	<u>\$ 38,371</u>	<u>\$ 40,719</u>	<u>\$ 4,075</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
November 30, 2017

	Animal Control	County Law Library	E Citation	Maintenance and Child Support
<b>ASSETS</b>				
Cash and Equivalents	\$ 8,890	\$ 15,052	\$ 2,246	\$ 25,019
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	-	630	80	-
<b>Total Assets</b>	<u>\$ 8,890</u>	<u>\$ 15,682</u>	<u>\$ 2,326</u>	<u>\$ 25,019</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	8,890	15,682	2,326	19,246
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 8,890</u>	<u>\$ 15,682</u>	<u>\$ 2,326</u>	<u>\$ 19,246</u>
<b>Total Liabilities &amp; Fund Balances</b>	<u>\$ 8,890</u>	<u>\$ 15,682</u>	<u>\$ 2,326</u>	<u>\$ 25,019</u>

MARSHALL COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 November 30, 2017

Drug Enforcement & Addiction	Mentally Deficient Persons	Indemnity	Violent Crime Victims	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 11,680	\$ 17,768	\$ 60,312	\$ -	\$ 101,644	\$ 6,809	\$ 6,905	\$ 2,748
-	-	-	-	-	-	-	-
-	44,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
45	-	-	-	284	740	-	108
<u>\$ 11,725</u>	<u>\$ 61,768</u>	<u>\$ 60,312</u>	<u>\$ -</u>	<u>\$ 101,928</u>	<u>\$ 7,549</u>	<u>\$ 6,905</u>	<u>\$ 2,856</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	44,000	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,725	17,768	60,312	-	101,928	7,549	6,905	2,856
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 11,725</u>	<u>\$ 17,768</u>	<u>\$ 60,312</u>	<u>\$ -</u>	<u>\$ 101,928</u>	<u>\$ 7,549</u>	<u>\$ 6,905</u>	<u>\$ 2,856</u>
<u>\$ 11,725</u>	<u>\$ 61,768</u>	<u>\$ 60,312</u>	<u>\$ -</u>	<u>\$ 101,928</u>	<u>\$ 7,549</u>	<u>\$ 6,905</u>	<u>\$ 2,856</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2017**

<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	\$ 9,495	\$ 51,123	\$ 1,861	\$ 23,440
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	3,197	-	-
<b>Total Assets</b>	<b>\$ 15,268</b>	<b>\$ 54,320</b>	<b>\$ 1,861</b>	<b>\$ 23,440</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	15,268	54,320	1,861	23,440
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 15,268</b>	<b>\$ 54,320</b>	<b>\$ 1,861</b>	<b>\$ 23,440</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 15,268</b>	<b>\$ 54,320</b>	<b>\$ 1,861</b>	<b>\$ 23,440</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2017**

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	\$ 1,650	\$ 16,230	\$ 7,072	\$ 1,890	\$ 5,755	\$ 1,227	\$ 1,596,039
-	-	-	-	-	-	-	153,266
-	-	-	-	-	-	-	439,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,000
-	-	194	92	140	-	207	13,340
<u>\$ 150</u>	<u>\$ 1,650</u>	<u>\$ 16,424</u>	<u>\$ 7,164</u>	<u>\$ 2,030</u>	<u>\$ 5,755</u>	<u>\$ 1,434</u>	<u>\$ 2,228,645</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,310
-	-	-	-	-	-	-	22,176
-	-	-	-	-	-	-	439,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 516,486</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,000
150	1,650	16,424	7,164	2,030	5,755	1,434	1,685,159
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 1,650</u>	<u>\$ 16,424</u>	<u>\$ 7,164</u>	<u>\$ 2,030</u>	<u>\$ 5,755</u>	<u>\$ 1,434</u>	<u>\$ 1,712,159</u>
<u>\$ 150</u>	<u>\$ 1,650</u>	<u>\$ 16,424</u>	<u>\$ 7,164</u>	<u>\$ 2,030</u>	<u>\$ 5,755</u>	<u>\$ 1,434</u>	<u>\$ 2,228,645</u>



**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
<b>REVENUES</b>				
Property Taxes	\$ 74,568	\$ 119,294	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	263,921	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	429,019	-	-	-
Fees, Fines, and Charges for Services	27,828	-	-	40,398
Refunds and Reimbursements	-	1,896	50,687	53,363
Interest Income	85	653	282	60
Other	8,834	-	-	2,300
<b>Total Revenues</b>	<u>\$ 540,334</u>	<u>\$ 121,843</u>	<u>\$ 314,890</u>	<u>\$ 96,121</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	512,287	-	-	-
Transportation	-	-	157,068	50,629
Capital Outlay	-	278,233	-	-
<b>Total Expenditures</b>	<u>\$ 512,287</u>	<u>\$ 278,233</u>	<u>\$ 157,068</u>	<u>\$ 50,629</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	\$ 28,047	\$ (156,390)	\$ 157,822	\$ 45,492
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ 16,890	\$ -
Transfer Out ( Note 5)	-	-	(135,000)	(106,520)
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (118,110)</u>	<u>\$ (106,520)</u>
Net Change in Fund Balances	\$ 28,047	\$ (156,390)	\$ 39,712	\$ (61,028)
Fund Balances - Beginning	190,075	560,042	339,457	93,871
<b>Fund Balances - Ending</b>	<u>\$ 218,122</u>	<u>\$ 403,652</u>	<u>\$ 379,169</u>	<u>\$ 32,843</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

