

MARSHALL COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

Year Ended November 30, 2018

#19-31 Approved
April 11th, 2019

Gary Kroschke

**MARSHALL COUNTY
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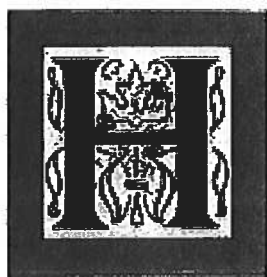
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INDEPENDENT AUDITOR'S REPORT

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, 2018, 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, 2018, 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 January 25, 2019, on our consideration of Marshall County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marshall County's internal control over financial reporting and compliance.

Hopkins & Assoc.

Granville, Illinois
January 25, 2019



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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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 25, 2019. 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
January 25, 2019

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF NET POSITION
November 30, 2018

Statement 1

	<u>Governmental Activities</u>	<u>Component Unit- 911 ETSB</u>	<u>Total</u>
ASSETS			
Cash and Equivalents(Note 2)	\$ 6,216,569	\$ 630,133	\$ 6,846,702
Receivables (net) :			
Property Tax (Note 1D)	3,059,690	-	3,059,690
Other (Note 7)	262,413	32,423	294,836
Prepaid Expenses (Note 7)	-	-	-
Inventory - Airport Fuel and Highway Salt	35,794	-	35,794
Other Post Employment Benefits (Note 13)	843	-	843
Capital Assets: (Note 3)			
Land	1,510,349	-	1,510,349
Buildings	1,899,952	-	1,899,952
Equipment and Furniture	3,089,268	885,518	3,974,786
Improvements	4,644,116	57,842	4,701,958
Infrastructure - Road & Bridges	10,026,292	-	10,026,292
Accumulated Depreciation	(10,059,935)	(746,688)	(10,806,623)
Total Assets	<u>\$ 20,685,351</u>	<u>\$ 859,228</u>	<u>\$ 21,544,579</u>
DEFERRED OUTFLOWS	<u>\$ 1,042,216</u>		<u>\$ 1,042,216</u>
Total Assets and Deferred Outflows	<u>\$ 21,727,567</u>	<u>\$ 859,228</u>	<u>\$ 22,586,795</u>
LIABILITIES			
Accounts Payable and Accrued Payroll (Note 7)	\$ 147,569	\$ 14,351	\$ 161,920
Due to Governmental Activities	-	-	-
Long-Term Liabilities (Note 11):			
Due Within One Year	207,468	-	207,468
Due In More Than One Year	10,000	-	10,000
Net Pension Liability (Note 12)	1,967,442	-	1,967,442
Total Liabilities	<u>\$ 2,332,479</u>	<u>\$ 14,351</u>	<u>\$ 2,346,830</u>
DEFERRED INFLOWS			
Deferred Inflows- Property Tax Receivable	\$ 3,059,690	\$ -	\$ 3,059,690
Deferred Inflows- IMRF - GASB 68	1,590,079	-	1,590,079
Total Deferred Inflows	<u>\$ 4,649,769</u>	<u>\$ -</u>	<u>\$ 4,649,769</u>
NET POSITION			
Net Investment in Capital Assets	\$ 10,892,574	\$ 196,672	\$ 11,089,246
Restricted for: (Note 4)			
Roads and Bridges	1,707,518	-	1,707,518
Health and Welfare	281,323	-	281,323
Retirement	319,119	-	319,119
Airport	239,025	-	239,025
Other Purposes	503,571	-	503,571
Unrestricted	802,189	648,205	1,450,394
Total Net Position	<u>\$ 14,745,319</u>	<u>\$ 844,877</u>	<u>\$ 15,590,196</u>
Total Liabilities, Def. Inflows, and Net Position	<u>\$ 21,727,567</u>	<u>\$ 859,228</u>	<u>\$ 22,586,795</u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended November 30, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fee/Fines Charges for Service	Operating Grants and Refunds	Capital Grants and Contributions	Governmental Activities	Component Unit - 911 ETSB	Total
Governmental Activities:							
General Administration	\$ 1,713,556	\$ 507,181	\$ 523,768	\$ -	\$ (682,607)		\$ (682,607)
Employee Benefit	971,975	-	3,030	-	(968,945)		(968,945)
Public Safety	1,332,793	30,443	-	-	(1,302,350)		(1,302,350)
Judiciary and Court Related	629,093	66,794	7,770	-	(554,529)		(554,529)
Transportation	1,781,305	233,704	522,473	233,384	(791,744)		(791,744)
Public Health and Welfare	537,465	31,820	352,108	-	(153,537)		(153,537)
Other	84,148	-	-	-	(84,148)		(84,148)
Interest on LT Debt	2,341	-	-	-	(2,341)		(2,341)
Change in Net Pension Liability	(392,978)	-	-	-	392,978		392,978
Change in Vacation/PTO Accrual	3,038	-	-	-	(3,038)		(3,038)
Total Governmental Activities	\$ 6,662,736	\$ 869,942	\$ 1,409,149	\$ 233,384	\$ (4,150,261)	\$ -	\$ (4,150,261)
911 ETSB	\$ 217,597	\$ -	\$ 338,907	\$ -		\$ 121,310	\$ 121,310
Total Component Unit	\$ 217,597	\$ -	\$ 338,907	\$ -		\$ 121,310	\$ 121,310
Total Primary Government	\$ 6,880,333	\$ 869,942	\$ 1,748,056	\$ 233,384	\$ (4,150,261)	\$ 121,310	\$ (4,028,951)
General revenues:							
Taxes:							
Property Taxes					\$ 3,116,977	\$ -	\$ 3,116,977
Motor Fuel					370,529	-	370,529
Sales and Use Taxes					386,304	-	386,304
Replacement Tax					137,866	-	137,866
Income Tax					415,353	-	415,353
Interest Earned					19,105	2,377	21,482
Other General Revenue					148,805	1,149	149,954
Total General Revenues					\$ 4,594,939	\$ 3,526	\$ 4,598,465
Change in Net Position from Operations					\$ 444,678	\$ 124,836	\$ 569,514
Transfers In (Note 5)					228,617	-	228,617
Transfers Out (Note 5)					(228,617)	-	(228,617)
Change in Net Position					444,678	124,836	569,514
Net Position - Beginning					14,300,641	720,041	15,020,682
Net Position - Ending					\$ 14,745,319	\$ 844,877	\$ 15,590,196

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2018

MAJOR FUNDS							
	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
ASSETS							
Cash and Equivalents (Note 2)	\$ 3,258,589	\$ 105,241	\$ 237,040	\$ 531,069	\$ 166,454	\$ 1,918,176	\$ 6,216,569
Property Tax Receivable (Note 1D)	1,416,800	260,000	109,390	130,000	700,000	443,500	3,059,690
Due from State of IL (Note 7)	72,905	-	-	-	-	150,788	223,693
Due from Other Funds (Note 5)	26,379	571	3,750	9,303	-	17,762	57,765
Due from Agency Funds	21,019	-	-	3,000	-	10,701	34,720
Inventory	-	3,000	5,794	-	-	27,000	35,794
Due from Component Unit	4,000	-	-	-	-	-	4,000
Prepaid Expenses (Note 7)	-	-	-	-	-	-	-
Total Assets	\$ 4,799,692	\$ 368,812	\$ 355,974	\$ 673,372	\$ 866,454	\$ 2,567,927	\$ 9,632,231
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE							
Liabilities:							
Accounts Payable (Note 7)	\$ 19,046	\$ 12,159	\$ 4,241	\$ -	\$ -	\$ 54,687	\$ 90,133
Accrued Payroll (Note 7)	42,874	11,244	3,318	-	-	-	57,436
Due to Other Funds (Note 5)	4,321	19,279	-	11,989	-	22,176	57,765
Due to Agency Funds	-	-	-	-	-	-	-
Total Liabilities	\$ 66,241	\$ 42,682	\$ 7,559	\$ 11,989	\$ -	\$ 76,863	\$ 205,334
Deferred Inflows of Resources: (Note 1D)							
Deferred Inflows - Property Tax	\$ 1,416,800	\$ 260,000	\$ 109,390	\$ 130,000	\$ 700,000	\$ 443,500	\$ 3,059,690
Deferred Inflows	\$ 1,416,800	\$ 260,000	\$ 109,390	\$ 130,000	\$ 700,000	\$ 443,500	\$ 3,059,690
Fund Balances (Note 4):							
Nonspendable	\$ -	\$ 3,000	\$ 5,794	\$ -	\$ -	\$ 27,000	\$ 35,794
Restricted	-	63,130	233,231	531,383	166,454	2,020,564	3,014,762
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	3,316,651	-	-	-	-	-	3,316,651
Total Fund Balance	\$ 3,316,651	\$ 66,130	\$ 239,025	\$ 531,383	\$ 166,454	\$ 2,047,564	\$ 6,367,207
Total Liabilities and Fund Balance	\$ 4,799,692	\$ 368,812	\$ 355,974	\$ 673,372	\$ 866,454	\$ 2,567,927	\$ 9,632,231

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

Total Fund Balance	\$ 6,367,207
Book Value of Long-Term Liabilities at Year-End	(217,468)
Book Value of Capital Assets at Year-End	11,110,042
Other Post Employment Benefits	843
Net Pension Liability (Note 12)	(1,967,442)
Deferred Outflows/(Inflows) - Net Pension Liability (Note 12)	(547,863)
Total Net Position	\$14,745,319

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, 2018

MAJOR FUNDS

	General Fund	County Highway	County Airport	County Bridge	IMRF	Non-Major Funds	TOTAL
REVENUES							
Property Taxes	\$ 1,405,485	\$ 259,760	\$ 104,093	\$ 129,898	\$ 779,107	\$ 438,634	\$ 3,116,977
Motor Fuel Tax	-	-	-	-	-	370,529	370,529
Sales and Use Taxes	386,304	-	-	-	-	-	386,304
Replacement Tax	128,991	-	-	-	4,528	4,347	137,866
Income Tax	415,353	-	-	-	-	-	415,353
Fees, Licenses, Permits	399,096	-	90,603	-	-	268,647	758,346
Capital Grants - State Program	-	-	5,176	-	-	403,901	409,077
Capital Grants - Federal Program	-	-	98,352	-	-	295,899	394,251
Operating Grants & Contributions	291,269	-	-	-	-	-	291,269
Refunds and Reimbursements	226,740	133,546	-	110,550	-	77,100	547,936
Aviation Fuel Sales	-	-	111,596	-	-	-	111,596
Interest Income	17,252	27	87	-	98	1,641	19,105
Other	86,021	11,998	1,984	6,095	8,645	34,062	148,805
Total Revenues	\$ 3,356,511	\$ 405,331	\$ 411,891	\$ 246,543	\$ 792,378	\$ 1,894,760	\$ 7,107,414
EXPENDITURES							
Current:							
General Administrative	\$ 1,012,353	\$ -	\$ -	\$ -	\$ -	\$ 73,984	\$ 1,086,337
Employee Benefit	612,032	-	-	-	786,216	185,759	1,584,007
Public Safety	1,222,359	-	-	-	-	51,027	1,273,386
Judiciary and Court Related	559,038	-	-	-	-	61,477	620,515
Transportation	-	542,080	248,753	-	-	383,790	1,174,623
Public Health and Welfare	25,791	-	-	-	-	509,334	535,125
Other	84,148	-	-	-	-	-	84,148
Debt Service:							
Principal	-	24,120	10,000	-	-	-	34,120
Interest	-	796	1,545	-	-	-	2,341
Capital Outlay	63,038	32,719	117,968	272,403	-	122,601	608,729
Total Expenditures	\$ 3,578,759	\$ 599,715	\$ 378,266	\$ 272,403	\$ 786,216	\$ 1,387,972	\$ 7,003,331
Excess (Deficiency) of Revenues Over Expenditures	\$ (222,248)	\$ (194,384)	\$ 33,625	\$ (25,860)	\$ 6,162	\$ 506,788	\$ 104,083
OTHER FINANCING SOURCES (USES)							
Transfer In (Note 5)	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 28,617	\$ 228,617
Transfer Out (Note 5)	-	-	-	(28,617)	-	(200,000)	(228,617)
Total Other Sources (Uses)	\$ -	\$ 200,000	\$ -	\$ (28,617)	\$ -	\$ (171,383)	\$ -
Net Change in Fund Balances	\$ (222,248)	\$ 5,616	\$ 33,625	\$ (54,477)	\$ 6,162	\$ 335,405	\$ 104,083
Fund Balances - Beginning	3,538,899	60,514	205,400	585,860	160,292	1,712,159	6,263,124
Fund Balances - Ending	\$ 3,316,651	\$ 66,130	\$ 239,025	\$ 531,383	\$ 166,454	\$ 2,047,564	\$ 6,367,207

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, 2018

Net change in fund balances - total governmental funds	\$ 104,083
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.	608,729
Governmental funds do not report depreciation expense; but in the statement of net position these are recorded as decreases in the capital assets.	(641,279)
Governmental funds do not report the disposal of fixed assets and related depreciation; but this is reported in the statement of activities and the statement of net position.	(50,915)
Retirement of debt uses resources in governmental funds but reduces long-term debt in the statement of net position.	34,120
Change in compensated absences that are only reported on statement of net position	(3,038)
Change in Net Pension Liability that is only reported on statement of net position	392,978
Change in net assets of governmental activities	<u>\$ 444,678</u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
November 30, 2018

	Agency Funds
ASSETS	
Cash (Note 2)	\$ 350,646
Due from State of Illinois	207,206
Due from Other Marshall County Funds	-
Total Assets	<u><u>\$ 557,852</u></u>
LIABILITIES AND NET POSITION	
Due to Other Marshall County Funds	\$ 34,720
Due to Other Taxing Units	416,435
Held in Trust for Others	106,697
Total Liabilities	<u><u>\$ 557,852</u></u>
Net Position	<u><u>\$ -</u></u>
Total Liabilities and Net Position	<u><u>\$ 557,852</u></u>

See accompanying notes to basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

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, 2018

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, 2018

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, 2018

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 30th 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, 2018

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: 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, 2018

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, 2018 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, 2018

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, 2018

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, 2018

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, 2018, the carrying amount of the County's pooled and segregated deposits including the component unit was \$6,846,702 and the bank balance was \$6,935,749. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2018. 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, 2018, \$0 of the County's bank balance of \$6,935,749 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, 2018

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.

