


**MARSHALL COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**  
November 30, 2012



**CliftonLarsonAllen**

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## Independent Auditor's Report

Members of the County Board  
Marshall County, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marshall County, Illinois (County) as of and for the year ended November 30, 2012, 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, 2012, 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 March 20, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement and Other Postemployment Benefits Schedules of Funding, and budgetary comparison information on pages 37 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. However, we did not audit the information and express no opinion on it. The County has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements 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, 2011, which are not presented with the accompanying financial statements. In our report dated February 24, 2012, 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 2011 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, 2011 taken as a whole.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
March 20, 2013

**MARSHALL COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**November 30, 2012**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,507,032	\$ 85,346
Investments	1,023,481	612,237
Receivables, net:		
State of Illinois	569,379	36,686
Property taxes	2,599,735	-
Other	37,776	11,139
Prepaid items	20,526	6,660
Capital assets:		
Land and construction in progress	2,001,819	-
Other capital assets, net of depreciation	<u>7,268,471</u>	<u>58,745</u>
Total capital assets	9,270,290	58,745
Other postemployment benefits	842	-
Total assets	<u>19,029,061</u>	<u>810,813</u>
<b>LIABILITIES</b>		
Accounts payable	238,198	-
Accrued expense	1,717	-
Trust funds due others	42,107	-
Deferred revenue	2,599,735	-
Long-term liabilities:		
Due within one year	145,246	-
Due in more than one year	<u>70,000</u>	<u>-</u>
Total liabilities	<u>3,097,003</u>	<u>-</u>
<b>NET ASSETS</b>		
Investment in capital assets, net of related debt	9,190,290	58,745
Restricted for:		
Roads and bridges	1,091,011	-
Retirement	226,286	-
Public health	110,864	-
Judiciary and court related	124,217	-
Public safety	30,939	-
Recordkeeping	23,183	-
Mapping	43,261	-
Unrestricted net assets	<u>5,092,007</u>	<u>752,068</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 15,932,058</u>	<u>\$ 810,813</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, 2012

<b>Activities</b>	<b><u>Expenses</u></b>	<b><u>Fees, Fines, and Charges for Services</u></b>
<b>GOVERNMENTAL</b>		
General government	\$ 1,168,030	\$ 372,348
Public safety	1,491,410	202,737
Judiciary and court related	762,397	307,989
Transportation	2,335,674	323,392
Public health and welfare	679,785	22,910
Interest and fiscal charges	<u>4,421</u>	<u>-</u>
Total governmental activities	<u>6,441,717</u>	<u>1,229,376</u>
 <b>TOTAL MARSHALL COUNTY</b>	 <u>\$ 6,441,717</u>	 <u>\$ 1,229,376</u>
 <b>COMPONENT UNIT</b>		
911 ETSB	<u>\$ 271,050</u>	<u>\$ 262,102</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>
\$ 75,161	\$ 38,781	\$ (681,740)	\$ -
23,081	-	(1,265,592)	-
229,756	-	(224,652)	-
57,070	679,620	(1,275,592)	-
442,099	-	(214,776)	-
-	-	(4,421)	-
<u>827,167</u>	<u>718,401</u>	<u>(3,666,773)</u>	<u>-</u>
<u>\$ 827,167</u>	<u>\$ 718,401</u>	<u>(3,666,773)</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(8,948)</u>
General revenues:			
Taxes:			
Property taxes		2,486,802	-
Sales and use taxes		305,709	-
Income and replacement taxes		494,549	-
Motor fuel taxes		1,118,823	-
Earnings on investments		31,950	4,022
Gain on sale of capital assets		24,034	-
Miscellaneous		13,894	-
Total general revenues		<u>4,475,761</u>	<u>4,022</u>
Change in net assets		808,988	(4,926)
Net assets - beginning		<u>15,123,070</u>	<u>815,739</u>
<b>Net assets - ending</b>		<u>\$ 15,932,058</u>	<u>\$ 810,813</u>

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

**MARSHALL COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2012**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,288,302
Investments	723,933
Receivables, net:	
State of Illinois	228,790
Property taxes	1,310,519
Other	-
Prepaid items	20,526
Due from other funds	8,060
<b>TOTAL ASSETS</b>	<b>\$ 4,580,130</b>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 23,418
Trust funds due others	42,107
Due to other funds	4,298
Deferred revenue	1,310,519
Total liabilities	1,380,342
Fund balances:	
Nonspendable	20,526
Spendable:	
Restricted	-
Unrestricted:	
Committed	-
Unassigned	3,179,262
Unassigned, reported in nonmajor:	
Special revenue funds	-
Total fund balances	3,199,788
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,580,130</b>

**Major Governmental Funds**

<u>County Highway</u>	<u>County Airport</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 182,797	\$ 239,786	132,237	\$ 438,237	\$ 2,225,673	\$ 5,507,032
-	-	77,183	-	222,365	1,023,481
-	-	-	153,279	187,310	569,379
200,000	90,000	380,000	-	619,216	2,599,735
-	-	-	-	37,776	37,776
-	-	-	-	-	20,526
571	-	-	-	63,818	72,449
<u>\$ 383,368</u>	<u>\$ 329,786</u>	<u>\$ 589,420</u>	<u>\$ 591,516</u>	<u>\$ 3,356,158</u>	<u>\$ 9,830,378</u>
\$ 8,192	\$ 134,746	\$ -	\$ -	\$ 71,842	\$ 238,198
-	-	-	-	-	42,107
3,642	-	1,399	36,597	26,513	72,449
200,000	90,000	380,000	-	619,216	2,599,735
<u>211,834</u>	<u>224,746</u>	<u>381,399</u>	<u>36,597</u>	<u>717,571</u>	<u>2,952,489</u>
-	-	-	-	-	20,526
-	-	208,021	283,880	1,157,860	1,649,761
171,534	105,040	-	271,039	1,487,343	2,034,956
-	-	-	-	-	3,179,262
-	-	-	-	(6,616)	(6,616)
<u>171,534</u>	<u>105,040</u>	<u>208,021</u>	<u>554,919</u>	<u>2,638,587</u>	<u>6,877,889</u>
<u>\$ 383,368</u>	<u>\$ 329,786</u>	<u>\$ 589,420</u>	<u>\$ 591,516</u>	<u>\$ 3,356,158</u>	<u>\$ 9,830,378</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, 2012**

Total fund balance for governmental funds (Exhibit 3) \$ 6,877,889

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	\$ 1,510,349	
Land improvements, net	818,626	
Infrastructure - roads, net	4,024,171	
Infrastructure - bridges, net	633,401	
Buildings, net	880,733	
Building improvements, net	275,179	
Vehicles, net	432,630	
Machinery and equipment, net	93,538	
Computer equipment, net	27,191	
Office equipment, net	83,002	
Construction in progress	<u>491,470</u>	
		9,270,290

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, 2012 are:

Accrued interest on bonds		(1,717)
Bonds payable	(80,000)	
Compensated absences	(135,246)	
Other postemployment benefits (asset)	<u>842</u>	
Total long-term liabilities		<u>(214,404)</u>

**TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
**(EXHIBIT 1)** \$ 15,932,058

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, 2012**

	<b>General Fund</b>
<b>REVENUES</b>	
Property taxes	\$ 1,429,080
Sales and use taxes	305,709
Income taxes	369,573
Motor fuel tax allotments	-
Personal property replacement taxes	119,283
Operating grants and contributions	309,904
Capital grants and contributions	38,781
Fees, fines, and charges for services	700,327
Interest	22,341
Other	-
Total revenues	3,294,998
<b>EXPENDITURES</b>	
Current:	
General government	1,109,489
Employee benefits	-
Public safety	1,050,825
Judiciary and court related	532,849
Public health and welfare	18,146
Transportation	-
Other expenditures	88,044
Capital outlay	100,434
Debt service:	
Principal	-
Interest	-
Total expenditures	2,899,787
Excess (deficiency) of revenues over expenditures	395,211
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from sale of capital assets	-
Operating transfers in	11,500
Operating transfers out	(11,506)
Total other financing sources (uses)	(6)
Net change in fund balance	395,205
<b>FUND BALANCE</b>	
Beginning of year	2,804,583
End of year	\$ 3,199,788

## Major Governmental Funds

<u>County Highway</u>	<u>County Airport</u>	<u>Illinois Municipal Retirement</u>	<u>Township Motor Fuel Tax Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 226,160	\$ 90,061	\$ 200,141	\$ -	\$ 541,360	\$ 2,486,802
-	-	-	-	-	305,709
-	-	-	-	-	369,573
-	-	-	725,643	393,180	1,118,823
-	-	3,946	-	1,747	124,976
-	17,417	-	-	499,846	827,167
100,000	579,620	-	-	-	718,401
147,857	83,729	-	14,654	282,809	1,229,376
589	440	1,093	584	6,903	31,950
-	1,634	9,851	-	2,409	13,894
<u>474,606</u>	<u>772,901</u>	<u>215,031</u>	<u>740,881</u>	<u>1,728,254</u>	<u>7,226,671</u>
-	-	-	-	52,920	1,162,409
-	-	385,916	-	167,588	553,504
-	-	-	-	33,938	1,084,763
-	-	-	-	52,761	585,610
-	-	-	-	659,639	677,785
455,526	300,682	-	716,049	274,095	1,746,352
-	-	-	-	-	88,044
255,835	541,530	-	-	21,149	918,948
-	10,000	-	-	-	10,000
-	4,635	-	-	-	4,635
<u>711,361</u>	<u>856,847</u>	<u>385,916</u>	<u>716,049</u>	<u>1,262,090</u>	<u>6,832,050</u>
<u>(236,755)</u>	<u>(83,946)</u>	<u>(170,885)</u>	<u>24,832</u>	<u>466,164</u>	<u>394,621</u>
22,429	7,694	-	-	-	30,123
40,866	1,717	-	-	43,083	97,166
-	(11,500)	-	-	(74,160)	(97,166)
<u>63,295</u>	<u>(2,089)</u>	<u>-</u>	<u>-</u>	<u>(31,077)</u>	<u>30,123</u>
(173,460)	(86,035)	(170,885)	24,832	435,087	424,744
<u>344,994</u>	<u>191,075</u>	<u>378,906</u>	<u>530,087</u>	<u>2,203,500</u>	<u>6,453,145</u>
<u>\$ 171,534</u>	<u>\$ 105,040</u>	<u>\$ 208,021</u>	<u>\$ 554,919</u>	<u>\$ 2,638,587</u>	<u>\$ 6,877,889</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, 2012**

Net change in fund balances - total governmental funds (Exhibit 4)	\$	424,744
<p>The change in net assets reported for governmental activities in the statement of activities is different because:</p>		
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		(12,511)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$890,078) exceeded depreciation (\$507,496) in the current period.		382,582
<p>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.</p>		
Repayments:		
Bonds payable		10,000
<p>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 three balances.</p>		
Net pension asset	\$	552
Compensated absences		3,407
Accrued interest on bonds		214
Combined adjustment		4,173
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES (EXHIBIT 2)</b>	<b>\$</b>	<b><u>808,988</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, 2012**

	<b><u>Agency Funds</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$ 217,363</u>
 <b>LIABILITIES</b>	
Due to other taxing units	\$ 50,462
Funds held for others	<u>166,901</u>
 <b>TOTAL LIABILITIES</b>	 <u>\$ 217,363</u>

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



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**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, 2012**

**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, 2012**

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

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

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

The *County Highway Fund* accounts for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes mentioned previously, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

The *County 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 *Illinois Municipal Retirement Fund* accounts for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the County's contributions to the fund on behalf of the County employees. Additional financing is provided by an allocation of the Illinois personal property replacement tax.

The *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.

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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

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

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

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

**Budget and Appropriations**

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

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, State's Attorney Drug Fund, Vehicle Maintenance Fund, FTA Warrant Fund, Sheriff Commissary Fund, and States Attorney Automation Fund. Such funds are either managed via a grant agreement or are outside the budgeting oversight of the County Board.

