

**MARSHALL COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**  
November 30, 2009

## TABLE OF CONTENTS

	<b>PAGE</b>
<b>INDEPENDENT AUDITOR’S REPORT</b> .....	1
 <b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Exhibit 1 - Statement of Net Assets.....	3
2 - Statement of Activities .....	4
Fund Financial Statements:	
3 - Balance Sheet - Governmental Funds.....	6
3.1 - Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets.....	7
4 - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	8
4.1 - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	9
5 - Statement of Fiduciary Assets and Liabilities - Fiduciary Funds .....	10
Notes to Basic Financial Statements.....	11
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b> .....	 30
Required Supplementary Information - Illinois Municipal Retirement - Schedule of Funding Progress (Unaudited).....	31
Budgetary Comparison Schedule - General Fund (Unaudited) .....	32
Budgetary Comparison Schedule - County Airport Fund (Unaudited) .....	33
Budgetary Comparison Schedule - County Health Fund (Unaudited) .....	34
Note to Budgetary Comparison Schedules.....	35

**OTHER SUPPLEMENTAL INFORMATION .....36**

Combining and Individual Fund Statements and Schedules:

General Fund:

Fund Description.....	37
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual .....	38

Nonmajor Special Revenue Funds:

Fund Descriptions.....	45
Combining Balance Sheet .....	49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.....	57
Schedule of Revenues, Expenditures, and Changes in Fund Balance:	
County Highway Fund - Budget and Actual .....	65
County Bridge Fund - Budget and Actual.....	66
Federal Aid to Secondary Roads Fund - Budget and Actual.....	67
County Motor Fuel Tax Fund .....	68
County Highway Engineering Revolving Fund - Budget and Actual.....	69
Township Bridge Program Fund - Budget and Actual .....	70
Social Security Fund - Budget and Actual.....	71
Illinois Municipal Retirement Fund - Budget and Actual .....	72
Tax Sale Automation Fund - Budget and Actual .....	73
Court Automation Fund - Budget and Actual .....	74
Court Systems Fund - Budget and Actual .....	75
County Clerk's EDP Fund - Budget and Actual.....	76
Animal Control Fund - Budget and Actual.....	77
County Law Library Fund - Budget and Actual .....	78
Maintenance and Child Support Fund - Budget and Actual .....	79
Drug Enforcement Fund - Budget and Actual .....	80
Mentally Deficient Persons Fund - Budget and Actual .....	81
Indemnity Fund - Budget and Actual.....	82
Violent Crime Victims Assistance Fund.....	83
Probation Services Fund - Budget and Actual .....	84
Document Storage Fund - Budget and Actual .....	85
Drug Prevention Fund - Budget and Actual .....	86
Vital Records Fund - Budget and Actual .....	87
KIDS Interface System Fund - Budget and Actual .....	88
Geographic Information System Fund - Budget and Actual .....	89
DUI Equipment Fund - Budget and Actual .....	90
Coroner's Morgue Fund .....	91
Special Zoning Account Fund .....	92
States Attorney Drug Fund .....	93
Sheriff Tobacco Grant Fund.....	94
Vehicle Maintenance Fund - Budget and Actual .....	95

**OTHER SUPPLEMENTAL INFORMATION (CONTINUED)**

**PAGE**

Combining and Individual Fund Statements and Schedules (Continued):

Component Unit:

Statement of Cash Flows.....96

Fiduciary Funds:

Fund Descriptions.....97

Combining Statement of Fiduciary Assets and Liabilities .....98

Agency Funds - Combining Statement of Changes in  
Assets and Liabilities ..... 100

County Collector - Schedule of 2008 Tax Settlement..... 102

## 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, 2009, 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 opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2009, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2010 on our consideration of the Marshall County, Illinois' internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 31 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.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2008, which are not presented with the accompanying financial statements. In our report dated June 2, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2008 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2008 taken as a whole.

*Clifton Gunderson LLP*

Peoria, Illinois  
May 28, 2010

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**November 30, 2009**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,097,943	\$ 46,066
Investments	2,303,685	640,629
Receivables, net:		
State of Illinois	637,081	30,513
Property taxes	2,292,119	-
Other	39,522	13,430
Prepaid items	22,131	-
Capital assets:		
Land and construction in progress	1,472,715	-
Other capital assets, net of depreciation	<u>5,898,037</u>	<u>99,709</u>
Total capital assets	<u>7,370,752</u>	<u>99,709</u>
 Total assets	 <u>15,763,233</u>	 <u>830,347</u>
 <b>LIABILITIES</b>		
Accounts payable	174,202	3,337
Accrued expense	46,010	-
Trust funds due others	26,144	-
Deferred revenue	2,292,119	-
Long-term liabilities:		
Due within one year	138,279	-
Due in more than one year	<u>102,607</u>	<u>-</u>
Total liabilities	<u>2,779,361</u>	<u>3,337</u>
 <b>NET ASSETS</b>		
Investment in capital assets, net of related debt	7,247,902	99,709
Restricted for:		
Roads and bridges	1,679,220	-
Retirement	796,391	-
Public health	30,656	-
Judiciary and court related	150,905	-
Public safety	23,755	-
Unrestricted net assets	<u>3,055,043</u>	<u>727,301</u>
 <b>TOTAL NET ASSETS</b>	 <u>\$ 12,983,872</u>	 <u>\$ 827,010</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, 2009

<b>Activities</b>	<b><u>Expenses</u></b>	<b><u>Fees, Fines, and Charges for Services</u></b>
<b>GOVERNMENTAL</b>		
General government	\$ 1,218,102	\$ 284,769
Public safety	1,266,793	157,433
Judiciary and court related	757,398	290,862
Transportation	2,206,600	270,239
Public health and welfare	613,023	14,201
Interest and fiscal charges	<u>9,539</u>	<u>-</u>
Total governmental activities	<u>6,071,455</u>	<u>1,017,504</u>
 <b>TOTAL MARSHALL COUNTY</b>	 <u>\$ 6,071,455</u>	 <u>\$ 1,017,504</u>
 <b>COMPONENT UNIT</b>		
911 ETSB	<u>\$ 263,357</u>	<u>\$ 271,538</u>



<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>	
<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
\$ 95,259	\$ -	\$ (838,074)	\$ -
22,802	-	(1,086,558)	-
212,181	-	(254,355)	-
95,048	221,798	(1,619,515)	-
485,584	-	(113,238)	-
-	-	(9,539)	-
<u>910,874</u>	<u>221,798</u>	<u>(3,921,279)</u>	<u>-</u>
<u>\$ 910,874</u>	<u>\$ 221,798</u>	<u>(3,921,279)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>8,181</u>
General revenues (expenses):			
Taxes:			
Property taxes		2,304,940	-
Sales and use taxes		327,747	-
Income and replacement taxes		434,666	-
Motor fuel taxes		976,205	-
Earnings on investments		67,757	17,114
Miscellaneous		10,840	676
		<u>4,122,155</u>	<u>17,790</u>
		200,876	25,971
Net assets - beginning		<u>12,782,996</u>	<u>801,039</u>
<b>Net assets - ending</b>		<u>\$ 12,983,872</u>	<u>\$ 827,010</u>

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

**MARSHALL COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2009**

	<u>Major Governmental Funds</u>					<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>County Airport Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Funds</u>	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 778,190	\$ 118,199	\$ 283,279	\$ 365,463	\$ 1,552,812	\$ 3,097,943
Investments	1,353,929	-	-	57,128	892,628	2,303,685
Receivables, net:						
State of Illinois	305,571	166,886	-	99,825	64,799	637,081
Property taxes	1,276,619	-	105,000	123,500	787,000	2,292,119
Other	-	-	-	-	39,522	39,522
Prepaid items	22,131	-	-	-	-	22,131
Interfund receivables	31,900	-	13,063	-	141,441	186,404
<b>TOTAL ASSETS</b>	<u>\$ 3,768,340</u>	<u>\$ 285,085</u>	<u>\$ 401,342</u>	<u>\$ 645,916</u>	<u>\$ 3,478,202</u>	<u>\$ 8,578,885</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 35,375	\$ -	\$ 14,900	\$ 105,509	\$ 18,418	\$ 174,202
Accrued payroll	43,651	-	-	-	-	43,651
Trust funds due others	26,144	-	-	-	-	26,144
Interfund payables	13,063	30,072	15,925	-	127,344	186,404
Deferred revenue	1,276,619	-	105,000	123,500	787,000	2,292,119
<b>Total liabilities</b>	<u>1,394,852</u>	<u>30,072</u>	<u>135,825</u>	<u>229,009</u>	<u>932,762</u>	<u>2,722,520</u>
Fund balances:						
Reserved for prepaid items	22,131	-	-	-	-	22,131
Unreserved	2,351,357	255,013	265,517	416,907	-	3,288,794
Unreserved, reported in nonmajor:						
Special revenue funds	-	-	-	-	2,545,440	2,545,440
<b>Total fund balances</b>	<u>2,373,488</u>	<u>255,013</u>	<u>265,517</u>	<u>416,907</u>	<u>2,545,440</u>	<u>5,856,365</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,768,340</u>	<u>\$ 285,085</u>	<u>\$ 401,342</u>	<u>\$ 645,916</u>	<u>\$ 3,478,202</u>	<u>\$ 8,578,885</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, 2009**

Total fund balance for governmental funds (Exhibit 3) \$ 5,856,365

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	\$ 1,320,865	
Land improvements, net	1,141,089	
Infrastructure - roads, net	2,484,079	
Infrastructure - bridges, net	713,535	
Buildings, net	882,645	
Building improvements, net	5,969	
Vehicles, net	371,810	
Machinery and equipment, net	82,534	
Computer equipment, net	26,437	
Computer software, net	51,911	
Office equipment, net	138,028	
Construction in progress	<u>151,850</u>	
		7,370,752

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, 2009 are:

Accrued interest on bonds		(2,359)
Bonds payable	(110,000)	
Notes payable	(12,850)	
Compensated absences	<u>(118,036)</u>	
Total long-term liabilities		<u>(240,886)</u>

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
**(EXHIBIT 1)** \$ 12,983,872

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, 2009**

	<u>Major Governmental Funds</u>					<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>County Airport Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Funds</u>	
<b>REVENUES</b>						
Property taxes	\$ 1,098,506	\$ -	\$ 104,887	\$ 169,898	\$ 931,649	\$ 2,304,940
Sales and use taxes	327,747	-	-	-	-	327,747
Income taxes	303,374	-	-	-	-	303,374
Motor fuel tax allotments	-	630,964	-	-	345,241	976,205
Personal property replacement taxes	125,410	-	-	-	5,882	131,292
Operating grants and contributions	308,688	-	-	481,169	121,017	910,874
Capital grants and contributions	-	-	221,798	-	-	221,798
Fees, fines, and charges for services	559,219	-	67,054	14,201	377,030	1,017,504
Interest	47,829	1,083	1,012	2,858	14,975	67,757
Other	-	-	-	2,215	8,625	10,840
	<u>2,770,773</u>	<u>632,047</u>	<u>394,751</u>	<u>670,341</u>	<u>1,804,419</u>	<u>6,272,331</u>
<b>Total revenues</b>						
<b>EXPENDITURES</b>						
Current:						
General government	1,076,394	-	-	-	99,657	1,176,051
Employee benefits	-	-	-	-	421,884	421,884
Public safety	926,041	-	-	-	35,829	961,870
Judiciary and court related	552,286	-	-	-	51,533	603,819
Public health and welfare	14,259	-	-	565,755	27,000	607,014
Transportation	-	816,490	125,061	-	766,060	1,707,611
Other expenditures	97,746	-	-	-	-	97,746
Capital outlay	66,411	-	265,148	-	29,614	361,173
Debt service:						
Principal	-	-	242,674	9,648	-	252,322
Interest	-	-	8,666	1,089	-	9,755
	<u>2,733,137</u>	<u>816,490</u>	<u>641,549</u>	<u>576,492</u>	<u>1,431,577</u>	<u>6,199,245</u>
<b>Total expenditures</b>						
Excess (deficiency) of revenues over expenditures	37,636	(184,443)	(246,798)	93,849	372,842	73,086
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from disposal of assets	-	-	-	-	18,326	18,326
Loan proceeds	-	-	232,674	-	-	232,674
Operating transfers in	35,868	-	-	-	187,966	223,834
Operating transfers out	(3,100)	-	(5,000)	(5,000)	(210,734)	(223,834)
	<u>70,404</u>	<u>(184,443)</u>	<u>(19,124)</u>	<u>88,849</u>	<u>368,400</u>	<u>324,086</u>
<b>Net change in fund balance</b>						
<b>FUND BALANCE</b>						
Beginning of year	<u>2,303,084</u>	<u>439,456</u>	<u>284,641</u>	<u>328,058</u>	<u>2,177,040</u>	<u>5,532,279</u>
End of year	<u>\$ 2,373,488</u>	<u>\$ 255,013</u>	<u>\$ 265,517</u>	<u>\$ 416,907</u>	<u>\$ 2,545,440</u>	<u>\$ 5,856,365</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, 2009**