<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>
\$ -	\$ 183,893	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,677	-	-	-	-
203,193	-	-	-	-	-
-	-	3,450	9,153	3,880	8,664
-	63	-	-	-	-
29	49	214	36	39	4
-	2,486	50	-	-	-
<u>\$ 203,222</u>	<u>\$ 191,168</u>	<u>\$ 3,714</u>	<u>\$ 9,189</u>	<u>\$ 3,919</u>	<u>\$ 8,668</u>
\$ -	\$ -	\$ 3,245	\$ -	\$ -	\$ -
-	180,104	-	-	-	-
-	-	-	-	-	-
-	-	-	6,977	2,362	9,012
-	-	-	-	-	-
242,945	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 242,945</u>	<u>\$ 180,104</u>	<u>\$ 3,245</u>	<u>\$ 6,977</u>	<u>\$ 2,362</u>	<u>\$ 9,012</u>
\$ (39,723)	\$ 11,064	\$ 469	\$ 2,212	\$ 1,557	\$ (344)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (39,723)	\$ 11,064	\$ 469	\$ 2,212	\$ 1,557	\$ (344)
85,141	130,093	23,481	36,159	39,162	4,419
<u>\$ 45,418</u>	<u>\$ 141,157</u>	<u>\$ 23,950</u>	<u>\$ 38,371</u>	<u>\$ 40,719</u>	<u>\$ 4,075</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	850	-	-
Fees, Fines, and Charges for Services	7,233	25,732	997	9,260
Refunds and Reimbursements	-	-	-	-
Interest Income	16	5	-	23
Other	-	254	18	-
<b>Total Revenues</b>	<u>\$ 7,249</u>	<u>\$ 26,841</u>	<u>\$ 1,015</u>	<u>\$ 9,283</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	28,732	-	-
Judiciary and Court Related	8,820	-	-	16,031
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 8,820</u>	<u>\$ 28,732</u>	<u>\$ -</u>	<u>\$ 16,031</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (1,571)</u>	<u>\$ (1,891)</u>	<u>\$ 1,015</u>	<u>\$ (6,748)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	-	-
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ (1,571)	\$ (1,891)	\$ 1,015	\$ (6,748)
Fund Balances - Beginning	<u>17,253</u>	<u>10,781</u>	<u>1,311</u>	<u>25,994</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 15,682</u></u>	<u><u>\$ 8,890</u></u>	<u><u>\$ 2,326</u></u>	<u><u>\$ 19,246</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

<b>Drug Enforcement &amp; Addiction</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>
\$ -	\$ 44,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,440	-
745	-	4,240	511	13,428	9,097	11,487	1,238
-	-	-	-	-	-	2,000	-
5	-	28	-	99	7	-	1
281	-	-	-	27	-	327	-
<u>\$ 1,031</u>	<u>\$ 44,251</u>	<u>\$ 4,268</u>	<u>\$ 511</u>	<u>\$ 13,554</u>	<u>\$ 9,104</u>	<u>\$ 18,254</u>	<u>\$ 1,239</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 836
-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,960	-
-	-	-	-	8,130	7,803	-	-
-	44,513	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 44,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,130</u>	<u>\$ 7,803</u>	<u>\$ 21,960</u>	<u>\$ 836</u>
\$ 1,031	\$ (262)	\$ 4,268	\$ 511	\$ 5,424	\$ 1,301	\$ (3,706)	\$ 403
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,031	\$ (262)	\$ 4,268	\$ 511	\$ 5,424	\$ 1,301	\$ (3,706)	\$ 403
10,694	18,030	56,044	(511)	96,504	6,248	10,611	2,453
<u>\$ 11,725</u>	<u>\$ 17,768</u>	<u>\$ 60,312</u>	<u>\$ -</u>	<u>\$101,928</u>	<u>\$ 7,549</u>	<u>\$ 6,905</u>	<u>\$ 2,856</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

	<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	2,929	-	-	9,191
Fees, Fines, and Charges for Services	321	34,867	-	2,297
Refunds and Reimbursements	-	-	-	-
Interest Income	11	71	-	20
Other	-	150	-	-
<b>Total Revenues</b>	<u>\$ 3,261</u>	<u>\$ 35,088</u>	<u>\$ -</u>	<u>\$ 11,508</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$ -	\$ 39,184	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	7,980	-	-	-
Public Health and Welfare	-	-	-	2,233
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 7,980</u>	<u>\$ 39,184</u>	<u>\$ -</u>	<u>\$ 2,233</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (4,719)</u>	<u>\$ (4,096)</u>	<u>\$ -</u>	<u>\$ 9,275</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out ( Note 5)	-	-	-	-
Prior Period Adjustment	-	-	-	-
<b>Total Other Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ (4,719)	\$ (4,096)	\$ -	\$ 9,275
Fund Balances - Beginning	19,987	58,416	1,861	14,165
<b>Fund Balances - Ending</b>	<u>\$ 15,268</u>	<u>\$ 54,320</u>	<u>\$ 1,861</u>	<u>\$ 23,440</u>

