

MARSHALL COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
November 30, 2008

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Independent Auditor's Report

Members of the County Board
Marshall County, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois (County) as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 30 through 35 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Marshall County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marshall County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
June 2, 2009

MARSHALL COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2008

	<u>Primary Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 4,497,408	\$ 70,248
Investments	609,933	543,875
Receivables, net:		
State of Illinois	654,488	51,472
Property taxes	2,307,483	-
Other	45,390	23,146
Capital assets:		
Land and construction in progress	1,195,013	-
Other capital assets, net of depreciation	<u>6,324,709</u>	<u>118,225</u>
Total capital assets	<u>7,519,722</u>	<u>118,225</u>
Total assets	<u>15,634,424</u>	<u>806,966</u>
LIABILITIES		
Accounts payable and accrued expense	236,849	5,927
Trust funds due others	35,006	-
Deferred revenue	2,313,143	-
Long-term liabilities:		
Due within one year	143,581	-
Due in more than one year	<u>122,849</u>	<u>-</u>
Total liabilities	<u>2,851,428</u>	<u>5,927</u>
NET ASSETS		
Investment in capital assets, net of related debt	7,377,224	118,225
Unrestricted net assets	<u>5,405,772</u>	<u>682,814</u>
TOTAL NET ASSETS	<u>\$ 12,782,996</u>	<u>\$ 801,039</u>

The accompanying notes are an integral part of the basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2008

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit - 911 ETSB
GOVERNMENTAL						
General government	1,191,671	\$ 361,620	\$ 47,301	\$ -	\$ (782,750)	\$ -
Public safety	1,222,832	167,454	20,869	-	(1,034,509)	-
Judiciary and court related	713,945	303,329	210,104	-	(200,512)	-
Transportation	2,035,735	916,138	95,111	819,554	(204,932)	-
Public health and welfare	529,714	16,021	447,994	-	(65,699)	-
Interest and fiscal charges	15,726	-	-	-	(15,726)	-
Total governmental activities	<u>5,709,623</u>	<u>1,764,562</u>	<u>821,379</u>	<u>819,554</u>	<u>(2,304,128)</u>	<u>-</u>
TOTAL MARSHALL COUNTY	<u>\$ 5,709,623</u>	<u>\$ 1,764,562</u>	<u>\$ 821,379</u>	<u>\$ 819,554</u>	<u>(2,304,128)</u>	<u>-</u>
COMPONENT UNIT						
911 ETSB	<u>\$ 267,061</u>	<u>\$ 325,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>58,314</u>
General revenues:						
Taxes:						
Property taxes					2,205,812	-
Sales and use taxes					334,486	-
Income and replacement taxes					591,146	-
Motor fuel taxes					995,292	-
Earnings on investments					120,653	22,491
Miscellaneous					9,601	189
Total general revenues					<u>4,256,990</u>	<u>22,680</u>
Change in net assets					1,952,862	80,994
Net assets - beginning					<u>10,830,134</u>	<u>720,045</u>
Net assets - ending					<u>\$ 12,782,996</u>	<u>\$ 801,039</u>

The accompanying notes are an integral part of the basic financial statements.

**MARSHALL COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2008**

	<u>Major Governmental Funds</u>						<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>County Highway Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Funds</u>	
ASSETS							
Cash and cash equivalents	\$ 1,698,694	\$ 315,013	\$ 523,611	\$ 170,534	\$ 312,661	\$ 1,476,895	\$ 4,497,408
Investments	303,717	-	-	-	55,301	250,915	609,933
Receivables, net:							
State of Illinois	369,873	150,895	-	-	73,156	60,564	654,488
Property taxes	1,099,733	-	365,000	195,500	170,000	477,250	2,307,483
Other	-	-	-	2,958	-	42,432	45,390
Interfund receivables	20,425	-	-	70,000	-	39,515	129,940
TOTAL ASSETS	<u>\$ 3,492,442</u>	<u>\$ 465,908</u>	<u>\$ 888,611</u>	<u>\$ 438,992</u>	<u>\$ 611,118</u>	<u>\$ 2,347,571</u>	<u>\$ 8,244,642</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 7,945	\$ -	\$ -	\$ 37,130	\$ 107,400	\$ 48,188	\$ 200,663
Accrued payroll	33,611	-	-	-	-	-	33,611
Trust funds due others	35,006	-	-	-	-	-	35,006
Interfund payables	13,063	26,452	-	-	-	90,425	129,940
Deferred revenue	1,099,733	-	365,000	195,500	175,660	477,250	2,313,143
Total liabilities	<u>1,189,358</u>	<u>26,452</u>	<u>365,000</u>	<u>232,630</u>	<u>283,060</u>	<u>615,863</u>	<u>2,712,363</u>
Fund balances:							
Unreserved	2,303,084	439,456	523,611	206,362	328,058	-	3,800,571
Unreserved, reported in nonmajor: Special revenue funds	-	-	-	-	-	1,731,708	1,731,708
Total fund balances	<u>2,303,084</u>	<u>439,456</u>	<u>523,611</u>	<u>206,362</u>	<u>328,058</u>	<u>1,731,708</u>	<u>5,532,279</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,492,442</u>	<u>\$ 465,908</u>	<u>\$ 888,611</u>	<u>\$ 438,992</u>	<u>\$ 611,118</u>	<u>\$ 2,347,571</u>	<u>\$ 8,244,642</u>

The accompanying notes are an integral part of the basic financial statements.

**MARSHALL COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
November 30, 2008**

Total fund balance for governmental funds (Exhibit 3) \$ 5,532,279

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds.

These assets consist of:

Land	\$ 1,073,290	
Land improvements, net	1,284,487	
Infrastructure - roads, net	2,574,740	
Infrastructure - bridges, net	740,246	
Buildings, net	925,902	
Building improvements, net	6,344	
Machinery and equipment, net	88,894	
Computer equipment, net	33,768	
Computer software, net	72,784	
Office equipment, net	161,311	
Vehicles, net	436,233	
Construction in progress	121,723	
		7,519,722

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Balances at November 30, 2008 are:

Accrued interest on bonds		(2,575)
Bonds payable	(120,000)	
Notes payable	(22,498)	
Compensated absences	(123,932)	
Total long-term liabilities		(266,430)

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES
(EXHIBIT 1) \$ 12,782,996

The accompanying notes are an integral part of the basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2008

	Major Governmental Funds						Total Governmental Funds
	General Fund	Township Motor Fuel Tax Fund	Illinois Municipal Retirement Fund	County Highway Fund	County Health Fund	Nonmajor Funds	
REVENUES							
Property taxes	\$ 1,046,537	\$ -	\$ 364,952	\$ 195,606	\$ 119,951	\$ 478,766	\$ 2,205,812
Sales and use taxes	334,486	-	-	-	-	-	334,486
Income taxes	435,519	-	-	-	-	-	435,519
Motor fuel tax allotments	-	639,645	-	-	-	355,647	995,292
Personal property replacement taxes	155,627	-	-	-	-	-	155,627
Operating grants and contributions	262,092	-	-	-	447,994	111,293	821,379
Fees, fines, and charges for services	664,353	-	-	759,103	16,021	325,085	1,764,562
Interest	54,003	11,916	2,976	16,739	4,909	30,110	120,653
Other	-	-	5,832	-	1,283	2,486	9,601
Total revenues	<u>2,952,617</u>	<u>651,561</u>	<u>373,760</u>	<u>971,448</u>	<u>590,158</u>	<u>1,303,387</u>	<u>6,842,931</u>
EXPENDITURES							
Current:							
General government	1,110,302	-	-	-	-	75,979	1,186,281
Employee benefits	-	-	264,384	-	-	144,035	408,419
Public safety	877,851	-	-	-	-	28,582	906,433
Judiciary and court related	495,461	-	-	-	-	63,520	558,981
Public health and welfare	13,822	-	-	-	485,878	27,000	526,700
Transportation	-	742,220	-	1,064,968	-	778,710	2,585,898
Other expenditures	95,439	-	-	-	-	-	95,439
Capital outlay	74,462	-	-	92,612	-	4,595	171,669
Debt service:							
Principal	-	-	-	-	9,082	310,000	319,082
Interest	-	-	-	-	1,655	23,824	25,479
Total expenditures	<u>2,667,337</u>	<u>742,220</u>	<u>264,384</u>	<u>1,157,580</u>	<u>496,615</u>	<u>1,456,245</u>	<u>6,784,381</u>
Excess (deficiency) of revenues over expenditures	285,280	(90,659)	109,376	(186,132)	93,543	(152,858)	58,550
OTHER FINANCING SOURCES (USES)							
Operating transfers in	60,058	-	5,135	191,921	-	60,861	317,975
Operating transfers out	(40,145)	-	-	(15,000)	(5,000)	(257,830)	(317,975)
Net change in fund balance	305,193	(90,659)	114,511	(9,211)	88,543	(349,827)	58,550
FUND BALANCE							
Beginning of year	<u>1,997,891</u>	<u>530,115</u>	<u>409,100</u>	<u>215,573</u>	<u>239,515</u>	<u>2,081,535</u>	<u>5,473,729</u>
End of year	<u>\$ 2,303,084</u>	<u>\$ 439,456</u>	<u>\$ 523,611</u>	<u>\$ 206,362</u>	<u>\$ 328,058</u>	<u>\$ 1,731,708</u>	<u>\$ 5,532,279</u>

The accompanying notes are an integral part of the basic financial statements.

MARSHALL COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2008

Net change in fund balances - total governmental funds (Exhibit 4)	\$	58,550
The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$2,066,704) exceeded depreciation (\$479,342) in the current period.		
		1,587,362
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		(10,565)
Debt issuance proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.		
Repayments:		
Notes payable	\$	309,082
Bonds payable		<u>10,000</u>
Net adjustment		319,082
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of two balances.		
Compensated absences		(11,320)
Accrued interest on bonds		<u>9,753</u>
Combined adjustment		<u>(1,567)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)		<u>\$ 1,952,862</u>

The accompanying notes are an integral part of the basic financial statements.

MARSHALL COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>127,980</u>
TOTAL ASSETS	\$ <u>127,980</u>
LIABILITIES	
Due to other taxing units	\$ 18,559
Funds held for others	<u>109,421</u>
TOTAL LIABILITIES	\$ <u>127,980</u>

The accompanying notes are an integral part of the basic financial statements.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 to finance deficits of, or provide financial support to the organization, or is obligated 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) a 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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 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 Marshall County Emergency Telephone System 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 make 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.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund 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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

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 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 statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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. Revenues 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 collected within 90 days of the end of the current fiscal period, 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, licenses, and interest associated with the current fiscal period 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.

The County reports the following major governmental funds:

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

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 *Township Motor Fuel Tax Fund* accounts for the County's stewardship of the assets held in trust for the benefit of the township road districts. The County Superintendent of Highways acts as a trustee for the township road districts and directs the township commissioner as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the township's allocation of the state motor fuel taxes and interest on invested funds.

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.

The *County Highway Fund* accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy 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 Health Fund* accounts 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of the following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 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 and includes a statement of the revenues and expenditures of the immediately preceding fiscal year and a projection of the revenues and the proposed, itemized appropriations for the ensuing fiscal year.