Net change in fund balances - total governmental funds (Exhibit 4)		\$ 324,086
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 depreciation (\$464,493) exceeded capital outlay (increases of \$348,657; loss trade-ins of \$12,329) in the current period.		
		(128,165)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, gains/losses, and donations) is to increase net assets.		
		(20,805)
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.		
Proceeds from note payable		
		(232,674)
Repayments:		
Notes payable	\$ 242,322	
Bonds payable	<u>10,000</u>	
Net adjustment		252,322
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		
	5,896	
Accrued interest on bonds		
	<u>216</u>	
Combined adjustment		<u>6,112</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)</b>		<b><u>\$ 200,876</u></b>

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, 2009**

	<b><u>Agency Funds</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>138,414</u>
<b>LIABILITIES</b>	
Due to other taxing units	\$ 20,715
Funds held for others	<u>117,699</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>138,414</u></b>

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

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**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, 2009**

**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, 2009**

**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 collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is considered within the ensuing year, except for property taxes, which must be collected within 60 days to be considered available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, 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, 2009**

**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 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 *County Airport Fund* accounts 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.

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-section 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.

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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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, a major fund, and the County Motor Fuel Tax Fund, a nonmajor fund. The expenditures of these funds are controlled through approval by the State of Illinois.

Other nonmajor funds for which budgets are not adopted are as follows: Violent Crime Victims Assistance Fund, Coroner's Morgue Fund, Special Zoning Account Fund, State's Attorney Drug 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.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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, 2009 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.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and governmental fund financial statements.

**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, 2009**

**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, 2009**

**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, 2009**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Deposits**

At November 30, 2009, the carrying amount of the County's pooled and segregated deposits including the component unit was \$5,376,350 and the bank balance was \$5,539,928. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2009.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the County's and the component unit's deposits may not be returned to it. The County and the component unit do not have a deposit policy for custodial credit risk. As of November 30, 2009, \$26,000 of the County's bank balance of \$5,539,928 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has not adopted a formal investment policy.

Interest Rate Risk - Investments. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It requires that all securities have a maturity of less than five years, unless matched with a specific cash flow. The County's certificates of deposit have maturity dates of less than one year.

Concentration Risk. Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the U.S. Government. The County's policy does not address concentration risk. The County does not have any investments associated with a concentration risk.

Credit Risk - Investments. Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County does not have an investment policy to limit its credit risk.

As of November 30, 2009, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM by Standard and Poor's.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Investments**

In addition to time certificates of deposit, the County also had investments in the Illinois Funds at November 30, 2009 of \$850,387.

The Illinois Funds portfolio includes: certificates of deposit, repurchase agreements backed by direct treasury obligations from primary government securities dealers, direct treasury obligations of the U.S. government, and money market funds backed by full faith and credit obligations of the U.S. government. The County owns no identifiable investment securities in the Illinois Funds; therefore, credit risk cannot be assessed.

**NOTE 3 - INTERFUND RECEIVABLES/PAYABLE**

Individual interfund receivable and payable balances at November 30, 2009 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 31,900	\$ 13,063
Township Motor Fuel Tax Fund	-	30,072
County Airport Fund	13,063	15,925
Nonmajor governmental funds	<u>141,441</u>	<u>127,344</u>
<b>Total</b>	<u>\$ 186,404</u>	<u>\$ 186,404</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, 2009**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2009 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	\$ 121,723	\$ 30,127	\$ -	\$ 151,850
Land	<u>1,073,290</u>	<u>247,575</u>	<u>-</u>	<u>1,320,865</u>
Total capital assets not being depreciated	<u>1,195,013</u>	<u>277,702</u>	<u>-</u>	<u>1,472,715</u>
Capital assets being depreciated:				
Land improvements	4,369,308	-	-	4,369,308
Infrastructure - roads	2,719,831	-	-	2,719,831
Infrastructure - bridges	790,882	-	-	790,882
Buildings	1,370,345	-	-	1,370,345
Building improvements	7,500	-	-	7,500
Off-road vehicles	408,789	-	-	408,789
On-road vehicles - sheriff	148,047	62,205	(44,658)	165,594
On-road vehicles - other	549,621	-	(83,511)	466,110
Machinery and equipment	398,304	8,750	-	407,054
Computer equipment	122,010	-	-	122,010
Computer software	104,362	-	-	104,362
Office equipment	<u>274,053</u>	<u>-</u>	<u>-</u>	<u>274,053</u>
Total capital assets being depreciated	<u>11,263,052</u>	<u>70,955</u>	<u>(128,169)</u>	<u>11,205,838</u>
Less accumulated depreciation for:				
Land improvements	(3,084,821)	(143,398)	-	(3,228,219)
Infrastructure - roads	(145,091)	(90,661)	-	(235,752)
Infrastructure - bridges	(50,636)	(26,711)	-	(77,347)
Buildings	(444,443)	(43,257)	-	(487,700)
Building improvements	(1,156)	(375)	-	(1,531)
Off-road vehicles	(181,788)	(27,457)	-	(209,245)
On-road vehicles - sheriff	(62,346)	(38,299)	19,875	(80,770)
On-road vehicles - other	(426,090)	(27,738)	75,160	(378,668)
Machinery and equipment	(309,410)	(15,110)	-	(324,520)
Computer equipment	(88,242)	(7,331)	-	(95,573)
Computer software	(31,578)	(20,873)	-	(52,451)
Office equipment	<u>(112,742)</u>	<u>(23,283)</u>	<u>-</u>	<u>(136,025)</u>
Total accumulated depreciation	<u>(4,938,343)</u>	<u>(464,493)</u>	<u>95,035</u>	<u>(5,307,801)</u>
Total capital assets being depreciated, net	<u>6,324,709</u>	<u>(393,538)</u>	<u>(33,134)</u>	<u>5,898,037</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 7,519,722</u>	<u>\$ (115,836)</u>	<u>\$ (33,134)</u>	<u>\$ 7,370,752</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

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

Governmental activities:	
General government	\$ 38,430
Public safety	39,174
Judiciary and court related	13,052
Transportation	371,837
Public health and welfare	<u>2,000</u>
	<u>\$ 464,493</u>

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2009 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>533,501</u>	<u>11,825</u>	<u>          </u>	<u>545,326</u>
Total capital assets - at cost, being depreciated	<u>582,543</u>	<u>11,825</u>	<u>          </u>	<u>594,368</u>
Less accumulated depreciation for:				
Improvements	(23,673)	(2,738)	-	(26,411)
Equipment	<u>(440,645)</u>	<u>(27,603)</u>	<u>          </u>	<u>(468,248)</u>
Total accumulated depreciation	<u>(464,318)</u>	<u>(30,341)</u>	<u>          </u>	<u>(494,659)</u>
<b>Total capital assets being depreciated, net</b>	<u>\$ 118,225</u>	<u>\$ (18,516)</u>	<u>\$ -</u>	<u>\$ 99,709</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 5 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended November 30, 2009 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	\$ 120,000	\$ -	\$ 10,000	\$ 110,000	\$ 10,000
Notes payable	22,498	232,674	242,322	12,850	10,243
Compensated absences payable	<u>123,932</u>	<u>118,036</u>	<u>123,932</u>	<u>118,036</u>	<u>118,036</u>
<b>Governmental activity -     long-term liabilities</b>	<u>\$ 266,430</u>	<u>\$ 350,710</u>	<u>\$ 376,254</u>	<u>\$ 240,886</u>	<u>\$ 138,279</u>

Compensated absences are generally liquidated by the fund where compensation is paid for the respective employee.

Debt outstanding as of November 30, 2009 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:

<b>Fiscal Years Ending November 30,</b>	<u>Payments Due</u>		
	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
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	3,476	10,000	13,476
2015-2019	9,655	50,000	59,655
2020	<u>386</u>	<u>10,000</u>	<u>10,386</u>
<b>Total</b>	<u>\$ 32,571</u>	<u>\$ 110,000</u>	<u>\$ 142,571</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**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:

<b>Fiscal Years Ending November 30,</b>	<b>Payments Due</b>		
	<b>Interest</b>	<b>Principal</b>	<b>Total</b>
2010	\$ 494	\$ 10,243	\$ 10,737
2011	<u>28</u>	<u>2,607</u>	<u>2,635</u>
<b>Total</b>	<u>\$ 522</u>	<u>\$ 12,850</u>	<u>\$ 13,372</u>

Debt service requirements on all long-term debt at November 30, 2009 are as follows:

<b>Fiscal Years Ending November 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 20,243	\$ 6,030	\$ 26,273
2011	12,607	5,049	17,656
2012	10,000	4,506	14,506
2013	10,000	3,991	13,991
2014	10,000	3,476	13,476
2015-2019	50,000	9,655	59,655
2020	<u>10,000</u>	<u>386</u>	<u>10,386</u>
<b>Total</b>	<u>\$ 122,850</u>	<u>\$ 33,093</u>	<u>\$ 155,943</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, 2009, using the 2008 assessed valuation, the statutory limit for the County was \$7,403,102, providing a debt margin of \$7,280,252.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN**

**(a) Plan Description**

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

**(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 2008 was as follows:

SLEP	6.75% of annual covered payroll
ECO	53.25% of annual covered payroll
All other qualified employees	8.67% 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 2008, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$	25,789
ECO	\$	153,697
All other qualified employees	\$	98,705

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Trend information for the three years ended December 31, 2008 is as follows:

<b>Actuarial Valuation Date</b>	<b>Annual Pension Cost</b>	<b>Percentage of Annual Pension Cost Contributed</b>	<b>Net Pension Obligation</b>
<b>SLEP</b>			
December 31, 2008	\$ 25,789	100%	\$ 0
December 31, 2007	20,013	100	0
December 31, 2006	18,661	100	0
<b>ECO</b>			
December 31, 2008	\$ 153,697	100%	\$ 0
December 31, 2007	139,251	100	0
December 31, 2006	158,297	100	0
<b>Other Qualifying Employees</b>			
December 31, 2008	\$ 98,705	100%	\$ 0
December 31, 2007	82,623	100	0
December 31, 2006	80,721	100	0

The required contribution for 2008 was determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006 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 11.6 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 20 percent corridor between the actuarial and market value of assets. The County'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, 2006 was 24 years for ECO, SLEP, and all other qualified employees.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**(d) Funded Status and Funding Progress**

As of December 31, 2008, 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 (Deficit) of Assets</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Covered Payroll</u>
SLEP	97.64%	\$ 1,489,209	\$ 1,453,992	\$ 35,217	\$ 382,058	9.22%
ECO	-	1,004,849	(854,776)	1,859,625	262,160	709.35
All other qualified employees	78.19	4,027,155	3,148,998	878,157	1,138,463	77.14

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, 2009 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>		<u>Totals</u>
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ 3,100	\$ 3,100
County Airport Fund	5,000	-	5,000
County Health Fund	5,000	-	5,000
Nonmajor governmental funds	<u>25,868</u>	<u>184,866</u>	<u>210,734</u>
<b>Total</b>	<u>\$ 35,868</u>	<u>\$ 187,966</u>	<u>\$ 223,834</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**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, 2009 is as follows:

Capital assets, net	\$ 7,370,752
Less:	
Bonds payable	(110,000)
Notes payable	<u>(12,850)</u>
<b>Investment in capital assets, net of related debt</b>	<b><u>\$ 7,247,902</u></b>

**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, 2009.

Animal Control	<u>\$ (4,768)</u>
----------------	-------------------

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, 2009:

	<b><u>Appropriations</u></b>	<b><u>Expenditures</u></b>
County Airport Fund	\$ 227,800	\$ 641,549
County Health Fund	465,000	576,492
Social Security Fund	145,000	151,893
Drug Prevention Fund	1,000	6,005
Geographic Information System Fund	32,915	36,438
Vehicle Maintenance Fund	-	18,564



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2009**

**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.

**NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES**

In June 2004, the Governmental Accounting Standards Board issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement will generally require the costs of postretirement benefits other than pension benefits to be recognized over a period that approximates an employee's years of service rather than on a pay-as-you-go basis, as is current practice. The County will adopt this new standard beginning in 2010, the year in which adoption is first required for the County. The impact of adopting this statement has not yet been determined.