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, not including the component unit, was \$641,279.

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

General administration - \$15,187
Judiciary - \$8,578
Public safety - \$53,295
Transportation - \$561,879
Health, welfare, and education - \$2,340

The Board has estimated that no capital assets are impaired as of November 30, 2018. The County did sell two pieces of equipment during the year from the police department and from the highway department. They will be included as deletions in the tables on the following page.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 3 - Capital Assets (Continued)

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
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	\$ 4,644,116	\$ -	\$ -	\$ 4,644,116
Infrastructure - Roads	6,564,149	235,380	-	6,799,529
Infrastructure - Bridges	2,954,360	272,403	-	3,226,763
Buildings	1,509,668	5,134	-	1,514,802
Building Improvements	385,150	-	-	385,150
Off- Road Vehicles	418,789	-	-	418,789
On-Road Vehicles - Sheriff	435,218	31,812	16,300	450,730
On-Road Vehicles - Other	578,624	-	68,904	509,720
Machinery & Equipment	1,033,607	40,254	-	1,073,861
Computer Equipment	194,842	14,203	-	209,045
Computer Software	104,362	-	-	104,362
Office Equipment	313,218	9,543	-	322,761
Total Depreciable Capital Assets	<u>\$ 19,136,103</u>	<u>\$ 608,729</u>	<u>\$ 85,204</u>	<u>\$ 19,659,628</u>
Total Capital Assets	<u>\$ 20,646,452</u>	<u>\$ 608,729</u>	<u>\$ 85,204</u>	<u>\$ 21,169,977</u>

<u>ACCUMULATED DEPRECIATION</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Land Improvements	\$ 4,159,398	\$ 87,056	\$ -	\$ 4,246,454
Infrastructure - Roads	1,478,755	203,568	-	1,682,323
Infrastructure - Bridges	573,444	124,556	-	698,000
Buildings	836,571	42,222	-	878,793
Building Improvements	97,246	19,626	-	116,872
Off-Road Vehicles	284,393	2,960	-	287,353
On-Road Vehicles - Sheriff	359,638	48,622	6,112	402,148
On-Road Vehicles - Other	551,610	23,506	28,178	546,938
Machinery & Equipment	543,996	76,442	-	620,438
Computer Equipment	171,219	8,355	-	179,574
Computer Software	104,362	-	-	104,362
Office Equipment	292,314	4,366	-	296,680
Total Accumulated Depreciation	<u>\$ 9,452,946</u>	<u>\$ 641,279</u>	<u>\$ 34,290</u>	<u>\$ 10,059,935</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 3 - Capital Assets (Continued)

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2018 was as follows:

<u>COST BASIS</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	871,720	13,798	-	885,518
Total Depreciated Assets	\$ 929,562	\$ 13,798	\$ -	\$ 943,360

<u>ACCUMULATED DEPRECIATION</u>				
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Improvements	\$ 49,868	\$ 2,267	\$ -	\$ 52,135
Equipment	660,325	34,228	-	694,553
Total Accumulated Depreciation	\$ 710,193	\$ 36,495	\$ -	\$ 746,688

Note 4 - Net Position/Fund Balance

The net position/fund balances are restricted for the following purposes at November 30, 2018. Prepaid expenses of \$0 and Inventory of \$35,794 were considered nonspendable in the fund financial statements, but considered as restricted net position in the government-wide statements:

Roads and Bridges	\$ 1,707,518
Retirement	319,119
Public Health	281,323
Airport	239,025
Court Related & Judiciary	222,277
Public Safety	23,775
Recordkeeping	119,822
Transportation	47,595
Mapping	90,102
Total	\$ 3,050,556

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 5 - Interfund Receivables/Payables and Transfers

Individual interfund receivable and payable balances at November 30, 2018 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	(11,989)
Non-Major Governmental Funds	17,762	(22,176)
Total	<u>\$ 57,765</u>	<u>\$ (57,765)</u>

Interfund transfers made during the year include \$200,000 from the County Motor Fuel Tax Fund to the County Highway Fund to help finance road maintenance, and an interfund transfer from the County Bridge Fund of \$28,617 to the County Highway Engineering Revolving Fund to finance construction related expenditures.

Note 6 - Subsequent Events

Management evaluated Subsequent Events through January 25, 2019, the date the financial statements were available to be issued. Nothing of substance to note.

Note 7 - Other Receivables and Payables

At November 30, 2018, the following receivables are recorded:

- Property Tax Receivable – Property taxes levied in 2018 to be collected in fiscal year 2019.
- 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 2019 for goods received and services performed in fiscal year 2018.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

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, 2018:

	<u>Appropriations</u>	<u>Expenditures</u>
Coroner's Morgue Fund	-	571

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%. The Lease was paid in full during the fiscal year ended November 30, 2018.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 11 - Long-Term Liabilities

Long-term liability activity for the year ended November 30, 2018 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	\$ 30,000	\$ -	\$ (10,000)	\$ 20,000	\$ 10,000
Capital Leases	24,120	-	(24,120)	-	-
Compensated Absences	194,429	3,039	-	197,468	197,468
Total Long-Term Liabilities	<u>\$ 248,549</u>	<u>\$ 3,039</u>	<u>\$ (34,120)</u>	<u>\$ 217,468</u>	<u>\$ 207,468</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 1st and July 1st at a rate of 5.15%. The County shall have the option, on each 6-month anniversary date, to make principal payments prior to July 1, 2020, in a minimum amount of \$5,000 and additional amounts only in multiples of \$5,000.

The annual debt service requirements by year are as follows:

<u>Fiscal Years Ending</u>	<u>Payments Due</u>		
<u>November 30,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	\$ 901	\$ 10,000	\$ 10,901
2020	901	10,000	10,901
Total	<u>\$ 1,802</u>	<u>\$ 20,000</u>	<u>\$ 21,802</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 \$197,468 as of November 30, 2018.

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

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 - 2018 Tax Year	\$ 276,087,651
Statutory Debt Limitation (2.875%)	\$ 7,937,520
Total Debt:	
Bonds and Contractual	<u>\$ 20,000</u>
	(20,000)
Legal Debt Margin	<u><u>\$ 7,917,520</u></u>

Note 12 - Pension Plans

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

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, 2017, 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, 2018

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 3.31%; 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 2017 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, 2017, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.75% to 14.50% including inflation, and (c) wage growth of 3.50%. 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, 2017 is being amortized over a 26 year closed period until remaining period reaches 10 years, then a 10 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 2021 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, 2018

Note 12 - Pension Plans (Continued)

<u>A. Total Pension Liability</u>	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
1. Service Cost	\$ 146,764	\$ 97,385	\$ 5,617
2. Interest on the Total Pension Liability	718,771	258,296	352,381
3. Changes of Benefit Terms	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	8,043	(171,655)	(220,797)
5. Changes of Assumptions	(363,428)	(25,513)	37,926
6. Benefit payments, including refunds of employee contributions	(655,579)	(59,617)	(246,032)
7. Net Change in Total Pension Liability	\$ (145,429)	\$ 98,896	\$ (70,905)
8. Total Pension Liability - Beginning	9,838,016	3,425,065	4,818,621
9. Total Pension Liability - Ending	<u>\$ 9,692,587</u>	<u>\$ 3,523,961</u>	<u>\$ 4,747,716</u>
 <u>B. Plan Fiduciary Net Position</u>	 <u>Regular</u>	 <u>SLEP</u>	 <u>ECO</u>
1. Contributions - Employer	\$ 192,272	\$ 73,719	\$ 510,720
2. Contributions - Employee	70,963	37,560	16,295
3. Net Investment Income	1,595,102	558,574	444,203
4. Benefit Payments, including Refunds of Employee Contributions	(655,579)	(59,617)	(246,032)
5. Other (Net Transfer)	(462,221)	(40,503)	(219,953)
6. Net Change in Plan Fiduciary Net Position	\$ 740,537	\$ 569,733	\$ 505,233
7. Plan Fiduciary Net Position - Beginning	8,511,018	3,225,685	2,444,616
8. Plan Fiduciary Net Position - Ending	<u>\$ 9,251,555</u>	<u>\$ 3,795,418</u>	<u>\$ 2,949,849</u>
 C. Net Pension Liability / (Asset)	 <u>\$ 441,032</u>	 <u>\$ (271,457)</u>	 <u>\$ 1,797,867</u>
 D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 95.45%	 107.70%	 62.13%
 E. Covered Valuation Payroll	 1,546,839	 500,805	 217,266
 F. Net Pension Liability as a Percentage of Covered Valuation Payroll	 28.51%	 -54.20%	 827.50%
 Total Pension Expense (Income)	 \$ 473,415	 \$ 57,573	 \$ 158,805

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 12 - Pension Plans (Continued)

	<u>Membership</u>		
	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Number of			
- Retirees and Beneficiaries	42	5	15
- Inactive, Non-Retired Members	20	4	1
- Active Members	39	8	3
Total	101	17	19

<u>Sensitivity of Net Pension Liability / (Asset) to the Single Discount Rate Assumption</u>			
		Current Single Discount Rate Assumption	
	1% Decrease 6.50%	7.50%	1% Increase 8.50%
<u>Regular</u>			
Total Pension Liability	\$ 10,934,974	\$ 9,692,587	\$ 8,671,389
Plan Fiduciary Net Position	9,251,555	9,251,555	9,251,555
Net Pension Liability / (Asset)	\$ 1,683,419	\$ 441,032	\$ (580,166)
		Current Single Discount Rate Assumption	
	1% Decrease 6.50%	7.50%	1% Increase 8.50%
<u>SLEP</u>			
Total Pension Liability	\$ 3,995,578	\$ 3,523,961	\$ 3,134,666
Plan Fiduciary Net Position	3,795,418	3,795,418	3,795,418
Net Pension Liability / (Asset)	\$ 200,160	\$ (271,457)	\$ (660,752)
		Current Single Discount Rate Assumption	
	1% Decrease 6.50%	7.50%	1% Increase 8.50%
<u>ECO</u>			
Total Pension Liability	\$ 5,309,051	\$ 4,747,716	\$ 4,276,376
Plan Fiduciary Net Position	2,949,849	2,949,849	2,949,849
Net Pension Liability / (Asset)	\$ 2,359,202	\$ 1,797,867	\$ 1,326,527

MARSHALL COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
November 30, 2018

Note 12 - Pension Plans (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Regular</u>		
Difference between expected and actual experience	\$ 6,092	\$ 241,017
Changes in assumptions	12,720	294,886
Net difference between projected and actual earnings on pension plan investments	288,512	791,058
Total	<u>\$ 307,324</u>	<u>\$ 1,326,961</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>SLEP</u>		
Difference between expected and actual experience	\$ 19,984	\$ 194,554
Changes in assumptions	13,302	22,820
Net difference between projected and actual earnings on pension plan investments	106,113	252,983
Total	<u>\$ 139,399</u>	<u>\$ 470,357</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>ECO</u>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	63,539	303,023
Total	<u>\$ 63,539</u>	<u>\$ 303,023</u>

The net deferred inflows above totaled \$1,296,171. These deferred inflows were offset by deferred outflows of \$1,042,216 for employer contributions made by the County subsequent to the actuarial calculation date of December 31, 2017.