**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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

**Investments**

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

**Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." All borrowings between funds at November 30, 2012 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, 2012**

**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, 2012**

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

**Fund Balance Classification**

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
  
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
  
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
  
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
  
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**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, expenditures/expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the estimated asset/liability for other postemployment benefits.

**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, 2012**

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

**Deposits**

At November 30, 2012, the carrying amount of the County's pooled and segregated deposits including the component unit was \$6,260,566 and the bank balance was \$6,445,298. Deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2012.

The carrying amount of pooled and segregated deposits is included in the financial statements as follows:

Governmental activities cash and cash equivalents	\$ 5,507,032
Component unit cash and cash equivalents	85,346
Governmental activities investments	1,023,481
Component unit investments	612,237
Fiduciary funds cash and cash equivalents	<u>217,363</u>
	7,445,459
Less Illinois funds	<u>(1,184,893)</u>
<b>Total carrying amount</b>	<b><u>\$ 6,260,566</u></b>

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, 2012, \$159,566 of the County's bank balance of \$6,445,298 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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

**Deposits (Continued)**

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

As of November 30, 2012, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM by Standard and Poor's.

**Investments**

In addition to time certificates of deposit, the County also had investments in the Illinois Funds at November 30, 2012 of \$1,184,893.

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, 2012 are as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 8,060	\$ 4,298
County Highway Fund	571	3,642
Illinois Municipal Retirement Fund	-	1,399
Township Motor Fuel Tax Fund	-	36,597
Nonmajor governmental funds	<u>63,818</u>	<u>26,513</u>
<b>Total</b>	<u>\$ 72,449</u>	<u>\$ 72,449</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, 2012**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2012 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	\$ 93,727	\$ 397,743	\$ -	\$ 491,470
Land	<u>1,510,349</u>	<u>-</u>	<u>-</u>	<u>1,510,349</u>
Total capital assets not being depreciated	<u>1,604,076</u>	<u>397,743</u>	<u>-</u>	<u>2,001,819</u>
Capital assets being depreciated:				
Land improvements	4,421,303	-	-	4,421,303
Infrastructure - roads	4,683,104	-	-	4,683,104
Infrastructure - bridges	790,882	-	-	790,882
Buildings	1,370,345	122,285	-	1,492,630
Building improvements	97,075	188,716	-	285,791
Off-road vehicles	418,789	-	-	418,789
On-road vehicles - sheriff	173,439	20,988	-	194,427
On-road vehicles - other	553,332	119,289	(125,113)	547,508
Machinery and equipment	428,393	41,057	(56,017)	413,433
Computer equipment	160,165	-	-	160,165
Computer software	104,362	-	-	104,362
Office equipment	<u>285,665</u>	<u>-</u>	<u>-</u>	<u>285,665</u>
Total capital assets being depreciated	<u>13,486,854</u>	<u>492,335</u>	<u>(181,130)</u>	<u>13,798,059</u>
Less accumulated depreciation for:				
Land improvements	(3,480,667)	(122,010)	-	(3,602,677)
Infrastructure - roads	(502,829)	(156,104)	-	(658,933)
Infrastructure - bridges	(130,770)	(26,711)	-	(157,481)
Buildings	(571,308)	(40,589)	-	(611,897)
Building improvements	(3,657)	(6,955)	-	(10,612)
Off-road vehicles	(266,883)	(26,719)	-	(293,602)
On-road vehicles - sheriff	(86,811)	(39,913)	-	(126,724)
On-road vehicles - other	(396,078)	(24,292)	112,602	(307,768)
Machinery and equipment	(357,096)	(18,816)	56,017	(319,895)
Computer equipment	(120,407)	(12,567)	-	(132,974)
Computer software	(93,449)	(10,913)	-	(104,362)
Office equipment	<u>(180,756)</u>	<u>(21,907)</u>	<u>-</u>	<u>(202,663)</u>
Total accumulated depreciation	<u>(6,190,711)</u>	<u>(507,496)</u>	<u>168,619</u>	<u>(6,529,588)</u>
Total capital assets being depreciated, net	<u>7,296,143</u>	<u>(15,161)</u>	<u>(12,511)</u>	<u>7,268,471</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 8,900,219</u>	<u>\$ 382,582</u>	<u>\$ (12,511)</u>	<u>\$ 9,270,290</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

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

Governmental activities:	
General government	\$ 30,571
Public safety	50,896
Judiciary and court related	13,052
Transportation	410,977
Public health and welfare	<u>2,000</u>
	<u>\$ 507,496</u>

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2012 was as follows:

	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets being depreciated:				
Improvements	\$ 57,842	\$ -	\$ -	\$ 57,842
Equipment	<u>555,777</u>	<u>-</u>	<u>-</u>	<u>555,777</u>
Total capital assets - at cost, being depreciated	<u>613,619</u>	<u>-</u>	<u>-</u>	<u>613,619</u>
Less accumulated depreciation for:				
Improvements	(31,984)	(3,324)	-	(35,308)
Equipment	<u>(503,018)</u>	<u>(16,548)</u>	<u>-</u>	<u>(519,566)</u>
Total accumulated depreciation	<u>(535,002)</u>	<u>(19,872)</u>	<u>-</u>	<u>(554,874)</u>
<b>Total capital assets being depreciated, net</b>	<u>\$ 78,617</u>	<u>\$ (19,872)</u>	<u>\$ -</u>	<u>\$ 58,745</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**NOTE 5 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended November 30, 2012 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	\$ 90,000	\$ -	\$ (10,000)	\$ 80,000	\$ 10,000
Compensated absences payable	<u>138,653</u>	<u>135,246</u>	<u>(138,653)</u>	<u>135,246</u>	<u>135,246</u>
<b>Governmental activity - long-term liabilities</b>	<u>\$ 228,653</u>	<u>\$ 135,246</u>	<u>\$(148,653)</u>	<u>\$ 215,246</u>	<u>\$ 145,246</u>

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

Debt outstanding as of November 30, 2012 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>	<b>Payments Due</b>		
	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2013	\$ 3,991	\$ 10,000	\$ 13,991
2014	3,476	10,000	13,476
2015	2,961	10,000	12,961
2016	2,446	10,000	12,446
2017	1,931	10,000	11,931
2018-2020	<u>2,703</u>	<u>30,000</u>	<u>32,703</u>
<b>Total</b>	<u>\$ 17,508</u>	<u>\$ 80,000</u>	<u>\$ 97,508</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**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, 2012, using the 2011 assessed valuation, the statutory limit for the County was \$7,502,645, providing a debt margin of \$7,422,645.

**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 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 annual required contribution rate for calendar year 2011 was as follows:

SLEP	14.85% of annual covered payroll
ECO	54.34% of annual covered payroll
All other qualified employees	13.25% 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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

**(c) Annual Pension Cost**

For 2011, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 62,830
ECO	\$ 114,409
All other qualified employees	\$ 169,966

Trend information for the three years ended December 31, 2011 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, 2011	\$ 62,830	100%	\$ 0
December 31, 2010	58,233	100	0
December 31, 2009	36,768	100	0
<b>ECO</b>			
December 31, 2011	\$ 114,409	100%	\$ 0
December 31, 2010	127,233	100	0
December 31, 2009	140,931	100	0
<b>Other Qualifying Employees</b>			
December 31, 2011	\$ 169,966	100%	\$ 0
December 31, 2010	157,157	100	0
December 31, 2009	99,427	100	0



**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

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

**(c) Annual Pension Cost (Continued)**

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

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

As of December 31, 2011, 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>
All other qualified employees	70.91%	\$ 4,954,455	\$ 3,513,106	\$1,441,349	\$ 1,282,763	112.36%
SLEP	91.12	1,928,307	1,757,126	171,181	423,098	40.46
ECO	-	1,403,876	(741,096)	2,144,972	210,542	1,018.79

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.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**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, 2012 is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>			<u>Totals</u>
	<u>General Fund</u>	<u>County Airport Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ 11,500	\$ -	\$ 11,500
County Highway Fund	-	-	40,866	40,866
County Airport	1,717	-	-	1,717
Nonmajor governmental funds	<u>9,789</u>	<u>-</u>	<u>33,294</u>	<u>43,083</u>
<b>Total</b>	<u>\$ 11,506</u>	<u>\$ 11,500</u>	<u>\$ 74,160</u>	<u>\$ 97,166</u>

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, 2012 is as follows:

Capital assets, net	\$ 9,270,290
Less:	
Bonds payable	<u>(80,000)</u>
<b>Investment in capital assets, net of related debt</b>	<u>\$ 9,190,290</u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**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.

No funds had a deficit fund balance at November 30, 2012.

The following budgeted funds had an excess of expenditures over appropriations for the year ended November 30, 2012:

	<u>Appropriations</u>	<u>Expenditures</u>
County Highway Fund	\$ 655,486	\$ 711,361
County Health Fund	495,000	618,239
Social Security Fund	150,000	167,588
Drug Enforcement Fund	500	1,730
Drug Prevention Fund	1,000	4,909
DUI Equipment Fund	6,000	6,473

**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 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2009. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability. Implementation of this statement resulted in recording an asset of \$842 as of November 30, 2012. Additional disclosures required by this statement are included below.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

Membership in the plan consisted of the following as of November 30, 2012:

Retirees and beneficiaries receiving benefits	2
Terminated plan members entitled to but not yet receiving benefits	-
Active vested plan members	28
Active nonvested plan members	<u>10</u>
<b>Total</b>	<u><u>40</u></u>
 Number of participating employers	 <u><u>1</u></u>

In addition to the pension benefits described in Note 7, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2012, 2 retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2012 were \$5,841.

**Annual OPEB Cost and Net Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The annual required contribution was determined as follows:

Normal cost	\$ 2,503
Amortization of unfunded actuarial accrued liability	2,538
Interest cost	<u>252</u>
<b>Total annual required contribution</b>	<u><u>\$ 5,293</u></u>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Annual OPEB Cost and Net Obligation (Continued)**

Annual required contribution	\$	5,293
Interest on net OPEB obligation		(15)
Adjustment to annual required contribution		<u>11</u>
Annual OPEB cost		5,289
Contributions made		<u>5,841</u>
Decrease in net OPEB obligation		(552)
Net OPEB obligation (asset), beginning of year		<u>(290)</u>
<b>Net OPEB obligation (asset), end of year</b>	<b>\$</b>	<b><u>(842)</u></b>

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2012	\$ 5,289	110.4%	\$ (842)
November 30, 2011	5,551	100.0	(290)
November 30, 2010	5,551	105.2	(290)

**Funded Status and Funding Progress**

As of November 30, 2012, using the November 30, 2012 actuarial valuation, the most recent actuarial valuation date, the OPEB was 0 percent funded. The actuarial accrued liability for benefits was \$76,144 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$76,144. The covered payroll (annual payroll of active employees covered by the OPEB) was \$2,153,041, and the ratio of the UAAL to the covered payroll was 3.54 percent.

Actuarial valuations of an on-going plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information 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 liabilities for benefits.

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2012 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 percent discount rate, salary increases comprised of a wage inflation component of 5.0 percent, and an ultimate healthcare inflation rate of 6.0 percent. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2012 was 30 years.

**NOTE 14 - NET ASSETS/FUND BALANCE**

The net assets/fund balance are restricted for the following purposes at November 30, 2012:

Roads and bridges	\$ 1,091,011
Retirement	226,286
Public health	110,864
Judiciary and court related	124,217
Public safety	30,939
Recordkeeping	23,183
Mapping	<u>43,261</u>
<b>Total</b>	<b><u>\$ 1,649,761</u></b>

The Special Revenue fund balances are committed for the following purposes at November 30, 2012:

Roads and bridges	\$ 1,341,910
Public health	387,381
Judiciary and court related	104,902
Public safety	14,465
Recordkeeping	63,890
Mapping	17,368
Airport operations	<u>105,040</u>
<b>Total</b>	<b><u>\$ 2,034,956</u></b>

**MARSHALL COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2012**

**NOTE 15 - NEW GOVERNMENTAL ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) has issued the following statements which are effective for periods beginning December 1, 2012 or later which may impact the County:

Statement No. 60 - *Accounting and Financial Reporting for Service Concession Arrangements*, applies to public-private partnerships in which the public institution retains specific control criteria. The standard generally applies to arrangements to provide services through the use of infrastructure or another public asset, such as a facility. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

Statement No. 61 - *The Financial Reporting Entity: Omnibus*, which amends the requirements of Statements No. 14, *The Financial Reporting Entity*, and No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The primary significance is that Statement 61 amends the criteria for blending, or reporting component units as if they were part of the primary governments. The statement is effective for periods beginning after June 15, 2012. It is not expected to impact the County.