In March 2009, the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balances classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The County will adopt this new statement beginning in fiscal year 2011, the year in which adoption is first required for the County. The impact of adopting this statement has not yet been determined.

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:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
Other members:						
12/31/08	\$ 3,148,998	\$ 4,027,155	\$ 878,157	78.19%	\$1,138,463	77.14%
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
SLEP members:						
12/31/08	\$ 1,453,992	\$ 1,489,209	\$ 35,217	97.64%	\$ 382,058	9.22%
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)
ECO members:						
12/31/08	\$ (854,776)	\$ 1,004,849	\$ 1,859,625	(85.07)%	\$ 262,160	709.35%
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

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**For the Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2009</b>			<b>2008</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Property taxes	\$ 1,099,733	\$ 1,099,733	\$ 1,098,506	\$ 1,046,537
Personal property replacement taxes	140,000	140,000	125,410	155,627
County fee offices' fees	222,000	222,000	190,029	244,833
Court fees and fines	200,000	200,000	201,483	235,900
Building permit and zoning fees	15,000	15,000	12,566	13,659
Sheriff camera grant	-	-	-	4,919
Liquor licenses	1,600	1,600	1,620	2,040
Sales tax	360,000	360,000	327,747	334,486
Income tax	425,000	425,000	303,374	435,519
Inheritance tax	5,000	5,000	41,733	1,905
State of Illinois	221,750	221,750	256,685	244,957
Federal revenue - ESDA	10,000	10,000	10,270	10,311
Interest on investments	25,000	25,000	47,829	54,003
Penalties, interest, and costs on property taxes	-	-	59,382	58,277
Other reimbursements	36,000	36,000	82,947	77,401
Miscellaneous	58,000	58,000	11,192	32,243
Total revenues	<u>2,819,083</u>	<u>2,819,083</u>	<u>2,770,773</u>	<u>2,952,617</u>
<b>EXPENDITURES</b>				
General government	1,265,950	1,265,950	1,076,394	1,110,302
Public safety	926,068	926,068	926,041	877,851
Judiciary and court related	514,319	514,319	552,286	495,461
Public health and welfare	12,150	12,150	14,259	13,822
Other	98,598	98,598	97,746	95,439
Capital outlay	114,000	114,000	66,411	74,462
Total expenditures	<u>2,931,085</u>	<u>2,931,085</u>	<u>2,733,137</u>	<u>2,667,337</u>
Excess (deficiency) of revenues over expenditures	<u>(112,002)</u>	<u>(112,002)</u>	<u>37,636</u>	<u>285,280</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	91,722	91,722	35,868	60,058
Transfers out	-	-	(3,100)	(40,145)
Total other financing sources (uses)	<u>91,722</u>	<u>91,722</u>	<u>32,768</u>	<u>19,913</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (20,280)</u>	<u>\$ (20,280)</u>	70,404	305,193
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,303,084</u>	<u>1,997,891</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 2,373,488</u>	<u>\$ 2,303,084</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY AIRPORT FUND**  
**For the Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	\$ 105,000	\$ 105,000	\$ 104,887	\$ 105,708
Capital grants and contributions - federal revenue	10,000	10,000	221,798	-
Fines, fees, and charges for services	36,000	36,000	67,054	69,439
Interest	<u>1,000</u>	<u>1,000</u>	<u>1,012</u>	<u>2,617</u>
Total revenues	<u>152,000</u>	<u>152,000</u>	<u>394,751</u>	<u>177,764</u>
<b>EXPENDITURES</b>				
Salaries	27,500	27,500	27,500	23,397
Building maintenance	27,600	27,600	22,962	13,217
Administration cost	17,000	17,000	17,762	24,906
Equipment maintenance	7,000	7,000	8,889	2,942
Lighting	7,000	7,000	1,327	-
Purchase of equipment	10,000	10,000	-	-
Runway maintenance	7,000	7,000	21,106	24,436
Attorney fees	5,000	5,000	-	-
Driveway and parking maintenance	4,000	4,000	-	-
Property taxes	3,200	3,200	7,843	3,188
Liability insurance	7,000	7,000	5,450	5,984
Land use maintenance	4,000	4,000	1,665	-
Fuel pump maintenance	2,000	2,000	2,020	2,956
General supplies	2,000	2,000	232	170
Miscellaneous	1,000	1,000	1,805	2,149
Audit	6,500	6,500	6,500	-
Construction	70,000	70,000	265,148	49,868
Debt service - principal payment	10,000	10,000	242,674	310,000
Interest	<u>10,000</u>	<u>10,000</u>	<u>8,666</u>	<u>23,824</u>
Total expenditures	<u>227,800</u>	<u>227,800</u>	<u>641,549</u>	<u>487,037</u>
Deficiency of revenues over expenditures	<u>(75,800)</u>	<u>(75,800)</u>	<u>(246,798)</u>	<u>(309,273)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan proceeds	-	-	232,674	-
Transfer to other funds	<u>(5,000)</u>	<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>(5,000)</u>	<u>(5,000)</u>	<u>227,674</u>	<u>(5,000)</u>
	<u>\$ (80,800)</u>	<u>\$ (80,800)</u>	<u>(19,124)</u>	<u>(314,273)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>284,641</u>	<u>598,914</u>
End of year			<u>\$ 265,517</u>	<u>\$ 284,641</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HEALTH FUND**  
**For the Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2009</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,898	\$ 119,951
Fees, fines, and charges for services	245,000	245,000	14,201	16,021
Operating grants and contributions	-	-	481,169	447,994
Other	-	-	2,215	1,283
Interest	<u>500</u>	<u>500</u>	<u>2,858</u>	<u>4,909</u>
Total revenues	<u>415,500</u>	<u>415,500</u>	<u>670,341</u>	<u>590,158</u>
<b>EXPENDITURES</b>				
Miscellaneous	5,000	5,000	-	-
County health purposes - contract	399,200	399,200	425,404	397,414
WIC expense	-	-	121,623	66,312
Vaccine expense	-	-	18,728	22,152
Capital Expenditures	50,000	50,000	-	-
Debt service - principal and interest	<u>10,800</u>	<u>10,800</u>	<u>10,737</u>	<u>10,737</u>
Total expenditures	<u>465,000</u>	<u>465,000</u>	<u>576,492</u>	<u>496,615</u>
Excess (deficiency) of revenues over expenditures	(49,500)	(49,500)	93,849	93,543
<b>OTHER FINANCING USES</b>				
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (49,500)</u>	<u>\$ (49,500)</u>	88,849	88,543
<b>FUND BALANCE</b>				
Beginning of year			<u>328,058</u>	<u>239,515</u>
End of year			<u>\$ 416,907</u>	<u>\$ 328,058</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTE TO BUDGETARY COMPARISON SCHEDULES**  
**November 30, 2009**

(Unaudited - See Accompanying Independent Auditor's Report)

**NOTE 1 - BUDGETARY BASIS AND EXCESS OVER BUDGET**

The budgetary comparison schedules for the General Fund, County Airport Fund, and County Health 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 Airport Fund expenditures of \$641,549 exceeded budget of \$227,800 by \$413,749.

The County Health Fund expenditures of \$576,492 exceeded budget of \$465,000 by \$111,492.

**OTHER SUPPLEMENTAL INFORMATION**



**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
FUND DESCRIPTION  
November 30, 2009**

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**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
General property taxes	\$ 1,099,733	\$ 1,099,733	\$ 1,098,506	\$ 1,046,537
Personal property replacement taxes	140,000	140,000	125,410	155,627
County fee offices' fees:				
Circuit Clerk	65,000	65,000	67,808	70,318
County Clerk	145,000	145,000	101,819	150,404
Sheriff	12,000	12,000	20,402	24,111
Court fees and fines	200,000	200,000	201,483	235,900
Building permit and zoning fees	15,000	15,000	12,566	13,659
Sheriff camera grant	-	-	-	4,919
Liquor licenses	1,600	1,600	1,620	2,040
Sales tax	360,000	360,000	327,747	334,486
Income tax	425,000	425,000	303,374	435,519
Inheritance tax	5,000	5,000	41,733	1,905
State of Illinois:				
Supervisor of Assessments' salary	21,850	21,850	22,355	21,704
State's Attorney's salary	90,000	90,000	113,461	110,707
Violent Crimes Assistant salary	24,500	24,500	24,510	24,500
Other state reimbursements:				
Public defender salary	25,000	25,000	36,647	36,667
Probation officer salary	35,000	35,000	28,332	27,547
Election costs	7,200	7,200	31,172	23,692
Other	18,200	18,200	208	140
Federal revenue - ESDA	10,000	10,000	10,270	10,311
Interest on investments	25,000	25,000	47,829	54,003
Penalties, interest, and costs on property taxes	-	-	59,382	58,277
Other reimbursements	36,000	36,000	82,947	77,401
Miscellaneous	58,000	58,000	11,192	32,243
	<u>2,819,083</u>	<u>2,819,083</u>	<u>2,770,773</u>	<u>2,952,617</u>
Total revenues				

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
<b>EXPENDITURES</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
General government:				
Courthouse maintenance:				
Fuel, lights, and heat	\$ 23,000	\$ 23,000	\$ 17,958	\$ 18,237
Repairs	20,000	20,000	19,684	22,801
Supplies	20,000	20,000	25,492	21,842
Water	900	900	492	444
Telephone	18,000	18,000	16,713	16,269
Maintenance director salary	17,203	17,203	9,648	10,533
Pest control	600	600	500	525
Insurance:				
County buildings and employees' liability	155,000	155,000	143,802	118,667
Health	230,000	230,000	191,416	216,083
Unemployment compensation	10,500	10,500	-	-
Tort settlement	15,000	15,000	-	-
County Clerk:				
Salary	44,710	44,710	44,913	43,433
Deputy and clerk hire	44,862	44,862	44,608	41,250
Office expense	7,000	7,000	5,152	5,144
Revenue stamps	56,000	56,000	32,570	59,468
Microfilm book repair	5,500	5,500	4,668	-
Elections:				
Ballots and supplies	60,000	60,000	44,869	85,295
Election salaries - judges and clerks	59,700	59,700	44,786	57,835
County Treasurer:				
Salary	44,710	44,710	44,882	43,433
Deputy and clerk hire	53,000	53,000	45,185	44,562
Office expense	1,500	1,500	1,374	1,469
Real estate tax forms	4,500	4,500	3,548	4,250
Board members:				
Mileage	6,000	6,000	4,091	4,334
Board members' salaries	21,115	21,115	20,971	20,088
Vice-chairman salary	3,090	3,090	3,122	2,982
Chairman salary	5,150	5,150	5,229	4,944
Supervisor of Assessments:				
Salary	44,710	44,710	45,591	43,433
Deputy and clerk hire	24,155	24,155	26,329	30,547
Office expense	2,500	2,500	1,953	1,546
Publication	12,000	12,000	8,380	1,984