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board by a two-thirds vote can make appropriations in excess of those authorized in the budget. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund, but is carried down to department and line item.

A fiscal year budget has not been prepared for the Township Motor Fuel Tax Fund and the County Motor Fuel Tax Fund. The expenditures of these funds are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the Township Motor Fuel Tax Fund and the County Motor Fuel Tax Fund has not been prepared.

Other nonmajor funds for which budgets are not adopted are as follows: Recycling Center Fund, Coroner's Morgue Fund, Special Zoning Account Fund, State's Attorney Drug Fund, Vehicle Maintenance Fund, and Sheriff Tobacco Grant Fund. Such funds are either managed via a grant agreement or are outside the budgeting oversight of the County Board.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Investments

Investments consist of certificates of deposit and are stated at the lower of cost or amortized cost, which approximates market.

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/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 borrowings between funds at November 30, 2008 are considered current.

All trade and property tax receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is adjusted annually and is based on historical experience with the property tax collection process.

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 historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Infrastructure assets are being accounted for prospectively beginning December 1, 2003, as required by Governmental Accounting Standards Board Statement No. 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 Years
Buildings	20-50 Years
Building improvements	20 Years
Machinery and equipment	5-15 Years
Computer equipment	5 Years
Office equipment	10 Years
Off-road vehicles	15 Years
On-road vehicles	4-7 Years
Software	5 Years
Infrastructure	15-30 Years

Accumulated Unpaid Vacation and Sick Pay

Employees earn vacation time based upon continuous years of service. Consequently, vacation time taken in the current year is based upon the years of employment service through the preceding fiscal year. At the discretion of their supervisor, employees may carry over one week of unused vacation to the next year. An estimated liability has been recorded in the government-wide financial statements for unpaid vacation. Employees can accumulate up to 75 sick days. Subject to the provisions of the Illinois Pension Code, 40 ILCS 5/1 et. seq., employees applying for a retirement annuity shall be entitled to creditable service for up to 75 days of accumulated unused sick leave. There are no direct monetary payments made for accumulated sick leave.

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 assets.

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.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Use of Estimates in Preparing Financial Statements

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 basic financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

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:

- A. 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;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
- C. 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;
- D. Short-term discount obligations of the Federal National Mortgage Association.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it.

At November 30, 2008, the carrying amount of the County's pooled and segregated deposits including the component unit was \$5,849,444. Deposits consisted of cash in checking accounts, savings accounts, the Illinois Funds, and certificates of deposit at November 30, 2008.

At November 30, 2008, the bank balance of the County's deposits and investments was \$4,900,888. The total bank balance has been classified into the following categories of credit risk:

1. Insured or collateralized with securities held by the County or by the County's agent in the County's name.	\$ 973,313
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.	-
3. Collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the County's name, subject to custodial credit risk.	3,927,575
4. Uncollateralized, subject to custodial credit risk.	<u>-</u>
Total	<u>\$ 4,900,888</u>

In addition to the bank balance noted above, the County also had an investment of \$1,060,637 in the Illinois Funds. The Illinois Funds portfolio includes: certificates of deposit, repurchase agreements backed by direct treasury obligations from primary government securities dealers, direct treasury obligations of the U.S. Government, and money market funds backed by full faith and credit obligations of the U.S. Government.

Custodial Credit Risk - Investments

Illinois Funds - Investment in Illinois Funds is the County's portion of an investment pool which is collateralized in total but no collateral is specifically pledged to the County. The Illinois Funds are state-approved, professionally managed investment funds which enable local governments in Illinois to pool available funds for investment in various state-approved investments. The fair value of the County's position in the pool is the same as the value of the pool shares.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value 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. All 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 a concentration risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations.

State law limits investments as described in the Summary of Significant Accounting Policies. The County has no investment policy that would further limit its investment choices. As of November 30, 2008, the County's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

NOTE 3 - INTERFUND RECEIVABLES/PAYABLE

Individual interfund receivable and payable balances at November 30, 2008 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 20,425	\$ 13,063
Township Motor Fuel Tax Fund	-	26,452
County Highway Fund	70,000	-
Nonmajor governmental funds	<u>39,515</u>	<u>90,425</u>
Total	<u>\$ 129,940</u>	<u>\$ 129,940</u>

The primary purposes for the above interfund balances are short-term loans and amounts due other funds for expenditures made on their behalf.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2008 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 34,980	\$ 86,743	\$ -	\$ 121,723
Land	<u>1,073,290</u>	<u>-</u>	<u>-</u>	<u>1,073,290</u>
Total capital assets not being depreciated	<u>1,108,270</u>	<u>86,743</u>	<u>-</u>	<u>1,195,013</u>
Capital assets being depreciated:				
Land improvements	4,403,402	-	(34,094)	4,369,308
Infrastructure - roads	1,173,435	1,546,396	-	2,719,831
Infrastructure - bridges	487,541	303,341	-	790,882
Buildings		1,370,345	-	-
1,370,345				
Building improvements	7,500	-	-	7,500
Off-road vehicles	318,042	90,747	-	408,789
On-road vehicles - sheriff	146,513	43,795	(42,261)	148,047
On-road vehicles - other	549,621	-	-	549,621
Machinery and equipment	398,304	-	-	398,304
Computer equipment	97,329	24,681	-	122,010
Computer software	104,362	-	-	104,362
Office equipment	<u>268,958</u>	<u>5,095</u>	<u>-</u>	<u>274,053</u>
Total capital assets being depreciated	<u>9,325,352</u>	<u>2,014,055</u>	<u>(76,355)</u>	<u>11,263,052</u>
Less accumulated depreciation for:				
Land improvements	(2,901,569)	(183,252)	-	(3,084,821)
Infrastructure - roads	(70,650)	(74,441)	-	(145,091)
Infrastructure - bridges	(23,924)	(26,712)	-	(50,636)
Buildings	(401,187)	(43,256)	-	(444,443)
Building improvements	(781)	(375)	-	(1,156)
Off-road vehicles	(161,456)	(20,332)	-	(181,788)
On-road vehicles - sheriff	(61,369)	(32,673)	31,696	(62,346)
On-road vehicles - other	(395,941)	(30,149)	-	(426,090)
Machinery and equipment	(292,149)	(17,261)	-	(309,410)
Computer equipment	(82,019)	(6,223)	-	(88,242)
Computer software	(10,706)	(20,872)	-	(31,578)
Office equipment	<u>(88,946)</u>	<u>(23,796)</u>	<u>-</u>	<u>(112,742)</u>
Total accumulated depreciation	<u>(4,490,697)</u>	<u>(479,342)</u>	<u>31,696</u>	<u>(4,938,343)</u>
Total capital assets being depreciated, net	<u>4,834,655</u>	<u>1,534,713</u>	<u>(44,659)</u>	<u>6,324,709</u>
Governmental activities capital assets, net	<u>\$ 5,942,925</u>	<u>\$ 1,621,456</u>	<u>\$ (44,659)</u>	<u>\$ 7,519,722</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 38,943
Public safety	33,548
Judiciary and court related	11,944
Transportation	392,907
Public health and welfare	<u>2,000</u>
	<u>\$ 479,342</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Improvements	\$ 49,042	\$ -	\$ -	\$ 49,042
Equipment	<u>520,198</u>	<u>13,303</u>	<u>-</u>	<u>533,501</u>
Total capital assets - at cost, being depreciated	<u>569,240</u>	<u>13,303</u>	<u>-</u>	<u>582,543</u>
Less accumulated depreciation for:				
Improvements	(20,936)	(2,737)	-	(23,673)
Equipment	<u>(407,703)</u>	<u>(32,942)</u>	<u>-</u>	<u>(440,645)</u>
Total accumulated depreciation	<u>(428,639)</u>	<u>(35,679)</u>	<u>-</u>	<u>(464,318)</u>
Total capital assets being depreciated, net	<u>\$ 140,601</u>	<u>\$ (22,376)</u>	<u>\$ -</u>	<u>\$ 118,225</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 5 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended November 30, 2008 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	\$ 130,000	\$ -	\$ (10,000)	\$ 120,000	\$ 10,000
Notes payable	31,580	-	(9,082)	22,498	9,649
Line of credit	300,000	-	(300,000)	-	-
Compensated absences payable	<u>112,612</u>	<u>123,932</u>	<u>(112,612)</u>	<u>123,932</u>	<u>123,932</u>
Governmental activity - long-term liabilities	<u>\$ 574,192</u>	<u>\$ 123,932</u>	<u>\$ (431,694)</u>	<u>\$ 266,430</u>	<u>\$ 143,581</u>

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee. Debt outstanding as of November 30, 2008 consisted of the following:

Airport Bond Payable

A bond for \$200,000 was issued to Marshall County Airport by the Henry State Bank on July 1, 2000. The \$200,000 is due on July 1, 2020. Interest is payable semi-annually on January 1 and July 1 at a rate of 5.15 percent. The County shall have the option, on each six-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:

Fiscal Years Ending <u>November 30,</u>	<u>Payments Due</u>		
	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2009	\$ 6,051	\$ 10,000	\$ 16,051
2010	5,536	10,000	15,536
2011	5,021	10,000	15,021
2012	4,506	10,000	14,506
2013	3,991	10,000	13,991
2014-2018	12,230	50,000	62,230
2019-2020	<u>1,287</u>	<u>20,000</u>	<u>21,287</u>
Total	<u>\$ 38,622</u>	<u>\$ 120,000</u>	<u>\$ 158,622</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

County Health Department Loan Payable

The County Health Department purchased a building on February 27, 1996 for \$130,000. The County purchased the building with \$24,000 cash and a \$106,000 mortgage loan. The loan requires monthly installments of \$895 including interest at 6 percent. The loan is due February 28, 2011 and is secured by a mortgage on the Health Department building.

The annual debt service requirements by year are as follows:

Fiscal Years Ending November 30,	Payments Due		
	Interest	Principal	Total
2009	\$ 1,088	\$ 9,649	\$ 10,737
2010	494	10,243	10,737
2011	<u>28</u>	<u>2,606</u>	<u>2,634</u>
Total	<u>\$ 1,610</u>	<u>\$ 22,498</u>	<u>\$ 24,108</u>

Debt service requirements on all long-term debt at November 30, 2008 are as follows:

Fiscal Years Ending November 30,	Principal	Interest	Total
2009	\$ 19,649	\$ 7,139	\$ 26,788
2010	20,243	6,030	26,273
2011	12,606	5,049	17,655
2012	10,000	4,506	14,506
2013	10,000	3,991	13,991
2014-2018	50,000	12,230	62,230
2019-2020	<u>20,000</u>	<u>1,287</u>	<u>21,287</u>
Total	<u>\$ 142,498</u>	<u>\$ 40,232</u>	<u>\$ 182,730</u>

NOTE 6 - 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, 2008, using the 2007 assessed valuation, the statutory limit for the County was \$6,433,803, providing a debt margin of \$6,291,305.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 7 - DEFINED BENEFIT PENSION PLAN

(a) Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), an agent multiple employer defined benefit pension plan, provides retirement, disability, postretirement increases, and death benefits to plan members and beneficiaries. 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.