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

State's Attorney Drug	Vehicle Maintenance	GIS County Clerk	RHSP County Clerk	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 422,006
-	-	-	-	-	-	-	263,921
-	-	-	-	-	-	-	4,677
-	-	-	-	-	-	-	649,622
-	2,121	2,138	1,021	3,706	8,096	673	232,581
-	-	-	-	-	-	-	108,009
-	-	-	-	-	-	1	1,738
-	-	-	-	-	-	-	14,727
<u>\$ -</u>	<u>\$ 2,121</u>	<u>\$ 2,138</u>	<u>\$ 1,021</u>	<u>\$ 3,706</u>	<u>\$ 8,096</u>	<u>\$ 674</u>	<u>\$ 1,697,281</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,265
-	-	-	-	-	-	-	180,104
-	1,400	-	-	-	7,059	-	59,151
-	-	-	-	2,774	-	1,570	71,459
-	-	-	-	-	-	-	559,033
-	-	-	-	-	-	-	450,642
-	-	-	-	-	-	-	278,233
<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,774</u>	<u>\$ 7,059</u>	<u>\$ 1,570</u>	<u>\$ 1,641,887</u>
\$ -	\$ 721	\$ 2,138	\$ 1,021	\$ 932	\$ 1,037	\$ (896)	\$ 55,394
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,890
-	-	-	-	-	-	-	(241,520)
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (224,630)</u>
\$ -	\$ 721	\$ 2,138	\$ 1,021	\$ 932	\$ 1,037	\$ (896)	\$ (169,236)
150	929	14,286	6,143	1,098	4,718	2,330	1,881,395
<u>\$ 150</u>	<u>\$ 1,650</u>	<u>\$ 16,424</u>	<u>\$ 7,164</u>	<u>\$ 2,030</u>	<u>\$ 5,755</u>	<u>\$ 1,434</u>	<u>\$ 1,712,159</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**COUNTY HEALTH**

	2017			2016
	Orginal Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 75,000	\$ 75,000	\$ 74,568	\$ 74,907
Fees, Fines and Charges for Services	22,675	22,675	36,662	21,606
Operating Grants and Contributions	277,108	277,108	429,019	336,909
Other	-	-	-	2,697
Interest Earned	50	50	85	453
<b>Total Revenues</b>	<u>\$ 374,833</u>	<u>\$ 374,833</u>	<u>\$ 540,334</u>	<u>\$ 436,572</u>
<b>EXPENDITURES</b>				
Personnel and Management	\$ 270,854	\$ 270,854	\$ 230,163	\$ 231,254
Health Department Expenses	67,260	67,260	141,830	54,680
WIC Expenses	-	112,747	102,008	100,998
Vaccine Expenses	-	-	29,786	27,008
Audit	-	-	3,500	3,500
Administrative - General Fund Reimbursement	-	-	5,000	5,000
<b>Total Expenditures</b>	<u>\$ 338,114</u>	<u>\$ 450,861</u>	<u>\$ 512,287</u>	<u>\$ 422,440</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 36,719</u>	<u>\$ (76,028)</u>	<u>\$ 28,047</u>	<u>\$ 14,132</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>\$ 36,719</u>	<u>\$ (76,028)</u>	<u>\$ 28,047</u>	<u>\$ 14,132</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>190,075</u>	<u>175,943</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 218,122</u>	<u>\$ 190,075</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**FEDERAL AID TO SECONDARY ROADS FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 120,000	\$ 120,000	\$ 119,294	\$ 128,265
State Grant	-	-	-	315,424
Interest Earned	500	500	653	798
<b>Total Revenues</b>	<u>\$ 120,500</u>	<u>\$ 120,500</u>	<u>\$ 119,947</u>	<u>\$ 444,487</u>
<b>EXPENDITURES</b>				
Projects	\$ 206,000	\$ 206,000	\$ 205,704	\$ 191,713
Other Engineering - General	50,000	75,000	72,529	317,144
<b>Total Expenditures</b>	<u>\$ 256,000</u>	<u>\$ 281,000</u>	<u>\$ 278,233</u>	<u>\$ 508,857</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (135,500)</u>	<u>\$ (160,500)</u>	<u>\$ (158,286)</u>	<u>\$ (64,370)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ 145,700	\$ 145,700	\$ 1,896	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 145,700</u>	<u>\$ 145,700</u>	<u>\$ 1,896</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 10,200</u>	<u>\$ (14,800)</u>	<u>\$ (156,390)</u>	<u>\$ (64,370)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>560,042</u>	<u>624,412</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 403,652</u>	<u>\$ 560,042</u>

**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 60,000	\$ 60,000	\$ 40,398	\$ 37,489
Township Share Construction	-	-	53,363	49,960
Interest Earned	-	-	60	21
Other	-	-	2,300	2,072
<b>Total Revenues</b>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 96,121</u>	<u>\$ 89,542</u>
<b>EXPENDITURES</b>				
Payment to Township Motor Fuel Tax Fund	\$ 180,000	\$ 180,000	\$ 105,000	\$ -
Payment to County Motor Fuel Tax Fund	-	-	1,520	-
Miscellaneous	-	50,629	50,629	-
<b>Total Expenditures</b>	<u>\$ 180,000</u>	<u>\$ 230,629</u>	<u>\$ 157,149</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (120,000)</u>	<u>\$ (170,629)</u>	<u>\$ (61,028)</u>	<u>\$ 89,542</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>
Net Change in Fund Balance	<u>\$ (120,000)</u>	<u>\$ (170,629)</u>	<u>\$ (61,028)</u>	<u>\$ 89,542</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>93,871</u>	<u>4,329</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 32,843</u>	<u>\$ 93,871</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**COUNTY MOTOR FUEL TAX**

	2017		2016	
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Motor Fuel Tax Allotments	\$ 360,000	\$ 360,000	\$ 263,921	\$ 324,652
Reimbursements	-	-	50,687	7,543
Interest Earned	-	-	282	42
<b>Total Revenues</b>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 314,890</u>	<u>\$ 332,237</u>
<b>EXPENDITURES</b>				
Expenditures on Approved Motor Fuel Tax Projects	\$ 340,000	\$ 300,000	\$ 105,372	\$ 336,881
Salt	50,000	40,000	51,696	35,695
<b>Total Expenditures</b>	<u>\$ 390,000</u>	<u>\$ 340,000</u>	<u>\$ 157,068</u>	<u>\$ 372,576</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ 157,822</u>	<u>\$ (40,339)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ 150,000	\$ 150,000	\$ 16,890	\$ -
Transfer to Other Funds	(150,000)	(200,000)	(135,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>\$ (118,110)</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>\$ 39,712</u>	<u>\$ (40,339)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>339,457</u>	<u>379,796</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 379,169</u>	<u>\$ 339,457</u>