**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
General government (continued):				
Supervisor of Assessments (continued):				
Dues, memberships, and seminars	\$ 600	\$ 600	\$ 415	\$ -
Mileage	500	500	417	35
Copier supplies	2,700	2,700	1,560	2,307
Board of Review's salary	2,700	2,700	1,800	2,700
Board of Review's per diem and mileage	2,500	2,500	-	650
Board of Review Education	2,000	2,000	-	608
Education	3,000	3,000	470	3,289
Zoning:				
Salaries	32,000	32,000	32,000	31,200
Office expense	2,500	2,500	1,782	2,698
Utilities	2,500	2,500	2,500	2,000
Public notices	1,400	1,400	366	5,041
Postage	500	500	157	380
GIS software	-	-	-	400
Mileage	1,600	1,600	2,053	5,503
Mapping and software	3,000	3,000	400	13,420
Zoning Board of Appeals salaries	3,000	3,000	-	-
All other:				
Computer maintenance	30,000	30,000	28,765	24,029
Printing	9,000	9,000	10,776	9,904
Postage and envelopes	22,000	22,000	21,187	22,137
Audit of County records	37,025	37,025	31,525	32,000
Preparation of budget	-	-	-	8,250
Attorney/union negotiations	1,000	1,000	-	-
North Central Illinois Council of Governments	3,170	3,170	4,397	3,842
Payroll supplies	1,700	1,700	1,152	1,491
Accounting system software, training, and support	6,000	6,000	3,872	3,712
Registrar	150	150	109	129
Administration cost - contingent	50,000	50,000	72,765	12,066
Legal fees	35,000	35,000	-	1,113
	<u>1,265,950</u>	<u>1,265,950</u>	<u>1,076,394</u>	<u>1,110,302</u>
Total general government	<u>1,265,950</u>	<u>1,265,950</u>	<u>1,076,394</u>	<u>1,110,302</u>

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Public safety:				
Coroner:				
Salary	\$ 19,102	\$ 19,102	\$ 19,175	\$ 17,140
Jury fees	500	500	-	-
Physicians, autopsy, transportation	8,000	8,000	10,815	6,594
Telephone	800	800	602	780
Dues	400	400	450	250
Education	2,500	2,500	364	1,100
Secretary	1,000	1,000	-	700
Assistant	2,000	2,000	1,000	700
Office expense	300	300	182	297
E.S.D.A.:				
Director's salary	13,792	13,792	13,851	13,398
Secretary, part-time	4,877	4,877	4,896	5,358
Supplies:				
Office	1,000	1,000	1,507	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	63,657	63,657	63,946	61,846
Deputy sheriffs' salaries	312,402	312,402	343,763	312,234
Radio operators (dispatchers)	150,099	150,099	155,918	150,050
Jailers	135,406	135,406	130,589	123,035
Maintenance of cars	13,000	13,000	12,793	12,863
Camera repairs and supplies	1,400	1,400	1,331	4,891
Ammunition	2,000	2,000	1,720	595
Office supplies	3,200	3,200	3,142	3,141
Schooling and training	7,800	7,800	5,934	4,383
Uniform allowance	6,750	6,750	10,315	5,730
Gasoline	46,000	46,000	27,652	42,971

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
<b>EXPENDITURES (CONTINUED)</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
Public safety (continued):				
Police (continued):				
County Sheriff (continued):				
Crime Commission	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,001
Office equipment	1,300	1,300	1,218	1,266
Computer line charge	9,000	9,000	5,777	6,258
Communications and dispatch	9,000	9,000	5,671	7,747
Secretary	43,534	43,534	44,666	42,065
Miscellaneous sheriff grants	-	-	-	3,812
Jail:				
Fuel, lights, and gas	10,000	10,000	9,700	9,625
Telephone	9,000	9,000	5,864	5,826
Food services - prisoners	25,000	25,000	20,655	16,588
Matron pay	600	600	604	482
Female and juvenile board	500	500	770	880
Court bailiff	9,198	9,198	10,833	9,275
Medical bills - prisoners	7,500	7,500	7,043	1,474
Jail supplies	300	300	301	380
Patrol expenses	2,000	2,000	1,993	1,776
Total public safety	<u>926,068</u>	<u>926,068</u>	<u>926,041</u>	<u>877,851</u>
Judiciary and court related:				
Court expense	5,000	5,000	23,129	2,625
Multi-county purchasing	2,000	2,000	1,991	1,975
Jurors	4,500	4,500	4,429	3,457
Court security	1,000	1,000	1,095	568
Foreign witness fees	200	200	198	34
Court appointed attorneys	10,000	10,000	17,073	5,436
Court ordered Juvenile Board	12,000	12,000	13,846	8,860
Labor relations expense	100	100	-	-
Circuit Clerk:				
Salary	44,710	44,710	44,882	43,433
Deputy and clerk hire	86,766	86,766	93,040	83,716
Office expense	5,500	5,500	5,470	4,490
Microfilm	2,250	2,250	2,248	2,140
Audit of Circuit Clerk's office	4,000	4,000	4,000	4,500
State's Attorney's office:				
State's Attorney's salary	120,037	120,037	129,455	126,326
Clerk hire	30,754	30,754	31,578	30,382

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (continued):				
State's Attorney's office (continued):				
Office expense	\$ 6,000	\$ 6,000	\$ 5,415	\$ 5,410
Transcripts, witness fees, and lie detector tests	5,000	5,000	1,125	2,011
Training and seminars	3,000	3,000	281	1,153
Appellate court services	5,100	5,100	5,000	5,000
Witness advocate	28,732	28,732	29,787	28,341
Public defender salary	55,006	55,006	55,218	55,006
Public defender - expenses	3,600	3,600	3,300	3,900
Probation officer:				
Salary	44,710	44,710	45,591	44,017
Office expense	2,000	2,000	2,000	1,335
Deputy probation officer	30,754	30,754	30,895	29,883
Travel	1,600	1,600	1,240	1,463
Total judiciary and court related	<u>514,319</u>	<u>514,319</u>	<u>552,286</u>	<u>495,461</u>
Public health and welfare:				
Welfare:				
Aid to indigent soldiers	200	200	74	-
Care of dependent and delinquent children	100	100	-	-
Waste management study	-	-	4,875	5,417
Resource Conservation and Development District	150	150	-	-
Recycling Coordinator	6,500	6,500	-	-
Recycling center	5,200	5,200	9,310	8,405
Total public health and welfare	<u>12,150</u>	<u>12,150</u>	<u>14,259</u>	<u>13,822</u>
Other:				
Education - Superintendent of Educational Service Region - office expense	15,865	15,865	15,013	14,036
All other:				
Port Authority	5,000	5,000	5,000	7,372
Marshall Putnam Extension Service	77,733	77,733	77,733	74,031
Total other	<u>98,598</u>	<u>98,598</u>	<u>97,746</u>	<u>95,439</u>

**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES (CONTINUED)</b>				
Capital outlay:				
Capital improvements - courthouse maintenance	\$ 50,000	\$ 50,000	\$ 4,131	\$ 3,620
Purchase of equipment - County Clerk	4,000	4,000	3,199	3,200
Radio equipment - E.S.D.A.	1,000	1,000	660	600
New car equipment - County Sheriff	2,000	2,000	1,979	1,500
Purchase of equipment - elections	15,000	15,000	14,581	5,180
Purchase of cars - County Sheriff	40,000	40,000	39,862	38,883
Purchase of equipment - Circuit Clerk	2,000	2,000	1,999	21,479
Total capital outlay	114,000	114,000	66,411	74,462
Total expenditures	2,931,085	2,931,085	2,733,137	2,667,337
Excess (deficiency) of revenues over expenditures	(112,002)	(112,002)	37,636	285,280
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from other funds	91,722	91,722	35,868	60,058
Transfer out to other funds	-	-	(3,100)	(32,737)
Replacement tax transfers to other funds	-	-	-	(7,408)
Total other financing sources (uses)	91,722	91,722	32,768	19,913
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (20,280)	\$ (20,280)	70,404	305,193
<b>FUND BALANCE</b>				
Beginning of year			2,303,084	1,997,891
End of year			\$ 2,373,488	\$ 2,303,084



**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2009**

**County Highway Fund** - to account 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.

**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.

**Illinois Municipal Retirement Fund** - to account 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.

**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2009**

**Tax Sale Automation Fund** - to account for fees collected by the Treasurer for establishing and maintaining automated record keeping systems in the office of the County Treasurer.

**Court Automation Fund** - to account for the automation of circuit court files. Revenue in this fund is derived from an additional fee charged for transactions in the Circuit Clerk's office.

**Court Systems Fund** - to account for court fees collected by the Clerk of the Circuit Court for certain cases processed by the Clerk's office. The funds are to be used to assist in financing the operations of the court system in the County.

**County Clerk's EDP Fund** - to account for the automation of County Clerk files and records. Revenue in this fund is derived from an additional fee charged for transactions in the County Clerk's office.

**Animal Control Fund** - to account for a portion of the operations of the County's Animal Control Program. Funding is provided by dog registration fees collected annually. The funds shall be used to pay the cost of stray dog control, impoundment, education on animal control and rabies, and other costs incurred in carrying out the provisions of the Illinois Animal Control Act.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2009**

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

**Violent Crime 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.

**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2009**

**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.

**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, 2009**

<b>ASSETS</b>	<b>County Highway</b>	<b>County Bridge</b>
Cash and cash equivalents	\$ 132,385	\$ 161,318
Investments	-	109,300
Receivables, net:		
State of Illinois	-	-
Property taxes	200,000	130,000
Other	3,083	31,218
Interfund receivables	<u>107,000</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 442,468</u></b>	 <b><u>\$ 431,836</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 5,273	\$ -
Interfund payable	-	4,369
Deferred revenue	<u>200,000</u>	<u>130,000</u>
Total liabilities	205,273	134,369
 <b>FUND BALANCES</b>		
Unreserved	<u>237,195</u>	<u>297,467</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b><u>\$ 442,468</u></b>	 <b><u>\$ 431,836</u></b>

<b>Federal Aid To Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>	<b>Township Bridge Program</b>	<b>Social Security</b>	<b>Illinois Municipal Retirement Fund</b>
\$ 138,932	\$ 412,548	\$ 30,877	\$ 71,544	\$ 60,613	\$ 203,778
200,297	-	51,031	-	106,000	426,000
-	64,799	-	-	-	-
130,000	-	-	-	100,000	200,000
5,221	-	-	-	-	-
4,369	-	30,072	-	-	-
<u>\$ 478,819</u>	<u>\$ 477,347</u>	<u>\$ 111,980</u>	<u>\$ 71,544</u>	<u>\$ 266,613</u>	<u>\$ 829,778</u>
\$ -	\$ 13,145	\$ -	\$ -	\$ -	\$ -
-	107,000	-	-	-	-
130,000	-	-	-	100,000	200,000
130,000	120,145	-	-	100,000	200,000
<u>348,819</u>	<u>357,202</u>	<u>111,980</u>	<u>71,544</u>	<u>166,613</u>	<u>629,778</u>
<u>\$ 478,819</u>	<u>\$ 477,347</u>	<u>\$ 111,980</u>	<u>\$ 71,544</u>	<u>\$ 266,613</u>	<u>\$ 829,778</u>