Statement No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, incorporates guidance that previously could only be found in certain FASB and American Institute of Certified Public Accountants (AICPA) pronouncements. The standard supersedes GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*. The statement is effective for periods beginning after December 15, 2011. It is not expected to impact the County.

Statement No. 63 - *Financial Reporting of Deferred Outflow of Resources, Deferred Inflows of Resources, and Net Position*, addresses how to report elements of financial statements that are deferrals. The statement clarifies that amounts that are required to be reported as deferred outflows or inflows of resources should be reported in a separate section in a statement of net assets. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

**NOTE 16 - SUBSEQUENT EVENTS**

Management evaluated subsequent events through March 20, 2013, the date the financial statements were available to be issued.

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

**REQUIRED SUPPLEMENTARY INFORMATION**



**MARSHALL COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION -  
ILLINOIS MUNICIPAL RETIREMENT  
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:						
12/31/11	\$ 3,513,106	\$ 4,954,455	\$ 1,441,349	70.91%	\$ 1,282,763	112.36%
12/31/10	3,221,151	4,465,543	1,244,392	72.13	1,235,512	100.72
12/31/09	3,397,962	4,528,790	1,130,828	75.03	1,232,055	91.78

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$3,323,391. On a market basis, the funded ratio would be 67.08 percent.

SLEP members:

12/31/11	\$ 1,757,126	\$ 1,928,307	\$ 171,181	91.12%	\$ 423,098	40.46%
12/31/10	1,666,392	1,799,654	133,262	92.60	428,183	31.12
12/31/09	1,577,113	1,737,578	160,465	90.77	428,529	37.45

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$1,706,591. On a market basis, the funded ratio would be 88.50 percent.

ECO members:

12/31/11	\$ (741,096)	\$ 1,403,876	\$ 2,144,972	(52.79)%	\$ 210,542	1,018.79%
12/31/10	(824,706)	1,214,106	2,038,812	(67.93)	260,297	783.26
12/31/09	(784,819)	1,146,764	1,931,583	(68.44)	272,488	708.87

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$(811,471). On a market basis, the funded ratio would be (57.80) percent.

**MARSHALL COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION -  
OTHER POSTEMPLOYMENT BENEFITS  
SCHEDULE OF FUNDING PROGRESS  
November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2012 is as follows:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (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>
November 30, 2012	\$ -	\$ 76,144	\$ 76,144	0.0%	\$2,153,041	3.54%
November 30, 2011	-	76,144	76,144	0.0	2,087,155	3.65
November 30, 2010	-	76,144	76,144	0.0	2,089,892	3.64

Information for prior years is not available as the County implemented Governmental Accounting Standards Board Statement No. 45 for fiscal year 2010.

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**For the Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2012</b>			<b>2011</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	\$ 1,418,119	\$ 1,418,119	\$ 1,429,080	\$ 1,382,293
Personal property replacement taxes	133,000	133,000	119,283	117,909
County fee offices' fees	227,500	246,535	270,865	243,057
Court fees and fines	165,000	165,000	193,713	196,013
Building permit and zoning fees	8,000	8,000	47,576	11,978
Liquor licenses	1,500	1,500	1,560	1,200
Sales tax	254,000	254,000	305,709	283,579
Income tax	285,000	285,000	369,573	375,352
Inheritance tax	8,500	8,500	-	-
State of Illinois	236,561	248,661	296,963	270,347
Federal revenue - ESDA	10,000	10,000	10,697	11,162
Build Illinois grant	100,000	100,000	-	-
Federal revenue - energy grant	40,000	40,000	38,781	61,219
Interest on investments	20,000	20,000	22,341	11,177
Penalties, interest, and costs on property taxes	50,000	50,000	50,902	51,727
Administration fees	20,000	20,000	15,500	-
Other reimbursements	35,000	35,000	101,194	119,335
Miscellaneous	10,000	10,000	21,261	15,774
Total revenues	<u>3,022,180</u>	<u>3,053,315</u>	<u>3,294,998</u>	<u>3,152,122</u>
<b>EXPENDITURES</b>				
General government	1,276,356	1,304,891	1,109,489	1,005,743
Public safety	1,016,901	1,016,901	1,050,825	1,019,479
Judiciary and court related	535,244	535,244	532,849	567,743
Public health and welfare	18,341	18,341	18,146	7,193
Other	94,398	94,398	88,044	83,431
Capital outlay	142,500	142,500	100,434	134,927
Total expenditures	<u>3,083,740</u>	<u>3,112,275</u>	<u>2,899,787</u>	<u>2,818,516</u>
Excess (deficiency) of revenues over expenditures	<u>(61,560)</u>	<u>(58,960)</u>	<u>395,211</u>	<u>333,606</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	90,500	90,500	11,500	34,563
Transfers out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(11,506)</u>	<u>(35,852)</u>
Total other financing sources (uses)	<u>86,500</u>	<u>86,500</u>	<u>(6)</u>	<u>(1,289)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 24,940</u>	<u>\$ 27,540</u>	395,205	332,317
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,804,583</u>	<u>2,472,266</u>
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 3,199,788</u>	<u>\$ 2,804,583</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HIGHWAY FUND**  
**For the Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2012</b>			<b>2011</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	\$ 226,000	\$ 226,000	\$ 226,160	\$ 225,302
Reimbursements	31,200	31,200	71,094	39,331
Putnam County reimbursement	50,000	50,000	72,418	64,163
Interest on investments	1,000	1,000	589	831
Signs	2,000	2,000	3,034	4,720
Federal grants	-	-	-	14,408
State grants	-	-	100,000	-
Miscellaneous	3,700	3,700	1,311	1,849
Total revenues	<u>313,900</u>	<u>313,900</u>	<u>474,606</u>	<u>350,604</u>
<b>EXPENDITURES</b>				
Resurfacing of roads	56,500	56,500	24,555	40,664
Gas and oil	50,000	50,000	28,102	36,598
Mileage - various persons	2,500	2,500	841	2,396
Office expense	10,300	10,300	4,135	6,043
Supplies	15,450	15,450	12,830	8,453
Miscellaneous	5,150	5,150	7,881	5,128
Interest on anticipation warrant	1,000	1,000	-	-
Salaries	330,076	330,076	327,947	305,737
Health insurance	5,000	5,000	4,892	5,000
Utilities	17,510	17,510	7,960	11,677
Repairs	22,000	22,000	36,383	19,852
Capital outlay	140,000	140,000	255,835	129,538
Total expenditures	<u>655,486</u>	<u>655,486</u>	<u>711,361</u>	<u>571,086</u>
Deficiency of revenues over expenditures	<u>(341,586)</u>	<u>(341,586)</u>	<u>(236,755)</u>	<u>(220,482)</u>
<b>OTHER FINANCING SOURCES</b>				
Equipment rental - County Motor Fuel Tax Fund transfer	140,000	140,000	-	140,000
County Highway Engineering Revolving Fund transfer	42,000	42,000	40,866	2,232
Salary reimbursement from General Fund	-	-	-	16,000
Proceeds from sale of capital assets	-	-	22,429	-
Total other financing sources	<u>182,000</u>	<u>182,000</u>	<u>63,295</u>	<u>158,232</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (159,586)</u>	<u>\$ (159,586)</u>	<u>(173,460)</u>	<u>(62,250)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>344,994</u>	<u>407,244</u>
End of year			<u>\$ 171,534</u>	<u>\$ 344,994</u>

**MARSHALL COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY AIRPORT FUND**  
**For the Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2012</b>		<b>Actual</b>	<b>2011 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>		
<b>REVENUES</b>				
Property taxes	\$ 90,000	\$ 90,000	\$ 90,061	\$ 89,735
Capital grants and contributions - federal revenue	1,205,000	1,205,000	567,181	3,072
Capital grants and contributions - state revenue	-	-	29,856	-
Fines, fees, and charges for services	36,000	36,000	83,729	77,905
Interest	1,000	1,000	440	528
Other	-	-	1,634	-
Total revenues	<u>1,332,000</u>	<u>1,332,000</u>	<u>772,901</u>	<u>171,240</u>
<b>EXPENDITURES</b>				
Salaries	29,183	29,183	45,100	28,611
Health insurance	-	-	842	-
IMRF payments	-	-	975	-
Building maintenance	27,600	27,600	31,531	18,924
Administration cost	17,000	17,000	16,781	16,036
Equipment maintenance	7,000	7,000	8,246	3,348
Lighting	7,000	7,000	1,419	1,680
Purchase of equipment	10,000	10,000	403,072	93,342
Runway maintenance	8,000	8,000	12,760	20,350
Attorney fees	5,000	5,000	-	600
Driveway and parking maintenance	4,000	4,000	3,143	3,989
Property taxes	-	-	8,573	8,471
Liability insurance	7,000	7,000	2,799	10,900
Land use maintenance	4,000	4,000	2,170	3,563
Fuel pump maintenance	2,000	2,000	2,903	2,577
General supplies	2,000	2,000	870	2,009
Miscellaneous	1,000	1,000	5,175	213
Audit	6,500	6,500	-	-
Construction	70,000	70,000	16,436	3,150
Runway phase 1	1,000,000	1,000,000	277,756	-
Renovations FBO & lounge	105,000	105,000	1,661	-
Debt service - principal payment	10,000	10,000	10,000	10,000
Interest	5,000	5,000	4,635	5,150
Total expenditures	<u>1,327,283</u>	<u>1,327,283</u>	<u>856,847</u>	<u>232,913</u>
Excess (deficiency) of revenues over expenditures	<u>4,717</u>	<u>4,717</u>	<u>(83,946)</u>	<u>(61,673)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	-	-	7,694	-
Transfer from other funds	-	-	1,717	15,925
Transfer to other funds	(5,000)	(5,000)	(11,500)	(24,563)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(2,089)</u>	<u>(8,638)</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	<u>\$ (283)</u>	<u>\$ (283)</u>	<u>(86,035)</u>	<u>(70,311)</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>191,075</u>	<u>261,386</u>
End of year			<u>\$ 105,040</u>	<u>\$ 191,075</u>

**MARSHALL COUNTY, ILLINOIS  
 BUDGETARY COMPARISON SCHEDULE  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 For the Year ended November 30, 2012  
 With Comparative Figures for the Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>Original Budget</b>	<b>2012 Final Budget</b>	<b>Actual</b>	<b>2011 Actual</b>
<b>REVENUES</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 200,141	\$ 199,380
Personal property replacement taxes	4,500	4,500	3,946	4,740
Interest	-	-	1,093	3,205
Other	-	-	9,851	7,939
	204,500	204,500	215,031	215,264
 <b>EXPENDITURES</b>				
Payments to employees' retirement fund	395,000	395,000	385,916	347,508
Deficiency of revenues over expenditures	\$ (190,500)	\$ (190,500)	(170,885)	(132,244)
 <b>FUND BALANCE</b>				
Beginning of year			378,906	511,150
End of year			\$ 208,021	\$ 378,906

**MARSHALL COUNTY, ILLINOIS**  
**NOTE TO BUDGETARY COMPARISON SCHEDULES**  
**November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

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

The budgetary comparison schedules for the General Fund, County Highway Fund, County Airport Fund, and Illinois Municipal Retirement Fund present comparisons of the budget with actual data on a modified accrual basis. A fiscal year budget has not been prepared for the Township Motor Fuel Tax Fund. The expenditures of this fund are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the Township Motor Fuel Tax Fund has not been prepared. The County Highway Fund had an excess of expenditures over appropriations for the year ended November 30, 2012 as \$655,486 was appropriated and \$711,361 was expended.