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

Note 13 - Other Postemployment Benefits (OPEB)

The County 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

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 146,764	\$ 162,188	\$ 148,813	\$ 172,084
Interest on the Total Pension Liability	718,771	723,196	717,937	678,025
Benefit Changes	-	-	-	-
Difference Between Expected and Actual Experience	8,043	(312,025)	(212,572)	(45,981)
Assumption Changes	(363,428)	(34,912)	23,883	348,018
Benefit Payments and Refunds	(655,579)	(601,349)	(576,019)	(615,126)
Net Change in Total Pension Liability	\$ (145,429)	\$ (62,902)	\$ 102,042	\$ 537,020
Total Pension Liability - Beginning	9,838,016	9,900,918	9,798,876	9,261,856
Total Pension Liability - Ending (a)	\$ 9,692,587	\$ 9,838,016	\$ 9,900,918	\$ 9,798,876
Plan Fiduciary Net Position				
Employer Contributions	\$ 192,272	\$ 194,602	\$ 191,823	\$ 167,285
Employee Contributions	70,963	75,251	81,798	91,099
Pension Plan Net Investment Income	1,595,102	569,910	44,034	528,581
Benefit Payments and Refunds	(655,579)	(601,349)	(576,019)	(615,126)
Other	(462,221)	(43,566)	(383,475)	(57,468)
Net Change in Plan Fiduciary Net Position	740,537	194,848	(641,839)	114,371
Plan Fiduciary Net Position - Beginning	8,511,018	8,316,170	8,958,009	8,843,638
Plan Fiduciary Net Position - Ending (b)	9,251,555	8,511,018	8,316,170	8,958,009
Net Pension Liability / (Asset) - Ending (a)-(b)	441,032	1,326,998	1,584,748	840,867
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.45%	86.51%	83.99%	91.42%
Covered Valuation Payroll	\$ 1,546,839	\$ 1,535,934	\$ 1,531,748	\$ 1,381,658
Net Pension Liability as a Percentage of Covered Valuation Payroll	28.51%	86.40%	103.46%	60.86%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2017	192,272	192,272	-	1,546,839	12.43%
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 12.43% and covered valuation payroll of \$1,546,839.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 97,385	\$ 94,408	\$ 104,674	\$ 97,453
Interest on the Total Pension Liability	258,296	237,225	225,370	196,396
Benefit Changes	-	-	-	-
Difference Between Expected and Actual Experience	(171,655)	(2,122)	(134,422)	69,344
Assumption Changes	(25,513)	(4,759)	4,337	39,528
Benefit Payments and Refunds	(59,617)	(39,405)	(25,672)	(14,347)
Net Change in Total Pension Liability	\$ 98,896	\$ 285,347	\$ 174,287	\$ 388,374
Total Pension Liability - Beginning	3,425,065	3,139,718	2,965,431	2,577,057
Total Pension Liability - Ending (a)	\$ 3,523,961	\$ 3,425,065	\$ 3,139,718	\$ 2,965,431
Plan Fiduciary Net Position				
Employer Contributions	\$ 73,719	\$ 74,502	\$ 71,472	\$ 70,639
Employee Contributions	37,560	64,519	36,799	37,468
Pension Plan Net Investment Income	558,574	192,247	14,919	166,683
Benefit Payments and Refunds	(59,617)	(39,405)	(25,672)	(14,347)
Other	(40,503)	63,445	(169,584)	(3,624)
Net Change in Plan Fiduciary Net Position	569,733	355,308	(72,066)	256,819
Plan Fiduciary Net Position - Beginning	3,225,685	2,870,377	2,942,443	2,685,624
Plan Fiduciary Net Position - Ending (b)	3,795,418	3,225,685	2,870,377	2,942,443
Net Pension Liability / (Asset) - Ending (a)-(b)	(271,457)	199,380	269,341	22,988
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.70%	94.18%	91.42%	99.22%
Covered Valuation Payroll	\$ 500,805	\$ 502,708	\$ 486,731	\$ 529,176
Net Pension Liability as a Percentage of Covered Valuation Payroll	-54.20%	39.66%	55.34%	4.34%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2017	73,718	73,719	(1)	500,805	14.72%
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 14.72% and covered valuation payroll of \$500,805.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 5,617	\$ 57,296	\$ 56,946	\$ 60,534
Interest on the Total Pension Liability	352,381	323,966	304,390	301,557
Benefit Changes	-	-	-	-
Difference Between Expected and Actual Experience	(220,797)	260,295	141,070	(152,867)
Assumption Changes	37,926	(82,214)	-	101,470
Benefit Payments and Refunds	(246,032)	(239,537)	(232,967)	(241,286)
Net Change in Total Pension Liability	\$ (70,905)	\$ 319,806	\$ 269,439	\$ 69,408
Total Pension Liability - Beginning	4,818,621	4,498,815	4,229,376	4,159,968
Total Pension Liability - Ending (a)	\$ 4,747,716	\$ 4,818,621	\$ 4,498,815	\$ 4,229,376
Plan Fiduciary Net Position				
Employer Contributions	\$ 510,720	\$ 264,858	\$ 226,693	\$ 191,070
Employee Contributions	16,295	16,138	15,999	15,873
Pension Plan Net Investment Income	444,203	323,640	10,195	137,828
Benefit Payments and Refunds	(246,032)	(239,537)	(232,967)	(241,286)
Other	(219,953)	(155,692)	181,232	(346,068)
Net Change in Plan Fiduciary Net Position	505,233	209,407	201,152	(242,583)
Plan Fiduciary Net Position - Beginning	2,444,616	2,235,209	2,034,057	2,276,640
Plan Fiduciary Net Position - Ending (b)	2,949,849	2,444,616	2,235,209	2,034,057
Net Pension Liability / (Asset) - Ending (a)-(b)	1,797,867	2,374,005	2,263,606	2,195,319
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	62.13%	50.73%	49.68%	48.09%
Covered Valuation Payroll	\$ 217,266	\$ 215,174	\$ 213,317	\$ 211,641
Net Pension Liability as a Percentage of Covered Valuation Payroll	827.50%	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
2017	260,719	510,720	(250,001)	217,266	235.07%
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 235.07% and covered valuation payroll of \$217,266.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2018

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	1,376,800	1,376,800	1,405,485	\$ 1,368,579
Personal Property Replacement Taxes	130,000	130,000	128,991	143,994
County Offices Fees	194,000	194,000	241,283	210,072
Court Fees and Fines	145,000	145,000	132,190	148,168
Building Permit and Zoning Fees	9,000	9,000	24,263	12,254
Liquor licenses	1,200	1,200	1,360	1,360
Sales and Use Tax	333,000	333,000	386,304	362,712
Income Tax	400,000	400,000	415,353	426,413
State of Illinois	239,000	239,000	291,269	268,062
Interest on Investments	8,000	8,000	17,252	12,809
Dividends - Franchise Payments	17,000	17,000	-	16
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	59,742	59,518
Administration fees	20,000	20,000	17,700	18,300
Other Reimbursements	241,914	241,914	209,040	200,209
Miscellaneous	46,000	46,000	26,279	13,807
Total Revenues	<u>\$ 3,210,914</u>	<u>\$ 3,210,914</u>	<u>\$ 3,356,511</u>	<u>\$ 3,246,273</u>
EXPENDITURES				
General Government	\$ 1,658,455	\$ 1,661,455	\$ 1,624,385	\$ 1,519,916
Public Safety	1,195,503	1,195,503	1,222,359	1,195,011
Judiciary and Court Related	569,776	569,776	559,038	556,347
Public Health and Welfare	25,000	25,000	25,791	33,940
Other	85,965	85,965	84,148	97,457
Capital Outlay	55,875	55,875	63,038	38,010
Total Expenditures	<u>\$ 3,590,574</u>	<u>\$ 3,593,574</u>	<u>\$ 3,578,759</u>	<u>\$ 3,440,681</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (379,660)</u>	<u>\$ (382,660)</u>	<u>\$ (222,248)</u>	<u>\$ (194,408)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ (379,660)</u>	<u>\$ (382,660)</u>	<u>\$ (222,248)</u>	<u>\$ (194,408)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,538,899</u>	<u>3,733,307</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,316,651</u>	<u>\$ 3,538,899</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COUNTY HIGHWAY FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 260,000	\$ 260,000	\$ 259,760	\$ 248,498
Reimbursements	5,000	5,000	16,189	13,104
Putnam County Reimbursements	73,000	73,000	71,392	69,469
Interest on Investments	-	-	27	948
Signs	2,000	2,000	744	551
Miscellaneous	2,000	2,000	11,254	1,597
Total Revenues	\$ 342,000	\$ 342,000	\$ 359,366	\$ 334,167
EXPENDITURES				
Road Resurfacing	\$ 30,000	\$ 30,000	\$ 17,385	\$ 73,763
Gas and Oil	50,000	50,000	50,977	33,827
Audit	3,000	3,000	3,000	4,000
Mileage	100	100	-	-
Office Expense	4,000	4,000	3,073	2,795
Supplies	20,000	20,000	21,894	18,738
Salaries	375,980	385,980	392,670	354,587
Administrative Fee - General Fund	5,000	5,000	5,000	5,000
Utilities	13,000	13,000	11,906	10,594
Repairs	50,000	50,000	32,577	45,879
Lease Payment	25,000	25,000	24,916	23,350
Capital Outlays	20,000	33,000	32,719	182,970
Miscellaneous	3,000	3,000	3,598	3,418
Total Expenditures	\$ 599,080	\$ 622,080	\$ 599,715	\$ 758,921
Excess (Deficiency) of Revenues over Expenditures	\$ (257,080)	\$ (280,080)	\$ (240,349)	\$ (424,754)
OTHER FINANCING SOURCES				
Equipment Rental - County Motor Fuel Tax Fund Transfer	\$ 200,000	\$ 200,000	\$ 200,000	\$ 135,000
County Highway Engineering Revolving Fund Transfer	-	-	-	105,000
Motor Fuel Tax Fund Transfer	-	-	-	(15,370)
Reimbursement from General Fund	55,000	55,000	45,965	55,065
Interest on Capital Lease	-	-	-	(2,173)
Total Other Financing Sources	\$ 255,000	\$ 255,000	\$ 245,965	\$ 277,522
Net Change in Fund Balance	\$ (2,080)	\$ (25,080)	\$ 5,616	\$ (147,232)
FUND BALANCE, BEGINNING OF YEAR			\$ 60,514	\$ 207,746
FUND BALANCE, END OF YEAR			\$ 66,130	\$ 60,514

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COUNTY AIRPORT FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 104,185	\$ 104,185	\$ 104,093	\$ 103,562
Capital Grants and Contributions - Federal Revenue	-	-	98,352	85,996
Capital Grants and Contributions - State Revenue	-	-	5,176	6,061
Fines, Fees, and Charges for Services	85,900	85,900	90,603	89,848
Aviation Fuel Sales	88,100	88,100	111,596	94,057
Interest Earned	50	50	87	71
Miscellaneous	-	-	1,984	36,755
Total Revenues	\$ 278,235	\$ 278,235	\$ 411,891	\$ 416,350
EXPENDITURES				
Salaries	\$ 77,209	\$ 77,209	\$ 78,860	\$ 78,361
Health Insurance	6,500	6,500	6,273	6,702
Building Maintenance	14,000	14,000	13,168	4,792
Repairs & Maintenance	12,500	12,500	7,744	10,045
Administration costs	9,200	9,200	9,178	8,534
Equipment Maintenance	4,500	4,500	4,152	5,346
Utilities	16,500	16,500	15,722	16,428
Small Equipment	9,000	9,000	-	-
Capital Outlay	-	-	5,189	44,938
Construction	57,596	92,349	92,349	92,057
Runway Maintenance	12,000	12,000	393	11,685
Aviation Fuel	79,353	92,380	88,869	70,997
Fuel Tax	-	-	6,488	5,155
Credit Card Processing	-	-	2,005	2,015
Property Taxes	9,800	9,800	9,567	9,482
Liability Insurance	5,300	5,300	2,718	2,718
Legal Fees	1,000	1,000	-	-
Fuel Pump Maintenance	800	800	924	650
General Supplies	1,000	1,000	221	241
Audit	2,500	2,500	2,000	2,000
Runway Phase 1	-	-	20,430	-
Debt Service - Principal Payment	11,700	11,700	10,000	10,000
Interest Expense	-	-	1,545	2,060
Miscellaneous	1,000	1,000	471	1,642
Total Expenditures	\$ 331,458	\$ 379,238	\$ 378,266	\$ 385,848
Excess (Deficiency) of Revenues over Expenditures	\$ (53,223)	\$ (101,003)	\$ 33,625	\$ 30,502
OTHER FINANCING ACTIVITIES				
Proceeds from the Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	-	-	-	-
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (53,223)	\$ (101,003)	\$ 33,625	\$ 30,502
FUND BALANCE, BEGINNING OF YEAR			205,400	174,898
FUND BALANCE, END OF YEAR			\$ 239,025	\$ 205,400

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

ILLINIOS MUNICIPAL RETIREMENT FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Tax	\$ 780,000	\$ 780,000	\$ 779,107	\$ 496,964
Personal Property Replacement Taxes	-	-	4,528	4,972
Interest Earned	-	-	98	62
Miscellaneous	-	-	8,645	8,185
Total Revenues	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 792,378</u>	<u>\$ 510,183</u>
EXPENDITURES				
IMRF	\$ 780,000	\$ 870,000	\$ 786,216	\$ 530,353
Total Expenditures	<u>\$ 780,000</u>	<u>\$ 870,000</u>	<u>\$ 786,216</u>	<u>\$ 530,353</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (90,000)</u>	<u>\$ 6,162</u>	<u>\$ (20,170)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>160,292</u>	<u>180,462</u>
FUND BALANCE, END OF YEAR			<u>\$ 166,454</u>	<u>\$ 160,292</u>