**MARSHALL COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2009**

<b>ASSETS</b>	<b><u>Tax Sale Automation</u></b>	<b><u>Court Automation</u></b>
Cash and cash equivalents	\$ 20,535	\$ 35,926
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Other	-	-
Interfund receivables	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 20,535</u></b>	<b><u>\$ 35,926</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Interfund payable	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
<b>FUND BALANCES</b>		
Unreserved	<hr/> 20,535	<hr/> 35,926
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 20,535</u></b>	<b><u>\$ 35,926</u></b>

<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>	<u>Drug Enforcement</u>
\$ 14,048	\$ 5,643	\$ 6,232	\$ 7,609	\$ 23,791	\$ 5,685
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,048</u>	<u>5,643</u>	<u>6,232</u>	<u>7,609</u>	<u>23,791</u>	<u>5,685</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	11,000	-	4,350	625
-	-	-	-	-	-
-	-	11,000	-	4,350	625
<u>14,048</u>	<u>5,643</u>	<u>(4,768)</u>	<u>7,609</u>	<u>19,441</u>	<u>5,060</u>
<u>\$ 14,048</u>	<u>\$ 5,643</u>	<u>\$ 6,232</u>	<u>\$ 7,609</u>	<u>\$ 23,791</u>	<u>\$ 5,685</u>



**MARSHALL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
November 30, 2009**

<b>ASSETS</b>	<b>Mentally Deficient Persons</b>	<b><u>Indemnity</u></b>
Cash and cash equivalents	\$ 30,656	\$ 36,601
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	27,000	-
Other	-	-
Interfund receivables	<u>-</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 57,656</u></b>	 <b><u>\$ 36,601</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Interfund payable	-	-
Deferred revenue	<u>27,000</u>	<u>-</u>
Total liabilities	27,000	-
 <b>FUND BALANCES</b>		
Unreserved	<u>30,656</u>	<u>36,601</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b><u>\$ 57,656</u></b>	 <b><u>\$ 36,601</u></b>

<b><u>Violent Crime Victims Assistance</u></b>	<b><u>Probation Services</u></b>	<b><u>Document Storage</u></b>	<b><u>Drug Prevention</u></b>	<b><u>Vital Records</u></b>	<b><u>KIDS Interface System</u></b>
\$ 10	\$ 44,970	\$ 18,011	\$ 12,173	\$ 12,399	\$ 10,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10</u>	<u>44,970</u>	<u>18,011</u>	<u>12,173</u>	<u>12,399</u>	<u>10,900</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10</u>	<u>44,970</u>	<u>18,011</u>	<u>12,173</u>	<u>12,399</u>	<u>10,900</u>
<u>\$ 10</u>	<u>\$ 44,970</u>	<u>\$ 18,011</u>	<u>\$ 12,173</u>	<u>\$ 12,399</u>	<u>\$ 10,900</u>

**MARSHALL COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 November 30, 2009**

<b>ASSETS</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>
Cash and cash equivalents	\$ 48,612	\$ 2,306
Investments	-	-
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Other	-	-
Interfund receivables	-	-
	-	-
<b>TOTAL ASSETS</b>	<b>\$ 48,612</b>	<b>\$ 2,306</b>
	-	-
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Interfund payable	-	-
Deferred revenue	-	-
	-	-
Total liabilities	-	-
<b>FUND BALANCES</b>		
Unreserved	48,612	2,306
	48,612	2,306
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 48,612</b>	<b>\$ 2,306</b>
	48,612	2,306

<u>Coroner's Morgue</u>	<u>Special Zoning Account</u>	<u>States Attorney Drug</u>	<u>Sheriff Tobacco Grant</u>	<u>Vehicle Maintenance</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 494	\$ -	\$ 347	\$ 148	\$ 3,721	\$ 1,552,812
-	-	-	-	-	892,628
-	-	-	-	-	64,799
-	-	-	-	-	787,000
-	-	-	-	-	39,522
-	-	-	-	-	141,441
<u>\$ 494</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 148</u>	<u>\$ 3,721</u>	<u>\$ 3,478,202</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,418
-	-	-	-	-	127,344
-	-	-	-	-	787,000
-	-	-	-	-	932,762
<u>494</u>	<u>-</u>	<u>347</u>	<u>148</u>	<u>3,721</u>	<u>2,545,440</u>
<u>\$ 494</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 148</u>	<u>\$ 3,721</u>	<u>\$ 3,478,202</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2009**

	<b><u>County Highway</u></b>	<b><u>County Bridge</u></b>
<b>REVENUES</b>		
Property taxes	\$ 195,255	\$ 97,628
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Fees, fines, and charges for services	112,839	41,236
Interest	321	2,099
Other	-	-
Total revenues	<u>308,415</u>	<u>140,963</u>
<b>EXPENDITURES</b>		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	412,976	80,142
Capital outlay	9,330	-
Total expenditures	<u>422,306</u>	<u>80,142</u>
Excess (deficiency) of revenues over expenditures	<u>(113,891)</u>	<u>60,821</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from disposal of assets	-	-
Operating transfers in	149,724	30,033
Operating transfers out	(5,000)	(4,659)
Net other financing sources (uses)	<u>144,724</u>	<u>25,374</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	30,833	86,195
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>206,362</u>	<u>211,272</u>
End of year	<u>\$ 237,195</u>	<u>\$ 297,467</u>

<b>Federal Aid To Secondary Roads</b>	<b>County Motor Fuel Tax</b>	<b>County Highway Engineering Revolving</b>	<b>Township Bridge Program</b>	<b>Social Security</b>	<b>Illinois Municipal Retirement Fund</b>
\$ 97,375	\$ -	\$ -	\$ -	\$ 139,974	\$ 364,393
-	345,241	-	-	-	-
-	-	-	-	1,815	4,067
-	-	-	95,048	-	-
-	-	49,110	-	-	-
5,553	725	1,241	287	510	1,826
-	-	-	-	2,753	5,872
<u>102,928</u>	<u>345,966</u>	<u>50,351</u>	<u>95,335</u>	<u>145,052</u>	<u>376,158</u>
-	-	-	-	-	-
-	-	-	-	151,893	269,991
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
35,451	126,169	9	111,313	-	-
-	-	-	-	-	-
<u>35,451</u>	<u>126,169</u>	<u>9</u>	<u>111,313</u>	<u>151,893</u>	<u>269,991</u>
<u>67,477</u>	<u>219,797</u>	<u>50,342</u>	<u>(15,978)</u>	<u>(6,841)</u>	<u>106,167</u>
-	-	7,001	-	-	-
3,550	-	-	4,659	-	-
-	(139,724)	(12,000)	(28,483)	-	-
<u>3,550</u>	<u>(139,724)</u>	<u>(4,999)</u>	<u>(23,824)</u>	<u>-</u>	<u>-</u>
71,027	80,073	45,343	(39,802)	(6,841)	106,167
<u>277,792</u>	<u>277,129</u>	<u>66,637</u>	<u>111,346</u>	<u>173,454</u>	<u>523,611</u>
<u>\$ 348,819</u>	<u>\$ 357,202</u>	<u>\$ 111,980</u>	<u>\$ 71,544</u>	<u>\$ 166,613</u>	<u>\$ 629,778</u>

**MARSHALL COUNTY, ILLINOIS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2009**

	<u>Tax Sale Automation</u>	<u>Court Automation</u>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Fees, fines, and charges for services	3,995	14,840
Interest	69	205
Other	-	-
Total revenues	<u>4,064</u>	<u>15,045</u>
 <b>EXPENDITURES</b>		
Current:		
General government	1,767	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	3,708
Public health and welfare	-	-
Transportation	-	-
Capital outlay	160	-
Total expenditures	<u>1,927</u>	<u>3,708</u>
Excess (deficiency) of revenues over expenditures	<u>2,137</u>	<u>11,337</u>
 <b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from disposal of assets	-	-
Operating transfers in	-	-
Operating transfers out	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,137	11,337
 <b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	<u>18,398</u>	<u>24,589</u>
End of year	<u>\$ 20,535</u>	<u>\$ 35,926</u>

<u>Court Systems</u>	<u>County Clerk's EDP</u>	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>	<u>Drug Enforcement</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
5,947	11,069	21,051	6,835	25,783	899
94	16	16	53	96	20
-	-	-	-	-	-
<u>6,041</u>	<u>11,085</u>	<u>21,067</u>	<u>6,888</u>	<u>25,879</u>	<u>919</u>
-	7,346	-	-	-	-
-	-	-	-	-	-
-	-	24,544	-	-	-
2,551	-	-	5,905	5,897	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,551</u>	<u>7,346</u>	<u>24,544</u>	<u>5,905</u>	<u>5,897</u>	<u>-</u>
<u>3,490</u>	<u>3,739</u>	<u>(3,477)</u>	<u>983</u>	<u>19,982</u>	<u>919</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(1,518)	(4,350)	-
-	-	-	(1,518)	(4,350)	-
3,490	3,739	(3,477)	(535)	15,632	919
<u>10,558</u>	<u>1,904</u>	<u>(1,291)</u>	<u>8,144</u>	<u>3,809</u>	<u>4,141</u>
<u>\$ 14,048</u>	<u>\$ 5,643</u>	<u>\$ (4,768)</u>	<u>\$ 7,609</u>	<u>\$ 19,441</u>	<u>\$ 5,060</u>



**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2009**

	<b><u>Mentally Deficient Persons</u></b>	<b><u>Indemnity</u></b>
<b>REVENUES</b>		
Property taxes	\$ 37,024	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Fees, fines, and charges for services	-	4,760
Interest	-	173
Other	-	-
Total revenues	37,024	4,933
<b>EXPENDITURES</b>		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	27,000	-
Transportation	-	-
Capital outlay	-	-
Total expenditures	27,000	-
Excess (deficiency) of revenues over expenditures	10,024	4,933
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from disposal of assets	-	-
Operating transfers in	-	-
Operating transfers out	-	(15,000)
Net other financing sources (uses)	-	(15,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	10,024	(10,067)
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	20,632	46,668
End of year	\$ 30,656	\$ 36,601

<b><u>Violent Crime Victims Assistance</u></b>	<b><u>Probation Services</u></b>	<b><u>Document Storage</u></b>	<b><u>Drug Prevention</u></b>	<b><u>Vital Records</u></b>	<b><u>KIDS Interface System</u></b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	9,824	-	9,230
-	13,329	14,761	-	804	-
-	305	101	-	92	77
-	-	-	-	-	-
<u>-</u>	<u>13,634</u>	<u>14,862</u>	<u>9,824</u>	<u>896</u>	<u>9,307</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,005	-	-
-	5,256	14,991	-	-	13,225
-	-	-	-	-	-
-	-	-	-	-	-
-	2,295	-	-	-	-
<u>-</u>	<u>7,551</u>	<u>14,991</u>	<u>6,005</u>	<u>-</u>	<u>13,225</u>
-	-	-	-	-	-
<u>-</u>	<u>6,083</u>	<u>(129)</u>	<u>3,819</u>	<u>896</u>	<u>(3,918)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	6,083	(129)	3,819	896	(3,918)
<u>10</u>	<u>38,887</u>	<u>18,140</u>	<u>8,354</u>	<u>11,503</u>	<u>14,818</u>
<u>\$ 10</u>	<u>\$ 44,970</u>	<u>\$ 18,011</u>	<u>\$ 12,173</u>	<u>\$ 12,399</u>	<u>\$ 10,900</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2009**