**OTHER SUPPLEMENTARY INFORMATION**



**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
FUND DESCRIPTION  
November 30, 2012**

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, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<b>2012</b>			<b>2011</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
General property taxes	\$ 1,418,119	\$ 1,418,119	\$ 1,429,080	\$ 1,382,293
Personal property replacement taxes	133,000	133,000	119,283	117,909
County fee offices' fees:				
Circuit Clerk	83,500	83,500	75,564	82,928
County Clerk	124,000	143,035	154,491	134,037
Sheriff	20,000	20,000	40,810	26,092
Court fees and fines	165,000	165,000	193,713	196,013
Building permit and zoning fees	8,000	8,000	47,576	11,978
Liquor licenses	1,500	1,500	1,560	1,200
Sales tax	254,000	254,000	305,709	283,579
Income tax	285,000	285,000	369,573	375,352
Inheritance tax	8,500	8,500	-	-
State of Illinois:				
Criminal Justice Telephone Grant	-	-	3,700	7,810
Supervisor of Assessments' salary	20,000	20,000	23,726	12,634
State's Attorney's salary	113,484	113,484	113,461	113,461
Violent Crimes Assistant salary	24,500	24,500	19,223	21,535
Other state reimbursements:				
Public defender salary	15,600	15,600	37,397	40,521
Probation officer salary	46,977	46,977	49,507	45,988
Election costs	16,000	28,100	49,191	27,888
Other	-	-	758	510
Federal revenue - ESDA	10,000	10,000	10,697	11,162
Build Illinois Grant	100,000	100,000	-	-
Energy grant	40,000	40,000	38,781	61,219
Interest on investments	20,000	20,000	22,341	11,177
Penalties, interest, and costs on property taxes	50,000	50,000	50,902	51,727
Transfer for Admin Fees	20,000	20,000	15,500	-
Other reimbursements	35,000	35,000	101,194	119,335
Miscellaneous	10,000	10,000	21,261	15,774
	<u>3,022,180</u>	<u>3,053,315</u>	<u>3,294,998</u>	<u>3,152,122</u>
Total revenues				

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<b>2012</b>			<b>2011</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	\$ 17,500	\$ 17,500	\$ 14,624	\$ 13,896
Repairs	20,500	20,500	9,667	10,167
Supplies	7,500	7,500	9,685	5,477
Water	500	500	452	452
Telephone	17,000	17,000	17,026	17,230
Maintenance director salary	11,444	11,444	10,160	9,898
Pest control	450	450	535	500
Elevator	2,500	2,500	2,197	2,290
Light bulbs	1,200	1,200	722	1,210
Garbage	2,650	2,650	2,797	2,652
Lawn - Summer	3,500	3,500	2,265	3,272
Lawn - Winter	1,500	1,500	80	740
Landscaping	800	800	-	-
Social security	-	-	3	-
Insurance:				
County buildings and employees' liability	156,600	156,600	148,391	157,590
Health	237,176	237,176	224,610	177,932
Unemployment compensation	10,500	10,500	4,646	1,581
Tort settlement	15,000	15,000	-	-
County Clerk:				
Salary	46,977	46,977	47,338	46,705
Deputy and clerk hire	48,521	58,021	57,863	46,162
Office expense	5,360	5,360	4,549	5,733
Revenue stamps	50,000	69,035	69,035	56,140
Microfilm	2,540	2,540	2,112	-
Microfilm book repair	1,000	1,000	947	573
Elections:				
Ballots and supplies	65,500	65,500	46,980	31,667
Election salaries - judges and clerks	63,161	63,161	65,046	46,444
Computer maintenance	-	-	21,368	27,669
Social security	-	-	27	-
Grant expenses	-	-	4,504	-
County Treasurer:				
Salary	46,977	46,977	47,338	46,701
Deputy and clerk hire	54,100	54,100	56,469	52,791
Office expense	1,500	1,500	1,500	1,453
Real estate tax forms	4,250	4,250	4,250	4,250
Social security	-	-	72	-
Board members:				
Mileage	4,500	4,500	3,079	3,475
NACO & ICBM Dues	1,075	1,075	1,075	-
Board members' salaries	20,000	20,000	20,565	23,253
Vice-chairman salary	3,000	3,000	3,115	(83)
Chairman salary	5,000	5,000	5,039	5,021

**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
General government (continued):				
Supervisor of Assessments:				
Salary	\$ 46,977	\$ 46,977	\$ 47,338	\$ 46,705
Deputy and clerk hire	21,036	21,036	19,468	20
Office expense	2,000	2,000	1,601	1,241
Publication	10,000	10,000	5,302	15,434
Dues, memberships, and seminars	500	500	370	395
Mileage	800	800	287	366
Copier supplies	2,250	2,250	3,053	1,426
Board of Review's salary	2,700	2,700	1,800	1,800
Board of Review's per diem and mileage	2,000	2,000	-	-
Board of Review education	2,000	2,000	-	-
Education	3,000	3,000	1,110	575
Social security	-	-	(33)	-
Zoning:				
Salaries	19,000	19,000	19,000	-
Office expense	2,500	2,500	861	2,063
Utilities	1,200	1,200	1,200	1,200
Public notices	1,500	1,500	1,547	879
Postage	600	600	534	440
Mileage	1,000	1,000	2,137	2,073
Mapping and software	1,600	1,600	1,694	-
Zoning Board of Appeals' salaries	3,000	3,000	-	-
All other:				
Computer maintenance	32,500	32,500	27,446	62,656
Printing	10,000	10,000	9,734	6,402
Postage and envelopes	22,000	22,000	12,445	17,848
Audit of County records	33,500	33,500	33,500	33,200
Administration cost	-	-	-	180
North Central Illinois Council of Governments	1,290	1,290	1,290	4,630
Enterprise zone	472	472	472	-
CEDS	1,500	1,500	1,500	-
Build Illinois Grant	100,000	100,000	-	-
Payroll supplies	1,500	1,500	1,326	1,047
Accounting system software, training, and support	5,000	5,000	3,892	3,892
Registrar	150	150	119	116
Administration cost - contingent	10,000	10,000	365	(1,686)
Legal fees	5,000	5,000	-	-
Total general government	<u>1,276,356</u>	<u>1,304,891</u>	<u>1,109,489</u>	<u>1,005,743</u>

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>		<u>Actual</u>	<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
Public safety:				
Coroner:				
Salary	\$ 20,271	\$ 20,271	\$ 20,427	\$ 20,293
Jury fees	400	400	-	-
Physicians, autopsy, transportation	10,000	10,000	13,143	3,640
Telephone	800	800	1,222	984
Dues	400	400	300	300
Education	900	900	1,179	939
Assistant	1,000	1,000	185	575
Office expense	200	200	-	-
Social security	-	-	(75)	-
E.S.D.A.:				
Director's salary	14,636	14,636	14,186	14,279
Secretary, part-time	5,075	5,075	2,772	5,131
Supplies:				
Office	1,500	1,500	1,625	1,283
Emergency	50	50	33	23
Uniform	25	25	-	-
Training	50	50	-	-
Travel expense	1,200	1,200	232	-
Dues and subscriptions	25	25	-	-
Other equipment	50	50	218	-
Emergency funds	50	50	-	-
Equipment repair	50	50	-	-
Hazardous material plan	500	500	-	113
Computer maintenance	150	150	40	78
Police:				
County Sheriff:				
Salary	66,884	66,884	67,398	65,967
Deputy Sheriffs' salaries	344,286	344,286	369,349	358,850
Radio operators (dispatchers)	183,179	183,179	196,574	191,464
Jailers	158,500	158,500	148,224	148,521
Maintenance of cars	11,000	11,000	11,209	9,190
Camera repairs and supplies	1,700	1,700	1,700	1,396
Ammunition	1,800	1,800	1,769	1,800
Office supplies	3,200	3,200	3,096	3,092
Schooling and training	6,800	6,800	6,940	5,912
Uniform allowance	6,750	6,750	6,434	2,967
Federal unemployment expense	-	-	-	-
Miscellaneous Sheriff grants	-	-	3,700	1,087
Gasoline	34,500	34,500	39,703	40,001

**MARSHALL COUNTY, ILLINOIS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<b>2012</b>		<b>Actual</b>	<b>2011</b> <b>Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>		
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (continued):				
Police (continued):				
County Sheriff (continued):				
Crime Commission	\$ 1,001	\$ 1,001	\$ 981	\$ 1,001
Office equipment	1,100	1,100	1,100	1,100
Computer line charge	7,500	7,500	7,503	7,386
Communications and dispatch	6,000	6,000	5,486	5,982
Secretary	56,228	56,228	58,752	55,828
Social security	-	-	(92)	-
Jail:				
Fuel, lights, and gas	9,750	9,750	8,130	9,034
Telephone	6,000	6,000	6,984	6,167
Food services - prisoners	21,500	21,500	25,368	27,496
Matron pay	733	733	574	952
Court bailiff	10,058	10,058	9,084	9,989
Medical bills - prisoners	7,500	7,500	2,233	4,215
Jail supplies	4,000	4,000	3,859	3,696
Prisoner supplies	200	200	190	200
Rugs	2,100	2,100	2,246	1,607
Energy maintenance	1,200	1,200	365	1,176
Repairs	2,000	2,000	2,225	1,960
Soft water	1,000	1,000	1,072	944
Food service supplies	1,100	1,100	1,182	880
Patrol expenses	2,000	2,000	2,000	1,981
Total public safety	<u>1,016,901</u>	<u>1,016,901</u>	<u>1,050,825</u>	<u>1,019,479</u>
Judiciary and court related:				
Court expense	5,000	5,000	6,739	15,143
Multi-county purchasing	2,000	2,000	1,980	1,778
Jurors	3,250	3,250	1,448	1,417
Court security	1,000	1,000	897	603
Foreign witness fees	200	200	-	-
Court appointed attorneys	10,000	10,000	6,114	13,097
Court ordered Juvenile Board	20,000	20,000	24,250	50,250
Labor relations expense	100	100	-	-
Circuit Clerk:				
Salary	46,977	46,977	47,338	46,701
Deputy and clerk hire	88,574	88,574	84,538	82,276
Office expense	4,500	4,500	4,025	3,726
Microfilm	-	-	-	-
Audit of Circuit Clerk's office	4,100	4,100	4,100	4,000
Social security	-	-	(3)	-

**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	2012		<u>Actual</u>	2011 <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (continued):				
State's Attorney's office:				
State's Attorney's salary	\$ 128,959	\$ 128,959	\$ 129,950	\$ 129,455
Clerk hire	32,655	32,655	33,409	32,650
Office expense	5,000	5,000	4,113	5,399
Transcripts, witness fees, and lie detector tests	2,000	2,000	1,395	529
Training and seminars	2,000	2,000	1,879	1,198
Appellate court services	5,100	5,100	5,000	5,000
Witness advocate	30,191	30,191	31,192	30,494
Public defender salary	56,106	56,106	56,538	56,322
Public defender - expenses	3,600	3,600	3,600	4,200
Probation officer:				
Salary	46,977	46,977	48,061	47,331
Office expense	1,800	1,800	1,800	1,800
Deputy probation officer	32,655	32,655	32,906	32,373
Travel	1,500	1,500	1,500	1,196
Juvenile Board	1,000	1,000	70	805
Social security	-	-	10	-
	<u>535,244</u>	<u>535,244</u>	<u>532,849</u>	<u>567,743</u>
Total judiciary and court related				
Public health and welfare:				
Welfare:				
Aid to indigent soldiers	200	200	76	98
Care of dependent and delinquent children	100	100	-	-
Recycling center	12,041	12,041	18,070	7,095
Indigent burials	6,000	6,000	-	-
	<u>18,341</u>	<u>18,341</u>	<u>18,146</u>	<u>7,193</u>
Total public health and welfare				
Other:				
Education - Superintendent of Educational Service Region - office expense	22,029	22,029	16,422	20,312
All other:				
Port Authority	500	500	-	-
Economic development	-	-	-	1,500
Resource and Conservation District	250	250	-	-
Marshall Putnam Extension Service	71,619	71,619	71,622	61,619
	<u>94,398</u>	<u>94,398</u>	<u>88,044</u>	<u>83,431</u>
Total other				