COUNTY BRIDGE FUND

REVENUES				
Property Tax	\$ 130,000	\$ 130,000	\$ 129,898	\$ 124,257
Other Income	-	-	6,095	-
Various Townships - Share of Bridge Construction	70,000	70,000	110,550	79,496
Operating Grants	70,000	70,000	-	-
Interest Income	400	400	-	-
Total Revenues	<u>\$ 270,400</u>	<u>\$ 270,400</u>	<u>\$ 246,543</u>	<u>\$ 203,753</u>
EXPENDITURES				
Pipe Culverts	\$ 60,000	\$ 60,000	\$ 56,384	\$ 11,154
Bridges	100,000	140,000	147,741	82,412
Engineering	50,000	70,000	68,278	20,570
Miscellaneous	5,000	5,000	-	14
Total Expenditures	<u>\$ 215,000</u>	<u>\$ 275,000</u>	<u>\$ 272,403</u>	<u>\$ 114,150</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 55,400</u>	<u>\$ (4,600)</u>	<u>\$ (25,860)</u>	<u>\$ 89,603</u>
OTHER FINANCING SOURCES				
Transfer to Township Bridge Program Fund	\$ -	\$ -	\$ -	\$ (5,997)
Transfer to Engineer Revolving	(20,000)	(27,000)	(28,617)	-
Total Other Financing Sources	<u>\$ (20,000)</u>	<u>\$ (27,000)</u>	<u>\$ (28,617)</u>	<u>\$ (5,997)</u>
Net Change in Fund Balance	<u>\$ 35,400</u>	<u>\$ (31,600)</u>	<u>\$ (54,477)</u>	<u>\$ 83,606</u>
FUND BALANCE, BEGINNING OF YEAR			<u>585,860</u>	<u>502,254</u>
FUND BALANCE, END OF YEAR			<u>\$ 531,383</u>	<u>\$ 585,860</u>

See accompanying note to budgetary comparison schedules.

MARSHALL COUNTY, ILLINOIS
NOTES TO BUDGETARY COMPARISON SCHEDULES
Year Ended November 30, 2018

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 expenditures of all of the major funds of the County were within the appropriated amounts.

MARSHALL COUNTY, ILLINOIS
FUND DESCRIPTION
November 30, 2018

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, 2018

	2018			2017
	Original Budget	Final Budget	Actual	
REVENUES				Actual
Property Taxes	\$ 1,376,800	\$ 1,376,800	\$ 1,405,485	\$ 1,368,579
Personal Property Replacement Taxes	130,000	130,000	128,991	143,994
County Offices Fees:				
Circuit Clerk	57,000	57,000	57,226	72,136
County Clerk	115,000	115,000	171,590	122,760
Sheriff	22,000	22,000	12,467	15,176
Court Fees and Fines	145,000	145,000	132,190	148,168
Building Permit and Zoning Fees	9,000	9,000	24,263	12,254
Liquor Licenses	1,200	1,200	1,360	1,360
Sales and Use Tax	333,000	333,000	386,304	362,712
Income Tax	400,000	400,000	415,353	426,413
City of Lacon - TIF Rebate	28,000	28,000	-	-
Gaming Tax	-	-	1,769	1,099
State of Illinois Reimbursements:				
Supervisor of Assessments' Salary	26,000	26,000	26,703	26,639
State's Attorney's Salary	113,000	113,000	114,407	113,461
Violent Crimes Assistant Salary	15,000	15,000	30,750	36,364
Other State Reimbursements:				
Public Defender Salary	37,000	37,000	37,400	37,400
Probation Officer Salary	48,000	48,000	60,597	34,746
Election Cost	-	-	19,643	3,150
Other	-	-	-	15,203
Federal Revenue - ESDA	-	-	-	-
Interest on Investments	8,000	8,000	17,252	12,809
Dividends - Franchise Payments	17,000	17,000	-	16
Penalties, Interest, and Costs on Property Taxes	50,000	50,000	59,742	59,518
Other Reimbursements:				
Dispatch - 911 Fund	68,771	68,771	63,346	75,648
Employee Share - Health Insurance	167,143	167,143	106,681	110,468
Insurance Claims	6,000	6,000	12,650	8,874
Admin Fees - Airport, Highway, Health Dept.	20,000	20,000	17,700	18,300
Other	-	-	26,363	5,219
Miscellaneous	18,000	18,000	26,279	13,807
Subtotal	\$ 3,210,914	\$ 3,210,914	\$ 3,356,511	\$ 3,246,273
General Government:				
Courthouse Maintenance:				
Fuel, Lights, and Heat	\$ 13,000	\$ 13,000	\$ 12,130	\$ 12,432
Repairs	8,000	8,000	14,460	4,343
Supplies	12,300	12,300	10,156	9,109
Water	900	900	1,059	871
Telephone	15,000	15,000	13,122	16,462
Maintenance Director Salary	11,628	11,628	11,967	12,720
Pest Control	650	650	685	665
Elevator	3,500	3,500	2,694	2,534
Communication & Dispatch	-	-	-	50
Garbage	3,600	3,600	3,372	3,185
Lawn - Summer	2,500	2,500	965	1,944
Lawn - Winter	200	200	-	60
Landscaping	300	300	-	245

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2018

	2018			2017
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
General Government:				
Insurance:				
County Building & Employees' Liability	\$ 96,651	\$ 96,651	\$ 121,608	\$ 125,556
Workman's Compensation	83,490	83,490	78,575	62,082
Health	408,219	408,219	362,032	353,674
Unemployment Compensation	100	100	-	-
Tort Settlement	100	100	-	-
County Clerk:				
Salary	55,009	55,009	55,009	52,508
Deputy & Clerk Salary	64,250	64,250	65,254	54,831
Office Expense	8,500	8,500	11,439	14,053
Revenue Stamps	50,000	50,000	76,958	50,827
Microfilm Book Repair	1,500	1,500	704	508
Travel	600	600	561	310
Dues, Subscriptions, & Conferences	1,000	1,000	583	430
Elections:				
Ballots & Supplies	50,000	50,000	48,007	35,531
Elections Salaries - Judges & Clerks	73,950	73,950	66,095	52,175
Computer Maintenance	30,000	30,000	24,397	26,172
County Treasurer:				
Salary	55,009	55,009	55,009	54,609
Deputy & Clerk Salary	64,125	64,125	50,239	61,555
Office Expense	1,500	1,500	1,894	1,687
Real Estate Tax Forms	4,750	4,750	4,750	4,800
Board Members:				
Mileage	3,000	3,000	2,382	1,234
NACO & ICBM Dues	1,075	1,075	1,600	1,550
Board Members Salaries	20,500	20,500	20,500	20,834
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	434	372
Supervisor of Assessments:				
Salary	55,009	55,009	55,009	54,609
Deputy & Clerk Salary	25,906	25,906	22,418	21,975
Office Expense	2,000	2,000	2,022	1,276
Publication	7,500	7,500	3,166	6,414
Dues, Memberships, & Seminars	500	500	-	350
Mileage	1,500	1,500	754	665
Copier Supplies	2,500	2,500	2,326	1,035
Board of Review - Salary	2,700	2,700	1,800	2,700
Board of Review - Per Diem & Mileage	500	500	-	214
Board of Review - Education	1,000	1,000	-	-
Education	2,500	2,500	-	72
Zoning:				
Salaries	26,265	26,265	26,265	26,265
Board of Appeals Salary	3,000	3,000	-	-
Office Expense	2,550	2,550	2,542	2,550
Utilities	1,250	1,250	1,250	1,250
Public Notices	1,000	3,000	2,903	-
Postage	300	1,300	1,288	168
Mileage	1,500	1,500	2,688	1,290
Mapping and Software	500	500	400	1,266

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2018

EXPENDITURES (continued)

General Government: (continued)

All other:

	Original Budget	2018 Final Budget	Actual	2017 Actual
Computer Maintenance	\$ 31,879	\$ 31,879	\$ 41,636	\$ 31,339
Printing	13,000	13,000	9,240	9,027
Postage & Envelopes	22,000	22,000	18,394	18,879
Audit	25,000	25,000	31,500	18,500
IMRF Payments	250,000	250,000	250,000	250,000
NCICG	1,500	1,500	1,290	2,790
Enterprise Zone	2,590	2,590	-	-
Payroll Supplies	1,500	1,500	383	1,195
Accounting System Software, Training, & Support	4,000	4,000	349	299
Notification System	-	-	7,500	7,500
Contributions	100	100	-	-
Education	-	-	2,040	974
Miscellaneous	5,000	5,000	10,582	9,396
Total General Government	\$ 1,658,455	\$ 1,661,455	\$ 1,624,385	\$ 1,519,916

Public Safety:

Coroner:

Salary	\$ 21,518	\$ 21,518	\$ 22,679	\$ 22,216
Physicians, Autopsy, Transportation	15,000	15,000	14,465	15,062
Telephone	1,700	1,700	2,248	1,530
Dues	400	400	325	325
Jury Fees	100	100	-	-
Indigent Burials	2,000	2,000	-	-
Education	1,500	1,500	1,603	-
Assistant	700	700	-	-

ESDA:

Director's Salary	16,479	16,479	16,809	17,173
Supplies:				
Office	1,500	1,500	1,237	1,213
Emergency	500	500	56	53
Training	250	250	250	246
Travel	500	500	498	428
Dues & Subscriptions	175	175	-	65
Hazardous Material Plan	250	250	-	-
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, 2018

	2018		2017
	Original Budget	Final Budget	Actual
<u>EXPENDITURES (continued)</u>			
Public Safety: (continued)			
Police			
County Sheriff:			
Salary	\$ 78,030	\$ 78,030	\$ 80,730
Deputy Sheriffs' Salary	393,742	393,742	461,391
Radio Operators	212,938	212,938	214,100
Jailers	180,194	180,194	181,690
Juvenile Board	-	-	946
Vehicles - Repairs & Maintenance	15,000	15,000	14,743
Cameras - Repairs & Maintenance	11,900	11,900	11,900
Ammunition	1,800	1,800	1,832
Office Supplies	3,200	3,200	3,326
Education & Training	6,800	6,800	6,129
Uniform Allowance	8,800	8,800	9,244
Sheriff Grants - Miscellaneous	-	-	-
Gasoline	40,000	40,000	32,951
Crime Commission	1,154	1,154	1,269
Computer Line Charge	8,774	8,774	8,932
Communications & Dispatch	6,000	6,000	5,624
Secretary	60,845	60,845	50,725
Jail:			
Fuel, Lights, Gas, & Garbage	9,750	9,750	9,711
Telephone	7,300	7,300	7,596
Food Services - Prisoners	28,000	28,000	16,007
Matron Pay	735	735	398
Court Baliff	11,369	11,369	10,440
Medical Bills - Prisoners	7,500	7,500	4,208
Jail Supplies	4,000	4,000	3,543
Prisoner Supplies	200	200	200
Rugs	3,000	3,000	2,439
Energy Maintenance	1,200	1,200	905
Repairs	12,000	12,000	11,606
Soft Water	1,000	1,000	579
Food Service Supplies	1,100	1,100	410
Patrol Expenses	2,000	2,000	2,015
Total Public Safety	<u>\$ 1,195,503</u>	<u>\$ 1,195,503</u>	<u>\$ 1,222,359</u>
			<u>\$ 1,195,011</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2018

	2018			2017
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Judiciary and Court Related:				
Court Expenses	\$ 5,000	\$ 5,000	\$ 1,964	\$ 4,734
Multi-County Purchasing	2,000	2,000	2,000	2,000
Jurors	3,250	3,250	1,978	3,217
Court Security	1,000	1,000	903	864
Foreign Witness Fees	200	200	-	-
Court Appointed Attorneys	10,000	10,000	1,635	4,213
Court Ordered Juvenile Board	15,000	15,000	4,770	8,766
Labor Relations Expense	100	100	-	-
Circuit Clerk:				
Salary	55,009	55,009	55,009	54,609
Deputy & Clerk Hire	97,765	97,765	115,049	101,207
Office Expense	5,000	5,000	6,993	4,770
Audit	4,500	4,500	4,500	4,500
State Attorney's Office:				
State's Attorney's Salary	128,959	128,959	130,159	128,959
Clerk Hire	36,764	36,764	36,550	38,725
Office Expense	5,000	5,000	3,834	4,163
Transcripts, Witness Fees, & Lie Detector Test	5,000	5,000	1,038	672
Training & Seminars	2,000	2,000	788	666
Appellate Court Services	5,100	5,100	5,000	5,000
Witness Advocate	35,463	35,463	36,151	36,130
Public Defender Salary	56,106	56,106	56,106	57,368
Public Defender - Expenses	3,600	3,600	3,600	3,600
Public Defender - Travel	-	-	-	1,107
Probation Officer:				
Salary	50,366	50,366	50,366	50,960
Office Expense	1,800	1,800	1,438	1,457
Deputy Probation Officer	38,294	38,294	37,871	38,660
Travel	1,500	1,500	1,336	-
Juvenile Board	1,000	1,000	-	-
Total Judiciary and Court Related	<u>\$ 569,776</u>	<u>\$ 569,776</u>	<u>\$ 559,038</u>	<u>\$ 556,347</u>
Public Health and Welfare:				
Welfare:				
Recycling Center	\$ 25,000	\$ 25,000	\$ 25,791	\$ 33,940
Total Public Health and Welfare	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,791</u>	<u>\$ 33,940</u>
Other:				
Education- Superintendent of Educational Service				
Region- Office Expense	\$ 19,246	\$ 19,246	\$ 17,429	\$ 20,738
All other:				
Marshall Putnam Extension Service	66,719	66,719	66,719	76,719
Total Other	<u>\$ 85,965</u>	<u>\$ 85,965</u>	<u>\$ 84,148</u>	<u>\$ 97,457</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2018