	<b>Geographic Information System</b>	<b>DUI Equipment</b>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Motor fuel tax allotments	-	-
Personal property replacement taxes	-	-
Operating grants and contributions	-	-
Fees, fines, and charges for services	46,232	-
Interest	281	-
Other	-	-
Total revenues	46,513	-
<b>EXPENDITURES</b>		
Current:		
General government	36,438	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Capital outlay	-	-
Total expenditures	36,438	-
Excess (deficiency) of revenues over expenditures	10,075	-
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from disposal of assets	-	-
Operating transfers in	-	-
Operating transfers out	-	-
Net other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	10,075	-
<b>FUND BALANCE (DEFICIT)</b>		
Beginning of year	38,537	2,306
End of year	\$ 48,612	\$ 2,306

<u>Coroner's Morgue</u>	<u>Special Zoning Account</u>	<u>States Attorney Drug</u>	<u>Sheriff Tobacco Grant</u>	<u>Vehicle Maintenance</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 931,649
-	-	-	-	-	345,241
-	-	-	-	-	5,882
4,415	-	-	-	2,500	121,017
-	-	-	-	3,540	377,030
19	796	-	-	-	14,975
-	-	-	-	-	8,625
<u>4,434</u>	<u>796</u>	<u>-</u>	<u>-</u>	<u>6,040</u>	<u>1,804,419</u>
89	54,017	-	-	-	99,657
-	-	-	-	-	421,884
-	-	200	335	4,745	35,829
-	-	-	-	-	51,533
-	-	-	-	-	27,000
-	-	-	-	-	766,060
4,010	-	-	-	13,819	29,614
<u>4,099</u>	<u>54,017</u>	<u>200</u>	<u>335</u>	<u>18,564</u>	<u>1,431,577</u>
<u>335</u>	<u>(53,221)</u>	<u>(200)</u>	<u>(335)</u>	<u>(12,524)</u>	<u>372,842</u>
-	-	-	-	11,325	18,326
-	-	-	-	-	187,966
-	-	-	-	-	(210,734)
-	-	-	-	11,325	(4,442)
335	(53,221)	(200)	(335)	(1,199)	368,400
159	53,221	547	483	4,920	2,177,040
<u>\$ 494</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 148</u>	<u>\$ 3,721</u>	<u>\$ 2,545,440</u>

**MARSHALL COUNTY, ILLINOIS**  
**COUNTY HIGHWAY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Property taxes	\$ 195,500	\$ 195,500	\$ 195,255	\$ 195,606
Reimbursements	10,000	10,000	29,620	14,051
Stark County reimbursement	50,000	50,000	73,736	77,684
Interest on investments	1,000	1,000	321	16,739
Signs	2,000	2,000	3,539	1,207
Miscellaneous	3,700	3,700	5,944	666,161
Total revenues	<u>262,200</u>	<u>262,200</u>	<u>308,415</u>	<u>971,448</u>
<b>EXPENDITURES</b>				
Resurfacing of roads	25,500	25,500	23,008	687,426
Gas and oil	48,000	48,000	29,234	44,579
Mileage - various persons	5,000	5,000	2,526	4,974
Office expense	6,000	6,000	2,204	3,767
Supplies	15,000	15,000	15,094	12,746
Miscellaneous	4,000	4,000	4,184	3,939
Interest on anticipation warrant	1,000	1,000	-	-
Salaries	304,500	304,500	290,212	273,864
Utilities	17,000	17,000	10,208	8,971
Repairs	23,000	23,000	36,306	24,702
Capital outlay	74,000	74,000	9,330	92,612
Total expenditures	<u>523,000</u>	<u>523,000</u>	<u>422,306</u>	<u>1,157,580</u>
Deficiency of revenues over expenditures	<u>(260,800)</u>	<u>(260,800)</u>	<u>(113,891)</u>	<u>(186,132)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Equipment rental - County Motor Fuel Tax Fund transfer	140,000	140,000	139,724	108,927
County Highway Engineering Revolving Fund transfer	30,000	30,000	10,000	82,994
Salary reimbursement from General Fund	30,000	30,000	-	-
Recycling reimbursement from General Fund	5,200	5,200	-	-
Transfer to General Fund	(5,000)	(5,000)	(5,000)	(15,000)
Net other financing sources (uses)	<u>200,200</u>	<u>200,200</u>	<u>144,724</u>	<u>176,921</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (60,600)</u>	<u>\$ (60,600)</u>	30,833	(9,211)
<b>FUND BALANCE</b>				
Beginning of year			<u>206,362</u>	<u>215,573</u>
End of year			<u>\$ 237,195</u>	<u>\$ 206,362</u>

**MARSHALL COUNTY, ILLINOIS**  
**COUNTY BRIDGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Property taxes	\$ 97,750	\$ 97,750	\$ 97,628	\$ 97,909
Various townships - share of bridge construction	100,000	100,000	41,236	3,270
Interest	300	300	2,099	5,426
Total revenues	<u>198,050</u>	<u>198,050</u>	<u>140,963</u>	<u>106,605</u>
<b>EXPENDITURES</b>				
Pipe culverts	40,000	40,000	2,403	10,876
Bridge projects:				
Monier	10,000	10,000	-	-
Holocker	10,000	10,000	-	24,094
Bureau County line	50,000	50,000	-	-
Vernon Henry	10,000	10,000	-	-
Bennington	35,000	35,000	44,958	17,937
LaPrairie	10,000	10,000	-	-
Richland County Line	10,000	10,000	-	-
Wenona Box	15,000	15,000	-	-
Saratoga	10,000	10,000	12,339	3,596
Whitefield	20,000	20,000	-	4,533
Bridges	40,000	40,000	2,300	-
Borings and plan preparation	10,000	10,000	-	238
Miscellaneous	10,000	10,000	18,142	1,463
Total expenditures	<u>280,000</u>	<u>280,000</u>	<u>80,142</u>	<u>62,737</u>
Excess (deficiency) of revenues over expenditures	<u>(81,950)</u>	<u>(81,950)</u>	<u>60,821</u>	<u>43,868</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Township Bridge Program Fund	20,000	20,000	28,483	-
Transfer from General Fund	-	-	1,550	-
Transfer to Township Bridge Program Fund	-	-	(4,659)	(19,651)
Net other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>25,374</u>	<u>(19,651)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (61,950)</u>	<u>\$ (61,950)</u>	86,195	24,217
<b>FUND BALANCE</b>				
Beginning of year			<u>211,272</u>	<u>187,055</u>
End of year			<u>\$ 297,467</u>	<u>\$ 211,272</u>

**MARSHALL COUNTY, ILLINOIS  
FEDERAL AID TO SECONDARY ROADS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
Property taxes	\$ 97,500	\$ 97,500	\$ 97,375	\$ 97,909
Fees, fines, and charges	-	-	-	15,819
Interest	1,000	1,000	5,553	8,620
Other	102,000	102,000	-	-
Total revenues	<u>200,500</u>	<u>200,500</u>	<u>102,928</u>	<u>122,348</u>
<b>EXPENDITURES</b>				
Other engineering - general	32,000	32,000	20,898	5,151
Camp Grove	-	-	-	11,464
Bureau County line - Saratoga	50,000	50,000	-	1,991
Bureau County line - Whitefield	10,000	10,000	-	2,379
LaRose Bridge	15,000	15,000	-	-
Yankee Lane	10,000	10,000	-	162,177
Western	10,000	10,000	-	2,700
Western Curve	100,000	100,000	14,553	13,746
Toluca	75,000	75,000	-	1,822
Richland County Line	10,000	10,000	-	700
Strawn Creek	10,000	10,000	-	24,094
3rd PM	80,000	80,000	-	-
S. Yankee Lane	10,000	10,000	-	-
N. Valley	10,000	10,000	-	-
Total expenditures	<u>422,000</u>	<u>422,000</u>	<u>35,451</u>	<u>226,224</u>
Excess (deficiency) of revenues over expenditures	<u>(221,500)</u>	<u>(221,500)</u>	<u>67,477</u>	<u>(103,876)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer from Engineering Revolving	-	-	2,000	-
Transfer from General Fund	-	-	1,550	-
Net other financing sources	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (221,500)</u>	<u>\$ (221,500)</u>	71,027	(103,876)
<b>FUND BALANCE</b>				
Beginning of year			<u>277,792</u>	<u>381,668</u>
End of year			<u>\$ 348,819</u>	<u>\$ 277,792</u>

**MARSHALL COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Motor fuel tax allotments	\$ 345,241	\$ 355,647
Interest	<u>725</u>	<u>6,193</u>
Total revenues	345,966	361,840
 <b>EXPENDITURES</b>		
Expenditures on approved motor fuel tax projects	<u>126,169</u>	<u>296,087</u>
Excess of revenues over expenditures	219,797	65,753
 <b>OTHER FINANCING USES</b>		
Transfer to County Highway Fund for expenditures on approved motor fuel projects	<u>(139,724)</u>	<u>(108,927)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	80,073	(43,174)
 <b>FUND BALANCE</b>		
Beginning of year	<u>277,129</u>	<u>320,303</u>
End of year	<u>\$ 357,202</u>	<u>\$ 277,129</u>



**MARSHALL COUNTY, ILLINOIS**  
**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 75,000	\$ 75,000	\$ 49,110	\$ 68,507
Interest	200	200	1,241	2,209
Other	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>-</u>
Total revenues	86,200	86,200	50,351	70,716
<b>EXPENDITURES</b>				
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>9</u>	<u>89</u>
Excess of revenues over expenditures	<u>83,200</u>	<u>83,200</u>	<u>50,342</u>	<u>70,627</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from disposal of assets	-	-	7,001	-
Transfer in	-	-	-	6,200
Transfer to County Highway Fund for engineering salaries	<u>(70,000)</u>	<u>(70,000)</u>	<u>(12,000)</u>	<u>(82,994)</u>
Net other financing sources (uses)	<u>(70,000)</u>	<u>(70,000)</u>	<u>(4,999)</u>	<u>(76,794)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 13,200</u>	<u>\$ 13,200</u>	45,343	(6,167)
<b>FUND BALANCE</b>				
Beginning of year			<u>66,637</u>	<u>72,804</u>
End of year			<u>\$ 111,980</u>	<u>\$ 66,637</u>

**MARSHALL COUNTY, ILLINOIS  
TOWNSHIP BRIDGE PROGRAM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Operating grants and contributions	\$ 100,000	\$ 100,000	\$ 95,048	\$ 95,111
Interest	<u>1,000</u>	<u>1,000</u>	<u>287</u>	<u>512</u>
Total revenues	101,000	101,000	95,335	95,623
<b>EXPENDITURES</b>				
Expenditures on bridge projects	<u>120,000</u>	<u>120,000</u>	<u>111,313</u>	<u>40,360</u>
Excess (deficiency) of revenues over expenditures	<u>(19,000)</u>	<u>(19,000)</u>	<u>(15,978)</u>	<u>55,263</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in - Aid to TWP Bridge	-	-	4,659	19,651
Transfer out - Aid to TWP Bridge	<u>-</u>	<u>-</u>	<u>(28,483)</u>	<u>(6,200)</u>
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(23,824)</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>	(39,802)	68,714
<b>FUND BALANCE</b>				
Beginning of year			<u>111,346</u>	<u>42,632</u>
End of year			<u>\$ 71,544</u>	<u>\$ 111,346</u>

**MARSHALL COUNTY, ILLINOIS  
SOCIAL SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<b><u>Original Budget</u></b>	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Property taxes	\$ 140,000	\$ 140,000	\$ 139,974	\$ 140,120
Personal property replacement taxes	2,000	2,000	1,815	-
Interest	3,000	3,000	510	1,097
Other	-	-	2,753	2,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	145,000	145,000	145,052	143,703
 <b>EXPENDITURES</b>				
Payments for County's share of Social Security tax	<hr/>	<hr/>	<hr/>	<hr/>
	145,000	145,000	151,893	144,035
Deficiency of revenues over expenditures	-	-	(6,841)	(332)
 <b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund - personal property replacement tax	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	2,273
Excess (deficiency) of revenues and other financing sources over expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	(6,841)	1,941
 <b>FUND BALANCE</b>				
Beginning of year			<hr/>	<hr/>
			173,454	171,513
End of year			<hr/>	<hr/>
			\$ 166,613	\$ 173,454