(b) Funding Policy

As set by statute, plan members participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	7.50%
Elected County Official (ECO)	7.50%
All other qualified employees	4.50%

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer rate for calendar year 2007 was as follows:

SLEP	5.67% of annual covered payroll
ECO	45.28% of annual covered payroll
All other qualified employees	7.86% of annual covered payroll

The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(c) Annual Pension Cost

For December 31, 2007, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$	20,013
ECO	\$	139,251
All other qualified employees	\$	82,623

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Trend information for the three years ended December 31, 2007 is as follows:

Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
SLEP			
December 31, 2007	\$ 20,013	100%	\$ 0
December 31, 2006	18,661	100	0
December 31, 2005	20,858	100	0
ECO			
December 31, 2007	\$ 139,251	100%	\$ 0
December 31, 2006	158,297	100	0
December 31, 2005	237,664	100	0
Other Qualifying Employees			
December 31, 2007	\$ 82,623	100%	\$ 0
December 31, 2006	80,721	100	0
December 31, 2005	47,758	100	0

The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2005 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2007 was 25 years for ECO, SLEP, and all other qualified employees.

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(d) Funded Status and Funding Progress

As of December 31, 2007, the most recent actuarial valuation date, the plan was funded as follows:

	<u>Percent Funded</u>	<u>Actuarial Accrued Liability For Benefits</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Covered Payroll</u>
SLEP	117.39%	\$ 1,348,067	\$ 1,582,479	\$ (234,412)	\$ 352,959	(66.41)%
ECO	-	1,298,183	(445,026)	1,743,209	307,533	567.00
All other qualified employees	101.27	4,015,707	4,066,649	(50,942)	1,051,179	(4.85)

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 8 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for these risks of loss. Settled claims have not exceeded this coverage in any of the past three fiscal years.

NOTE 9 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2008 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>				<u>Totals</u>
	<u>General Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>County Highway Fund</u>	<u>Nonmajor Governmental Funds</u>	
Nonmajor governmental funds	\$ 40,058	\$ -	\$ 191,921	\$ 25,851	\$ 257,830
General Fund	-	5,135	-	35,010	40,145
County Highway Fund	15,000	-	-	-	15,000
County Health Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Total	<u>\$ 60,058</u>	<u>\$ 5,135</u>	<u>\$ 191,921</u>	<u>\$ 60,861</u>	<u>\$ 317,975</u>

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 9 - INTERFUND TRANSFERS (CONTINUED)

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

NOTE 10 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2008 is as follows:

Capital assets, net	\$ 7,519,722
Less:	
Bonds payable	(120,000)
Notes payable	<u>(22,498)</u>
Investment in capital assets, net of related debt	<u>\$ 7,377,224</u>

NOTE 11 - OTHER DISCLOSURES

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds having deficit fund balances and funds which overexpended appropriations during the year are required to be disclosed.

The following fund had a deficit fund balance at November 30, 2008.

Animal Control	<u>\$ (1,291)</u>
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The County plans to eliminate the deficit through increased charges for services.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2008:

	<u>Appropriations</u>	<u>Expenditures</u>
County Highway Fund	\$ 1,154,667	\$ 1,157,580
County Health Fund	395,000	496,615
Tax Sale Automation Fund	4,050	4,506
County Airport Fund	225,300	487,037

MARSHALL COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 12 - LITIGATION

The County is a defendant in a lawsuit. Based on information provided by the State's Attorney, the resolution of this matter will not have a material adverse effect on the financial condition of the County.

This information is an integral part of the accompanying
basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**MARSHALL COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS**

(Unaudited - See Accompanying Independent Auditor's Report)

The following information is for the previous three fiscal periods ended December 31:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Other members:						
12/31/07	\$ 4,066,649	\$ 4,015,707	\$ (50,942)	101.27%	\$1,051,179	(4.85)%
12/31/06	3,603,050	3,641,002	37,952	98.96	957,543	3.96
12/31/05	3,149,925	3,053,235	(96,690)	103.17	913,165	(10.59)

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$4,331,405. On a market basis, the funded ratio would be 107.86 percent.

SLEP members:

12/31/07	\$ 1,582,479	\$ 1,348,067	\$ (234,412)	117.39%	\$ 352,959	(66.41)%
12/31/06	1,412,008	1,112,195	(299,813)	126.96	278,522	(107.64)
12/31/05	1,290,143	974,115	(316,028)	132.44	256,240	(123.33)

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$1,655,708. On a market basis, the funded ratio would be 122.82 percent.

SLEP member contributions rate changed from 6.50 to 7.50 percent effective June 1, 2006.

ECO members:

12/31/07	\$ (445,026)	\$ 1,298,183	\$ 1,743,209	(34.28)%	\$ 307,533	566.84%
12/31/06	(602,364)	1,160,630	1,762,994	(51.90)	349,442	504.52
12/31/05	1	1,702,355	1,702,354	0.00	357,951	475.58

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$(358,048). On a market basis, the funded ratio would be (27.58) percent.

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,046,031	\$ 1,046,031	\$ 1,046,537
Personal property replacement taxes	133,000	133,000	155,627
County fee offices' fees	220,000	220,000	244,833
Court fees and fines	165,000	165,000	235,900
Building permit and zoning fees	15,000	15,000	13,659
Sheriff Camera Grant	20,000	20,000	4,919
Liquor licenses	1,600	1,600	2,040
Sales tax	325,000	325,000	334,486
Income tax	415,000	415,000	435,519
Inheritance tax	10,000	10,000	1,905
State of Illinois	196,350	196,350	244,957
Federal revenue - ESDA	10,000	10,000	10,311
Interest on investments	25,000	25,000	54,003
Penalties, interest, and costs on property taxes	-	-	58,277
Other reimbursements	50,000	50,000	77,401
Miscellaneous	10,000	10,000	32,243
Total revenues	<u>2,641,981</u>	<u>2,641,981</u>	<u>2,952,617</u>
EXPENDITURES			
General government	1,205,792	1,219,119	1,110,302
Public safety	907,070	907,070	877,851
Judiciary and court related	513,659	517,767	495,461
Public health and welfare	11,950	11,950	13,822
Other	96,295	96,295	95,439
Capital outlay	85,500	81,641	74,462
Total expenditures	<u>2,820,266</u>	<u>2,833,842</u>	<u>2,667,337</u>
Excess (deficiency) of revenues over expenditures	<u>(178,285)</u>	<u>(191,861)</u>	<u>285,280</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	79,043	79,043	60,058
Transfers out	-	-	(40,145)
Total other financing sources (uses)	<u>79,043</u>	<u>79,043</u>	<u>19,913</u>
NET CHANGE IN FUND BALANCE	<u>\$ (99,242)</u>	<u>\$ (112,818)</u>	305,193
FUND BALANCE, BEGINNING OF YEAR			<u>1,997,891</u>
FUND BALANCE, END OF YEAR			<u>\$ 2,303,084</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 365,000	\$ 365,000	\$ 364,952
Interest	500	500	2,976
Other	<u>5,000</u>	<u>5,000</u>	<u>5,832</u>
Total revenues	370,500	370,500	373,760
EXPENDITURES			
Payments to employees' retirement fund	<u>375,000</u>	<u>375,000</u>	<u>264,384</u>
Excess (deficiency) of revenues over expenditures	(4,500)	(4,500)	109,376
OTHER FINANCING SOURCES			
Transfers in	<u>4,500</u>	<u>4,500</u>	<u>5,135</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	114,511
FUND BALANCE, BEGINNING OF YEAR			<u>409,100</u>
FUND BALANCE, END OF YEAR			<u>\$ 523,611</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
For the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 195,500	\$ 195,500	\$ 195,606
Reimbursements	10,000	10,000	14,051
Stark County reimbursement	50,000	50,000	77,684
Interest on investments	1,000	1,000	16,739
Signs	2,000	2,000	1,207
Miscellaneous	<u>668,700</u>	<u>668,700</u>	<u>666,161</u>
Total revenues	<u>927,200</u>	<u>927,200</u>	<u>971,448</u>
EXPENDITURES			
Resurfacing of roads	680,000	687,426	687,426
Gas and oil	36,000	44,579	44,579
Mileage - various persons	6,500	4,974	4,974
Office expense	6,500	5,114	3,767
Supplies	12,000	12,746	12,746
Miscellaneous	4,000	3,939	3,939
Interest on anticipation warrant	1,000	-	-
Salaries	285,170	305,064	273,864
Utilities	13,000	10,971	8,971
Repairs	20,000	24,370	24,702
Capital outlay	<u>56,000</u>	<u>55,482</u>	<u>92,612</u>
Total expenditures	<u>1,120,170</u>	<u>1,154,667</u>	<u>1,157,580</u>
Deficiency of revenues over expenditures	<u>(192,970)</u>	<u>(227,467)</u>	<u>(186,132)</u>
OTHER FINANCING SOURCES (USES)			
Equipment rental - County Motor Fuel Tax Fund transfer	140,000	140,000	108,927
County Highway Engineering Revolving Fund transfer	30,000	30,000	82,994
Salary reimbursement from General Fund	22,000	22,000	-
Transfer to General Fund	<u>(22,500)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>169,500</u>	<u>177,000</u>	<u>176,921</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (23,470)</u>	<u>\$ (50,467)</u>	(9,211)
FUND BALANCE			
Beginning of year			<u>215,573</u>
End of year			<u>\$ 206,362</u>

**MARSHALL COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HEALTH FUND
For the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 120,000	\$ 120,000	\$ 119,951
Fees, fines, and charges for services	245,000	245,000	16,021
Operating grants and contributions	-	-	447,994
Other	-	-	1,283
Interest	<u>500</u>	<u>500</u>	<u>4,909</u>
Total revenues	<u>365,500</u>	<u>365,500</u>	<u>590,158</u>
EXPENDITURES			
County health purposes - contract	384,200	384,200	397,414
WIC expense	-	-	66,312
Vaccine expense	-	-	22,152
Debt service - principal and interest	<u>10,800</u>	<u>10,800</u>	<u>10,737</u>
Total expenditures	<u>395,000</u>	<u>395,000</u>	<u>496,615</u>
Excess (deficiency) of revenues over expenditures	(29,500)	(29,500)	93,543
OTHER FINANCING USES			
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>(5,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (29,500)</u>	<u>\$ (29,500)</u>	88,543
FUND BALANCE			
Beginning of year			<u>239,515</u>
End of year			<u>\$ 328,058</u>

MARSHALL COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2008

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - BUDGETARY BASIS AND EXCESS OVER BUDGET

The budgetary comparison schedules for the General Fund, Illinois Municipal Retirement Fund, County Health Fund, and County Highway Fund present comparisons of the budget with actual data on a modified accrual basis. A fiscal year budget has not been prepared for the Township Motor Fuel Tax Fund. The expenditures of this fund are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the Township Motor Fuel Tax Fund has not been prepared.

The County Highway Fund expenditures of \$1,157,580 exceeded budget of \$1,154,667 by \$2,913.