**MARSHALL COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>Original</u>	<u>2012</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Final</u>	<u>Budget</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Capital outlay:				
Capital improvements - courthouse maintenance	\$ 82,500	\$ 82,500	\$ 65,159	\$ 81,625
Purchase of equipment - County Clerk	3,000	3,000	3,055	2,850
Radio equipment - E.S.D.A.	1,000	1,000	720	1,485
New car equipment - County Sheriff	2,000	2,000	2,000	1,880
Purchase of equipment - elections	-	-	5,891	-
Purchase of equipment - County Sheriff	-	-	-	6,724
Purchase of software - elections	30,000	30,000	-	-
Purchase of cars - County Sheriff	22,000	22,000	21,925	38,468
Purchase of equipment - Circuit Clerk	2,000	2,000	1,684	1,895
	<u>142,500</u>	<u>142,500</u>	<u>100,434</u>	<u>134,927</u>
Total capital outlay				
	<u>3,083,740</u>	<u>3,112,275</u>	<u>2,899,787</u>	<u>2,818,516</u>
Excess (deficiency) of revenues over expenditures	<u>(61,560)</u>	<u>(58,960)</u>	<u>395,211</u>	<u>333,606</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from other funds	90,500	90,500	11,500	34,563
Transfer out to other funds	<u>(4,000)</u>	<u>(4,000)</u>	<u>(11,506)</u>	<u>(35,852)</u>
	<u>86,500</u>	<u>86,500</u>	<u>(6)</u>	<u>(1,289)</u>
Total other financing sources (uses)				
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 24,940</u>	<u>\$ 27,540</u>	395,205	332,317
<b>FUND BALANCE</b>				
Beginning of year			<u>2,804,583</u>	<u>2,472,266</u>
End of year			<u>\$ 3,199,788</u>	<u>\$ 2,804,583</u>



**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2012**

**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.

**County Health Fund** - to account for the operations of the County's health program. Financing of the fund is provided by a specific annual property tax levy authorized by a voter referendum and operating grants from the State of Illinois.

**Federal Aid to Secondary Roads Fund** - to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

**County Motor Fuel Tax Fund** - to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the state motor fuel tax.

**County Highway Engineering Revolving Fund** - to account for the collection of engineering fees charged to township road districts and the subsequent use of the collections for the payment of engineering related costs.

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

**Social Security Fund** - to account for the revenues and expenditures of social security contributions made on behalf of County employees. Financing is provided by a specific annual property tax levy and an allocation of the Illinois personal property replacement tax.

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

**Court Automation Fund** - to account for the 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.

**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2012**

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

**County Law Library Fund** - to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

**Maintenance and Child Support Fund** - to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for the maintenance and collection of child support.

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

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

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

**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.

**MARSHALL COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2012**

**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.

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

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

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

**GIS County Clerk Fund** - to defray the cost of implementing or maintaining the County's Geographic Information System. Revenue is collected from a \$1 transaction fee.

**RHSP County Clerk Fund** - to help cover the costs of administering the Rental Housing Support Program state surcharge and any other lawful expenditures for the operation of the office of the recorder. Revenue is collected from a \$.50 transaction fee.

**FTA Warrant Fund** - to account for fees collected by the clerk of the court for failure to appear warrants.

**Sheriff Commissary Fund** - to account for commissary payments made to the Sheriff's department from current inmates.

**States Attorney Automation Fund** - to account for fines collected by the States Attorney's office. The funds are to be used to maintain automated recordkeeping systems in the States Attorney's office.

**MARSHALL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
November 30, 2012**

<b>ASSETS</b>	<b>County Bridge</b>	<b>County Health</b>	<b>Federal Aid To Secondary Roads</b>
Cash and cash equivalents	\$ 596,678	\$ 187,666	\$ 507,020
Investments	-	191,866	-
Receivables, net:			
State of Illinois	-	124,418	-
Property taxes	128,608	75,000	128,608
Other	32,555	-	5,221
Due from other funds	<u>12,303</u>	<u>6,948</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 770,144</u></b>	<b><u>\$ 585,898</u></b>	<b><u>\$ 640,849</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 42,019	\$ 20,248
Due to other funds	1,090	-	1,090
Deferred revenue	<u>128,608</u>	<u>75,000</u>	<u>128,608</u>
Total liabilities	<u>129,698</u>	<u>117,019</u>	<u>149,946</u>
<b>FUND BALANCES</b>			
Restricted	215,632	92,262	231,617
Committed	424,814	376,617	259,286
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>640,446</u>	<u>468,879</u>	<u>490,903</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 770,144</u></b>	<b><u>\$ 585,898</u></b>	<b><u>\$ 640,849</u></b>

<u>County Motor Fuel Tax</u>	<u>County Highway Engineering Revolving</u>	<u>Township Bridge Program</u>	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>
\$ 402,729	\$ 19,747	\$ 75,032	\$ 16,068	\$ 8,856	\$ 59,321	\$ 29,600	\$ 5,463
-	-	-	-	15,247	-	-	-
62,892	-	-	-	-	-	-	-
-	-	-	250,000	-	-	-	-
-	-	-	-	-	-	-	-
-	36,597	-	2,197	-	-	-	-
<u>\$ 465,621</u>	<u>\$ 56,344</u>	<u>\$ 75,032</u>	<u>\$ 268,265</u>	<u>\$ 24,103</u>	<u>\$ 59,321</u>	<u>\$ 29,600</u>	<u>\$ 5,463</u>
\$ 9,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	9,303	3,000	-	-	-	-	-
-	-	-	250,000	-	-	-	-
<u>9,575</u>	<u>9,303</u>	<u>3,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
356,151	-	3,731	18,265	9,510	35,869	20,851	3,457
99,895	47,041	68,301	-	14,593	23,452	8,749	2,006
-	-	-	-	-	-	-	-
<u>456,046</u>	<u>47,041</u>	<u>72,032</u>	<u>18,265</u>	<u>24,103</u>	<u>59,321</u>	<u>29,600</u>	<u>5,463</u>
<u>\$ 465,621</u>	<u>\$ 56,344</u>	<u>\$ 75,032</u>	<u>\$ 268,265</u>	<u>\$ 24,103</u>	<u>\$ 59,321</u>	<u>\$ 29,600</u>	<u>\$ 5,463</u>

**MARSHALL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
November 30, 2012**

<b>ASSETS</b>	<b><u>Animal Control</u></b>	<b><u>County Law Library</u></b>	<b><u>Maintenance and Child Support</u></b>
Cash and cash equivalents	\$ 10,418	\$ 16,195	\$ 37,222
Investments	-	-	-
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 10,418</u></b>	<b><u>\$ 16,195</u></b>	<b><u>\$ 37,222</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	6,000	-	5,773
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>6,000</u>	<u>-</u>	<u>5,773</u>
<b>FUND BALANCES</b>			
Restricted	9,531	10,567	27,298
Committed	-	5,628	4,151
Unassigned	<u>(5,113)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,418</u>	<u>16,195</u>	<u>31,449</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 10,418</u></b>	<b><u>\$ 16,195</u></b>	<b><u>\$ 37,222</u></b>

<u>Drug Enforcement</u>	<u>Mentally Deficient Persons</u>	<u>Indemnity</u>	<u>Probation Services</u>	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Vital Records</u>	<u>KIDS Interface System</u>
\$ 7,446	\$ 14,371	\$ 43,783	\$ 60,023	\$ 14,994	\$ 7,843	\$ 12,103	\$ 9,684
-	15,252	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	37,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,773
<u>\$ 7,446</u>	<u>\$ 66,623</u>	<u>\$ 43,783</u>	<u>\$ 60,023</u>	<u>\$ 14,994</u>	<u>\$ 7,843</u>	<u>\$ 12,103</u>	<u>\$ 15,457</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	257	-	-	-	-	-	-
-	37,000	-	-	-	-	-	-
-	37,257	-	-	-	-	-	-
3,229	18,602	7,700	21,021	1,495	3,327	1,189	5,036
4,217	10,764	36,083	39,002	13,499	4,516	10,914	10,421
-	-	-	-	-	-	-	-
<u>7,446</u>	<u>29,366</u>	<u>43,783</u>	<u>60,023</u>	<u>14,994</u>	<u>7,843</u>	<u>12,103</u>	<u>15,457</u>
<u>\$ 7,446</u>	<u>\$ 66,623</u>	<u>\$ 43,783</u>	<u>\$ 60,023</u>	<u>\$ 14,994</u>	<u>\$ 7,843</u>	<u>\$ 12,103</u>	<u>\$ 15,457</u>

**MARSHALL COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
November 30, 2012**

<b>ASSETS</b>	<b>Geographic Information System</b>	<b>DUI Equipment</b>	<b>Coroner's Morgue</b>
Cash and cash equivalents	\$ 55,878	\$ 1,861	\$ 3,257
Investments	-	-	-
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 55,878</u></b>	<b><u>\$ 1,861</u></b>	<b><u>\$ 3,257</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Restricted	39,143	-	4,760
Committed	16,735	1,861	-
Unassigned	<u>-</u>	<u>-</u>	<u>(1,503)</u>
Total fund balances	<u>55,878</u>	<u>1,861</u>	<u>3,257</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 55,878</u></b>	<b><u>\$ 1,861</u></b>	<b><u>\$ 3,257</u></b>



<u>States Attorney Drug</u>	<u>Vehicle Maintenance</u>	<u>GIS County Clerk</u>	<u>RHSP County Clerk</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>States Attorney Automation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 150	\$ 12,577	\$ 4,751	\$ 1,621	\$ 1,850	\$ 1,236	\$ 230	\$ 2,225,673
-	-	-	-	-	-	-	222,365
-	-	-	-	-	-	-	187,310
-	-	-	-	-	-	-	619,216
-	-	-	-	-	-	-	37,776
-	-	-	-	-	-	-	63,818
<u>\$ 150</u>	<u>\$ 12,577</u>	<u>\$ 4,751</u>	<u>\$ 1,621</u>	<u>\$ 1,850</u>	<u>\$ 1,236</u>	<u>\$ 230</u>	<u>\$ 3,356,158</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,842
-	-	-	-	-	-	-	26,513
-	-	-	-	-	-	-	619,216
-	-	-	-	-	-	-	717,571
-	8,856	4,118	1,327	1,850	1,236	230	1,157,860
150	3,721	633	294	-	-	-	1,487,343
-	-	-	-	-	-	-	(6,616)
<u>150</u>	<u>12,577</u>	<u>4,751</u>	<u>1,621</u>	<u>1,850</u>	<u>1,236</u>	<u>230</u>	<u>2,638,587</u>
<u>\$ 150</u>	<u>\$ 12,577</u>	<u>\$ 4,751</u>	<u>\$ 1,621</u>	<u>\$ 1,850</u>	<u>\$ 1,236</u>	<u>\$ 230</u>	<u>\$ 3,356,158</u>

**MARSHALL COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2012**

	<u>County Bridge</u>	<u>County Health</u>	<u>Federal Aid To Secondary Roads</u>
<b>REVENUES</b>			
Property taxes	\$ 129,575	\$ 125,089	\$ 129,575
Motor fuel tax allotments	-	-	-
Personal property replacement taxes	-	-	-
Operating grants and contributions	6,359	442,099	-
Fees, fines, and charges for services	29,598	21,651	-
Interest	1,492	2,243	1,434
Other	-	573	-
Total revenues	<u>167,024</u>	<u>591,655</u>	<u>131,009</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	618,239	-
Transportation	89,173	-	28,220
Capital outlay	-	-	-
Total expenditures	<u>89,173</u>	<u>618,239</u>	<u>28,220</u>
Excess (deficiency) of revenues over expenditures	<u>77,851</u>	<u>(26,584)</u>	<u>102,789</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	33,294	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>33,294</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	111,145	(26,584)	102,789
<b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	<u>529,301</u>	<u>495,463</u>	<u>388,114</u>
End of year	<u>\$ 640,446</u>	<u>\$ 468,879</u>	<u>\$ 490,903</u>