**MARSHALL-STARK TRANSPORTATION PROGRAM**

<b>REVENUES</b>				
Federal Grant	\$ 79,365	\$ 79,365	\$ 98,274	\$ 12,586
State Grants	161,000	161,000	104,919	31,821
System Fares and Donations	13,085	13,085	-	-
Reimbursements	20,730	20,730	-	33,468
Interest	-	-	29	33
<b>Total Revenues</b>	<u>\$ 274,180</u>	<u>\$ 274,180</u>	<u>\$ 203,222</u>	<u>\$ 77,908</u>
<b>EXPENDITURES</b>				
Payments to Administrator	\$ 259,180	\$ 259,180	\$ 236,587	\$ 40,522
Salaries	15,000	15,000	5,225	4,921
IMRF Payment	-	-	105	-
Social Security	-	-	63	-
Telephone	-	-	-	89
Travel	-	-	965	259
<b>Total Expenditures</b>	<u>\$ 274,180</u>	<u>\$ 274,180</u>	<u>\$ 242,945</u>	<u>\$ 45,791</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (39,723)</u>	<u>\$ 32,117</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>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (39,723)</u>	<u>\$ 32,117</u>
Prior Period Adjustment			-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>85,141</u>	<u>53,024</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 45,418</u>	<u>\$ 85,141</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**SOCIAL SECURITY FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 185,000	\$ 185,000	\$ 183,893	\$ 184,848
Personal Property Replacement Taxes	4,700	4,700	4,677	3,838
Interest Earned	-	-	49	308
Other Reimbursement	-	-	2,549	2,486
<b>Total Revenues</b>	<u>\$ 189,700</u>	<u>\$ 189,700</u>	<u>\$ 191,168</u>	<u>\$ 191,480</u>
<b>EXPENDITURES</b>				
County's Share of Social Security Tax	\$ 190,000	\$ 190,000	\$ 180,104	\$ 183,635
<b>Total Expenditures</b>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 180,104</u>	<u>\$ 183,635</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (300)</u>	<u>\$ (300)</u>	<u>\$ 11,064</u>	<u>\$ 7,845</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>\$ (300)</u>	<u>\$ (300)</u>	<u>\$ 11,064</u>	<u>\$ 7,845</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>130,093</u>	<u>122,248</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 141,157</u>	<u>\$ 130,093</u>

**TAX SALE AUTOMATION FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 3,450	\$ 1,137
Property Tax	-	-	-	2,050
Interest Earned	100	100	214	4
Miscellaneous	-	-	50	-
<b>Total Revenues</b>	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 3,714</u>	<u>\$ 3,191</u>
<b>EXPENDITURES</b>				
Salaries	\$ 550	\$ 550	\$ 275	\$ 370
Supplies	1,000	1,000	1,150	1,422
Training	1,500	1,500	971	992
Miscellaneous	1,000	1,000	849	-
<b>Total Expenditures</b>	<u>\$ 4,050</u>	<u>\$ 4,050</u>	<u>\$ 3,245</u>	<u>\$ 2,784</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,950)</u>	<u>\$ (2,950)</u>	<u>\$ 469</u>	<u>\$ 407</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>\$ (2,950)</u>	<u>\$ (2,950)</u>	<u>\$ 469</u>	<u>\$ 407</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>23,481</u>	<u>23,074</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 23,950</u>	<u>\$ 23,481</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
Year Ended November 30, 2017

**COURT AUTOMATION FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 9,153	\$ 10,311
Interest Earned	-	-	36	55
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 9,189</u>	<u>\$ 10,366</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 6,977	\$ 16,529
Equipment Purchase	-	-	-	31,422
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 6,977</u>	<u>\$ 47,951</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 2,212</u>	<u>\$ (37,585)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 2,212</u>	<u>\$ (37,585)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>36,159</u>	<u>73,744</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 38,371</u>	<u>\$ 36,159</u>

**COURT SYSTEMS FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 5,700	\$ 5,700	\$ 3,880	\$ 4,106
Interest Earned	-	-	39	38
<b>Total Revenues</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 3,919</u>	<u>\$ 4,144</u>
<b>EXPENDITURES</b>				
Supplies	\$ 5,700	\$ 5,700	\$ 2,362	\$ 1,429
<b>Total Expenditures</b>	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 2,362</u>	<u>\$ 1,429</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,557</u>	<u>\$ 2,715</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>\$ 1,557</u>	<u>\$ 2,715</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>39,162</u>	<u>36,447</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 40,719</u>	<u>\$ 39,162</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**COUNTY CLERK'S EDP**

	2017		2016	
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 12,000	\$ 12,000	\$ 8,664	\$ 9,336
Interest Earned	-	-	4	4
<b>Total Revenues</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 8,668</u>	<u>\$ 9,340</u>
<b>EXPENDITURES</b>				
Microfilm Expense	\$ 12,000	\$ 12,000	\$ 9,012	\$ 9,309
<b>Total Expenditures</b>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 9,012</u>	<u>\$ 9,309</u>
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (344)	\$ 31
<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>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (344)</u>	<u>\$ 31</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>4,419</u>	<u>4,388</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 4,075</u>	<u>\$ 4,419</u>