**MARSHALL COUNTY, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 365,000	\$ 365,000	\$ 364,393	\$ 364,952
Personal property replacement taxes	4,500	4,500	4,067	-
Interest	500	500	1,826	2,976
Other	<u>5,000</u>	<u>5,000</u>	<u>5,872</u>	<u>5,832</u>
Total revenues	375,000	375,000	376,158	373,760
<b>EXPENDITURES</b>				
Payments to employees' retirement fund	<u>375,000</u>	<u>375,000</u>	<u>269,991</u>	<u>264,384</u>
Excess of revenues over expenditures	-	-	106,167	109,376
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,135</u>
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	106,167	114,511
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>523,611</u>	<u>409,100</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 629,778</u>	<u>\$ 523,611</u>

**MARSHALL COUNTY, ILLINOIS  
TAX SALE AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 3,000	\$ 3,000	\$ 3,995	\$ 8,712
Interest	-	-	69	124
	<u>3,000</u>	<u>3,000</u>	<u>4,064</u>	<u>8,836</u>
Total revenues				
<b>EXPENDITURES</b>				
Salaries	350	350	-	185
Supplies	1,000	1,000	927	835
Social security and Medicare	-	-	-	19
Training	2,000	2,000	744	1,383
Miscellaneous	-	-	96	1,406
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>160</u>	<u>678</u>
	<u>4,350</u>	<u>4,350</u>	<u>1,927</u>	<u>4,506</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (1,350)</u>	<u>\$ (1,350)</u>	2,137	4,330
<b>FUND BALANCE</b>				
Beginning of year			<u>18,398</u>	<u>14,068</u>
End of year			<u>\$ 20,535</u>	<u>\$ 18,398</u>

**MARSHALL COUNTY, ILLINOIS  
 COURT AUTOMATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended November 30, 2009  
 With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 14,840	\$ 18,811
Interest	<u>200</u>	<u>200</u>	<u>205</u>	<u>251</u>
Total revenues	12,200	12,200	15,045	19,062
<b>EXPENDITURES</b>				
Supplies	<u>20,000</u>	<u>20,000</u>	<u>3,708</u>	<u>16,877</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (7,800)</u>	<u>\$ (7,800)</u>	11,337	2,185
<b>FUND BALANCE</b>				
Beginning of year			<u>24,589</u>	<u>22,404</u>
End of year			<u>\$ 35,926</u>	<u>\$ 24,589</u>

**MARSHALL COUNTY, ILLINOIS  
 COURT SYSTEMS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended November 30, 2009  
 With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 7,200	\$ 7,200	\$ 5,947	\$ 6,424
Interest	<u>150</u>	<u>150</u>	<u>94</u>	<u>99</u>
Total revenues	7,350	7,350	6,041	6,523
<b>EXPENDITURES</b>				
Supplies	<u>10,000</u>	<u>10,000</u>	<u>2,551</u>	<u>4,245</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (2,650)</u>	<u>\$ (2,650)</u>	3,490	2,278
<b>FUND BALANCE</b>				
Beginning of year			<u>10,558</u>	<u>8,280</u>
End of year			<u>\$ 14,048</u>	<u>\$ 10,558</u>

**MARSHALL COUNTY, ILLINOIS  
COUNTY CLERK'S EDP FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>Original</u>	<u>2009</u>		<u>2008</u>
	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 13,500	\$ 13,500	\$ 11,069	\$ 11,590
Interest	<u>100</u>	<u>100</u>	<u>16</u>	<u>11</u>
Total revenues	13,600	13,600	11,085	11,601
<b>EXPENDITURES</b>				
Microfilm expense	<u>20,000</u>	<u>20,000</u>	<u>7,346</u>	<u>12,506</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,400)</u>	<u>\$ (6,400)</u>	3,739	(905)
<b>FUND BALANCE</b>				
Beginning of year			<u>1,904</u>	<u>2,809</u>
End of year			<u>\$ 5,643</u>	<u>\$ 1,904</u>



**MARSHALL COUNTY, ILLINOIS**  
**ANIMAL CONTROL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 25,000	\$ 25,000	\$ 21,051	\$ 19,828
Interest	100	100	16	32
	<u>25,100</u>	<u>25,100</u>	<u>21,067</u>	<u>19,860</u>
Total revenues				
<b>EXPENDITURES</b>				
Salary	6,517	6,517	6,517	6,327
Dog tax expense	3,500	3,500	671	1,260
Water and sewer	270	270	270	270
Maintenance	1,200	1,200	470	420
Dog catcher	2,000	2,000	3,600	2,120
Dog catcher mileage	350	350	711	424
Veterinarian	7,700	7,700	7,428	7,207
Veterinary salary	4,800	4,800	4,800	4,800
Miscellaneous	200	200	77	25
	<u>26,537</u>	<u>26,537</u>	<u>24,544</u>	<u>22,853</u>
Total expenditures				
Deficiency of revenues over expenditures	<u>\$ (1,437)</u>	<u>\$ (1,437)</u>	(3,477)	(2,993)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>(1,291)</u>	<u>1,702</u>
End of year			<u>\$ (4,768)</u>	<u>\$ (1,291)</u>

**MARSHALL COUNTY, ILLINOIS  
COUNTY LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 6,000	\$ 6,000	\$ 6,835	\$ 6,903
Interest	<u>50</u>	<u>50</u>	<u>53</u>	<u>68</u>
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,888</u>	<u>6,971</u>
<b>EXPENDITURES</b>				
Law Library payment	10,000	10,000	5,905	4,123
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>95</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>5,905</u>	<u>4,218</u>
Excess (deficiency) of revenues over expenditures	(3,950)	(3,950)	983	2,753
<b>OTHER FINANCING USES</b>				
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>(1,518)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (3,950)</u>	<u>\$ (3,950)</u>	(535)	2,753
<b>FUND BALANCE</b>				
Beginning of year			<u>8,144</u>	<u>5,391</u>
End of year			<u>\$ 7,609</u>	<u>\$ 8,144</u>

**MARSHALL COUNTY, ILLINOIS  
MAINTENANCE AND CHILD SUPPORT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 15,000	\$ 15,000	\$ 25,783	\$ 2,488
Interest	<u>200</u>	<u>200</u>	<u>96</u>	<u>13</u>
Total revenues	15,200	15,200	25,879	2,501
<b>EXPENDITURES</b>				
Supplies	<u>20,000</u>	<u>20,000</u>	<u>5,897</u>	<u>5,915</u>
Excess (deficiency) of revenues over expenditures	(4,800)	(4,800)	19,982	(3,414)
<b>OTHER FINANCING USES</b>				
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>(4,350)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (4,800)</u>	<u>\$ (4,800)</u>	15,632	(3,414)
<b>FUND BALANCE</b>				
Beginning of year			<u>3,809</u>	<u>7,223</u>
End of year			<u>\$ 19,441</u>	<u>\$ 3,809</u>

**MARSHALL COUNTY, ILLINOIS  
DRUG ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 899	\$ 788
Interest	-	-	20	30
	<u>500</u>	<u>500</u>	<u>919</u>	<u>818</u>
Total revenues				
<b>EXPENDITURES</b>				
Supplies	500	500	-	-
Purchase of equipment	-	-	-	-
Miscellaneous	-	-	-	1,313
	<u>500</u>	<u>500</u>	<u>-</u>	<u>1,313</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	919	(495)
<b>FUND BALANCE</b>				
Beginning of year			<u>4,141</u>	<u>4,636</u>
End of year			<u>\$ 5,060</u>	<u>\$ 4,141</u>

**MARSHALL COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 37,000	\$ 37,000	\$ 37,024	\$ 37,120
<b>EXPENDITURES</b>				
Gateway Center	15,000	15,000	15,000	15,000
Marshall Putnam Youth Services	10,000	10,000	10,000	10,000
Mental Health	-	-	-	2,000
Mental Health Task Force	2,000	2,000	-	-
Mental Health Office Set Up	3,000	3,000	-	-
North Central Behavioral - Self Pay Support	2,000	2,000	2,000	-
	<u>32,000</u>	<u>32,000</u>	<u>27,000</u>	<u>27,000</u>
Total expenditures				
Excess of revenues over expenditures	<u>\$ 5,000</u>	<u>\$ 5,000</u>	10,024	10,120
<b>FUND BALANCE</b>				
Beginning of year			<u>20,632</u>	<u>10,512</u>
End of year			<u>\$ 30,656</u>	<u>\$ 20,632</u>

**MARSHALL COUNTY, ILLINOIS  
INDEMNITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Redemptions	\$ 5,000	\$ 5,000	\$ 4,760	\$ 10,110
Interest	<u>500</u>	<u>500</u>	<u>173</u>	<u>439</u>
Total revenues	5,500	5,500	4,933	10,549
 <b>EXPENDITURES</b>				
Claims	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(4,500)	(4,500)	4,933	10,549
 <b>OTHER FINANCING USES</b>				
Transfer to other funds	<u>(15,000)</u>	<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>	(10,067)	(19,451)
 <b>FUND BALANCE</b>				
Beginning of year			<u>46,668</u>	<u>66,119</u>
End of year			<u>\$ 36,601</u>	<u>\$ 46,668</u>

**MARSHALL COUNTY, ILLINOIS**  
**VIOLENT CRIME VICTIMS ASSISTANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ -	\$ -
 <b>FUND BALANCE</b>		
Beginning of year	10	10
End of year	\$ 10	\$ 10

**MARSHALL COUNTY, ILLINOIS  
PROBATION SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 16,000	\$ 16,000	\$ 13,329	\$ 11,786
Interest	<u>200</u>	<u>200</u>	<u>305</u>	<u>404</u>
Total revenues	<u>16,200</u>	<u>16,200</u>	<u>13,634</u>	<u>12,190</u>
<b>EXPENDITURES</b>				
Supplies	-	-	-	380
Electronic monitoring	4,000	4,000	1,919	1,761
Offender services	10,500	10,500	2,177	3,810
Training	2,500	2,500	601	1,206
Miscellaneous	2,500	2,500	559	870
Capital outlay	<u>8,100</u>	<u>8,100</u>	<u>2,295</u>	<u>2,903</u>
Total expenditures	<u>27,600</u>	<u>27,600</u>	<u>7,551</u>	<u>10,930</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (11,400)</u>	<u>\$ (11,400)</u>	6,083	1,260
<b>FUND BALANCE</b>				
Beginning of year			<u>38,887</u>	<u>37,627</u>
End of year			<u>\$ 44,970</u>	<u>\$ 38,887</u>



**MARSHALL COUNTY, ILLINOIS  
DOCUMENT STORAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 14,761	\$ 17,460
Interest	<u>150</u>	<u>150</u>	<u>101</u>	<u>152</u>
Total revenues	12,150	12,150	14,862	17,612
<b>EXPENDITURES</b>				
Supplies	<u>40,000</u>	<u>40,000</u>	<u>14,991</u>	<u>16,723</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (27,850)</u>	<u>\$ (27,850)</u>	(129)	889
<b>FUND BALANCE</b>				
Beginning of year			<u>18,140</u>	<u>17,251</u>
End of year			<u>\$ 18,011</u>	<u>\$ 18,140</u>

**MARSHALL COUNTY, ILLINOIS  
DRUG PREVENTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			<b>2008</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Calendar receipts	\$ -	\$ -	\$ 4,600	\$ 4,900
Other	-	-	5,224	599
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	-	9,824	5,499
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Canine expense	1,000	1,000	878	905
Miscellaneous	-	-	5,127	756
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,000	1,000	6,005	1,661
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	\$ (1,000)	\$ (1,000)	3,819	3,838
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>				
Beginning of year			<hr/> 8,354	<hr/> 4,516
End of year			<hr/> \$ 12,173	<hr/> \$ 8,354