	2018			2017
	Original Budget	Final Budget	Actual	Actual
<u>EXPENDITURES (continued)</u>				
Capital Outlay:				
Capital Improvements - Courthouse Maintenance	\$ 5,000	\$ 5,000	\$ 5,134	\$ 6,620
Purchase of Equipment - County Clerk	3,500	3,500	14,203	1,091
Purchase of Equipment - County Sheriff	5,100	5,100	5,079	3,900
Vehicles - County Sheriff	28,000	28,000	27,812	26,000
Purchase of Equipment - ESDA	12,275	12,275	10,810	399
Purchase of Equipment - Circuit Clerk	2,000	2,000	-	-
Total Capital Outlay	<u>\$ 55,875</u>	<u>\$ 55,875</u>	<u>\$ 63,038</u>	<u>\$ 38,010</u>
Total Expenditures	<u>\$ 3,590,574</u>	<u>\$ 3,593,574</u>	<u>\$ 3,578,759</u>	<u>\$ 3,440,681</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (379,660)</u>	<u>\$ (382,660)</u>	<u>\$ (222,248)</u>	<u>\$ (194,408)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer Out to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change In Fund Balance	<u>\$ (379,660)</u>	<u>\$ (382,660)</u>	<u>(222,248)</u>	<u>(194,408)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>3,538,899</u>	<u>3,733,307</u>
FUND BALANCE, END OF YEAR			<u><u>\$ 3,316,651</u></u>	<u><u>\$ 3,538,899</u></u>

MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTION
November 30, 2018

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, 2018**

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.

Community Mental Health 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, 2018

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, 2018

ASSETS	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
Cash and Equivalents	\$ 198,238	\$ 547,546	\$ 319,441	\$ 138,941
Receivables, net:				
State of Illinois	76,397	-	74,391	-
Property Taxes	75,000	130,000	-	-
Other	-	-	-	-
Inventory	-	-	27,000	-
Due from other Funds	-	-	11,989	-
Total Assets	<u>\$ 349,635</u>	<u>\$ 677,546</u>	<u>\$ 432,821</u>	<u>\$ 138,941</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 54,687	\$ -	\$ -	\$ -
Due to other Funds	7,100	-	-	9,303
Total Liabilities	<u>\$ 61,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,303</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ 75,000	\$ 130,000	\$ -	\$ -
Total Deferred Infows of Resources	<u>\$ 75,000</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ 27,000	\$ -
Restricted	212,848	547,546	405,821	129,638
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>\$ 212,848</u>	<u>\$ 547,546</u>	<u>\$ 432,821</u>	<u>\$ 129,638</u>
Total Liab, Def Inflows & Fund Balances	<u>\$ 349,635</u>	<u>\$ 677,546</u>	<u>\$ 432,821</u>	<u>\$ 138,941</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2018

Marshall-Stark Transportation	Social Security	Tax Sale Automation	Court Automation	Court System	County Clerk's EDP
\$ 47,595	\$ 152,665	\$ 26,286	\$ 43,188	\$ 42,282	\$ 6,731
-	-	-	-	-	-
-	190,000	-	-	-	-
-	-	-	525	303	1,152
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,595</u>	<u>\$ 342,665</u>	<u>\$ 26,286</u>	<u>\$ 43,713</u>	<u>\$ 42,585</u>	<u>\$ 7,883</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47,595	152,665	26,286	43,713	42,585	7,883
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,595</u>	<u>\$ 152,665</u>	<u>\$ 26,286</u>	<u>\$ 43,713</u>	<u>\$ 42,585</u>	<u>\$ 7,883</u>
<u>\$ 47,595</u>	<u>\$ 342,665</u>	<u>\$ 26,286</u>	<u>\$ 43,713</u>	<u>\$ 42,585</u>	<u>\$ 7,883</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2018

ASSETS	Animal Control	County Law Library	E Citation	Maintenance and Child Support
Cash and Equivalents	\$ 8,154	\$ 16,196	\$ 2,981	\$ 12,053
Receivables, net:				-
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	462	45	-
Inventory	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	\$ 8,154	\$ 16,658	\$ 3,026	\$ 12,053
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	5,773
Total Liabilities	\$ -	\$ -	\$ -	\$ 5,773
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Infows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	8,154	16,658	3,026	6,280
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 8,154	\$ 16,658	\$ 3,026	\$ 6,280
Total Liab, Def Inflows & Fund Balances	\$ 8,154	\$ 16,658	\$ 3,026	\$ 12,053

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2018

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Violent Crime Victims	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ 11,165	\$ 17,225	\$ 64,832	\$ -	\$ 102,690	\$ 12,001	\$ 4,411	\$ 3,432
-	-	-	-	-	-	-	-
-	48,500	-	-	-	-	-	-
45	-	-	-	-	535	-	75
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 11,210</u>	<u>\$ 65,725</u>	<u>\$ 64,832</u>	<u>\$ -</u>	<u>\$ 102,690</u>	<u>\$ 12,536</u>	<u>\$ 4,411</u>	<u>\$ 3,507</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 48,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>	<u>\$ 48,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 11,210</u>	<u>\$ 17,225</u>	<u>\$ 64,832</u>	<u>\$ -</u>	<u>\$ 102,690</u>	<u>\$ 12,536</u>	<u>\$ 4,411</u>	<u>\$ 3,507</u>
<u>\$ 11,210</u>	<u>\$ 65,725</u>	<u>\$ 64,832</u>	<u>\$ -</u>	<u>\$ 102,690</u>	<u>\$ 12,536</u>	<u>\$ 4,411</u>	<u>\$ 3,507</u>

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2018

ASSETS	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
Cash and Equivalents	\$ 6,847	\$ 64,527	\$ 1,861	\$ 30,025
Receivables, net:				
State of Illinois	-	-	-	-
Property Taxes	-	-	-	-
Other	-	6,978	-	-
Inventory	-	-	-	-
Due from other Funds	5,773	-	-	-
Total Assets	\$ 12,620	\$ 71,505	\$ 1,861	\$ 30,025
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other Funds	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	12,620	71,505	1,861	30,025
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	\$ 12,620	\$ 71,505	\$ 1,861	\$ 30,025
Total Liab, Def Inflows & Fund Balances	\$ 12,620	\$ 71,505	\$ 1,861	\$ 30,025

MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
November 30, 2018

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	\$ 2,207	\$ 18,403	\$ 8,109	\$ 283	\$ 6,479	\$ 1,232	\$ 1,918,176
-	-	-	-	-	-	-	150,788
-	-	-	-	-	-	-	443,500
-	-	194	92	140	-	155	10,701
-	-	-	-	-	-	-	27,000
-	-	-	-	-	-	-	17,762
<u>\$ 150</u>	<u>\$ 2,207</u>	<u>\$ 18,597</u>	<u>\$ 8,201</u>	<u>\$ 423</u>	<u>\$ 6,479</u>	<u>\$ 1,387</u>	<u>\$ 2,567,927</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,687
-	-	-	-	-	-	-	22,176
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,863</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,500
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,500</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
150	2,207	18,597	8,201	423	6,479	1,387	2,020,564
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 150</u>	<u>\$ 2,207</u>	<u>\$ 18,597</u>	<u>\$ 8,201</u>	<u>\$ 423</u>	<u>\$ 6,479</u>	<u>\$ 1,387</u>	<u>\$ 2,047,564</u>
<u>\$ 150</u>	<u>\$ 2,207</u>	<u>\$ 18,597</u>	<u>\$ 8,201</u>	<u>\$ 423</u>	<u>\$ 6,479</u>	<u>\$ 1,387</u>	<u>\$ 2,567,927</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

	County Health	Federal Aid to Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving
REVENUES				
Property Taxes	\$ 74,936	\$ 129,895	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	370,529	-
Personal Property Replacement Taxes	-	-	-	-
Grants and Contributions	352,108	129,856	-	-
Fees, Fines, and Charges for Services	31,820	-	-	31,505
Refunds and Reimbursements	-	-	33,018	41,052
Interest Income	112	602	235	76
Other	-	6,142	-	27,050
Total Revenues	<u>\$ 458,976</u>	<u>\$ 266,495</u>	<u>\$ 403,782</u>	<u>\$ 99,683</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	-	-	-	-
Public Health and Welfare	464,250	-	-	-
Transportation	-	-	150,130	31,505
Capital Outlay	-	122,601	-	-
Total Expenditures	<u>\$ 464,250</u>	<u>\$ 122,601</u>	<u>\$ 150,130</u>	<u>\$ 31,505</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,274)	\$ 143,894	\$ 253,652	\$ 68,178
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ 28,617
Transfer Out (Note 5)	-	-	(200,000)	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (200,000)</u>	<u>\$ 28,617</u>
Net Change in Fund Balances	\$ (5,274)	\$ 143,894	\$ 53,652	\$ 96,795
Fund Balances - Beginning	<u>218,122</u>	<u>403,652</u>	<u>379,169</u>	<u>32,843</u>
Fund Balances - Ending	<u>\$ 212,848</u>	<u>\$ 547,546</u>	<u>\$ 432,821</u>	<u>\$ 129,638</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

<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>
\$ -	\$ 189,833	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,347	-	-	-	-
204,307	-	-	-	-	-
-	-	5,498	8,146	3,507	13,010
-	3,030	-	-	-	-
25	57	153	41	42	5
-	-	-	-	-	-
<u>\$ 204,332</u>	<u>\$ 197,267</u>	<u>\$ 5,651</u>	<u>\$ 8,187</u>	<u>\$ 3,549</u>	<u>\$ 13,015</u>
\$ -	\$ -	\$ 3,315	\$ -	\$ -	\$ 9,207
-	185,759	-	-	-	-
-	-	-	-	-	-
-	-	-	2,845	1,683	-
-	-	-	-	-	-
202,155	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 202,155</u>	<u>\$ 185,759</u>	<u>\$ 3,315</u>	<u>\$ 2,845</u>	<u>\$ 1,683</u>	<u>\$ 9,207</u>
\$ 2,177	\$ 11,508	\$ 2,336	\$ 5,342	\$ 1,866	\$ 3,808
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,177	\$ 11,508	\$ 2,336	\$ 5,342	\$ 1,866	\$ 3,808
45,418	141,157	23,950	38,371	40,719	4,075
<u>\$ 47,595</u>	<u>\$ 152,665</u>	<u>\$ 26,286</u>	<u>\$ 43,713</u>	<u>\$ 42,585</u>	<u>\$ 7,883</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

	County Law Library	Animal Control	E Citation Funds	Maintenance and Child Support
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	-	-	-	-
Fees, Fines, and Charges for Services	6,647	24,695	700	6,359
Refunds and Reimbursements	-	-	-	-
Interest Income	16	4	-	16
Other	-	-	-	-
Total Revenues	<u>\$ 6,663</u>	<u>\$ 24,699</u>	<u>\$ 700</u>	<u>\$ 6,375</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	25,435	-	-
Judiciary and Court Related	5,687	-	-	19,341
Public Health and Welfare	-	-	-	-
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 5,687</u>	<u>\$ 25,435</u>	<u>\$ -</u>	<u>\$ 19,341</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 976</u>	<u>\$ (736)</u>	<u>\$ 700</u>	<u>\$ (12,966)</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ 976</u>	<u>\$ (736)</u>	<u>\$ 700</u>	<u>\$ (12,966)</u>
Fund Balances - Beginning	<u>15,682</u>	<u>8,890</u>	<u>2,326</u>	<u>19,246</u>
Fund Balances - Ending	<u><u>\$ 16,658</u></u>	<u><u>\$ 8,154</u></u>	<u><u>\$ 3,026</u></u>	<u><u>\$ 6,280</u></u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