**COUNTY LAW LIBRARY FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 7,233	\$ 7,475
Interest Earned	-	-	16	17
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 7,249</u>	<u>\$ 7,492</u>
<b>EXPENDITURES</b>				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 8,820	\$ 8,334
<b>Total Expenditures</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 8,820</u>	<u>\$ 8,334</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (2,000)	\$ (2,000)	\$ (1,571)	\$ (842)
<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>
Net Change in Fund Balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (1,571)</u>	<u>\$ (842)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>17,253</u>	<u>18,095</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 15,682</u>	<u>\$ 17,253</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

Schedule 6 (Pages 7 of 17)

**ANIMAL CONTROL**

	Original Budget	2017 Final Budget	Actual	2016 Actual
<b>REVENUES</b>				
Fees, Fines and Charges for Services	\$ 26,000	\$ 26,000	\$ 25,732	\$ 24,906
Donations	-	-	850	-
Miscellaneous	-	-	254	-
Interest Earned	-	-	5	16
<b>Total Revenues</b>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,841</u>	<u>\$ 24,922</u>
<b>EXPENDITURES</b>				
Salary	\$ 7,543	\$ 7,543	\$ 7,541	\$ 7,250
Dog Tax Expense	700	800	453	548
Water and Sewer	330	330	315	308
Maintenance	5,000	5,000	3,372	2,969
Dog Catcher	2,000	2,000	2,300	1,500
Dog Catcher Mileage	750	750	1,029	570
Veterinarian	6,500	6,970	6,970	7,594
Veterinary Salary	4,800	4,800	6,400	6,400
Miscellaneous	550	550	352	602
<b>Total Expenditures</b>	<u>\$ 28,173</u>	<u>\$ 28,743</u>	<u>\$ 28,732</u>	<u>\$ 27,741</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,173)</u>	<u>\$ (2,743)</u>	<u>\$ (1,891)</u>	<u>\$ (2,819)</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>\$ (2,173)</u>	<u>\$ (2,743)</u>	<u>\$ (1,891)</u>	<u>\$ (2,819)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			10,781	13,600
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 8,890</u>	<u>\$ 10,781</u>

**E CITATION FUNDS**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 1,015	\$ 882
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,015</u>	<u>\$ 882</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>\$ 1,015</u>	<u>\$ 882</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			1,311	429
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,326</u>	<u>\$ 1,311</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**MAINTENANCE AND CHILD SUPPORT FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 9,260	\$ 5,018
Interest Earned	-	-	23	34
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 9,283</u>	<u>\$ 5,052</u>
<b>EXPENDITURES</b>				
Supplies	\$ 20,000	\$ 20,000	\$ 16,031	\$ 11,634
<b>Total Expenditures</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 16,031</u>	<u>\$ 11,634</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (6,748)</u>	<u>\$ (6,582)</u>
<b>OTHER FINANCING ACTIVITIES</b>				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (6,748)</u>	<u>\$ (6,582)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>25,994</u>	<u>32,576</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 19,246</u>	<u>\$ 25,994</u>

**DRUG ENFORCEMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ 745	\$ 15
Miscellaneous Revenue	-	-	281	-
Interest Earned	-	-	5	5
<b>Total Revenues</b>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 1,031</u>	<u>\$ 20</u>
<b>EXPENDITURES</b>				
Supplies	\$ 2,000	\$ 2,000	\$ -	\$ -
Miscellaneous	-	-	-	470
<b>Total Expenditures</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 470</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 1,031</u>	<u>\$ (450)</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>\$ 1,031</u>	<u>\$ (450)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>10,694</u>	<u>11,144</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 11,725</u>	<u>\$ 10,694</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**MENTALLY DEFICIENT PERSONS FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 44,513	\$ 44,513	\$ 44,251	\$ 43,894
Interest Earned	-	-	-	-
<b>Total Revenues</b>	<u>\$ 44,513</u>	<u>\$ 44,513</u>	<u>\$ 44,251</u>	<u>\$ 43,894</u>
<b>EXPENDITURES</b>				
Gateway Center	\$ 15,450	\$ 15,450	\$ 15,500	\$ 15,450
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	19,013	19,013	19,013	18,307
<b>Total Expenditures</b>	<u>\$ 44,463</u>	<u>\$ 44,463</u>	<u>\$ 44,513</u>	<u>\$ 43,757</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ (262)</u>	<u>\$ 137</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>\$ 50</u>	<u>\$ 50</u>	<u>\$ (262)</u>	<u>\$ 137</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>18,030</u>	<u>17,893</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 17,768</u>	<u>\$ 18,030</u>

**INDEMNITY FUND**

<b>REVENUES</b>				
Fees and Fines	\$ -	\$ -	\$ 4,240	\$ 4,360
Interest Earned	-	-	28	24
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,268</u>	<u>\$ 4,384</u>
<b>EXPENDITURES</b>				
Miscellaneous	\$ 1,500	\$ 1,500	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 4,268</u>	<u>\$ 4,384</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>\$ 4,268</u>	<u>\$ 4,384</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>56,044</u>	<u>51,660</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 60,312</u>	<u>\$ 56,044</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**VIOLENT CRIME VICTIMS ASSISTANCE FUND**

	2017		2016
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Other			\$ 511
Interest Earned			-
<b>Total Revenues</b>			\$ 511
<b>EXPENDITURES</b>			
Miscellaneous			\$ -
<b>Total Expenditures</b>			\$ -
<b>Excess (Deficiency) of Revenues over Expenditures</b>			\$ 511
<b>OTHER FINANCING ACTIVITIES</b>			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
<b>Total Other Financing Sources (Uses)</b>			\$ -
<b>Net Change in Fund Balance</b>			\$ 511
<b>FUND BALANCE, BEGINNING OF YEAR</b>			(511)
<b>FUND BALANCE, END OF YEAR</b>			\$ -