<u>County Motor Fuel Tax</u>	<u>County Highway Engineering Revolving</u>	<u>Township Bridge Program</u>	<u>Social Security</u>	<u>Tax Sale Automation</u>	<u>Court Automation</u>	<u>Court Systems</u>	<u>County Clerk's EDP</u>
\$ -	\$ -	\$ -	\$ 120,089	\$ -	\$ -	\$ -	\$ -
393,180	-	-	-	-	-	-	-
-	-	-	1,747	-	-	-	-
-	-	33,294	-	-	-	-	-
4,400	43,154	-	-	3,118	14,239	5,627	10,025
269	96	147	87	88	163	84	20
-	-	-	1,836	-	-	-	-
<u>397,849</u>	<u>43,250</u>	<u>33,441</u>	<u>123,759</u>	<u>3,206</u>	<u>14,402</u>	<u>5,711</u>	<u>10,045</u>
-	-	-	-	1,193	-	-	10,244
-	-	-	167,588	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,701	962	-
-	-	-	-	-	-	-	-
156,702	-	-	-	-	-	-	-
-	9,500	-	-	911	-	-	-
<u>156,702</u>	<u>9,500</u>	<u>-</u>	<u>167,588</u>	<u>2,104</u>	<u>4,701</u>	<u>962</u>	<u>10,244</u>
<u>241,147</u>	<u>33,750</u>	<u>33,441</u>	<u>(43,829)</u>	<u>1,102</u>	<u>9,701</u>	<u>4,749</u>	<u>(199)</u>
-	-	-	-	-	-	-	-
-	(40,866)	(33,294)	-	-	-	-	-
-	(40,866)	(33,294)	-	-	-	-	-
241,147	(7,116)	147	(43,829)	1,102	9,701	4,749	(199)
<u>214,899</u>	<u>54,157</u>	<u>71,885</u>	<u>62,094</u>	<u>23,001</u>	<u>49,620</u>	<u>24,851</u>	<u>5,662</u>
<u>\$ 456,046</u>	<u>\$ 47,041</u>	<u>\$ 72,032</u>	<u>\$ 18,265</u>	<u>\$ 24,103</u>	<u>\$ 59,321</u>	<u>\$ 29,600</u>	<u>\$ 5,463</u>

**MARSHALL COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 NONMAJOR SPECIAL REVENUE FUNDS  
 Year Ended November 30, 2012**

	<u>Animal Control</u>	<u>County Law Library</u>	<u>Maintenance and Child Support</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-
Personal property replacement taxes	-	-	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	32,996	8,023	9,687
Interest	13	33	87
Other	-	-	-
Total revenues	<u>33,009</u>	<u>8,056</u>	<u>9,774</u>
 <b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	23,465	-	-
Judiciary and court related	-	5,768	4,911
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>23,465</u>	<u>5,768</u>	<u>4,911</u>
Excess (deficiency) of revenues over expenditures	<u>9,544</u>	<u>2,288</u>	<u>4,863</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	4,000	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>4,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	13,544	2,288	4,863
 <b>FUND BALANCE (DEFICIT)</b>			
Beginning of year	<u>(9,126)</u>	<u>13,907</u>	<u>26,586</u>
End of year	<u>\$ 4,418</u>	<u>\$ 16,195</u>	<u>\$ 31,449</u>

<u>Drug Enforcement</u>	<u>Mentally Deficient Persons</u>	<u>Indemnity</u>	<u>Violent Crime Victims Assistance</u>	<u>Probation Services</u>	<u>Document Storage</u>	<u>Drug Prevention</u>	<u>Vital Records</u>
\$ -	\$ 37,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,925	-
929	-	3,500	-	18,709	14,236	-	860
16	77	82	-	169	34	-	38
-	-	-	-	-	-	-	-
<u>945</u>	<u>37,109</u>	<u>3,582</u>	<u>-</u>	<u>18,878</u>	<u>14,270</u>	<u>3,925</u>	<u>898</u>
-	-	-	-	-	-	-	3,115
-	-	-	-	-	-	-	-
1,730	-	-	-	-	-	4,909	-
-	-	-	10	11,766	12,741	-	-
-	41,400	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,730</u>	<u>41,400</u>	<u>-</u>	<u>10</u>	<u>11,766</u>	<u>12,741</u>	<u>4,909</u>	<u>3,115</u>
<u>(785)</u>	<u>(4,291)</u>	<u>3,582</u>	<u>(10)</u>	<u>7,112</u>	<u>1,529</u>	<u>(984)</u>	<u>(2,217)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(785)	(4,291)	3,582	(10)	7,112	1,529	(984)	(2,217)
<u>8,231</u>	<u>33,657</u>	<u>40,201</u>	<u>10</u>	<u>52,911</u>	<u>13,465</u>	<u>8,827</u>	<u>14,320</u>
<u>\$ 7,446</u>	<u>\$ 29,366</u>	<u>\$ 43,783</u>	<u>\$ -</u>	<u>\$ 60,023</u>	<u>\$ 14,994</u>	<u>\$ 7,843</u>	<u>\$ 12,103</u>

**MARSHALL COUNTY, ILLINOIS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
NONMAJOR SPECIAL REVENUE FUNDS  
Year Ended November 30, 2012**

	<u>KIDS Interface System</u>	<u>Geographic Information System</u>	<u>DUI Equipment</u>	<u>Coroner's Morgue</u>
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-
Personal property replacement taxes	-	-	-	-
Operating grants and contributions	10,169	-	-	4,000
Fees, fines, and charges for services	-	41,374	1,500	1,575
Interest	34	189	-	8
Other	-	-	-	-
Total revenues	<u>10,203</u>	<u>41,563</u>	<u>1,500</u>	<u>5,583</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	37,924	-	-
Employee benefits	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	8,452	-	-	-
Public health and welfare	-	-	-	-
Transportation	-	-	-	-
Capital outlay	-	-	6,473	4,265
Total expenditures	<u>8,452</u>	<u>37,924</u>	<u>6,473</u>	<u>4,265</u>
Excess (deficiency) of revenues over expenditures	<u>1,751</u>	<u>3,639</u>	<u>(4,973)</u>	<u>1,318</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	5,789	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,789</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	1,751	3,639	816	1,318
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>13,706</u>	<u>52,239</u>	<u>1,045</u>	<u>1,939</u>
End of year	<u>\$ 15,457</u>	<u>\$ 55,878</u>	<u>\$ 1,861</u>	<u>\$ 3,257</u>

<u>States Attorney Drug</u>	<u>Vehicle Maintenance</u>	<u>GIS County Clerk</u>	<u>RHSP County Clerk</u>	<u>FTA Warrant</u>	<u>Sheriff Commissary</u>	<u>States Attorney Automation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,360
-	-	-	-	-	-	-	393,180
-	-	-	-	-	-	-	1,747
-	-	-	-	-	-	-	499,846
-	5,772	2,464	1,157	4,390	3,595	230	282,809
-	-	-	-	-	-	-	6,903
-	-	-	-	-	-	-	2,409
<u>-</u>	<u>5,772</u>	<u>2,464</u>	<u>1,157</u>	<u>4,390</u>	<u>3,595</u>	<u>230</u>	<u>1,728,254</u>
-	-	-	444	-	-	-	52,920
-	-	-	-	-	-	-	167,588
-	608	-	-	-	3,226	-	33,938
-	-	-	-	3,450	-	-	52,761
-	-	-	-	-	-	-	659,639
-	-	-	-	-	-	-	274,095
-	-	-	-	-	-	-	21,149
<u>-</u>	<u>608</u>	<u>-</u>	<u>444</u>	<u>3,450</u>	<u>3,226</u>	<u>-</u>	<u>1,262,090</u>
-	5,164	2,464	713	940	369	230	466,164
-	-	-	-	-	-	-	43,083
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74,160)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,077)</u>
-	5,164	2,464	713	940	369	230	435,087
<u>150</u>	<u>7,413</u>	<u>2,287</u>	<u>908</u>	<u>910</u>	<u>867</u>	<u>-</u>	<u>2,203,500</u>
<u>\$ 150</u>	<u>\$ 12,577</u>	<u>\$ 4,751</u>	<u>\$ 1,621</u>	<u>\$ 1,850</u>	<u>\$ 1,236</u>	<u>\$ 230</u>	<u>\$ 2,638,587</u>

**MARSHALL COUNTY, ILLINOIS**  
**COUNTY BRIDGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<b>2012</b>			<b>2011</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	\$ 135,000	\$ 135,000	\$ 129,575	\$ 130,262
Operating grants	-	-	6,359	-
Various townships - share of bridge construction	100,000	100,000	29,598	66,444
Interest	<u>300</u>	<u>300</u>	<u>1,492</u>	<u>3,012</u>
Total revenues	<u>235,300</u>	<u>235,300</u>	<u>167,024</u>	<u>199,718</u>
<b>EXPENDITURES</b>				
Pipe culverts	60,000	60,000	18,161	9,062
Bridges	150,000	150,000	58,287	27,419
Borings and plan preparation	100,000	100,000	3,600	46,546
Engineering	150,000	150,000	4,608	1,018
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>4,517</u>	<u>5,619</u>
Total expenditures	<u>470,000</u>	<u>470,000</u>	<u>89,173</u>	<u>89,664</u>
Excess (deficiency) of revenues over expenditures	<u>(234,700)</u>	<u>(234,700)</u>	<u>77,851</u>	<u>110,054</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer from Township Bridge Program Fund	<u>20,000</u>	<u>20,000</u>	<u>33,294</u>	<u>-</u>
Total other financing sources	<u>20,000</u>	<u>20,000</u>	<u>33,294</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (214,700)</u>	<u>\$ (214,700)</u>	111,145	110,054
<b>FUND BALANCE</b>				
Beginning of year			<u>529,301</u>	<u>419,247</u>
End of year			<u>\$ 640,446</u>	<u>\$ 529,301</u>



**MARSHALL COUNTY, ILLINOIS  
COUNTY HEALTH FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 125,000	\$ 125,000	\$ 125,089	\$ 73,286
Fees, fines, and charges for services	1,250	1,250	21,651	18,143
Operating grants and contributions	289,100	289,100	442,099	573,595
Other	-	-	573	21,640
Interest	-	-	2,243	3,351
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	415,350	415,350	591,655	690,015
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Personnel and management	350,280	350,280	369,352	349,636
Health department expense	144,720	144,720	120,575	108,094
WIC expense	-	-	111,551	159,811
Vaccine expense	-	-	11,726	16,716
Miscellaneous	-	-	5,035	79
Debt service - principal and interest	-	-	-	2,685
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	495,000	495,000	618,239	637,021
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(79,650)	(79,650)	(26,584)	52,994
	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING USES</b>				
Transfer to General Fund	-	-	-	(5,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (79,650)</u>	<u>\$ (79,650)</u>	(26,584)	47,994
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>				
Beginning of year			<hr/>	<hr/>
			495,463	447,469
End of year			<hr/>	<hr/>
			\$ 468,879	\$ 495,463

**MARSHALL COUNTY, ILLINOIS**  
**FEDERAL AID TO SECONDARY ROADS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>Original</u>	<u>2012</u>		<u>2011</u>
	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 135,000	\$ 135,000	\$ 129,575	\$ 130,262
Interest	<u>500</u>	<u>500</u>	<u>1,434</u>	<u>1,597</u>
Total revenues	<u>135,500</u>	<u>135,500</u>	<u>131,009</u>	<u>131,859</u>
 <b>EXPENDITURES</b>				
Projects	350,000	350,000	23,820	-
Other engineering - general	<u>30,000</u>	<u>30,000</u>	<u>4,400</u>	<u>-</u>
Total expenditures	<u>380,000</u>	<u>380,000</u>	<u>28,220</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (244,500)</u>	<u>\$ (244,500)</u>	102,789	131,859
 <b>FUND BALANCE</b>				
Beginning of year			<u>388,114</u>	<u>256,255</u>
End of year			<u>\$ 490,903</u>	<u>\$ 388,114</u>