Drug Enforcement & Addiction	Community Mental Health	Indemnity	Violent Crime Victims	Probation Services	Document Storage	Drug Prevention	Vital Records
\$ -	\$ 43,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,770	-
740	-	4,490	-	10,348	8,121	3,400	1,067
-	-	-	-	-	-	-	-
5	-	30	-	103	10	-	4
-	-	-	-	-	-	870	-
<u>\$ 745</u>	<u>\$ 43,970</u>	<u>\$ 4,520</u>	<u>\$ -</u>	<u>\$ 10,451</u>	<u>\$ 8,131</u>	<u>\$ 12,040</u>	<u>\$ 1,071</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420
-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,534	-
1,260	-	-	-	9,689	3,144	-	-
-	44,513	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,260</u>	<u>\$ 44,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,689</u>	<u>\$ 3,144</u>	<u>\$ 14,534</u>	<u>\$ 420</u>
\$ (515)	\$ (543)	\$ 4,520	\$ -	\$ 762	\$ 4,987	\$ (2,494)	\$ 651
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (515)	\$ (543)	\$ 4,520	\$ -	\$ 762	\$ 4,987	\$ (2,494)	\$ 651
11,725	17,768	60,312	-	101,928	7,549	6,905	2,856
<u>\$ 11,210</u>	<u>\$ 17,225</u>	<u>\$ 64,832</u>	<u>\$ -</u>	<u>\$ 102,690</u>	<u>\$ 12,536</u>	<u>\$ 4,411</u>	<u>\$ 3,507</u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

	KIDS Interface System	Geographic Information System	DUI Equipment	Coroner's Morgue
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motor Fuel Tax Allotments	-	-	-	-
Personal Property Replacement Taxes	-	-	-	-
Operating Grants and Contributions	1,282	-	-	4,477
Fees, Fines, and Charges for Services	-	78,158	-	2,652
Refunds and Reimbursements	-	-	-	-
Interest Income	8	69	-	27
Other	-	-	-	-
Total Revenues	<u>\$ 1,290</u>	<u>\$ 78,227</u>	<u>\$ -</u>	<u>\$ 7,156</u>
EXPENDITURES				
Current:				
General Government	\$ -	\$ 61,042	\$ -	\$ -
Employee Benefits	-	-	-	-
Public Safety	-	-	-	-
Judiciary and Court Related	3,938	-	-	-
Public Health and Welfare	-	-	-	571
Transportation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 3,938</u>	<u>\$ 61,042</u>	<u>\$ -</u>	<u>\$ 571</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2,648)</u>	<u>\$ 17,185</u>	<u>\$ -</u>	<u>\$ 6,585</u>
OTHER FINANCING SOURCES (USES)				
Transfer In (Note 5)	\$ -	\$ -	\$ -	\$ -
Transfer Out (Note 5)	-	-	-	-
Total Other Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	<u>\$ (2,648)</u>	<u>\$ 17,185</u>	<u>\$ -</u>	<u>\$ 6,585</u>
Fund Balances - Beginning	<u>15,268</u>	<u>54,320</u>	<u>1,861</u>	<u>23,440</u>
Fund Balances - Ending	<u><u>\$ 12,620</u></u>	<u><u>\$ 71,505</u></u>	<u><u>\$ 1,861</u></u>	<u><u>\$ 30,025</u></u>

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

State's Attorney Drug	Vehicle Maintenance	GIS County Clerk	RHSP County Clerk	FTA Warrant	Sheriff Commissary	State's Attorney Automation	Total Nonmajor Special
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,634
-	-	-	-	-	-	-	370,529
-	-	-	-	-	-	-	4,347
-	-	-	-	-	-	-	699,800
-	6,591	2,173	1,037	11,826	5,748	409	268,647
-	-	-	-	-	-	-	77,100
-	-	-	-	-	-	1	1,641
-	-	-	-	-	-	-	34,062
<u>\$ -</u>	<u>\$ 6,591</u>	<u>\$ 2,173</u>	<u>\$ 1,037</u>	<u>\$ 11,826</u>	<u>\$ 5,748</u>	<u>\$ 410</u>	<u>\$ 1,894,760</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,984
-	-	-	-	-	-	-	185,759
-	6,034	-	-	-	5,024	-	51,027
-	-	-	-	13,433	-	457	61,477
-	-	-	-	-	-	-	509,334
-	-	-	-	-	-	-	383,790
-	-	-	-	-	-	-	122,601
<u>\$ -</u>	<u>\$ 6,034</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,433</u>	<u>\$ 5,024</u>	<u>\$ 457</u>	<u>\$ 1,387,972</u>
\$ -	\$ 557	\$ 2,173	\$ 1,037	\$ (1,607)	\$ 724	\$ (47)	\$ 506,788
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,617
-	-	-	-	-	-	-	(200,000)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (171,383)</u>
\$ -	\$ 557	\$ 2,173	\$ 1,037	\$ (1,607)	\$ 724	\$ (47)	\$ 335,405
150	1,650	16,424	7,164	2,030	5,755	1,434	1,712,159
<u>\$ 150</u>	<u>\$ 2,207</u>	<u>\$ 18,597</u>	<u>\$ 8,201</u>	<u>\$ 423</u>	<u>\$ 6,479</u>	<u>\$ 1,387</u>	<u>\$ 2,047,564</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COUNTY HEALTH

	2018			2017
	Orginal Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 75,000	\$ 75,000	\$ 74,936	\$ 74,568
Fees, Fines and Charges for Services	22,675	22,675	31,820	36,662
Operating Grants and Contributions	366,228	366,228	352,108	429,019
Less: Non-Cash Vaccine Inventory Use	-	-	(21,364)	(29,786)
Other	2,925	2,925	-	-
Interest Earned	50	50	112	85
Total Revenues	\$ 466,878	\$ 466,878	\$ 437,612	\$ 540,334
EXPENDITURES				
Personnel and Management	\$ 286,547	\$ 286,547	\$ 229,234	\$ 230,163
Health Department Expenses	165,353	165,353	128,595	141,830
WIC Expenses	-	-	76,057	102,008
Audit	-	-	4,000	3,500
Administrative - General Fund Reimbursement	-	-	5,000	5,000
Total Expenditures	\$ 451,900	\$ 451,900	\$ 442,886	\$ 512,287
Excess (Deficiency) of Revenues over Expenditures	\$ 14,978	\$ 14,978	\$ (5,274)	\$ 28,047
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 14,978	\$ 14,978	\$ (5,274)	\$ 28,047
FUND BALANCE, BEGINNING OF YEAR			218,122	190,075
FUND BALANCE, END OF YEAR			\$ 212,848	\$ 218,122

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

FEDERAL AID TO SECONDARY ROADS FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Property Taxes	\$ 130,000	\$ 130,000	\$ 129,895	\$ 119,294
State Grant	-	-	129,856	-
Other Income	-	-	6,142	-
Interest Earned	500	500	602	653
Total Revenues	\$ 130,500	\$ 130,500	\$ 266,495	\$ 119,947
EXPENDITURES				
Projects	\$ 255,000	\$ 255,000	\$ 99,930	\$ 205,704
Other Engineering - General	50,000	50,000	22,671	72,529
Total Expenditures	\$ 305,000	\$ 305,000	\$ 122,601	\$ 278,233
Excess (Deficiency) of Revenues over Expenditures	\$ (174,500)	\$ (174,500)	\$ 143,894	\$ (158,286)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ 95,000	\$ 95,000	\$ -	\$ 1,896
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ 95,000	\$ 95,000	\$ -	\$ 1,896
Net Change in Fund Balance	\$ (79,500)	\$ (79,500)	\$ 143,894	\$ (156,390)
FUND BALANCE, BEGINNING OF YEAR			403,652	560,042
FUND BALANCE, END OF YEAR			\$ 547,546	\$ 403,652

COUNTY HIGHWAY ENGINEERING REVOLVING FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 60,000	\$ 60,000	\$ 31,505	\$ 40,398
Township Share Construction	-	-	41,052	53,363
Interest Earned	-	-	76	60
Other	-	-	400	2,300
Total Revenues	\$ 60,000	\$ 60,000	\$ 73,033	\$ 96,121
EXPENDITURES				
Payment to Township Motor Fuel Tax Fund	\$ -	\$ -	\$ -	\$ 105,000
Payment to County Motor Fuel Tax Fund	-	-	-	1,520
Miscellaneous	-	-	-	50,629
Total Expenditures	\$ -	\$ -	\$ -	\$ 157,149
Excess (Deficiency) of Revenues over Expenditures	\$ 60,000	\$ 60,000	\$ 73,033	\$ (61,028)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ 28,617	\$ -
Reimbursement to Other Funds	-	-	(31,505)	-
Sale of Assets - Snow Plow	-	-	26,650	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 23,762	\$ -
Net Change in Fund Balance	\$ 60,000	\$ 60,000	\$ 96,795	\$ (61,028)
FUND BALANCE, BEGINNING OF YEAR			32,843	93,871
FUND BALANCE, END OF YEAR			\$ 129,638	\$ 32,843

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COUNTY MOTOR FUEL TAX

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Motor Fuel Tax Allotments	\$ 350,000	\$ 350,000	\$ 370,529	\$ 263,921
Reimbursements	-	-	33,018	50,687
Interest Earned	-	-	235	282
Total Revenues	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 403,782</u>	<u>\$ 314,890</u>
EXPENDITURES				
Expenditures on Approved Motor Fuel Tax Projects	\$ 120,000	\$ 120,000	\$ 99,468	\$ 105,372
Salt	40,000	40,000	50,662	51,696
Total Expenditures	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 150,130</u>	<u>\$ 157,068</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 253,652</u>	<u>\$ 157,822</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ 10,000	\$ 10,000	\$ -	\$ 16,890
Transfer to Other Funds	(200,000)	(200,000)	(200,000)	(135,000)
Total Other Financing Sources (Uses)	<u>\$ (190,000)</u>	<u>\$ (190,000)</u>	<u>\$ (200,000)</u>	<u>\$ (118,110)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,652</u>	<u>\$ 39,712</u>
FUND BALANCE, BEGINNING OF YEAR			<u>379,169</u>	<u>339,457</u>
FUND BALANCE, END OF YEAR			<u>\$ 432,821</u>	<u>\$ 379,169</u>

MARSHALL-STARK TRANSPORTATION PROGRAM

REVENUES				
Federal Grant	\$ 79,365	\$ 79,365	\$ 79,365	\$ 98,274
State Grants	197,830	197,830	124,942	104,919
System Fares and Donations	6,776	6,776	-	-
Reimbursements	-	-	-	-
Interest	-	-	25	29
Total Revenues	<u>\$ 283,971</u>	<u>\$ 283,971</u>	<u>\$ 204,332</u>	<u>\$ 203,222</u>
EXPENDITURES				
Payments to Administrator	\$ 259,541	\$ 259,541	\$ 199,890	\$ 236,587
Salaries	15,000	15,000	2,010	5,225
IMRF Payment	-	-	-	105
Social Security	-	-	-	63
Supplies	500	500	-	-
Telephone	500	500	-	-
Travel	1,000	1,000	255	965
Total Expenditures	<u>\$ 276,541</u>	<u>\$ 276,541</u>	<u>\$ 202,155</u>	<u>\$ 242,945</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 7,430</u>	<u>\$ 7,430</u>	<u>\$ 2,177</u>	<u>\$ (39,723)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 7,430</u>	<u>\$ 7,430</u>	<u>\$ 2,177</u>	<u>\$ (39,723)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>45,418</u>	<u>85,141</u>
FUND BALANCE, END OF YEAR			<u>\$ 47,595</u>	<u>\$ 45,418</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

SOCIAL SECURITY FUND

	<u>Original Budget</u>	<u>2018 Final Budget</u>	<u>Actual</u>	<u>2017 Actual</u>
REVENUES				
Property Taxes	\$ 190,000	\$ 190,000	\$ 189,833	\$ 183,893
Personal Property Replacement Taxes	-	-	4,347	4,677
Interest Earned	-	-	57	49
Other Reimbursement	-	-	3,030	2,549
Total Revenues	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 197,267</u>	<u>\$ 191,168</u>
EXPENDITURES				
County's Share of Social Security Tax	\$ 190,000	\$ 190,000	\$ 185,759	\$ 180,104
Total Expenditures	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 185,759</u>	<u>\$ 180,104</u>
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 11,508	\$ 11,064
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ -	\$ -	\$ 11,508	\$ 11,064
FUND BALANCE, BEGINNING OF YEAR			<u>141,157</u>	<u>130,093</u>
FUND BALANCE, END OF YEAR			<u>\$ 152,665</u>	<u>\$ 141,157</u>

TAX SALE AUTOMATION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,000	\$ 3,000	\$ 5,498	\$ 3,450
Property Tax	-	-	-	-
Interest Earned	100	100	153	214
Miscellaneous	-	-	-	50
Total Revenues	<u>\$ 3,100</u>	<u>\$ 3,100</u>	<u>\$ 5,651</u>	<u>\$ 3,714</u>
EXPENDITURES				
Salaries	\$ 550	\$ 550	\$ 245	\$ 275
Supplies	1,000	1,000	1,000	1,150
Training	1,500	1,500	764	971
Miscellaneous	1,000	1,000	1,306	849
Total Expenditures	<u>\$ 4,050</u>	<u>\$ 4,050</u>	<u>\$ 3,315</u>	<u>\$ 3,245</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (950)	\$ (950)	\$ 2,336	\$ 469
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (950)	\$ (950)	\$ 2,336	\$ 469
FUND BALANCE, BEGINNING OF YEAR			<u>23,950</u>	<u>23,481</u>
FUND BALANCE, END OF YEAR			<u>\$ 26,286</u>	<u>\$ 23,950</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COURT AUTOMATION FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 11,000	\$ 11,000	\$ 8,146	\$ 9,153
Interest Earned	-	-	41	36
Total Revenues	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 8,187</u>	<u>\$ 9,189</u>
EXPENDITURES				
Supplies	\$ 20,000	\$ 20,000	\$ 2,845	\$ 6,977
Equipment Purchase	-	-	-	-
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 2,845</u>	<u>\$ 6,977</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>	<u>\$ 5,342</u>	<u>\$ 2,212</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>	<u>\$ 5,342</u>	<u>\$ 2,212</u>
FUND BALANCE, BEGINNING OF YEAR			<u>38,371</u>	<u>36,159</u>
FUND BALANCE, END OF YEAR			<u>\$ 43,713</u>	<u>\$ 38,371</u>