OTHER SUPPLEMENTAL INFORMATION

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
FUND DESCRIPTION
November 30, 2008**

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
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
General property taxes	\$ 1,046,031	\$ 1,046,031	\$ 1,046,537
Personal property replacement taxes	133,000	133,000	155,627
County fee offices' fees:			
Circuit Clerk	65,000	65,000	70,318
County Clerk	145,000	145,000	150,404
Sheriff	10,000	10,000	24,111
Court fees and fines	165,000	165,000	235,900
Building permit and zoning fees	15,000	15,000	13,659
Sheriff Camera Grant	20,000	20,000	4,919
Liquor licenses	1,600	1,600	2,040
Sales tax	325,000	325,000	334,486
Income tax	415,000	415,000	435,519
Inheritance tax	10,000	10,000	1,905
State of Illinois:			
Supervisor of Assessments' salary	21,850	21,850	21,704
State's Attorney's salary	105,000	105,000	110,707
Violent Crimes Assistant salary	24,500	24,500	24,500
Other state reimbursements:			
Public defender salary	}	}	36,667
Probation officer salary	45,000 }	45,000 }	27,547
Election costs	}	}	23,692
Other	}	}	140
Federal revenue - ESDA	10,000	10,000	10,311
Interest on investments	25,000	25,000	54,003
Penalties, interest, and costs on property taxes	-	-	58,277
Other reimbursements	50,000	50,000	77,401
Miscellaneous	10,000	10,000	32,243
	<u>2,641,981</u>	<u>2,641,981</u>	<u>2,952,617</u>
Total revenues	<u>2,641,981</u>	<u>2,641,981</u>	<u>2,952,617</u>

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES			
General government:			
Courthouse maintenance:			
Fuel, lights, and heat	\$ 21,000	\$ 21,000	\$ 18,237
Repairs	20,000	20,000	22,801
Supplies	15,000	15,000	21,842
Water	900	900	444
Telephone	16,000	16,000	16,269
Maintenance director salary	16,702	16,702	10,533
Pest control	700	700	525
Insurance:			
County buildings and employees' liability	155,000	155,000	118,667
Health	205,700	205,700	216,083
Unemployment compensation	10,500	10,500	-
Tort settlement	15,000	15,000	-
County Clerk:			
Salary	43,408	43,408	43,433
Deputy and clerk hire	43,555	43,555	41,250
Office expense	6,500	6,500	5,144
Revenue stamps	50,000	59,468	59,468
Microfilm book repair	1,500	1,500	-
Elections:			
Ballots and supplies	60,000	63,859	85,295
Election salaries - judges and clerks	59,700	59,700	57,835
County Treasurer:			
Salary	43,408	43,408	43,433
Deputy and clerk hire	52,168	52,168	44,562
Office expense	1,500	1,500	1,469
Real estate tax forms	4,250	4,250	4,250
Board members:			
Mileage	5,000	5,000	4,334
Board members' salaries	20,500	20,500	20,088
Vice-chairman salary	3,000	3,000	2,982
Chairman salary	5,000	5,000	4,944
Supervisor of Assessments:			
Salary	43,408	43,408	43,433
Deputy and clerk hire	17,393	17,393	30,547
Office expense	2,500	2,500	1,546
Publication	12,000	12,000	1,984

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)			
General government (continued):			
Supervisor of Assessments (continued):			
Dues, memberships, and seminars	\$ 500	\$ 500	\$ -
Mileage	500	500	35
Copier supplies	2,500	2,500	2,307
Board of Review's salary	2,700	2,700	2,700
Board of Review's per diem and mileage	500	500	650
Board of Review Education	2,000	2,000	608
Education	1,500	1,500	3,289
Zoning:			
Salaries	31,200	31,200	31,200
Office expense	2,500	2,500	2,698
Utilities	2,000	2,000	2,000
Public notices	1,400	1,400	5,041
Postage	450	450	380
GIS software	6,000	6,000	400
Mileage	1,600	1,600	5,503
Mapping and software	3,000	3,000	13,420
All other:			
Computer maintenance	30,000	30,000	24,029
Printing	9,000	9,000	9,904
Postage and envelopes	22,000	22,000	22,137
Audit of County records	28,000	28,000	32,000
Preparation of budget	4,000	4,000	8,250
Attorney/union negotiations	1,000	1,000	-
North Central Illinois Council of Governments	4,500	4,500	3,842
Payroll supplies	1,500	1,500	1,491
Accounting system software, training, and support	6,000	6,000	3,712
Accounting consulting	5,000	5,000	-
Registrar	150	150	129
Administration cost - contingent	50,000	50,000	12,066
Legal fees	35,000	35,000	1,113
	<u>1,205,792</u>	<u>1,219,119</u>	<u>1,110,302</u>
Total general government	<u>1,205,792</u>	<u>1,219,119</u>	<u>1,110,302</u>

MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)			
Public safety:			
Coroner:			
Salary	\$ 17,102	\$ 17,102	\$ 17,140
Jury fees	600	600	-
Physicians, autopsy, transportation	8,000	8,000	6,594
Telephone	780	780	780
Dues	250	250	250
Education	1,100	1,100	1,100
Secretary	700	700	700
Assistant	700	700	700
Office expense	300	300	297
E.S.D.A.:			
Director's salary	13,390	13,390	13,398
Secretary, part-time	4,735	4,735	5,358
Supplies:			
Office	1,000	1,000	1,269
Emergency	50	50	-
Uniform	25	25	-
Training	50	50	-
Travel expense	1,200	1,200	71
Dues and subscriptions	25	25	-
Other equipment	50	50	-
Emergency funds	50	50	-
Equipment repair	50	50	-
Hazardous material plan	500	500	-
Computer maintenance	150	150	-
Police:			
County Sheriff:			
Salary	61,810	61,810	61,846
Deputy sheriffs' salaries	302,553	302,553	312,234
Radio operators (dispatchers)	145,141	145,141	150,050
Jailers	131,462	131,462	123,035
Maintenance of cars	13,000	13,000	12,863
Camera repairs and supplies	26,400	26,400	4,891
Ammunition	500	500	595
Office supplies	3,200	3,200	3,141
Schooling and training	7,800	7,800	4,383
Uniform allowance	6,000	6,000	5,730
Gasoline	32,000	32,000	42,971

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)			
Public safety (continued):			
Police (continued):			
County Sheriff (continued):			
Crime Commission	\$ 1,001	\$ 1,001	\$ 1,001
Office equipment	1,300	1,300	1,266
Computer line charge	9,000	9,000	6,258
Communications and dispatch	9,000	9,000	7,747
Secretary	42,266	42,266	42,065
Miscellaneous Sheriff grants	-	-	3,812
Jail:			
Fuel, lights, and gas	10,000	10,000	9,625
Telephone	9,000	9,000	5,826
Food services - prisoners	25,000	25,000	16,588
Matron pay	600	600	482
Female and juvenile board	500	500	880
Court bailiff	8,930	8,930	9,275
Medical bills - prisoners	7,500	7,500	1,474
Jail supplies	300	300	380
Patrol expenses	2,000	2,000	1,776
	<u>907,070</u>	<u>907,070</u>	<u>877,851</u>
Total public safety			
Judiciary and court related:			
Court expense	5,000	5,000	2,625
Multi-county purchasing	2,000	2,000	1,975
Jurors	4,500	4,500	3,457
Court security	600	600	568
Foreign witness fees	200	200	34
Court appointed attorneys	12,500	12,500	5,436
Court ordered Juvenile Board	20,000	20,000	8,860
Labor relations expense	100	100	-
Circuit Clerk:			
Salary	43,408	43,408	43,433
Deputy and clerk hire	84,239	84,239	83,716
Office expense	4,500	4,500	4,490
Microfilm	2,250	2,250	2,140
Audit of Circuit Clerk's office	4,500	4,500	4,500
State's Attorney's office:			
State's Attorney's salary	120,037	126,235	126,326
Clerk hire	29,858	30,364	30,382

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)			
Judiciary and court related (continued):			
State's Attorney's office (continued):			
Office expense	\$ 5,000	\$ 5,410	\$ 5,410
Transcripts, witness fees, and lie detector tests	4,000	2,011	2,011
Training and seminars	2,500	1,153	1,153
Appellate court services	5,100	5,000	5,000
Witness advocate	27,895	28,325	28,341
Public defender salary	55,006	55,006	55,006
Public defender - expenses	3,600	3,600	3,900
Probation officer:			
Salary	43,408	43,408	44,017
Office expense	2,000	2,000	1,335
Deputy probation officer	29,858	29,858	29,883
Travel	1,600	1,600	1,463
	<u>513,659</u>	<u>517,767</u>	<u>495,461</u>
Total judiciary and court related			
Public health and welfare:			
Welfare:			
Aid to indigent soldiers	200	200	-
Care of dependent and delinquent children	100	100	-
Waste management study	6,500	6,500	5,417
Resource Conservation and Development District	150	150	-
Recycling center	5,000	5,000	8,405
	<u>11,950</u>	<u>11,950</u>	<u>13,822</u>
Total public health and welfare			
Other:			
Education - Superintendent of Educational Service Region - office expense			
	14,892	14,892	14,036
All other:			
Port Authority	7,372	7,372	7,372
Marshall Putnam Extension Service	74,031	74,031	74,031
	<u>96,295</u>	<u>96,295</u>	<u>95,439</u>
Total other			

**MARSHALL COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)			
Capital outlay:			
Capital improvements - courthouse maintenance	\$ 8,000	\$ 8,000	\$ 3,620
Purchase of equipment - County Clerk	3,500	3,500	3,200
Radio equipment - E.S.D.A.	1,000	1,000	600
New car equipment - County Sheriff	1,500	1,500	1,500
Purchase of equipment - elections	10,000	6,141	5,180
Purchase of cars - County Sheriff	40,000	40,000	38,883
Purchase of equipment - Circuit Clerk	21,500	21,500	21,479
	<u>85,500</u>	<u>81,641</u>	<u>74,462</u>
Total capital outlay			
	<u>2,820,266</u>	<u>2,833,842</u>	<u>2,667,337</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(178,285)</u>	<u>(191,861)</u>	<u>285,280</u>
OTHER FINANCING SOURCES (USES)			
Transfer in from other funds	79,043	79,043	60,058
Transfer out to other funds	-	-	(32,737)
Replacement tax transfers to other funds	-	-	(7,408)
	<u>79,043</u>	<u>79,043</u>	<u>19,913</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (99,242)</u>	<u>\$ (112,818)</u>	305,193
FUND BALANCE			
Beginning of year			<u>1,997,891</u>
End of year			<u>\$ 2,303,084</u>

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2008**

County Bridge Fund - to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

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 Aid 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.

Township Bridge Program Fund - to account for the operations of the County Highway Department in cost-sharing programs with the state government in connection with constructing and reconstructing bridges in the Township Bridge Program System.

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 conversion of circuit court files to microfilm. 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 the operations of the court system in the County.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2008**

County Clerk's EDP Fund - to account for the conversion of County Clerk files and records to microfilm. 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.

County Law Library Fund - to account for the 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 the maintenance and collection of child support.

Drug Enforcement Fund - to account for drug fines which are collected by the Clerk of the Circuit Court. These funds are to be used for financing drug traffic prevention expenditures in the County.

Mentally Deficient Persons Fund - to account for the operations of the County's program with regard to its mentally deficient residents who are not eligible to participate in any such program conducted under Article 14 of the School Code. Financing of the fund is provided by a specific annual property tax levy.

Indemnity Fund - to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who without fault or negligence of their own sustain loss or damage by reason of the issuance of the tax deed.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2008**

Violent Crime Victims 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.