**PROBATION SERVICES FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 13,428	\$ 15,490
Miscellaneous Revenue	-	-	27	-
Interest Earned	60	60	99	90
<b>Total Revenues</b>	<u>\$ 10,060</u>	<u>\$ 10,060</u>	<u>\$ 13,554</u>	<u>\$ 15,580</u>
<b>EXPENDITURES</b>				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ -	\$ -
Offender Services	6,000	6,000	1,814	235
Supplies	9,250	9,250	3,731	269
Training	1,500	1,500	1,056	255
Miscellaneous	2,750	2,750	1,529	786
<b>Total Expenditures</b>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 8,130</u>	<u>\$ 1,545</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (11,940)</u>	<u>\$ (11,940)</u>	<u>\$ 5,424</u>	<u>\$ 14,035</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>\$ (11,940)</u>	<u>\$ (11,940)</u>	<u>\$ 5,424</u>	<u>\$ 14,035</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			96,504	82,469
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 101,928</u>	<u>\$ 96,504</u>



**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**DOCUMENT STORAGE FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 13,000	\$ 13,000	\$ 9,097	\$ 10,202
Interest Earned	-	-	7	3
<b>Total Revenues</b>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 9,104</u>	<u>\$ 10,205</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 500	\$ 500	\$ 500	\$ 500
Supplies	20,000	20,000	7,303	14,377
<b>Total Expenditures</b>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 7,803</u>	<u>\$ 14,877</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (7,500)</u>	<u>\$ (7,500)</u>	<u>\$ 1,301</u>	<u>\$ (4,672)</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>\$ (7,500)</u>	<u>\$ (7,500)</u>	<u>\$ 1,301</u>	<u>\$ (4,672)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,248</u>	<u>10,920</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,549</u>	<u>\$ 6,248</u>

**DRUG PREVENTION FUND**

<b>REVENUES</b>				
Calendar Receipts	\$ 4,400	\$ 4,400	\$ 3,500	\$ 3,500
Reimbursements	-	-	2,000	-
Donations	-	-	7,292	62,032
Other	17,300	17,300	5,462	10,684
<b>Total Revenues</b>	<u>\$ 21,700</u>	<u>\$ 21,700</u>	<u>\$ 18,254</u>	<u>\$ 76,216</u>
<b>EXPENDITURES</b>				
Canine Expense	\$ 7,000	\$ 12,760	\$ 12,238	\$ 5,708
Miscellaneous	2,200	9,200	9,722	1,944
Capital Outlay	-	-	-	70,132
<b>Total Expenditures</b>	<u>\$ 9,200</u>	<u>\$ 21,960</u>	<u>\$ 21,960</u>	<u>\$ 77,784</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 12,500</u>	<u>\$ (260)</u>	<u>\$ (3,706)</u>	<u>\$ (1,568)</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>\$ 12,500</u>	<u>\$ (260)</u>	<u>\$ (3,706)</u>	<u>\$ (1,568)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>10,611</u>	<u>12,179</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 6,905</u>	<u>\$ 10,611</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**VITAL RECORDS FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,238	\$ 1,451
Interest Earned	-	-	1	3
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,239</u>	<u>\$ 1,454</u>
<b>EXPENDITURES</b>				
Microfilm	\$ 1,000	\$ 1,000	\$ 420	\$ 400
Deputy Clerk	2,000	2,000	416	3,811
<b>Total Expenditures</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 836</u>	<u>\$ 4,211</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 403</u>	<u>\$ (2,757)</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>\$ 403</u>	<u>\$ (2,757)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,453</u>	<u>5,210</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,856</u>	<u>\$ 2,453</u>

**KIDS INTERFACE SYSTEM FUND**

<b>REVENUES</b>				
Operating Grants and Contributions - State Revenue	\$ 14,000	\$ 14,000	\$ 2,929	\$ 5,484
Fees and Fines	-	-	321	-
Interest Earned	-	-	11	15
<b>Total Revenues</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 3,261</u>	<u>\$ 5,499</u>
<b>EXPENDITURES</b>				
Supplies	\$ 14,000	\$ 14,000	\$ 7,980	\$ 7,933
<b>Total Expenditures</b>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 7,980</u>	<u>\$ 7,933</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,719)</u>	<u>\$ (2,434)</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>\$ (4,719)</u>	<u>\$ (2,434)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>19,987</u>	<u>22,421</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 15,268</u>	<u>\$ 19,987</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

Schedule 6 (Pages 13 of 17)

**GEOGRAPHIC INFORMATION SYSTEM FUND**

	Original Budget	2017 Final Budget	Actual	2016 Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 34,500	\$ 34,500	\$ 35,017	\$ 38,160
Interest Earned	-	-	71	74
<b>Total Revenues</b>	<u>\$ 34,500</u>	<u>\$ 34,500</u>	<u>\$ 35,088</u>	<u>\$ 38,234</u>
<b>EXPENDITURES</b>				
Mapping Program	\$ 20,000	\$ 20,000	\$ 15,865	\$ 12,825
Map Digitization	10,000	10,000	1,824	2,766
Salaries	25,906	25,906	21,495	18,393
<b>Total Expenditures</b>	<u>\$ 55,906</u>	<u>\$ 55,906</u>	<u>\$ 39,184</u>	<u>\$ 33,984</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (21,406)</u>	<u>\$ (21,406)</u>	<u>\$ (4,096)</u>	<u>\$ 4,250</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>
Net Change in Fund Balance	<u>\$ (21,406)</u>	<u>\$ (21,406)</u>	<u>\$ (4,096)</u>	<u>\$ 4,250</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>				
			58,416	54,166
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 54,320</u>	<u>\$ 58,416</u>