COURT SYSTEMS FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 4,731	\$ 4,731	\$ 3,507	\$ 3,880
Interest Earned	-	-	42	39
Total Revenues	<u>\$ 4,731</u>	<u>\$ 4,731</u>	<u>\$ 3,549</u>	<u>\$ 3,919</u>
EXPENDITURES				
Supplies	\$ 5,700	\$ 5,700	\$ 1,683	\$ 2,362
Total Expenditures	<u>\$ 5,700</u>	<u>\$ 5,700</u>	<u>\$ 1,683</u>	<u>\$ 2,362</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (969)</u>	<u>\$ (969)</u>	<u>\$ 1,866</u>	<u>\$ 1,557</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (969)</u>	<u>\$ (969)</u>	<u>\$ 1,866</u>	<u>\$ 1,557</u>
FUND BALANCE, BEGINNING OF YEAR			<u>40,719</u>	<u>39,162</u>
FUND BALANCE, END OF YEAR			<u>\$ 42,585</u>	<u>\$ 40,719</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

COUNTY CLERK'S EDP

	<u>Original Budget</u>	<u>2018 Final Budget</u>	<u>Actual</u>	<u>2017 Actual</u>
REVENUES				
Fees, Fines, and Charges for Services	\$ 11,000	\$ 11,000	\$ 13,010	\$ 8,664
Interest Earned	-	-	5	4
Total Revenues	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 13,015</u>	<u>\$ 8,668</u>
EXPENDITURES				
Microfilm Expense	\$ 11,000	\$ 11,000	\$ 9,207	\$ 9,012
Total Expenditures	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 9,207</u>	<u>\$ 9,012</u>
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 3,808	\$ (344)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ -	\$ -	\$ 3,808	\$ (344)
FUND BALANCE, BEGINNING OF YEAR			4,075	4,419
FUND BALANCE, END OF YEAR			<u>\$ 7,883</u>	<u>\$ 4,075</u>

COUNTY LAW LIBRARY FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 6,647	\$ 7,233
Interest Earned	-	-	16	16
Total Revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 6,663</u>	<u>\$ 7,249</u>
EXPENDITURES				
Law Library Payment	\$ 10,000	\$ 10,000	\$ 5,687	\$ 8,820
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,687</u>	<u>\$ 8,820</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (2,000)	\$ (2,000)	\$ 976	\$ (1,571)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (2,000)	\$ (2,000)	\$ 976	\$ (1,571)
FUND BALANCE, BEGINNING OF YEAR			15,682	17,253
FUND BALANCE, END OF YEAR			<u>\$ 16,658</u>	<u>\$ 15,682</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

ANIMAL CONTROL

	2018			
	Original Budget	Final Budget	Actual	2017 Actual
REVENUES				
Fees, Fines and Charges for Services	\$ 24,000	\$ 24,000	\$ 24,695	\$ 25,732
Donations	-	-	-	850
Miscellaneous	-	-	-	254
Interest Earned	-	-	4	5
Total Revenues	\$ 24,000	\$ 24,000	\$ 24,699	\$ 26,841
EXPENDITURES				
Salary	\$ 7,543	\$ 7,543	\$ 7,537	\$ 7,541
Dog Tax Expense	700	700	689	453
Water and Sewer	330	330	315	315
Maintenance	2,000	2,000	255	3,372
Dog Catcher	1,500	1,500	1,667	2,300
Dog Catcher Mileage	750	750	700	1,029
Veterinarian	5,000	7,484	7,484	6,970
Veterinary Salary	6,400	6,400	6,400	6,400
Miscellaneous	500	500	388	352
Total Expenditures	\$ 24,723	\$ 27,207	\$ 25,435	\$ 28,732
Excess (Deficiency) of Revenues over Expenditures	\$ (723)	\$ (3,207)	\$ (736)	\$ (1,891)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (723)	\$ (3,207)	\$ (736)	\$ (1,891)
FUND BALANCE, BEGINNING OF YEAR			8,890	10,781
FUND BALANCE, END OF YEAR			\$ 8,154	\$ 8,890

E CITATION FUNDS

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 700	\$ 1,015
Total Revenues	\$ -	\$ -	\$ 700	\$ 1,015
EXPENDITURES				
Expenses	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 700	\$ 1,015
FUND BALANCE, BEGINNING OF YEAR			2,326	1,311
FUND BALANCE, END OF YEAR			\$ 3,026	\$ 2,326

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018**

MAINTENANCE AND CHILD SUPPORT FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 8,000	\$ 8,000	\$ 6,359	\$ 9,260
Interest Earned	-	-	16	23
Total Revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 6,375</u>	<u>\$ 9,283</u>
EXPENDITURES				
Supplies	\$ 20,000	\$ 20,000	\$ 19,341	\$ 16,031
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 19,341</u>	<u>\$ 16,031</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (12,966)</u>	<u>\$ (6,748)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (12,966)</u>	<u>\$ (6,748)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>19,246</u>	<u>25,994</u>
FUND BALANCE, END OF YEAR			<u>\$ 6,280</u>	<u>\$ 19,246</u>

DRUG ENFORCEMENT AND ADDICTION FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 500	\$ 500	\$ 740	\$ 745
Miscellaneous Revenue	-	-	-	281
Interest Earned	-	-	5	5
Total Revenues	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 745</u>	<u>\$ 1,031</u>
EXPENDITURES				
Supplies	\$ 2,200	\$ 2,200	\$ 1,260	\$ -
Miscellaneous	-	-	-	-
Total Expenditures	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ 1,260</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,700)</u>	<u>\$ (1,700)</u>	<u>\$ (515)</u>	<u>\$ 1,031</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,700)</u>	<u>\$ (1,700)</u>	<u>\$ (515)</u>	<u>\$ 1,031</u>
FUND BALANCE, BEGINNING OF YEAR			<u>11,725</u>	<u>10,694</u>
FUND BALANCE, END OF YEAR			<u>\$ 11,210</u>	<u>\$ 11,725</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018**

MARSHALL COUNTY COMMUNITY MENTAL HEALTH FUND

	2018			2017 Actual
	Original Budget	Final Budget	Actual	
REVENUES				
Property Taxes	\$ 44,000	\$ 44,000	\$ 43,970	\$ 44,251
Interest Earned	-	-	-	-
Total Revenues	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>\$ 43,970</u>	<u>\$ 44,251</u>
EXPENDITURES				
Gateway Center	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
North Central Behavioral- Self Pay Support	19,013	19,013	19,013	19,013
Total Expenditures	<u>\$ 44,513</u>	<u>\$ 44,513</u>	<u>\$ 44,513</u>	<u>\$ 44,513</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (513)</u>	<u>\$ (513)</u>	<u>\$ (543)</u>	<u>\$ (262)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (513)</u>	<u>\$ (513)</u>	<u>\$ (543)</u>	<u>\$ (262)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>17,768</u>	<u>18,030</u>
FUND BALANCE, END OF YEAR			<u>\$ 17,225</u>	<u>\$ 17,768</u>

INDEMNITY FUND

REVENUES				
Fees and Fines	\$ -	\$ -	\$ 4,490	\$ 4,240
Interest Earned	-	-	30	28
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,520</u>	<u>\$ 4,268</u>
EXPENDITURES				
Miscellaneous	\$ 1,500	\$ 1,500	\$ -	\$ -
Total Expenditures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 4,520</u>	<u>\$ 4,268</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	<u>\$ 4,520</u>	<u>\$ 4,268</u>
FUND BALANCE, BEGINNING OF YEAR			<u>60,312</u>	<u>56,044</u>
FUND BALANCE, END OF YEAR			<u>\$ 64,832</u>	<u>\$ 60,312</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

VIOLENT CRIME VICTIMS ASSISTANCE FUND

	2018		
	Original Budget	Final Budget	2017 Actual
REVENUES			
Other			\$ - \$ 511
Interest Earned			-
Total Revenues			\$ - \$ 511
EXPENDITURES			
Miscellaneous			\$ - \$ -
Total Expenditures			\$ - \$ -
Excess (Deficiency) of Revenues over Expenditures			\$ - \$ 511
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds			\$ - \$ -
Transfer to Other Funds			-
Total Other Financing Sources (Uses)			\$ - \$ -
Net Change in Fund Balance			\$ - \$ 511
FUND BALANCE, BEGINNING OF YEAR			- (511)
FUND BALANCE, END OF YEAR			\$ - \$ -

PROBATION SERVICES FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 10,000	\$ 10,000	\$ 10,348	\$ 13,428
Miscellaneous Revenue	-	-	-	27
Interest Earned	-	-	103	99
Total Revenues	\$ 10,000	\$ 10,000	\$ 10,451	\$ 13,554
EXPENDITURES				
Electronic Monitoring	\$ 2,500	\$ 2,500	\$ 2,114	\$ -
Offender Services	8,200	8,200	3,494	1,814
Supplies	9,750	9,750	2,403	3,731
Training	2,000	2,000	682	1,056
Miscellaneous	2,750	2,750	996	1,529
Total Expenditures	\$ 25,200	\$ 25,200	\$ 9,689	\$ 8,130
Excess (Deficiency) of Revenues over Expenditures	\$ (15,200)	\$ (15,200)	\$ 762	\$ 5,424
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (15,200)	\$ (15,200)	\$ 762	\$ 5,424
FUND BALANCE, BEGINNING OF YEAR			101,928	96,504
FUND BALANCE, END OF YEAR			\$ 102,690	\$ 101,928

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

DOCUMENT STORAGE FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 20,000	\$ 20,000	\$ 8,121	\$ 9,097
Interest Earned	-	-	10	7
Total Revenues	\$ 20,000	\$ 20,000	\$ 8,131	\$ 9,104
EXPENDITURES				
Microfilm	\$ -	\$ -	\$ 1,110	\$ 500
Supplies	20,000	20,000	2,034	7,303
Total Expenditures	\$ 20,000	\$ 20,000	\$ 3,144	\$ 7,803
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 4,987	\$ 1,301
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ 4,987	\$ 1,301
FUND BALANCE, BEGINNING OF YEAR			7,549	6,248
FUND BALANCE, END OF YEAR			\$ 12,536	\$ 7,549

DRUG PREVENTION FUND

REVENUES				
Calendar Receipts	\$ 17,400	\$ 17,400	\$ 3,400	\$ 3,500
Reimbursements	-	-	-	2,000
Donations	-	-	7,770	7,292
Other	13,500	13,500	870	5,462
Total Revenues	\$ 30,900	\$ 30,900	\$ 12,040	\$ 18,254
EXPENDITURES				
Canine Expense	\$ 5,000	\$ 13,634	\$ 13,634	\$ 12,238
Miscellaneous	4,200	4,200	900	9,722
Capital Outlay	-	-	-	-
Total Expenditures	\$ 9,200	\$ 17,834	\$ 14,534	\$ 21,960
Excess (Deficiency) of Revenues over Expenditures	\$ 21,700	\$ 13,066	\$ (2,494)	\$ (3,706)
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 21,700	\$ 13,066	\$ (2,494)	\$ (3,706)
FUND BALANCE, BEGINNING OF YEAR			6,905	10,611
FUND BALANCE, END OF YEAR			\$ 4,411	\$ 6,905

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018**

VITAL RECORDS FUND

	2018		
	Orginal Budget	Final Budget	2017 Actual
REVENUES			
Fees, Fines, and Charges for Services	\$ 1,000	\$ 1,000	\$ 1,067
Interest Earned	-	-	4
Total Revenues	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,071</u>
EXPENDITURES			
Microfilm	\$ 1,000	\$ 1,000	\$ 420
Deputy Clerk	2,000	2,000	-
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 420</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 651</u>
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 651</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,856</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,453</u>

KIDS INTERFACE SYSTEM FUND

REVENUES				
Operating Grants and Contributions - State Revenue	\$ 14,000	\$ 14,000	\$ 1,282	\$ 2,929
Fees and Fines	-	-	-	321
Interest Earned	-	-	8	11
Total Revenues	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 1,290</u>	<u>\$ 3,261</u>
EXPENDITURES				
Supplies	\$ 14,000	\$ 14,000	\$ 3,938	\$ 7,980
Total Expenditures	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 3,938</u>	<u>\$ 7,980</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,648)</u>	<u>\$ (4,719)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,648)</u>	<u>\$ (4,719)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>15,268</u>	<u>19,987</u>
FUND BALANCE, END OF YEAR			<u>\$ 12,620</u>	<u>\$ 15,268</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