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.

Recycling Center Fund - to account for state funds received by the County in connection with the Lacon Recycling Center. The funds are used to move and start up the recycling center.

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

Special Zoning Account Fund - to account for fees collected under protest.

**MARSHALL COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2008**

County Airport Fund - to account for the costs 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.

States Attorney Drug Fund - to account for drug fines collected by the States Attorney's office.

Sheriff Tobacco Grant Fund - to account for grant funds received to conduct routine inspections of all tobacco retailers to reduce youth access to tobacco products. Revenues are received from grants and expenditures are in accordance with grant provisions.

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

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2008**

ASSETS	County Bridge	Federal Aid To Secondary Roads	County Motor Fuel Tax	County Highway Engineering Revolving	Township Bridge Program	Social Security
Cash and cash equivalents	\$ 109,836	\$ 134,069	\$ 286,565	\$ 40,185	\$ 111,346	\$ 173,454
Investments	107,689	143,226	-	-	-	-
Receivables, net:						
State of Illinois	-	-	60,564	-	-	-
Property taxes	97,750	97,500	-	-	-	140,000
Other	17,841	24,591	-	-	-	-
Interfund receivables	-	-	-	26,452	-	-
TOTAL ASSETS	<u>\$ 333,116</u>	<u>\$ 399,386</u>	<u>\$ 347,129</u>	<u>\$ 66,637</u>	<u>\$ 111,346</u>	<u>\$ 313,454</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 24,094	\$ 24,094	\$ -	\$ -	\$ -	\$ -
Interfund payable	-	-	70,000	-	-	-
Deferred revenue	97,750	97,500	-	-	-	140,000
Total liabilities	121,844	121,594	70,000	-	-	140,000
FUND BALANCES						
Unreserved	211,272	277,792	277,129	66,637	111,346	173,454
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 333,116</u>	<u>\$ 399,386</u>	<u>\$ 347,129</u>	<u>\$ 66,637</u>	<u>\$ 111,346</u>	<u>\$ 313,454</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2008**

ASSETS	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Animal Control</u>	<u>County Law Library</u>
Cash and cash equivalents	\$ 18,398	\$ 24,589	\$ 10,558	\$ 1,904	\$ 3,209	\$ 8,144
Investments	-	-	-	-	-	-
Receivables, net:						
State of Illinois	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Other	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 18,398</u>	<u>\$ 24,589</u>	<u>\$ 10,558</u>	<u>\$ 1,904</u>	<u>\$ 3,209</u>	<u>\$ 8,144</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund payable	-	-	-	-	4,500	-
Deferred revenue	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-	-	4,500	-
FUND BALANCES						
Unreserved	<u>18,398</u>	<u>24,589</u>	<u>10,558</u>	<u>1,904</u>	<u>(1,291)</u>	<u>8,144</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,398</u>	<u>\$ 24,589</u>	<u>\$ 10,558</u>	<u>\$ 1,904</u>	<u>\$ 3,209</u>	<u>\$ 8,144</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2008**

ASSETS	Maintenance and Child <u>Support</u>	Drug <u>Enforcement</u>	Mentally Deficient <u>Persons</u>	<u>Indemnity</u>	Violent Crime Victims <u>Assistance</u>	Probation <u>Services</u>
Cash and cash equivalents	\$ 3,809	\$ 4,141	\$ 20,632	\$ 46,668	\$ 10	\$ 38,887
Investments	-	-	-	-	-	-
Receivables, net:						
State of Illinois	-	-	-	-	-	-
Property taxes	-	-	37,000	-	-	-
Other	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 3,809</u>	<u>\$ 4,141</u>	<u>\$ 57,632</u>	<u>\$ 46,668</u>	<u>\$ 10</u>	<u>\$ 38,887</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund payable	-	-	-	-	-	-
Deferred revenue	-	-	37,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	37,000	-	-	-
FUND BALANCES						
Unreserved	<hr/> 3,809	<hr/> 4,141	<hr/> 20,632	<hr/> 46,668	<hr/> 10	<hr/> 38,887
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,809</u>	<u>\$ 4,141</u>	<u>\$ 57,632</u>	<u>\$ 46,668</u>	<u>\$ 10</u>	<u>\$ 38,887</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2008**

ASSETS	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Vital Records</u>	<u>KIDS Interface System</u>	<u>Geographic Information System</u>	<u>DUI Equipment</u>	<u>Recycling Center</u>
Cash and cash equivalents	\$ 18,140	\$ 8,354	\$ 11,503	\$ 14,818	\$ 38,537	\$ 2,306	\$ -
Investments	-	-	-	-	-	-	-
Receivables, net:							
State of Illinois	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 18,140</u>	<u>\$ 8,354</u>	<u>\$ 11,503</u>	<u>\$ 14,818</u>	<u>\$ 38,537</u>	<u>\$ 2,306</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund payable	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
FUND BALANCES							
Unreserved	<u>18,140</u>	<u>8,354</u>	<u>11,503</u>	<u>14,818</u>	<u>38,537</u>	<u>2,306</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,140</u>	<u>\$ 8,354</u>	<u>\$ 11,503</u>	<u>\$ 14,818</u>	<u>\$ 38,537</u>	<u>\$ 2,306</u>	<u>\$ -</u>

**MARSHALL COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2008**

ASSETS	Coroner's <u>Morgue</u>	Special Zoning <u>Account</u>	County <u>Airport</u>	States Attorney <u>Drug</u>	Sheriff Tobacco <u>Grant</u>	Vehicle <u>Maintenance</u>	Total Nonmajor Special Revenue <u>Funds</u>
Cash and cash equivalents	\$ 159	\$ 53,221	\$ 287,503	\$ 547	\$ 483	\$ 4,920	\$ 1,476,895
Investments	-	-	-	-	-	-	250,915
Receivables, net:							
State of Illinois	-	-	-	-	-	-	60,564
Property taxes	-	-	105,000	-	-	-	477,250
Other	-	-	-	-	-	-	42,432
Interfund receivables	-	-	13,063	-	-	-	39,515
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 159</u>	<u>\$ 53,221</u>	<u>\$ 405,566</u>	<u>\$ 547</u>	<u>\$ 483</u>	<u>\$ 4,920</u>	<u>\$ 2,347,571</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,188
Interfund payable	-	-	15,925	-	-	-	90,425
Deferred revenue	-	-	105,000	-	-	-	477,250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	-	-	120,925	-	-	-	615,863
FUND BALANCES							
Unreserved	<u>159</u>	<u>53,221</u>	<u>284,641</u>	<u>547</u>	<u>483</u>	<u>4,920</u>	<u>1,731,708</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 159</u>	<u>\$ 53,221</u>	<u>\$ 405,566</u>	<u>\$ 547</u>	<u>\$ 483</u>	<u>\$ 4,920</u>	<u>\$ 2,347,571</u>

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>County Bridge</u>	<u>Federal Aid To Secondary Roads</u>	<u>County Motor Fuel Tax</u>	<u>County Highway Engineering Revolving</u>	<u>Township Bridge Program</u>	<u>Total</u>
REVENUES						
Property taxes	\$ 97,909	\$ 97,909	\$ -	\$ -	\$ -	(See
Motor fuel tax allotments	-	-	355,647	-	-	Page 59)
Operating grants and contributions	-	-	-	-	95,111	
Fees, fines, and charges for services	3,270	15,819	-	68,507	-	
Interest	5,426	8,620	6,193	2,209	512	
Other	-	-	-	-	-	
Total revenues	<u>106,605</u>	<u>122,348</u>	<u>361,840</u>	<u>70,716</u>	<u>95,623</u>	
EXPENDITURES						
Current:						
General government	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Public safety	-	-	-	-	-	
Judiciary and court related	-	-	-	-	-	
Public health and welfare	-	-	-	-	-	
Transportation	62,737	226,224	296,087	89	40,360	
Capital outlay	-	-	-	-	-	
Debt service:						
Principal	-	-	-	-	-	
Interest	-	-	-	-	-	
Total expenditures	<u>62,737</u>	<u>226,224</u>	<u>296,087</u>	<u>89</u>	<u>40,360</u>	
Excess (deficiency) of revenues over expenditures	<u>43,868</u>	<u>(103,876)</u>	<u>65,753</u>	<u>70,627</u>	<u>55,263</u>	
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	6,200	19,651	
Operating transfers out	(19,651)	-	(108,927)	(82,994)	(6,200)	
Net other financing sources (uses)	<u>(19,651)</u>	<u>-</u>	<u>(108,927)</u>	<u>(76,794)</u>	<u>13,451</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	24,217	(103,876)	(43,174)	(6,167)	68,714	
FUND BALANCE						
Beginning of year	<u>187,055</u>	<u>381,668</u>	<u>320,303</u>	<u>72,804</u>	<u>42,632</u>	
End of year	<u>\$ 211,272</u>	<u>\$ 277,792</u>	<u>\$ 277,129</u>	<u>\$ 66,637</u>	<u>\$ 111,346</u>	

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Total</u>
REVENUES						
Property taxes	\$ 140,120	\$ -	\$ -	\$ -	\$ -	(See
Motor fuel tax allotments	-	-	-	-	-	Page 59)
Operating grants and contributions	-	-	-	-	-	
Fees, fines, and charges for services	-	8,712	18,811	6,424	11,590	
Interest	1,097	124	251	99	11	
Other	2,486	-	-	-	-	
Total revenues	<u>143,703</u>	<u>8,836</u>	<u>19,062</u>	<u>6,523</u>	<u>11,601</u>	
EXPENDITURES						
Current:						
General government	-	3,828	-	-	12,506	
Employee benefits	144,035	-	-	-	-	
Public safety	-	-	-	-	-	
Judiciary and court related	-	-	16,877	4,245	-	
Public health and welfare	-	-	-	-	-	
Transportation	-	-	-	-	-	
Capital outlay	-	678	-	-	-	
Debt service:						
Principal	-	-	-	-	-	
Interest	-	-	-	-	-	
Total expenditures	<u>144,035</u>	<u>4,506</u>	<u>16,877</u>	<u>4,245</u>	<u>12,506</u>	
Excess (deficiency) of revenues over expenditures	<u>(332)</u>	<u>4,330</u>	<u>2,185</u>	<u>2,278</u>	<u>(905)</u>	
OTHER FINANCING SOURCES (USES)						
Operating transfers in	2,273	-	-	-	-	
Operating transfers out	-	-	-	-	-	
Net other financing sources (uses)	<u>2,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,941	4,330	2,185	2,278	(905)	
FUND BALANCE						
Beginning of year	<u>171,513</u>	<u>14,068</u>	<u>22,404</u>	<u>8,280</u>	<u>2,809</u>	
End of year	<u>\$ 173,454</u>	<u>\$ 18,398</u>	<u>\$ 24,589</u>	<u>\$ 10,558</u>	<u>\$ 1,904</u>	