**DUI EQUIPMENT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ -	\$ -
<b>Total Revenues</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
Capital Outlay	\$ 3,000	\$ 3,000	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<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>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>				
			1,861	1,861
<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, 2017

**CORONER'S MORGUE FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,400	\$ 2,400	\$ 2,297	\$ 1,300
Operating Grants and Contributions	4,000	4,000	9,191	-
Interest Earned	10	10	20	14
<b>Total Revenues</b>	<u>\$ 6,410</u>	<u>\$ 6,410</u>	<u>\$ 11,508</u>	<u>\$ 1,314</u>
<b>EXPENDITURES</b>				
Morgue	\$ 1,350	\$ 2,232	\$ 1,420	\$ 193
Miscellaneous	-	-	813	-
<b>Total Expenditures</b>	<u>\$ 1,350</u>	<u>\$ 2,232</u>	<u>\$ 2,233</u>	<u>\$ 193</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 5,060</u>	<u>\$ 4,178</u>	<u>\$ 9,275</u>	<u>\$ 1,121</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>\$ 5,060</u>	<u>\$ 4,178</u>	<u>\$ 9,275</u>	<u>\$ 1,121</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>14,165</u>	<u>13,044</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 23,440</u>	<u>\$ 14,165</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, 2017**

**VEHICLE MAINTENANCE FUND**

	<b>2017</b>		<b>2016</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fees, Fines, and Charges for Services			\$ 2,121
<b>Total Revenues</b>			<u>\$ 2,121</u>
<b>EXPENDITURES</b>			
Maintenance			\$ 1,400
<b>Total Expenditures</b>			<u>\$ 1,400</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 721</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>\$ 721</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>929</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 1,650</u>

**GIS COUNTY CLERK FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 2,500	\$ 2,500	\$ 2,138	\$ 2,309
<b>Total Revenues</b>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,138</u>	<u>\$ 2,309</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>\$ 2,138</u>	<u>\$ 2,309</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>\$ 2,138</u>	<u>\$ 2,309</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>14,286</u>	<u>11,977</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 16,424</u>	<u>\$ 14,286</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**RHSP COUNTY CLERK FUND**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
<b>REVENUES</b>				
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,021	\$ 1,079
<b>Total Revenues</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,021</u>	<u>\$ 1,079</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>\$ 1,021</u>	<u>\$ 1,079</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>\$ 1,021</u>	<u>\$ 1,079</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>6,143</u>	<u>5,064</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 7,164</u>	<u>\$ 6,143</u>

**FTA WARRANT FUND**

<b>REVENUES</b>				
Fees, Fines, and Charges for Services			\$ 3,706	\$ 3,150
<b>Total Revenues</b>			<u>\$ 3,706</u>	<u>\$ 3,150</u>
<b>EXPENDITURES</b>				
Supplies			\$ 2,774	\$ 2,535
<b>Total Expenditures</b>			<u>\$ 2,774</u>	<u>\$ 2,535</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>\$ 932</u>	<u>\$ 615</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>\$ 932</u>	<u>\$ 615</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>1,098</u>	<u>483</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,030</u>	<u>\$ 1,098</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**NON MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2017**

**SHERIFF COMMISSARY FUND**

	<u>2017</u>	
	<u>Original Budget</u>	<u>Final Budget</u>
	<u>Actual</u>	<u>2016 Actual</u>
<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 8,096	\$ 7,959
Donation	-	-
<b>Total Revenues</b>	<u>\$ 8,096</u>	<u>\$ 7,959</u>
<b>EXPENDITURES</b>		
Supplies	\$ -	\$ -
Dog Food Expense	7,059	6,180
<b>Total Expenditures</b>	<u>\$ 7,059</u>	<u>\$ 6,180</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ 1,037</u>	<u>\$ 1,779</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>\$ 1,037</u>	<u>\$ 1,779</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>4,718</u>	<u>2,939</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 5,755</u>	<u>\$ 4,718</u>

**STATE'S ATTORNEY AUTOMATION FUND**

<b>REVENUES</b>		
Fees, Fines, and Charges for Services	\$ 673	\$ 540
Interest Earned	1	1
<b>Total Revenues</b>	<u>\$ 674</u>	<u>\$ 541</u>
<b>EXPENDITURES</b>		
Miscellaneous	\$ 1,570	\$ -
<b>Total Expenditures</b>	<u>\$ 1,570</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (896)</u>	<u>\$ 541</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>\$ (896)</u>	<u>\$ 541</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,330</u>	<u>1,789</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,434</u>	<u>\$ 2,330</u>

**MARSHALL COUNTY, ILLINOIS  
COMPONENT UNIT - 911-ETSB  
STATEMENT OF CASH FLOWS  
Year Ended November 30, 2017**

	<u>2017</u>
<b>Cash flows from operating activities:</b>	
Cash Received from Phone Companies and State of IL	\$ 269,782
Payments to Employees	(137,983)
Payments to Suppliers	(48,142)
Other Operating Revenues (Expenses)	3,140
<b>Net cash provided (used) by operating activities</b>	<u>\$ 86,797</u>
 <b>Cash flows from investing activities:</b>	
Interest on Investments	\$ 3,065
Purchase of Capital Assets	(21,250)
Purchase of Investments	-
Redemption of Investments	-
<b>Net cash provided (used) by investing activities</b>	<u>\$ (18,185)</u>
 <b>Net increase (decrease) in cash and cash equivalents</b>	 \$ 68,612
 <b>Cash and equivalents, November 30, 2016</b>	 <u>384,398</u>
 <b>Cash and equivalents, November 30, 2017</b>	 <u><u>\$ 453,010</u></u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities</b>	
Operating Income (Loss)	\$ 97,436
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	34,410
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	(45,451)
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	402
Total Adjustments	<u>(10,639)</u>
<b>Net Cash provided (used) by operating activities</b>	<u><u>\$ 86,797</u></u>