**MARSHALL COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
For the Year ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Motor fuel tax allotments	\$ 393,180	\$ 390,375
Reimbursements	4,400	-
Interest	<u>269</u>	<u>101</u>
Total revenues	397,849	390,476
 <b>EXPENDITURES</b>		
Expenditures on approved motor fuel tax projects	<u>156,702</u>	<u>130,702</u>
Excess of revenues over expenditures	241,147	259,774
 <b>OTHER FINANCING USES</b>		
Transfer to County Highway Fund for expenditures on approved motor fuel projects	<u>-</u>	<u>(140,000)</u>
Excess of revenues over expenditures and other financing uses	241,147	119,774
 <b>FUND BALANCE</b>		
Beginning of year	<u>214,899</u>	<u>95,125</u>
End of year	<u>\$ 456,046</u>	<u>\$ 214,899</u>

**MARSHALL COUNTY, ILLINOIS**  
**COUNTY HIGHWAY ENGINEERING REVOLVING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 65,000	\$ 65,000	\$ 43,154	\$ 26,367
Interest	200	200	96	116
Other	1,000	1,000	-	-
	<u>66,200</u>	<u>66,200</u>	<u>43,250</u>	<u>26,483</u>
Total revenues				
<b>EXPENDITURES</b>				
Machinery	-	-	9,500	-
Miscellaneous	25,000	25,000	-	2,390
	<u>25,000</u>	<u>25,000</u>	<u>9,500</u>	<u>2,390</u>
Total expenditures				
Excess of revenues over expenditures	41,200	41,200	33,750	24,093
<b>OTHER FINANCING USES</b>				
Transfer to County Highway Fund for engineering salaries	(42,000)	(42,000)	(40,866)	(2,232)
	<u>(42,000)</u>	<u>(42,000)</u>	<u>(40,866)</u>	<u>(2,232)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	\$ (800)	\$ (800)	(7,116)	21,861
	<u>\$ (800)</u>	<u>\$ (800)</u>	<u>(7,116)</u>	<u>21,861</u>
<b>FUND BALANCE</b>				
Beginning of year			54,157	32,296
			<u>54,157</u>	<u>32,296</u>
End of year			\$ 47,041	\$ 54,157
			<u>\$ 47,041</u>	<u>\$ 54,157</u>

**MARSHALL COUNTY, ILLINOIS  
TOWNSHIP BRIDGE PROGRAM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Operating grants and contributions	\$ 285,000	\$ 285,000	\$ 33,294	\$ -
Interest	<u>1,000</u>	<u>1,000</u>	<u>147</u>	<u>198</u>
Total revenues	286,000	286,000	33,441	198
<b>EXPENDITURES</b>				
Expenditures on bridge projects	<u>285,000</u>	<u>285,000</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,000	1,000	33,441	198
<b>OTHER FINANCING USES</b>				
Transfer out - Aid to Township Bridge	<u>(70,000)</u>	<u>(70,000)</u>	<u>(33,294)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (69,000)</u>	<u>\$ (69,000)</u>	147	198
<b>FUND BALANCE</b>				
Beginning of year			<u>71,885</u>	<u>71,687</u>
End of year			<u>\$ 72,032</u>	<u>\$ 71,885</u>

**MARSHALL COUNTY, ILLINOIS**  
**SOCIAL SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Property taxes	\$ 120,000	\$ 120,000	\$ 120,089	\$ 99,703
Personal property replacement taxes	2,000	2,000	1,747	2,098
Interest	-	-	87	456
Other	-	-	1,836	1,463
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	122,000	122,000	123,759	103,720
<b>EXPENDITURES</b>				
Payments for County's share of Social Security tax	<u>150,000</u>	<u>150,000</u>	<u>167,588</u>	<u>156,404</u>
Deficiency of revenues over expenditures	<u>\$ (28,000)</u>	<u>\$ (28,000)</u>	(43,829)	(52,684)
<b>FUND BALANCE</b>				
Beginning of year			<u>62,094</u>	<u>114,778</u>
End of year			<u>\$ 18,265</u>	<u>\$ 62,094</u>

**MARSHALL COUNTY, ILLINOIS  
TAX SALE AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 3,000	\$ 3,000	\$ 3,118	\$ 3,521
Interest	-	-	88	165
	<u>3,000</u>	<u>3,000</u>	<u>3,206</u>	<u>3,686</u>
Total revenues				
<b>EXPENDITURES</b>				
Salaries	250	250	214	-
Supplies	1,000	1,000	196	827
Training	1,500	1,500	783	1,367
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>911</u>	<u>922</u>
Total expenditures	<u>3,750</u>	<u>3,750</u>	<u>2,104</u>	<u>3,116</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (750)</u>	<u>\$ (750)</u>	1,102	570
<b>FUND BALANCE</b>				
Beginning of year			<u>23,001</u>	<u>22,431</u>
End of year			<u>\$ 24,103</u>	<u>\$ 23,001</u>

**MARSHALL COUNTY, ILLINOIS  
 COURT AUTOMATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 Year Ended November 30, 2012  
 With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 17,000	\$ 17,000	\$ 14,239	\$ 15,000
Interest	<u>-</u>	<u>-</u>	<u>163</u>	<u>206</u>
Total revenues	17,000	17,000	14,402	15,206
<b>EXPENDITURES</b>				
Supplies	<u>20,000</u>	<u>20,000</u>	<u>4,701</u>	<u>9,353</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	9,701	5,853
<b>FUND BALANCE</b>				
Beginning of year			<u>49,620</u>	<u>43,767</u>
End of year			<u>\$ 59,321</u>	<u>\$ 49,620</u>



**MARSHALL COUNTY, ILLINOIS  
COURT SYSTEMS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 6,400	\$ 6,400	\$ 5,627	\$ 5,789
Interest	<u>-</u>	<u>-</u>	<u>84</u>	<u>101</u>
Total revenues	6,400	6,400	5,711	5,890
<b>EXPENDITURES</b>				
Supplies	<u>10,000</u>	<u>10,000</u>	<u>962</u>	<u>622</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,600)</u>	<u>\$ (3,600)</u>	4,749	5,268
<b>FUND BALANCE</b>				
Beginning of year			<u>24,851</u>	<u>19,583</u>
End of year			<u>\$ 29,600</u>	<u>\$ 24,851</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, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 13,500	\$ 13,500	\$ 10,025	\$ 10,240
Interest	-	-	20	30
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	13,500	13,500	10,045	10,270
 <b>EXPENDITURES</b>				
Microfilm expense	<u>15,500</u>	<u>15,500</u>	<u>10,244</u>	<u>11,082</u>
Deficiency of revenues over expenditures	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	(199)	(812)
 <b>FUND BALANCE</b>				
Beginning of year			<hr/> 5,662	<hr/> 6,474
End of year			<u>\$ 5,463</u>	<u>\$ 5,662</u>

**MARSHALL COUNTY, ILLINOIS  
ANIMAL CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 25,000	\$ 25,000	\$ 32,996	\$ 19,844
Interest	<u>25</u>	<u>25</u>	<u>13</u>	<u>38</u>
Total revenues	<u>25,025</u>	<u>25,025</u>	<u>33,009</u>	<u>19,882</u>
<b>EXPENDITURES</b>				
Salary	7,038	7,038	7,309	6,900
Dog tax expense	4,500	4,500	305	1,973
Water and sewer	300	300	270	270
Maintenance	500	500	773	418
Dog catcher	3,500	3,500	2,950	3,050
Dog catcher mileage	750	750	747	588
Veterinarian	7,700	7,700	6,222	6,746
Veterinary salary	4,800	4,800	4,800	4,800
Miscellaneous	<u>250</u>	<u>250</u>	<u>89</u>	<u>65</u>
Total expenditures	<u>29,338</u>	<u>29,338</u>	<u>23,465</u>	<u>24,810</u>
Excess (deficiency) of revenues over expenditures	(4,313)	(4,313)	9,544	(4,928)
<b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>3,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (313)</u>	<u>\$ (313)</u>	13,544	(1,928)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year			<u>(9,126)</u>	<u>(7,198)</u>
End of year			<u>\$ 4,418</u>	<u>\$ (9,126)</u>

**MARSHALL COUNTY, ILLINOIS  
COUNTY LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 7,000	\$ 7,000	\$ 8,023	\$ 8,963
Interest	<u>-</u>	<u>-</u>	<u>33</u>	<u>42</u>
Total revenues	7,000	7,000	8,056	9,005
<b>EXPENDITURES</b>				
Law Library payment	<u>10,000</u>	<u>10,000</u>	<u>5,768</u>	<u>4,706</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	2,288	4,299
<b>FUND BALANCE</b>				
Beginning of year			<u>13,907</u>	<u>9,608</u>
End of year			<u>\$ 16,195</u>	<u>\$ 13,907</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, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 13,000	\$ 13,000	\$ 9,687	\$ 22,633
Interest	-	-	87	92
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	13,000	13,000	9,774	22,725
 <b>EXPENDITURES</b>				
Supplies	<hr/> 19,000	<hr/> 19,000	<hr/> 4,911	<hr/> 5,023
Excess (deficiency) of revenues over expenditures	<hr/> <u>\$ (6,000)</u>	<hr/> <u>\$ (6,000)</u>	4,863	17,702
 <b>FUND BALANCE</b>				
Beginning of year			<hr/> 26,586	<hr/> 8,884
End of year			<hr/> <u>\$ 31,449</u>	<hr/> <u>\$ 26,586</u>

**MARSHALL COUNTY, ILLINOIS  
DRUG ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 500	\$ 500	\$ 929	\$ 2,547
Interest	<u>-</u>	<u>-</u>	<u>16</u>	<u>21</u>
Total revenues	<u>500</u>	<u>500</u>	<u>945</u>	<u>2,568</u>
<b>EXPENDITURES</b>				
Supplies	500	500	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,730</u>	<u>900</u>
Total expenditures	<u>500</u>	<u>500</u>	<u>1,730</u>	<u>900</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(785)	1,668
<b>FUND BALANCE</b>				
Beginning of year			<u>8,231</u>	<u>6,563</u>
End of year			<u>\$ 7,446</u>	<u>\$ 8,231</u>

**MARSHALL COUNTY, ILLINOIS  
MENTALLY DEFICIENT PERSONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Property taxes	\$ 37,000	\$ 37,000	\$ 37,032	\$ 36,890
Interest	<u>-</u>	<u>-</u>	<u>77</u>	<u>144</u>
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>37,109</u>	<u>37,034</u>
<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
County Mental Health Office Set Up	-	-	-	7,200
North Central Behavioral - Self Pay Support	<u>16,400</u>	<u>16,400</u>	<u>16,400</u>	<u>2,000</u>
Total expenditures	<u>41,400</u>	<u>41,400</u>	<u>41,400</u>	<u>34,200</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (4,400)</u>	<u>\$ (4,400)</u>	(4,291)	2,834
<b>FUND BALANCE</b>				
Beginning of year			<u>33,657</u>	<u>30,823</u>
End of year			<u>\$ 29,366</u>	<u>\$ 33,657</u>

**MARSHALL COUNTY, ILLINOIS  
INDEMNITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Redemptions	\$ 5,000	\$ 5,000	\$ 3,500	\$ 4,200
Interest	<u>-</u>	<u>-</u>	<u>82</u>	<u>208</u>
Total revenues	5,000	5,000	3,582	4,408
 <b>OTHER FINANCING USES</b>				
Transfer to other funds	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and and other financing uses	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	3,582	4,408
 <b>FUND BALANCE</b>				
Beginning of year			<u>40,201</u>	<u>35,793</u>
End of year			<u>\$ 43,783</u>	<u>\$ 40,201</u>



**MARSHALL COUNTY, ILLINOIS**  
**VIOLENT CRIME VICTIMS ASSISTANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>EXPENDITURES</b>		
Miscellaneous	\$ 10	\$ -
 <b>FUND BALANCE</b>		
Beginning of year	<u>10</u>	<u>10</u>
End of year	<u>\$ -</u>	<u>\$ 10</u>