**MARSHALL COUNTY, ILLINOIS  
VITAL RECORDS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 804	\$ 934
Interest	<u>50</u>	<u>50</u>	<u>92</u>	<u>124</u>
Total revenues	1,050	1,050	896	1,058
<b>EXPENDITURES</b>				
Microfilm	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ 800</u>	<u>\$ 800</u>	896	1,058
<b>FUND BALANCE</b>				
Beginning of year			<u>11,503</u>	<u>10,445</u>
End of year			<u>\$ 12,399</u>	<u>\$ 11,503</u>

**MARSHALL COUNTY, ILLINOIS  
KIDS INTERFACE SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Operating grants and contributions - state revenue	\$ 10,000	\$ 10,000	\$ 9,230	\$ 10,683
Interest	<u>100</u>	<u>100</u>	<u>77</u>	<u>174</u>
Total revenues	<u>10,100</u>	<u>10,100</u>	<u>9,307</u>	<u>10,857</u>
<b>EXPENDITURES</b>				
Supplies	16,000	16,000	2,036	7,515
Computer maintenance	-	-	3,480	-
Salaries	<u>-</u>	<u>-</u>	<u>7,709</u>	<u>-</u>
Total expenditures	<u>16,000</u>	<u>16,000</u>	<u>13,225</u>	<u>7,515</u>
Deficiency of revenues over expenditures	<u>\$ (5,900)</u>	<u>\$ (5,900)</u>	(3,918)	3,342
<b>FUND BALANCE</b>				
Beginning of year			<u>14,818</u>	<u>11,476</u>
End of year			<u>\$ 10,900</u>	<u>\$ 14,818</u>

**MARSHALL COUNTY, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<b>2009</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 30,000	\$ 30,000	\$ 46,232	\$ 47,394
Interest	-	-	281	272
	<u>30,000</u>	<u>30,000</u>	<u>46,513</u>	<u>47,666</u>
Total revenues				
<b>EXPENDITURES</b>				
Mapping Program	8,000	8,000	14,231	1,948
Map digitization	7,000	7,000	1,875	3,274
Salaries	17,915	17,915	20,332	19,106
	<u>32,915</u>	<u>32,915</u>	<u>36,438</u>	<u>24,328</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (2,915)</u>	<u>\$ (2,915)</u>	10,075	23,338
<b>FUND BALANCE</b>				
Beginning of year			<u>38,537</u>	<u>15,199</u>
End of year			<u>\$ 48,612</u>	<u>\$ 38,537</u>

**MARSHALL COUNTY, ILLINOIS**  
**DUI EQUIPMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ -	\$ -
<b>EXPENDITURES</b>				
Purchase of equipment	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>\$ (500)</u>	<u>\$ (500)</u>	-	-
<b>FUND BALANCE</b>				
Beginning of year			<u>2,306</u>	<u>2,306</u>
End of year			<u>\$ 2,306</u>	<u>\$ 2,306</u>

**MARSHALL COUNTY, ILLINOIS  
CORONER'S MORGUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ -	\$ 1,723
Operating grants and contributions - state revenue	4,415	-
Interest	<u>19</u>	<u>3</u>
Total revenues	<u>4,434</u>	<u>1,726</u>
 <b>EXPENDITURES</b>		
Miscellaneous	89	847
Capital outlay	<u>4,010</u>	<u>1,014</u>
Total expenditures	<u>4,099</u>	<u>1,861</u>
Excess (deficiency) of revenues over expenditures	335	(135)
 <b>FUND BALANCE</b>		
Beginning of year	<u>159</u>	<u>294</u>
End of year	<u>\$ 494</u>	<u>\$ 159</u>

**MARSHALL COUNTY, ILLINOIS  
SPECIAL ZONING ACCOUNT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Interest	\$ 796	\$ 1,181
 <b>EXPENDITURES</b>		
Miscellaneous	<u>54,017</u>	<u>34,470</u>
Deficiency of revenues over expenditures	(53,221)	(33,289)
 <b>OTHER FINANCING SOURCES</b>		
Transfer from other funds	<u>-</u>	<u>32,737</u>
Deficiency of revenues and other financing sources over expenditures	(53,221)	(552)
 <b>FUND BALANCE</b>		
Beginning of year	<u>53,221</u>	<u>53,773</u>
End of year	<u>\$ -</u>	<u>\$ 53,221</u>



**MARSHALL COUNTY, ILLINOIS  
STATES ATTORNEY DRUG FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ -	\$ 123
 <b>EXPENDITURES</b>		
Miscellaneous	<u>200</u>	<u>651</u>
Deficiency of revenues over expenditures	(200)	(528)
 <b>FUND BALANCE</b>		
Beginning of year	<u>547</u>	<u>1,075</u>
End of year	<u>\$ 347</u>	<u>\$ 547</u>

**MARSHALL COUNTY, ILLINOIS**  
**SHERIFF TOBACCO GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**  
**Year Ended November 30, 2009**  
**With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>	<u>2008</u>
<b>EXPENDITURES</b>		
Salaries	\$ -	\$ 373
Office expenses	<u>335</u>	<u>1,731</u>
Total expenditures	335	2,104
 <b>FUND BALANCE</b>		
Beginning of year	<u>483</u>	<u>2,587</u>
End of year	<u>\$ 148</u>	<u>\$ 483</u>

**MARSHALL COUNTY, ILLINOIS  
VEHICLE MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2009  
With Comparative Figures for the Year Ended November 30, 2008**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
<b>REVENUES</b>				
Operating grants and contributions	\$ -	\$ -	\$ 2,500	\$ -
Fees, fines, and charges for services	<u>2,900</u>	<u>2,900</u>	<u>3,540</u>	<u>2,976</u>
	<u>2,900</u>	<u>2,900</u>	<u>6,040</u>	<u>2,976</u>
<b>EXPENDITURES</b>				
Maintenance	-	-	4,745	-
Capital outlay	<u>-</u>	<u>-</u>	<u>13,819</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>18,564</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	2,900	2,900	(12,524)	2,976
<b>OTHER FINANCING SOURCES</b>				
Proceeds from disposal of assets	<u>-</u>	<u>-</u>	<u>11,325</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 2,900</u>	<u>\$ 2,900</u>	(1,199)	2,976
<b>FUND BALANCE</b>				
Beginning of year			<u>4,920</u>	<u>1,944</u>
End of year			<u>\$ 3,721</u>	<u>\$ 4,920</u>

**MARSHALL COUNTY, ILLINOIS  
 COMPONENT UNIT  
 STATEMENT OF CASH FLOWS  
 Year Ended November 30, 2009**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from phone companies	\$ 302,889
Cash payments to suppliers for goods and services	(148,904)
Cash payments for salaries	<u>(86,702)</u>
Net cash provided by operating activities	<u>67,283</u>

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

Acquisition of equipment	<u>(11,825)</u>
--------------------------	-----------------

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	17,114
Purchase of investments	(640,629)
Redemption of investments	<u>543,875</u>
Net cash used in investing activities	<u>(79,640)</u>

**NET DECREASE IN CASH AND CASH EQUIVALENTS** (24,182)

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR** 70,248

**CASH AND CASH EQUIVALENTS, END OF YEAR** \$ 46,066

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

Operating income	\$ 8,857
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	30,341
Effects of changes in operating assets and liabilities:	
Accounts receivable	30,675
Accounts payable and accrued expense	<u>(2,590)</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES** \$ 67,283

**MARSHALL COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
FUND DESCRIPTIONS  
November 30, 2009**

**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, 2009**

	<b><u>County Collector</u></b>	<b><u>Circuit Clerk</u></b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 20,715	\$ 98,459
<b>TOTAL ASSETS</b>	<b><u>\$ 20,715</u></b>	<b><u>\$ 98,459</u></b>
<b>LIABILITIES</b>		
Due to other taxing units	\$ 20,715	\$ -
Funds held for others	<u>-</u>	<u>98,459</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 20,715</u></b>	<b><u>\$ 98,459</u></b>

<b><u>Inheritance Tax</u></b>	<b><u>Treasurer's Payroll Clearing</u></b>	<b><u>Escrow</u></b>	<b><u>Land Acquisition</u></b>	<b><u>Total</u></b>
\$ <u>8,668</u>	\$ <u>-</u>	\$ <u>3,032</u>	\$ <u>7,540</u>	\$ <u>138,414</u>
\$ <u>8,668</u>	\$ <u>-</u>	\$ <u>3,032</u>	\$ <u>7,540</u>	\$ <u>138,414</u>
\$ <u>-</u> <u>8,668</u>	\$ <u>-</u> <u>-</u>	\$ <u>-</u> <u>3,032</u>	\$ <u>-</u> <u>7,540</u>	\$ <u>20,715</u> <u>117,699</u>
\$ <u>8,668</u>	\$ <u>-</u>	\$ <u>3,032</u>	\$ <u>7,540</u>	\$ <u>138,414</u>

**MARSHALL COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2009**

	<u>Balance</u> <u>December 1,</u> <u>2008</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>November 30,</u> <u>2009</u>
<b>COUNTY COLLECTOR FUND</b>				
Assets - cash	\$ 18,559	\$ 19,849,980	\$ 19,847,824	\$ 20,715
Liabilities - due to other taxing units	\$ 18,559	\$ 19,849,980	\$ 19,847,824	\$ 20,715
<b>CIRCUIT CLERK FUND</b>				
Assets - cash	\$ 90,248	\$ 700,332	\$ 692,121	\$ 98,459
Liabilities - funds held for others	\$ 90,248	\$ 700,332	\$ 692,121	\$ 98,459
<b>INHERITANCE TAX FUND</b>				
Assets - cash	\$ 8,670	\$ 695,698	\$ 695,700	\$ 8,668
Liabilities - funds held for others	\$ 8,670	\$ 695,698	\$ 695,700	\$ 8,668
<b>TREASURER'S PAYROLL CLEARING FUND</b>				
Assets - cash	\$ -	\$ 2,156,273	\$ 2,156,273	\$ -
Liabilities - funds held for others	\$ -	\$ 2,156,273	\$ 2,156,273	\$ -
<b>ESCROW FUND</b>				
Assets - cash	\$ 3,021	\$ 11	\$ -	\$ 3,032
Liabilities - funds held for others	\$ 3,021	\$ 11	\$ -	\$ 3,032
<b>LAND ACQUISITION FUND</b>				
Assets - cash	\$ 7,482	\$ 58	\$ -	\$ 7,540
Liabilities - funds held for others	\$ 7,482	\$ 58	\$ -	\$ 7,540



**MARSHALL COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2009**

	<b>Balance December 1, <u>2008</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Balance November 30, <u>2009</u></b>
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets - cash	\$ 127,980	\$ 23,402,352	\$ 23,391,918	\$ 138,414
Liabilities:				
Due to other taxing units	\$ 18,559	\$ 19,849,980	\$ 19,847,824	\$ 20,715
Funds held for others	109,421	3,552,372	3,544,094	117,699
Total liabilities	\$ 127,980	\$ 23,402,352	\$ 23,391,918	\$ 138,414

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2008 TAX SETTLEMENT  
Year Ended November 30, 2009**

<b>2008 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>		\$ 19,442,161
 <b>ADDITIONS</b>		
Interest on taxes collected		14,766
 <b>DEDUCTIONS</b>		
Forfeited taxes	\$ 22,113	
Errors and corrections	71,213	
Enterprise zone abatements	<u>205,655</u>	<u>298,981</u>
 <b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>		 <b><u>\$ 19,157,946</u></b>
 <b>CURRENT TAXES</b>		
Distribution to County funds		\$ 2,304,940
Distribution to other taxing units		<u>16,853,006</u>
 <b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>		 <b><u>\$ 19,157,946</u></b>