**MARSHALL COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTION**  
**November 30, 2017**

**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, 2017

ASSETS	County	Circuit	Township	Township	County	Land	Employee	Total
	Collector	Clerk	MFT	Bridge	Clerk	Acquisition	Insurance	
Cash (Note 2)	\$ 7,533	\$ 96,469	\$ 203,508	\$ 81,631	\$ 36,200	\$ 7,683	\$ 936	\$ 437,183
Due from State of IL	-	-	206,545	-	-	-	-	206,545
Due from Other County Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,533</b>	<b>\$ 96,469</b>	<b>\$ 410,053</b>	<b>\$ 81,631</b>	<b>\$ 36,200</b>	<b>\$ 7,683</b>	<b>\$ 936</b>	<b>\$ 643,728</b>
<b>LIABILITIES AND NET POSITION</b>								
Due to Other County Funds	\$ -	\$ 20,863	\$ -	\$ 3,000	\$ 13,538	\$ -	\$ -	\$ 37,401
Due to Other Taxing Units	7,533	2,912	410,053	78,631	1,770	-	-	500,899
Held in Trust for Others	-	72,694	-	-	20,892	7,683	936	105,428
<b>Total Liabilities</b>	<b>\$ 7,533</b>	<b>\$ 96,469</b>	<b>\$ 410,053</b>	<b>\$ 81,631</b>	<b>\$ 36,200</b>	<b>\$ 7,683</b>	<b>\$ 936</b>	<b>\$ 643,728</b>
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities and Net Position</b>	<b>\$ 7,533</b>	<b>\$ 96,469</b>	<b>\$ 410,053</b>	<b>\$ 81,631</b>	<b>\$ 36,200</b>	<b>\$ 7,683</b>	<b>\$ 936</b>	<b>\$ 643,728</b>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**Year Ended November 30, 2017**

	Balance December 1, 2016	Increase	Decrease	Balance November 30, 2017
<b>COUNTY COLLECTOR FUND</b>				
Assets - Cash	\$ 5,153	\$24,133,524	\$24,131,144	\$ 7,533
Liabilities - Due to Other Taxing Units	\$ 5,153	\$24,133,524	\$24,131,144	\$ 7,533
<b>CIRCUIT CLERK FUND</b>				
Assets - Cash	\$ 170,946	\$ 449,827	\$ 524,304	\$ 96,469
Liabilities - Fund Helds for County & Others	\$ 170,946	\$ 449,827	\$ 524,304	\$ 96,469
<b>TOWNSHIP MFT</b>				
Assets - Cash and Receivables	\$ 486,238	\$ 695,718	\$ 771,903	\$ 410,053
Liabilities - Due to Other Taxing Units	\$ 486,238	\$ 695,718	\$ 771,903	\$ 410,053
<b>TOWNSHIP BRIDGE</b>				
Assets - Cash	\$ 81,590	\$ 41	\$ -	\$ 81,631
Liabilities - Due to County and Other Taxing Units	\$ 81,590	\$ 41	\$ -	\$ 81,631
<b>COUNTY CLERK</b>				
Assets - Cash	\$ 45,766	\$ 465,769	\$ 475,335	\$ 36,200
Liabilities - Due to County and Held for Others	\$ 45,766	\$ 465,769	\$ 475,335	\$ 36,200
<b>SHERIFF</b>				
Assets - Cash	\$ -	\$ 59,983	\$ 59,983	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 59,983	\$ 59,983	\$ -
<b>ESCROW FUND</b>				
Assets - Cash	\$ 3,221	\$ 2	\$ -	\$ 3,223
Liabilities - Funds Held for Others	\$ 3,221	\$ 2	\$ -	\$ 3,223
<b>LAND ACQUISITION FUND</b>				
Assets - Cash	\$ 7,675	\$ 8	\$ -	\$ 7,683
Liabilities - Funds Held for Others	\$ 7,675	\$ 8	\$ -	\$ 7,683
<b>EMPLOYEE INSURANCE</b>				
Assets - Cash	\$ 936	\$ -	\$ -	\$ 936
Liabilities - Funds Held for Others	\$ 936	\$ -	\$ -	\$ 936
<b>TOTAL - ALL AGENCY FUNDS</b>				
Total Assets	\$ 712,921			\$ 643,728
Total Liabilities	\$ 712,921			\$ 643,728

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2016 TAX SETTLEMENT  
Year Ended November 30, 2017**

**2016 TAX CERTIFIED TO COUNTY COLLECTOR FOR  
COLLECTION**

\$ 24,138,575

**ADDITIONS**

Interest on Taxes Collected

330

**DEDUCTIONS**

Delinquent Taxes

\$ 32,691

Errors and Corrections

42,730

Other

-

75,421

**TOTAL TAXES AND INTEREST TO BE DISTRIBUTED**

\$ 24,063,484

**CURRENT TAXES**

Distribution to County Funds

\$ 2,659,179

Distribution to Other Taxing Units

21,404,305

**TOTAL TAXES AND INTEREST DISTRIBUTED**

\$ 24,063,484