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>	<u>Drug Enforcement</u>	<u>Mentally Deficient Persons</u>	<u>Total</u>
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 37,120	(See
Motor fuel tax allotments	-	-	-	-	-	Page 59)
Operating grants and contributions	-	-	-	-	-	
Fees, fines, and charges for services	19,828	6,903	2,488	788	-	
Interest	32	68	13	30	-	
Other	-	-	-	-	-	
Total revenues	<u>19,860</u>	<u>6,971</u>	<u>2,501</u>	<u>818</u>	<u>37,120</u>	
EXPENDITURES						
Current:						
General government	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Public safety	22,853	-	-	1,313	-	
Judiciary and court related	-	4,218	5,915	-	-	
Public health and welfare	-	-	-	-	27,000	
Transportation	-	-	-	-	-	
Capital outlay	-	-	-	-	-	
Debt service:						
Principal	-	-	-	-	-	
Interest	-	-	-	-	-	
Total expenditures	<u>22,853</u>	<u>4,218</u>	<u>5,915</u>	<u>1,313</u>	<u>27,000</u>	
Excess (deficiency) of revenues over expenditures	<u>(2,993)</u>	<u>2,753</u>	<u>(3,414)</u>	<u>(495)</u>	<u>10,120</u>	
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	
Operating transfers out	-	-	-	-	-	
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(2,993)</u>	<u>2,753</u>	<u>(3,414)</u>	<u>(495)</u>	<u>10,120</u>	
FUND BALANCE						
Beginning of year	<u>1,702</u>	<u>5,391</u>	<u>7,223</u>	<u>4,636</u>	<u>10,512</u>	
End of year	<u>\$ (1,291)</u>	<u>\$ 8,144</u>	<u>\$ 3,809</u>	<u>\$ 4,141</u>	<u>\$ 20,632</u>	

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>Indemnity</u>	<u>Violent Crime Victims Assistance</u>	<u>Probation Services</u>	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Total</u>
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	(See
Motor fuel tax allotments	-	-	-	-	-	Page 59)
Operating grants and contributions	-	-	-	-	5,499	
Fees, fines, and charges for services	10,110	-	11,786	17,460	-	
Interest	439	-	404	152	-	
Other	-	-	-	-	-	
Total revenues	<u>10,549</u>	<u>-</u>	<u>12,190</u>	<u>17,612</u>	<u>5,499</u>	
EXPENDITURES						
Current:						
General government	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Public safety	-	-	-	-	1,661	
Judiciary and court related	-	-	8,027	16,723	-	
Public health and welfare	-	-	-	-	-	
Transportation	-	-	-	-	-	
Capital outlay	-	-	2,903	-	-	
Debt service:						
Principal	-	-	-	-	-	
Interest	-	-	-	-	-	
Total expenditures	<u>-</u>	<u>-</u>	<u>10,930</u>	<u>16,723</u>	<u>1,661</u>	
Excess (deficiency) of revenues over expenditures	<u>10,549</u>	<u>-</u>	<u>1,260</u>	<u>889</u>	<u>3,838</u>	
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	
Operating transfers out	(30,000)	-	-	-	-	
Net other financing sources (uses)	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(19,451)</u>	<u>-</u>	<u>1,260</u>	<u>889</u>	<u>3,838</u>	
FUND BALANCE						
Beginning of year	<u>66,119</u>	<u>10</u>	<u>37,627</u>	<u>17,251</u>	<u>4,516</u>	
End of year	<u>\$ 46,668</u>	<u>\$ 10</u>	<u>\$ 38,887</u>	<u>\$ 18,140</u>	<u>\$ 8,354</u>	

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>Vital Records</u>	<u>KIDS Interface System</u>	<u>Geographic Information System</u>	<u>DUI Equipment</u>	<u>Recycling Center</u>	<u>Coroner's Morgue</u>	<u>Total</u>
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(See
Motor fuel tax allotments	-	-	-	-	-	-	Page 59)
Operating grants and contributions	-	10,683	-	-	-	-	
Fees, fines, and charges for services	934	-	47,394	-	-	1,723	
Interest	124	174	272	-	59	3	
Other	-	-	-	-	-	-	
Total revenues	<u>1,058</u>	<u>10,857</u>	<u>47,666</u>	<u>-</u>	<u>59</u>	<u>1,726</u>	
EXPENDITURES							
Current:							
General government	-	-	24,328	-	-	847	
Employee benefits	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	
Judiciary and court related	-	7,515	-	-	-	-	
Public health and welfare	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	1,014	
Debt service:							
Principal	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	
Total expenditures	<u>-</u>	<u>7,515</u>	<u>24,328</u>	<u>-</u>	<u>-</u>	<u>1,861</u>	
Excess (deficiency) of revenues over expenditures	<u>1,058</u>	<u>3,342</u>	<u>23,338</u>	<u>-</u>	<u>59</u>	<u>(135)</u>	
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	-	-	
Operating transfers out	-	-	-	-	(5,058)	-	
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,058)</u>	<u>-</u>	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>1,058</u>	<u>3,342</u>	<u>23,338</u>	<u>-</u>	<u>(4,999)</u>	<u>(135)</u>	
FUND BALANCE							
Beginning of year	<u>10,445</u>	<u>11,476</u>	<u>15,199</u>	<u>2,306</u>	<u>4,999</u>	<u>294</u>	
End of year	<u>\$ 11,503</u>	<u>\$ 14,818</u>	<u>\$ 38,537</u>	<u>\$ 2,306</u>	<u>\$ -</u>	<u>\$ 159</u>	

MARSHALL COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2008

	<u>Special Zoning Account</u>	<u>County Airport</u>	<u>States Attorney Drug</u>	<u>Sheriff Tobacco Grant</u>	<u>Vehicle Maintenance</u>	<u>Total Nonmajor Special Revenue Funds</u>
REVENUES						
Property taxes	\$ -	\$ 105,708	\$ -	\$ -	\$ -	\$ 478,766
Motor fuel tax allotments	-	-	-	-	-	355,647
Operating grants and contributions	-	-	-	-	-	111,293
Fees, fines, and charges for services	-	69,439	123	-	2,976	325,085
Interest	1,181	2,617	-	-	-	30,110
Other	-	-	-	-	-	2,486
Total revenues	<u>1,181</u>	<u>177,764</u>	<u>123</u>	<u>-</u>	<u>2,976</u>	<u>1,303,387</u>
EXPENDITURES						
Current:						
General government	34,470	-	-	-	-	75,979
Employee benefits	-	-	-	-	-	144,035
Public safety	-	-	651	2,104	-	28,582
Judiciary and court related	-	-	-	-	-	63,520
Public health and welfare	-	-	-	-	-	27,000
Transportation	-	153,213	-	-	-	778,710
Capital outlay	-	-	-	-	-	4,595
Debt service:						
Principal	-	310,000	-	-	-	310,000
Interest	-	23,824	-	-	-	23,824
Total expenditures	<u>34,470</u>	<u>487,037</u>	<u>651</u>	<u>2,104</u>	<u>-</u>	<u>1,456,245</u>
Excess (deficiency) of revenues over expenditures	<u>(33,289)</u>	<u>(309,273)</u>	<u>(528)</u>	<u>(2,104)</u>	<u>2,976</u>	<u>(152,858)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	32,737	-	-	-	-	60,861
Operating transfers out	-	(5,000)	-	-	-	(257,830)
Net other financing sources (uses)	<u>32,737</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(196,969)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(552)</u>	<u>(314,273)</u>	<u>(528)</u>	<u>(2,104)</u>	<u>2,976</u>	<u>(349,827)</u>
FUND BALANCE						
Beginning of year	<u>53,773</u>	<u>598,914</u>	<u>1,075</u>	<u>2,587</u>	<u>1,944</u>	<u>2,081,535</u>
End of year	<u>\$ 53,221</u>	<u>\$ 284,641</u>	<u>\$ 547</u>	<u>\$ 483</u>	<u>\$ 4,920</u>	<u>\$ 1,731,708</u>

MARSHALL COUNTY, ILLINOIS
COUNTY BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 97,750	\$ 97,750	\$ 97,909
Various townships - share of bridge construction	100,000	100,000	3,270
Interest	300	300	5,426
Total revenues	<u>198,050</u>	<u>198,050</u>	<u>106,605</u>
EXPENDITURES			
Pipe culverts	40,000	40,000	10,876
Bridge projects:			
Monier	10,000	10,000	-
Holocker	25,000	25,000	24,094
Bureau County line	50,000	50,000	-
Vernon Henry	10,000	10,000	-
Gensler	5,000	5,000	-
Camp Grove	5,000	5,000	-
LaRose (Bell Plain)	5,000	5,000	-
Bennington	50,000	50,000	17,937
LaPrairie	10,000	10,000	-
Richland County Line	25,000	25,000	-
Wenona Box	15,000	15,000	-
Saratoga	-	-	3,596
Whitefield	-	-	4,533
Bridges	40,000	23,792	0
Borings and plan preparation	10,000	26,208	238
Miscellaneous	10,000	10,000	1,463
Total expenditures	<u>310,000</u>	<u>310,000</u>	<u>62,737</u>
Excess (deficiency) of revenues over expenditures	<u>(111,950)</u>	<u>(111,950)</u>	<u>43,868</u>
OTHER FINANCING SOURCES (USES)			
Transfer from Township Bridge Program Fund	20,000	20,000	-
Transfer to Township Bridge Program Fund	-	-	(19,651)
Net other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>(19,651)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (91,950)</u>	<u>\$ (91,950)</u>	<u>24,217</u>
FUND BALANCE			
Beginning of year			<u>187,055</u>
End of year			<u>\$ 211,272</u>

**MARSHALL COUNTY, ILLINOIS
FEDERAL AID TO SECONDARY ROADS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 97,500	\$ 97,500	\$ 97,909
Fees, fines, and charges	-	-	15,819
Interest	1,000	1,000	8,620
Other	100,000	100,000	-
Total revenues	<u>198,500</u>	<u>198,500</u>	<u>122,348</u>
 EXPENDITURES			
Other engineering - general	40,000	40,000	5,151
Camp Grove	15,000	15,000	11,464
Bureau County line - Saratoga	10,000	10,000	1,991
Bureau County line - Whitefield	10,000	10,000	2,379
LaRose Bridge	15,000	2,823	-
Yankee Lane	150,000	162,177	162,177
Western	15,000	15,000	2,700
Western Curve	100,000	100,000	13,746
Toluca	50,000	49,300	1,822
Richland County Line	-	700	700
Strawn Creek	25,000	25,000	24,094
3rd PM	10,000	10,000	-
S. Yankee Lane	10,000	10,000	-
N. Valley	10,000	10,000	-
Total expenditures	<u>460,000</u>	<u>460,000</u>	<u>226,224</u>
Deficiency of revenues over expenditures	<u>\$ (261,500)</u>	<u>\$ (261,500)</u>	(103,876)
 FUND BALANCE			
Beginning of year			<u>381,668</u>
End of year			<u>\$ 277,792</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

REVENUES

Motor fuel tax allotments		\$ 355,647	
Interest		<u>6,193</u>	
Total revenues			361,840

EXPENDITURES

Expenditures on approved motor fuel tax projects		<u>296,087</u>	
Excess of revenues over expenditures			65,753

OTHER FINANCING USES

Transfer to County Highway Fund for expenditures on approved motor fuel projects		<u>(108,927)</u>	
Deficiency of revenues over expenditures and other financing uses			(43,174)