GEOGRAPHIC INFORMATION SYSTEM FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ 35,500	\$ 35,500	\$ 78,158	\$ 35,017
Interest Earned	-	-	69	71
Total Revenues	<u>\$ 35,500</u>	<u>\$ 35,500</u>	<u>\$ 78,227</u>	<u>\$ 35,088</u>
EXPENDITURES				
Mapping Program	\$ 20,000	\$ 25,419	\$ 25,419	\$ 15,865
Map Digitization	10,000	10,000	12,498	1,824
Salaries	25,906	25,906	23,125	21,495
Total Expenditures	<u>\$ 55,906</u>	<u>\$ 61,325</u>	<u>\$ 61,042</u>	<u>\$ 39,184</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (20,406)</u>	<u>\$ (25,825)</u>	<u>\$ 17,185</u>	<u>\$ (4,096)</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (20,406)</u>	<u>\$ (25,825)</u>	<u>\$ 17,185</u>	<u>\$ (4,096)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>54,320</u>	<u>58,416</u>
FUND BALANCE, END OF YEAR			<u>\$ 71,505</u>	<u>\$ 54,320</u>

DUI EQUIPMENT FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ 3,500	\$ 3,500	\$ -	\$ -
Total Revenues	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Capital Outlay	\$ 3,500	\$ 3,500	\$ -	\$ -
Total Expenditures	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,861</u>	<u>1,861</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,861</u>	<u>\$ 1,861</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

CORONER'S MORGUE FUND

	2018			2017
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 2,652	\$ 2,297
Operating Grants and Contributions	-	-	4,477	9,191
Interest Earned	10	10	27	20
Total Revenues	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 7,156</u>	<u>\$ 11,508</u>
EXPENDITURES				
Morgue	\$ -	\$ -	\$ 419	\$ 1,420
Miscellaneous	-	-	152	813
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571</u>	<u>\$ 2,233</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,585</u>	<u>\$ 9,275</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 6,585</u>	<u>\$ 9,275</u>
FUND BALANCE, BEGINNING OF YEAR			<u>23,440</u>	<u>14,165</u>
FUND BALANCE, END OF YEAR			<u>\$ 30,025</u>	<u>\$ 23,440</u>

STATE'S ATTORNEY DRUG FUND

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

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

VEHICLE MAINTENANCE FUND

	2018		
	Original Budget	Final Budget	2017 Actual
REVENUES			
Fees, Fines, and Charges for Services			\$ 2,121
Total Revenues			<u>\$ 2,121</u>
EXPENDITURES			
Maintenance			\$ 1,400
Total Expenditures			<u>\$ 1,400</u>
Excess (Deficiency) of Revenues over Expenditures			<u>\$ 721</u>
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds			\$ -
Transfer to Other Funds			-
Total Other Financing Sources (Uses)			<u>\$ -</u>
Net Change in Fund Balance			<u>\$ 721</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,650</u>
FUND BALANCE, END OF YEAR			<u>\$ 1,650</u>

GIS COUNTY CLERK FUND

REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 2,173	\$ 2,138
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,173</u>	<u>\$ 2,138</u>
EXPENDITURES				
Miscellaneous	\$ 2,500	\$ 2,500	\$ -	\$ -
Total Expenditures	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ 2,173</u>	<u>\$ 2,138</u>
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ 2,173</u>	<u>\$ 2,138</u>
FUND BALANCE, BEGINNING OF YEAR			<u>16,424</u>	<u>14,286</u>
FUND BALANCE, END OF YEAR			<u>\$ 18,597</u>	<u>\$ 16,424</u>

MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018

RHSP COUNTY CLERK FUND

	Original Budget	2018 Final Budget	Actual	2017 Actual
REVENUES				
Fees, Fines, and Charges for Services	\$ -	\$ -	\$ 1,037	\$ 1,021
Total Revenues	\$ -	\$ -	\$ 1,037	\$ 1,021
EXPENDITURES				
Supplies and Microfilm	\$ 1,000	\$ 1,000	\$ -	\$ -
Total Expenditures	\$ 1,000	\$ 1,000	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (1,000)	\$ (1,000)	\$ 1,037	\$ 1,021
OTHER FINANCING ACTIVITIES				
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (1,000)	\$ (1,000)	\$ 1,037	\$ 1,021
FUND BALANCE, BEGINNING OF YEAR			7,164	6,143
FUND BALANCE, END OF YEAR			\$ 8,201	\$ 7,164

FTA WARRANT FUND

REVENUES		
Fees, Fines, Charges for Services, Other Revenue	\$ 11,826	\$ 3,706
Total Revenues	\$ 11,826	\$ 3,706
EXPENDITURES		
Supplies	\$ 13,433	\$ 2,774
Total Expenditures	\$ 13,433	\$ 2,774
Excess (Deficiency) of Revenues over Expenditures	\$ (1,607)	\$ 932
OTHER FINANCING ACTIVITIES		
Transfer from Other Funds	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Net Change in Fund Balance	\$ (1,607)	\$ 932
FUND BALANCE, BEGINNING OF YEAR	2,030	1,098
FUND BALANCE, END OF YEAR	\$ 423	\$ 2,030

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
NON MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2018**

SHERIFF COMMISSARY FUND

	2018		
	Original Budget	Final Budget	2017 Actual
REVENUES			
Fees, Fines, and Charges for Services			\$ 5,748
Donation			\$ -
Total Revenues			\$ 5,748
EXPENDITURES			
Supplies			\$ -
Dog Food Expense			\$ 7,059
Total Expenditures			\$ 7,059
Excess (Deficiency) of Revenues over Expenditures			\$ 724
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds			\$ -
Transfer to Other Funds			\$ -
Total Other Financing Sources (Uses)			\$ -
Net Change in Fund Balance			\$ 724
FUND BALANCE, BEGINNING OF YEAR			5,755
FUND BALANCE, END OF YEAR			\$ 6,479

STATE'S ATTORNEY AUTOMATION FUND

REVENUES			
Fees, Fines, and Charges for Services	\$ 409	\$ 673	
Interest Earned	1	1	
Total Revenues	\$ 410	\$ 674	
EXPENDITURES			
Miscellaneous	\$ 457	\$ 1,570	
Total Expenditures	\$ 457	\$ 1,570	
Excess (Deficiency) of Revenues over Expenditures	\$ (47)	\$ (896)	
OTHER FINANCING ACTIVITIES			
Transfer from Other Funds	\$ -	\$ -	
Transfer to Other Funds	-	-	
Total Other Financing Sources (Uses)	\$ -	\$ -	
Net Change in Fund Balance	\$ (47)	\$ (896)	
FUND BALANCE, BEGINNING OF YEAR	1,434	2,330	
FUND BALANCE, END OF YEAR	\$ 1,387	\$ 1,434	

Schedule 7

**MARSHALL COUNTY, ILLINOIS
COMPONENT UNIT - 911-ETSB
STATEMENT OF CASH FLOWS
Year Ended November 30, 2018**

	<u>2018</u>
Cash flows from operating activities:	
Cash Received from Phone Companies and State of IL	\$ 359,534
Payments to Employees	(111,540)
Payments to Suppliers	(61,499)
Other Operating Revenues (Expenses)	2,050
Net cash provided (used) by operating activities	<u>\$ 188,545</u>
 Cash flows from investing activities:	
Interest on Investments	\$ 2,377
Purchase of Capital Assets	(13,799)
Purchase of Investments	-
Redemption of Investments	-
Net cash provided (used) by investing activities	<u>\$ (11,422)</u>
 Net increase (decrease) in cash and cash equivalents	\$ 177,123
 Cash and equivalents, November 30, 2017	<u>453,010</u>
 Cash and equivalents, November 30, 2018	<u><u>\$ 630,133</u></u>
 Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Operating Income (Loss)	\$ 122,459
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation	36,495
Changes in Assets and Liabilities	
(Increase) Decrease in Receivables	21,528
(Increase) Decrease in Prepaid Expenses	-
Increase (Decrease) in Current Liabilities	8,063
Total Adjustments	<u>66,086</u>
Net Cash provided (used) by operating activities	<u><u>\$ 188,545</u></u>

MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTION
November 30, 2018

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, 2018

ASSETS	County	Circuit	Township	Township	County	Sheriff	Escrow	Land	Employee	Total
	Collector	Clerk	MFT	Bridge	Clerk			Acquisition	Insurance	
Cash (Note 2)	\$ 14,631	\$ 68,525	\$ 112,788	\$ 81,672	\$ 61,180	\$ -	\$ 3,224	\$ 7,690	\$ 936	\$ 350,646
Due from State of IL	-	-	207,206	-	-	-	-	-	-	207,206
Due from Other County Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 14,631	\$ 68,525	\$ 319,994	\$ 81,672	\$ 61,180	\$ -	\$ 3,224	\$ 7,690	\$ 936	\$ 557,852
LIABILITIES AND NET POSITION										
Due to Other County Funds	\$ -	\$ 10,678	\$ -	\$ 3,000	\$ 21,042	\$ -	\$ -	\$ -	\$ -	\$ 34,720
Due to Other Taxing Units	14,631	1,340	319,994	78,672	1,798	-	-	-	-	416,435
Held in Trust for Others	-	56,507	-	-	38,340	-	3,224	7,690	936	106,697
Total Liabilities	\$ 14,631	\$ 68,525	\$ 319,994	\$ 81,672	\$ 61,180	\$ -	\$ 3,224	\$ 7,690	\$ 936	\$ 557,852
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Net Position	\$ 14,631	\$ 68,525	\$ 319,994	\$ 81,672	\$ 61,180	\$ -	\$ 3,224	\$ 7,690	\$ 936	\$ 557,852

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2018

	Balance December 1, 2017	Increase	Decrease	Balance November 30, 2018
COUNTY COLLECTOR FUND				
Assets - Cash	\$ 7,533	\$23,710,810	\$23,703,712	\$ 14,631
Liabilities - Due to Other Taxing Units	\$ 7,533	\$23,710,810	\$23,703,712	\$ 14,631
CIRCUIT CLERK FUND				
Assets - Cash	\$ 96,469	\$ 502,929	\$ 530,873	\$ 68,525
Liabilities - Fund Helds for County & Others	\$ 96,469	\$ 502,929	\$ 530,873	\$ 68,525
TOWNSHIP MFT				
Assets - Cash and Receivables	\$ 410,053	\$ 614,213	\$ 704,272	\$ 319,994
Liabilities - Due to Other Taxing Units	\$ 410,053	\$ 614,213	\$ 704,272	\$ 319,994
TOWNSHIP BRIDGE				
Assets - Cash	\$ 81,631	\$ 41	\$ -	\$ 81,672
Liabilities - Due to County and Other Taxing Units	\$ 81,631	\$ 41	\$ -	\$ 81,672
COUNTY CLERK				
Assets - Cash	\$ 36,200	\$ 609,784	\$ 584,804	\$ 61,180
Liabilities - Due to County and Held for Others	\$ 36,200	\$ 609,784	\$ 584,804	\$ 61,180
SHERIFF				
Assets - Cash	\$ -	\$ 47,894	\$ 47,894	\$ -
Liabilities - Due to Other County Funds	\$ -	\$ 47,894	\$ 47,894	\$ -
ESCROW FUND				
Assets - Cash	\$ 3,223	\$ 1	\$ -	\$ 3,224
Liabilities - Funds Held for Others	\$ 3,223	\$ 1	\$ -	\$ 3,224
LAND ACQUISITION FUND				
Assets - Cash	\$ 7,683	\$ 7	\$ -	\$ 7,690
Liabilities - Funds Held for Others	\$ 7,683	\$ 7	\$ -	\$ 7,690
EMPLOYEE INSURANCE				
Assets - Cash	\$ 936	\$ -	\$ -	\$ 936
Liabilities - Funds Held for Others	\$ 936	\$ -	\$ -	\$ 936
TOTAL - ALL AGENCY FUNDS				
Total Assets	\$ 643,728	\$25,485,679	\$25,571,555	\$ 557,852
Total Liabilities	\$ 643,728	\$25,485,679	\$25,571,555	\$ 557,852

Schedule 10

MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SCHEDULE OF 2017 TAX SETTLEMENT
Year Ended November 30, 2018

**2017 TAX CERTIFIED TO COUNTY COLLECTOR FOR
COLLECTION**

\$ 23,764,497

ADDITIONS

Interest on Taxes Collected

658

DEDUCTIONS

Delinquent Taxes

\$ 20,947

Errors and Corrections

33,398

Other

-

54,345

TOTAL TAXES AND INTEREST TO BE DISTRIBUTED

\$ 23,710,810

CURRENT TAXES

Distribution to County Funds

\$ 3,115,322

Distribution to Other Taxing Units

20,595,488

TOTAL TAXES AND INTEREST DISTRIBUTED

\$ 23,710,810