FUND BALANCE

Beginning of year		<u>320,303</u>	
End of year		<u>\$ 277,129</u>	

**MARSHALL COUNTY, ILLINOIS
COUNTY HIGHWAY ENGINEERING REVOLVING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 75,000	\$ 75,000	\$ 68,507
Interest	200	200	2,209
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total revenues	76,200	76,200	70,716
 EXPENDITURES			
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>89</u>
Excess of revenues over expenditures	<u>75,200</u>	<u>75,200</u>	<u>70,627</u>
 OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	6,200
Transfer to County Highway Fund for engineering salaries	<u>(70,000)</u>	<u>(70,000)</u>	<u>(82,994)</u>
Net other financing sources (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(76,794)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 5,200</u>	<u>\$ 5,200</u>	(6,167)
 FUND BALANCE			
Beginning of year			<u>72,804</u>
End of year			<u>\$ 66,637</u>

**MARSHALL COUNTY, ILLINOIS
TOWNSHIP BRIDGE PROGRAM FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Operating grants and contributions	\$ 100,000	\$ 100,000	\$ 95,111
Interest	<u>1,000</u>	<u>1,000</u>	<u>512</u>
Total revenues	101,000	101,000	95,623
EXPENDITURES			
Expenditures on bridge projects	<u>120,000</u>	<u>120,000</u>	<u>40,360</u>
Excess (deficiency) of revenues over expenditures	<u>(19,000)</u>	<u>(19,000)</u>	<u>55,263</u>
OTHER FINANCING SOURCES (USES)			
Transfer in - Aid to TWP Bridge	-	-	19,651
Transfer out - Aid to TWP Bridge	<u>-</u>	<u>-</u>	<u>(6,200)</u>
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>13,451</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	68,714
FUND BALANCE			
Beginning of year			<u>42,632</u>
End of year			<u>\$ 111,346</u>

**MARSHALL COUNTY, ILLINOIS
SOCIAL SECURITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 140,000	\$ 140,000	\$ 140,120
Interest	3,000	3,000	1,097
Other	-	-	2,486
	<hr/>	<hr/>	<hr/>
Total revenues	143,000	143,000	143,703
 EXPENDITURES			
Payments for County's share of Social Security tax	<hr/>	<hr/>	<hr/>
	145,000	145,000	144,035
Deficiency of revenues over expenditures	(2,000)	(2,000)	(332)
 OTHER FINANCING SOURCES			
Transfer from General Fund - personal property replacement tax	<hr/>	<hr/>	<hr/>
	2,000	2,000	2,273
Excess of revenues and other financing sources over expenditures	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	1,941
 FUND BALANCE			
Beginning of year			<hr/>
			171,513
End of year			<hr/>
			\$ 173,454

**MARSHALL COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 3,000	\$ 3,000	\$ 8,712
Interest	<u>-</u>	<u>-</u>	<u>124</u>
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>8,836</u>
 EXPENDITURES			
Salaries	250	250	185
Supplies	1,000	1,000	835
Social Security and Medicare	-	-	19
Training	1,800	1,800	1,383
Miscellaneous	-	-	1,406
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>678</u>
Total expenditures	<u>4,050</u>	<u>4,050</u>	<u>4,506</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,050)</u>	<u>\$ (1,050)</u>	4,330
 FUND BALANCE			
Beginning of year			<u>14,068</u>
End of year			<u>\$ 18,398</u>

**MARSHALL COUNTY, ILLINOIS
 COURT AUTOMATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 18,811
Interest	<u>200</u>	<u>200</u>	<u>251</u>
Total revenues	12,200	12,200	19,062
EXPENDITURES			
Supplies	<u>20,000</u>	<u>20,000</u>	<u>16,877</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (7,800)</u>	<u>\$ (7,800)</u>	2,185
FUND BALANCE			
Beginning of year			<u>22,404</u>
End of year			<u>\$ 24,589</u>

**MARSHALL COUNTY, ILLINOIS
COURT SYSTEMS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 7,200	\$ 7,200	\$ 6,424
Interest	<u>150</u>	<u>150</u>	<u>99</u>
Total revenues	7,350	7,350	6,523
EXPENDITURES			
Supplies	<u>10,000</u>	<u>10,000</u>	<u>4,245</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,650)</u>	<u>\$ (2,650)</u>	2,278
FUND BALANCE			
Beginning of year			<u>8,280</u>
End of year			<u>\$ 10,558</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY CLERK'S EDP FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 13,500	\$ 13,500	\$ 11,590
Interest	<u>100</u>	<u>100</u>	<u>11</u>
Total revenues	13,600	13,600	11,601
 EXPENDITURES			
Microfilm expense	<u>17,500</u>	<u>17,500</u>	<u>12,506</u>
Deficiency of revenues over expenditures	<u>\$ (3,900)</u>	<u>\$ (3,900)</u>	(905)
 FUND BALANCE			
Beginning of year			<u>2,809</u>
End of year			<u>\$ 1,904</u>

**MARSHALL COUNTY, ILLINOIS
ANIMAL CONTROL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 25,000	\$ 25,000	\$ 19,828
Interest	<u>100</u>	<u>100</u>	<u>32</u>
Total revenues	<u>25,100</u>	<u>25,100</u>	<u>19,860</u>
 EXPENDITURES			
Salary	6,327	6,327	6,327
Dog tax expense	2,500	2,500	1,260
Water and sewer	270	270	270
Maintenance	1,200	1,200	420
Dog catcher	3,000	3,000	2,120
Dog catcher mileage	350	350	424
Veterinarian	7,700	7,700	7,207
Veterinary salary	4,800	4,800	4,800
Miscellaneous	<u>200</u>	<u>200</u>	<u>25</u>
Total expenditures	<u>26,347</u>	<u>26,347</u>	<u>22,853</u>
Deficiency of revenues over expenditures	<u>\$ (1,247)</u>	<u>\$ (1,247)</u>	(2,993)
 FUND BALANCE			
Beginning of year			<u>1,702</u>
End of year			<u>\$ (1,291)</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY LAW LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 6,000	\$ 6,000	\$ 6,903
Interest	<u>50</u>	<u>50</u>	<u>68</u>
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,971</u>
EXPENDITURES			
Law library payment	6,500	6,500	4,123
Other	<u>100</u>	<u>100</u>	<u>95</u>
Total expenditures	<u>6,600</u>	<u>6,600</u>	<u>4,218</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (550)</u>	<u>\$ (550)</u>	2,753
FUND BALANCE			
Beginning of year			<u>5,391</u>
End of year			<u>\$ 8,144</u>

**MARSHALL COUNTY, ILLINOIS
 MAINTENANCE AND CHILD SUPPORT FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 15,000	\$ 15,000	\$ 2,488
Interest	<u>200</u>	<u>200</u>	<u>13</u>
Total revenues	15,200	15,200	2,501
EXPENDITURES			
Supplies	<u>20,000</u>	<u>20,000</u>	<u>5,915</u>
Deficiency of revenues over expenditures	<u>\$ (4,800)</u>	<u>\$ (4,800)</u>	(3,414)
FUND BALANCE			
Beginning of year			<u>7,223</u>
End of year			<u>\$ 3,809</u>

**MARSHALL COUNTY, ILLINOIS
 DRUG ENFORCEMENT FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 788
Interest	<u>20</u>	<u>20</u>	<u>30</u>
Total revenues	<u>1,020</u>	<u>1,020</u>	<u>818</u>
EXPENDITURES			
Supplies	750	750	-
Purchase of equipment	2,000	2,000	-
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>1,313</u>
Total expenditures	<u>4,750</u>	<u>4,750</u>	<u>1,313</u>
Deficiency of revenues over expenditures	<u>\$ (3,730)</u>	<u>\$ (3,730)</u>	(495)
FUND BALANCE			
Beginning of year			<u>4,636</u>
End of year			<u>\$ 4,141</u>

**MARSHALL COUNTY, ILLINOIS
MENTALLY DEFICIENT PERSONS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 37,000	\$ 37,000	\$ 37,120
EXPENDITURES			
Gateway Center	15,000	15,000	15,000
Marshall Putnam Youth Services	10,000	10,000	10,000
Mental health	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>
Excess of revenues over expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	10,120
FUND BALANCE			
Beginning of year			<u>10,512</u>
End of year			<u>\$ 20,632</u>

**MARSHALL COUNTY, ILLINOIS
INDEMNITY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Redemptions	\$ 5,000	\$ 5,000	\$ 10,110
Interest	<u>500</u>	<u>500</u>	<u>439</u>
Total revenues	5,500	5,500	10,549
 EXPENDITURES			
Claims	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,500)	(4,500)	10,549
 OTHER FINANCING USES			
Transfer to other funds	<u>(15,000)</u>	<u>(15,000)</u>	<u>(30,000)</u>
Deficiency of revenues over expenditures and other financing uses	<u>\$ (19,500)</u>	<u>\$ (19,500)</u>	(19,451)
 FUND BALANCE			
Beginning of year			<u>66,119</u>
End of year			<u>\$ 46,668</u>

**MARSHALL COUNTY, ILLINOIS
VIOLENT CRIME VICTIMS ASSISTANCE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OTHER FINANCING USES			
Transfer to General Fund (to close fund)	\$ (7,078)	\$ (7,078)	\$ -
FUND BALANCE			
Beginning of year			<u>10</u>
End of year			<u>\$ 10</u>

**MARSHALL COUNTY, ILLINOIS
PROBATION SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 16,000	\$ 16,000	\$ 11,786
Interest	<u>200</u>	<u>200</u>	<u>404</u>
Total revenues	<u>16,200</u>	<u>16,200</u>	<u>12,190</u>
 EXPENDITURES			
Supplies	-	-	380
Electronic monitoring	4,000	4,000	1,761
Offender services	10,000	10,000	3,810
Training	2,500	2,500	1,206
Miscellaneous	1,000	1,000	870
Capital outlay	<u>6,350</u>	<u>6,350</u>	<u>2,903</u>
Total expenditures	<u>23,850</u>	<u>23,850</u>	<u>10,930</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (7,650)</u>	<u>\$ (7,650)</u>	1,260
 FUND BALANCE			
Beginning of year			<u>37,627</u>
End of year			<u>\$ 38,887</u>

**MARSHALL COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 17,460
Interest	<u>150</u>	<u>150</u>	<u>152</u>
Total revenues	12,150	12,150	17,612
 EXPENDITURES			
Supplies	<u>40,000</u>	<u>40,000</u>	<u>16,723</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (27,850)</u>	<u>\$ (27,850)</u>	889
 FUND BALANCE			
Beginning of year			<u>17,251</u>
End of year			<u>\$ 18,140</u>

**MARSHALL COUNTY, ILLINOIS
 DRUG PREVENTION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Calendar receipts	\$ 3,000	\$ 3,000	\$ 4,900
Other	<u>100</u>	<u>100</u>	<u>599</u>
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>5,499</u>
 EXPENDITURES			
Canine expense	2,000	2,000	905
DARE expense	4,000	4,000	-
Miscellaneous	<u>500</u>	<u>500</u>	<u>756</u>
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>1,661</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,400)</u>	<u>\$ (3,400)</u>	3,838
 FUND BALANCE			
Beginning of year			<u>4,516</u>
End of year			<u>\$ 8,354</u>

**MARSHALL COUNTY, ILLINOIS
VITAL RECORDS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 934
Interest	<u>50</u>	<u>50</u>	<u>124</u>
Total revenues	1,050	1,050	1,058
EXPENDITURES			
Microfilm	<u>250</u>	<u>250</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ 800</u>	<u>\$ 800</u>	1,058
FUND BALANCE			
Beginning of year			<u>10,445</u>
End of year			<u>\$ 11,503</u>

**MARSHALL COUNTY, ILLINOIS
KIDS INTERFACE SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Operating grants and contributions - state revenue	\$ 10,000	\$ 10,000	\$ 10,683
Interest	<u>100</u>	<u>100</u>	<u>174</u>
Total revenues	10,100	10,100	10,857
EXPENDITURES			
Supplies	<u>16,000</u>	<u>16,000</u>	<u>7,515</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (5,900)</u>	<u>\$ (5,900)</u>	3,342
FUND BALANCE			
Beginning of year			<u>11,476</u>
End of year			<u>\$ 14,818</u>

**MARSHALL COUNTY, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 30,000	\$ 30,000	\$ 47,394
Interest	<u>-</u>	<u>-</u>	<u>272</u>
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>47,666</u>
EXPENDITURES			
Mapping Program	8,000	8,000	1,948
Map digitization	7,000	7,000	3,274
Salaries	<u>17,393</u>	<u>17,393</u>	<u>19,106</u>
Total expenditures	<u>32,393</u>	<u>32,393</u>	<u>24,328</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,393)</u>	<u>\$ (2,393)</u>	23,338
FUND BALANCE			
Beginning of year			<u>15,199</u>
End of year			<u>\$ 38,537</u>

**MARSHALL COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Fees, fines, and charges for services	\$ 2,000	\$ 2,000	\$ -
Interest	<u>20</u>	<u>20</u>	<u>-</u>
Total revenues	2,020	2,020	-
EXPENDITURES			
Purchase of equipment	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ 520</u>	<u>\$ 520</u>	-
FUND BALANCE			
Beginning of year			<u>2,306</u>
End of year			<u>\$ 2,306</u>

**MARSHALL COUNTY, ILLINOIS
 RECYCLING CENTER FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 Year Ended November 30, 2008**

REVENUES

Interest	\$	59
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OTHER FINANCING USES

Transfer to General Fund to close fund		<u>(5,058)</u>
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Deficiency of revenue over other financing uses		(4,999)
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FUND BALANCE

Beginning of year		<u>4,999</u>
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End of year	\$	<u><u>-</u></u>
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**MARSHALL COUNTY, ILLINOIS
CORONER'S MORGUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

REVENUES

Fees, fines, and charges for services	\$	1,723
Interest		<u>3</u>
Total revenues		<u>1,726</u>

EXPENDITURES

Miscellaneous		847
Capital outlay		<u>1,014</u>
Total expenditures		<u>1,861</u>
Deficiency of revenues over expenditures		(135)

FUND BALANCE

Beginning of year		<u>294</u>
End of year	\$	<u><u>159</u></u>

**MARSHALL COUNTY, ILLINOIS
SPECIAL ZONING ACCOUNT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

REVENUES		
Interest	\$	1,181
 EXPENDITURES		
Miscellaneous		<u>34,470</u>
Deficiency of revenues over expenditures		(33,289)
 OTHER FINANCING SOURCES		
Transfer from other funds		<u>32,737</u>
Deficiency of revenues and other financing sources over expenditures		(552)
 FUND BALANCE		
Beginning of year		<u>53,773</u>
End of year	\$	<u>53,221</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY AIRPORT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 105,000	\$ 105,000	\$ 105,708
Capital grants and contributions - federal revenue	10,000	10,000	-
Fines, fees, and charges for services	36,000	36,000	69,439
Interest	<u>1,000</u>	<u>1,000</u>	<u>2,617</u>
Total revenues	<u>152,000</u>	<u>152,000</u>	<u>177,764</u>
EXPENDITURES			
Salaries	25,000	25,000	23,397
Building maintenance	27,600	27,600	13,217
Administration cost	17,000	17,000	24,906
Equipment maintenance	7,000	7,000	2,942
Lighting	7,000	7,000	-
Runway maintenance	7,000	7,000	24,436
Attorney fees	5,000	5,000	-
Driveway and parking maintenance	4,000	4,000	-
Property taxes	3,200	3,200	3,188
Liability insurance	7,000	7,000	5,984
Land use maintenance	4,000	4,000	-
Fuel pump maintenance	2,000	2,000	2,956
General supplies	2,000	2,000	170
Miscellaneous	1,000	1,000	2,149
Audit	6,500	6,500	-
Construction	70,000	70,000	49,868
Debt service - principal payment	10,000	10,000	310,000
Interest	<u>20,000</u>	<u>20,000</u>	<u>23,824</u>
Total expenditures	<u>225,300</u>	<u>225,300</u>	<u>487,037</u>
Deficiency of revenues over expenditures	(73,300)	(73,300)	(309,273)
OTHER FINANCING SOURCES (USES)			
Transfer to other funds	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (78,300)</u>	<u>\$ (78,300)</u>	(314,273)
FUND BALANCE			
Beginning of year			<u>598,914</u>
End of year			<u>\$ 284,641</u>

**MARSHALL COUNTY, ILLINOIS
STATES ATTORNEY DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

REVENUES

Fees, fines, and charges for services	\$	123
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EXPENDITURES

Miscellaneous		<u>651</u>
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Deficiency of revenues over expenditures		(528)
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FUND BALANCE

Beginning of year		<u>1,075</u>
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End of year	\$	<u><u>547</u></u>
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**MARSHALL COUNTY, ILLINOIS
SHERIFF TOBACCO GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

EXPENDITURES

Salaries	\$ 373
Office expenses	<u>1,731</u>
Total expenditures	2,104

FUND BALANCE

Beginning of year	<u>2,587</u>
End of year	<u><u>\$ 483</u></u>

**MARSHALL COUNTY, ILLINOIS
VEHICLE MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
Year Ended November 30, 2008**

REVENUES

Fees, fines, and charges for services	\$ 2,976
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FUND BALANCE

Beginning of year	<u>1,944</u>
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End of year	<u><u>\$ 4,920</u></u>
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**MARSHALL COUNTY, ILLINOIS
 COMPONENT UNIT
 STATEMENT OF CASH FLOWS
 Year Ended November 30, 2008**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from phone companies	\$ 298,112
Cash payments to suppliers for goods and services	(140,055)
Cash payments for salaries	<u>(85,400)</u>
Net cash provided by operating activities	<u>72,657</u>

**CASH FLOWS FROM CAPITAL AND RELATED
 FINANCING ACTIVITIES**

Acquisition of equipment	<u>(13,303)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	22,491
Purchase of investments	(543,875)
Redemption of investments	<u>447,102</u>
Net cash used in investing activities	<u>(74,282)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (14,928)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 85,176

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 70,248

**RECONCILIATION OF OPERATING INCOME TO NET
 CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 58,503
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	35,679
Effects of changes in operating assets and liabilities:	
Accounts receivable	(27,452)
Accounts payable and accrued expense	<u>5,927</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 72,657

**MARSHALL COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2008**

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
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
November 30, 2008

	<u>County Collector</u>	<u>Circuit Clerk</u>	<u>Inheritance Tax</u>	<u>Treasurer's Payroll Clearing</u>	<u>Escrow</u>	<u>Land Acquisition</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 18,559	\$ 90,248	\$ 8,670	\$ -	\$ 3,021	\$ 7,482	\$ 127,980
TOTAL ASSETS	<u>\$ 18,559</u>	<u>\$ 90,248</u>	<u>\$ 8,670</u>	<u>\$ -</u>	<u>\$ 3,021</u>	<u>\$ 7,482</u>	<u>\$ 127,980</u>
LIABILITIES							
Due to other taxing units	\$ 18,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,559
Funds held for others	<u>-</u>	<u>90,248</u>	<u>8,670</u>	<u>-</u>	<u>3,021</u>	<u>7,482</u>	<u>109,421</u>
TOTAL LIABILITIES	<u>\$ 18,559</u>	<u>\$ 90,248</u>	<u>\$ 8,670</u>	<u>\$ -</u>	<u>\$ 3,021</u>	<u>\$ 7,482</u>	<u>\$ 127,980</u>

MARSHALL COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2008

	<u>Balance</u> <u>December 1,</u> <u>2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>November 30,</u> <u>2008</u>
COUNTY COLLECTOR FUND				
Assets - cash	\$ 51,550	\$ 17,313,915	\$ 17,346,906	\$ 18,559
Liabilities - due to other taxing units	\$ 51,550	\$ 17,313,915	\$ 17,346,906	\$ 18,559
CIRCUIT CLERK FUND				
Assets - cash	\$ 92,297	\$ 675,683	\$ 677,732	\$ 90,248
Liabilities - funds held for others	\$ 92,297	\$ 675,683	\$ 677,732	\$ 90,248
INHERITANCE TAX FUND				
Assets - cash	\$ 8,838	\$ 134,051	\$ 134,219	\$ 8,670
Liabilities - funds held for others	\$ 8,838	\$ 134,051	\$ 134,219	\$ 8,670
TREASURER'S PAYROLL CLEARING FUND				
Assets - cash	\$ 2,184	\$ 2,041,487	\$ 2,043,671	\$ -
Liabilities - funds held for others	\$ 2,184	\$ 2,041,487	\$ 2,043,671	\$ -
ESCROW FUND				
Assets - cash	\$ 2,998	\$ 23	\$ -	\$ 3,021
Liabilities - funds held for others	\$ 2,998	\$ 23	\$ -	\$ 3,021
LAND ACQUISITION FUND				
Assets - cash	\$ 7,397	\$ 85	\$ -	\$ 7,482
Liabilities - funds held for others	\$ 7,397	\$ 85	\$ -	\$ 7,482

**MARSHALL COUNTY, ILLINOIS
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended November 30, 2008**

	<u>Balance December 1, 2007</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance November 30, 2008</u>
TOTAL - ALL AGENCY FUNDS				
Assets - cash	\$ 165,264	\$ 20,165,244	\$ 20,202,528	\$ 127,980
Liabilities:				
Due to other taxing units	\$ 51,550	\$ 17,313,915	\$ 17,346,906	\$ 18,559
Funds held for others	113,714	2,851,329	2,855,622	109,421
Total liabilities	<u>\$ 165,264</u>	<u>\$ 20,165,244</u>	<u>\$ 20,202,528</u>	<u>\$ 127,980</u>

**MARSHALL COUNTY, ILLINOIS
COUNTY COLLECTOR
SUMMARY STATEMENT OF 2007 TAX SETTLEMENT
Year Ended November 30, 2008**

2007 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION		\$ 17,317,226
ADDITIONS		
Interest on taxes collected		19,325
DEDUCTIONS		
Forfeited taxes	\$ 12,249	
Errors and corrections	7,076	
Enterprise zone abatements	<u>167,743</u>	<u>187,068</u>
TOTAL TAXES AND INTEREST TO BE DISTRIBUTED		<u>\$ 17,149,483</u>
CURRENT TAXES		
Distribution to County funds		\$ 2,205,812
Distribution to other taxing units		<u>14,943,671</u>
TOTAL TAXES AND INTEREST DISTRIBUTED		<u>\$ 17,149,483</u>