**MARSHALL COUNTY, ILLINOIS  
PROBATION SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 12,000	\$ 12,000	\$ 18,709	\$ 17,120
Interest	-	-	169	233
	<u>12,000</u>	<u>12,000</u>	<u>18,878</u>	<u>17,353</u>
Total revenues				
<b>EXPENDITURES</b>				
Electronic monitoring	2,500	2,500	2,013	1,165
Offender services	7,500	7,500	6,099	4,304
Training	1,500	1,500	473	350
Miscellaneous	4,000	4,000	3,181	5,725
Capital outlay	4,500	4,500	-	-
	<u>20,000</u>	<u>20,000</u>	<u>11,766</u>	<u>11,544</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	7,112	5,809
<b>FUND BALANCE</b>				
Beginning of year			<u>52,911</u>	<u>47,102</u>
End of year			<u>\$ 60,023</u>	<u>\$ 52,911</u>

**MARSHALL COUNTY, ILLINOIS  
DOCUMENT STORAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 17,000	\$ 17,000	\$ 14,236	\$ 14,886
Interest	<u>150</u>	<u>150</u>	<u>34</u>	<u>57</u>
Total revenues	<u>17,150</u>	<u>17,150</u>	<u>14,270</u>	<u>14,943</u>
<b>EXPENDITURES</b>				
Microfilm	2,250	2,250	844	323
Supplies	<u>20,000</u>	<u>20,000</u>	<u>11,897</u>	<u>20,298</u>
Total expenditures	<u>22,250</u>	<u>22,250</u>	<u>12,741</u>	<u>20,621</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (5,100)</u>	<u>\$ (5,100)</u>	1,529	(5,678)
<b>FUND BALANCE</b>				
Beginning of year			<u>13,465</u>	<u>19,143</u>
End of year			<u>\$ 14,994</u>	<u>\$ 13,465</u>

**MARSHALL COUNTY, ILLINOIS  
DRUG PREVENTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Calendar receipts	\$ 1,000	\$ 1,000	\$ 3,750	\$ 4,000
Other	-	-	175	750
	<u>1,000</u>	<u>1,000</u>	<u>3,925</u>	<u>4,750</u>
Total revenues				
<b>EXPENDITURES</b>				
Canine expense	1,000	1,000	3,700	1,172
Miscellaneous	-	-	1,209	2,188
Capital outlay	-	-	-	9,089
	<u>1,000</u>	<u>1,000</u>	<u>4,909</u>	<u>12,449</u>
Total expenditures				
Deficiency of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	(984)	(7,699)
<b>FUND BALANCE</b>				
Beginning of year			<u>8,827</u>	<u>16,526</u>
End of year			<u>\$ 7,843</u>	<u>\$ 8,827</u>

**MARSHALL COUNTY, ILLINOIS**  
**VITAL RECORDS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 1,000	\$ 1,000	\$ 860	\$ 1,009
Interest	-	-	38	82
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,000	1,000	898	1,091
 <b>EXPENDITURES</b>				
Microfilm	<hr/> 3,900	<hr/> 3,900	<hr/> 3,115	<hr/> 155
Excess (deficiency) of revenues over expenditures	<hr/> <u>\$ (2,900)</u>	<hr/> <u>\$ (2,900)</u>	(2,217)	936
 <b>FUND BALANCE</b>				
Beginning of year			<hr/> 14,320	<hr/> 13,384
End of year			<hr/> <u>\$ 12,103</u>	<hr/> <u>\$ 14,320</u>

**MARSHALL COUNTY, ILLINOIS  
KIDS INTERFACE SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Operating grants and contributions - state revenue	\$ 10,000	\$ 10,000	\$ 10,169	\$ 11,749
Interest	<u>-</u>	<u>-</u>	<u>34</u>	<u>25</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>10,203</u>	<u>11,774</u>
<b>EXPENDITURES</b>				
Supplies	16,000	16,000	-	-
Computer maintenance	-	-	4,962	2,900
Salaries	<u>-</u>	<u>-</u>	<u>3,490</u>	<u>5,530</u>
Total expenditures	<u>16,000</u>	<u>16,000</u>	<u>8,452</u>	<u>8,430</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	1,751	3,344
<b>FUND BALANCE</b>				
Beginning of year			<u>13,706</u>	<u>10,362</u>
End of year			<u>\$ 15,457</u>	<u>\$ 13,706</u>

**MARSHALL COUNTY, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 30,000	\$ 30,000	\$ 41,374	\$ 41,549
Interest	-	-	189	349
	<u>30,000</u>	<u>30,000</u>	<u>41,563</u>	<u>41,898</u>
Total revenues				
<b>EXPENDITURES</b>				
Mapping Program	20,000	20,000	6,710	11,275
Map digitization	10,000	10,000	10,000	-
Salaries	<u>21,036</u>	<u>21,036</u>	<u>21,214</u>	<u>37,690</u>
Total expenditures	<u>51,036</u>	<u>51,036</u>	<u>37,924</u>	<u>48,965</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (21,036)</u>	<u>\$ (21,036)</u>	3,639	(7,067)
<b>FUND BALANCE</b>				
Beginning of year			<u>52,239</u>	<u>59,306</u>
End of year			<u>\$ 55,878</u>	<u>\$ 52,239</u>

**MARSHALL COUNTY, ILLINOIS**  
**DUI EQUIPMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>Original</u>	<u>2012</u>		
	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
		<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 5,000	\$ 5,000	\$ 1,500	\$ -
<b>EXPENDITURES</b>				
Purchase of equipment	<u>6,000</u>	<u>6,000</u>	<u>6,473</u>	<u>-</u>
Deficiency of revenues over expenditures	(1,000)	(1,000)	(4,973)	-
<b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>5,789</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	816	-
<b>FUND BALANCE</b>				
Beginning of year			<u>1,045</u>	<u>1,045</u>
End of year			<u>\$ 1,861</u>	<u>\$ 1,045</u>



**MARSHALL COUNTY, ILLINOIS  
CORONER'S MORGUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ 1,575	\$ 2,375
Operating grants and contributions	4,000	50
Interest	<u>8</u>	<u>7</u>
Total revenues	5,583	2,432
 <b>EXPENDITURES</b>		
Capital outlay	<u>4,265</u>	<u>1,500</u>
Excess of revenues over expenditures	1,318	932
 <b>FUND BALANCE</b>		
Beginning of year	<u>1,939</u>	<u>1,007</u>
End of year	<u>\$ 3,257</u>	<u>\$ 1,939</u>

**MARSHALL COUNTY, ILLINOIS  
STATES ATTORNEY DRUG FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ -	\$ 65
 <b>EXPENDITURES</b>		
Miscellaneous	<u>-</u>	<u>235</u>
Deficiency of revenues over expenditures	-	(170)
 <b>FUND BALANCE</b>		
Beginning of year	<u>150</u>	<u>320</u>
End of year	<u>\$ 150</u>	<u>\$ 150</u>

**MARSHALL COUNTY, ILLINOIS  
VEHICLE MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ 5,772	\$ 3,103
 <b>EXPENDITURES</b>		
Maintenance	<u>608</u>	<u>589</u>
Excess of revenues over expenditures	5,164	2,514
 <b>FUND BALANCE</b>		
Beginning of year	<u>7,413</u>	<u>4,899</u>
End of year	<u>\$ 12,577</u>	<u>\$ 7,413</u>

**MARSHALL COUNTY, ILLINOIS**  
**GIS COUNTY CLERK FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>Original</u>	<u>2012</u>		
	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>2011</u>
		<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 4,638	\$ 4,638	\$ 2,464	\$ 1,654
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from other funds	-	-	-	633
Transfer to other funds	(3,000)	(3,000)	-	-
Total other financing sources (uses)	(3,000)	(3,000)	-	633
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 1,638	\$ 1,638	2,464	2,287
<b>FUND BALANCE</b>				
Beginning of year			2,287	-
End of year			\$ 4,751	\$ 2,287

**MARSHALL COUNTY, ILLINOIS  
RHSP COUNTY CLERK FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>Original Budget</u>	<u>2012 Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
<b>REVENUES</b>				
Fees, fines, and charges for services	\$ 1,080	\$ 1,080	\$ 1,157	\$ 752
<b>EXPENDITURES</b>				
Supplies and microfilm	<u>1,000</u>	<u>1,000</u>	<u>444</u>	<u>138</u>
Excess of revenues over expenditures	80	80	713	614
<b>OTHER FINANCING SOURCES</b>				
Transfer from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>
Excess of revenue and other financing sources over expenditures	<u>\$ 80</u>	<u>\$ 80</u>	713	908
<b>FUND BALANCE</b>				
Beginning of year			<u>908</u>	<u>-</u>
End of year			<u>\$ 1,621</u>	<u>\$ 908</u>

**MARSHALL COUNTY, ILLINOIS**  
**FTA WARRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE**  
**Year Ended November 30, 2012**  
**With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ 4,390	\$ 1,299
 <b>EXPENDITURES</b>		
Supplies	3,450	389
Excess of revenues over expenditures	940	910
 <b>FUND BALANCE</b>		
Beginning of year	910	-
End of year	\$ 1,850	\$ 910

**MARSHALL COUNTY, ILLINOIS  
SHERIFF COMMISSARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2012  
With Comparative Figures for the Year Ended November 30, 2011**

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Fees, fines, and charges for services	\$ 3,595	\$ 3,475
Donation	-	100
	<hr/>	<hr/>
Total revenues	3,595	3,575
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Supplies	3,226	2,697
Dog food expense	-	11
	<hr/>	<hr/>
Total expenditures	3,226	2,708
	<hr/>	<hr/>
Excess of revenues over expenditures	369	867
<b>FUND BALANCE</b>		
Beginning of year	<hr/> 867	<hr/> -
End of year	<hr/> <u>\$ 1,236</u>	<hr/> <u>\$ 867</u>

**MARSHALL COUNTY, ILLINOIS  
STATES ATTORNEY AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
Year Ended November 30, 2012**

	<u><b>2012</b></u>
<b>REVENUES</b>	
Fees, fines, and charges for services	\$       230
 <b>FUND BALANCE</b>	
Beginning of year	<u>          -</u>
End of year	<u><u>      \$     230</u></u>



**MARSHALL COUNTY, ILLINOIS  
 COMPONENT UNIT  
 STATEMENT OF CASH FLOWS  
 Year Ended November 30, 2012**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from phone companies	\$ 264,665
Cash payments to suppliers for goods and services	(149,057)
Cash payments for salaries	<u>(108,781)</u>
Net cash provided by operating activities	<u>6,827</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on investments	4,022
Purchase of investments	(612,237)
Redemption of investments	<u>608,369</u>
Net cash provided by investing activities	<u>154</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS**

6,981

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

78,365

**CASH AND CASH EQUIVALENTS, END OF YEAR**

\$ 85,346

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

Operating loss	\$ (8,948)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	19,872
Effects of changes in operating assets and liabilities:	
Accounts receivable	2,563
Prepaid expenses	<u>(6,660)</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES**

\$ 6,827

**MARSHALL COUNTY, ILLINOIS  
FIDUCIARY FUNDS  
FUND DESCRIPTIONS  
November 30, 2012**

**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, 2012**

	<u>County Collector</u>	<u>Circuit Clerk</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 50,462	\$ 124,982
<b>TOTAL ASSETS</b>	<u>\$ 50,462</u>	<u>\$ 124,982</u>
<b>LIABILITIES</b>		
Due to other taxing units	\$ 50,462	\$ -
Funds held for others	<u>-</u>	<u>124,982</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 50,462</u>	<u>\$ 124,982</u>

<b><u>Inheritance Tax</u></b>	<b><u>Clearing</u></b>	<b><u>Escrow</u></b>	<b><u>Land Acquisition</u></b>	<b><u>Hospitalization</u></b>	<b><u>Total</u></b>
\$ <u>58</u>	\$ <u>-</u>	\$ <u>33,290</u>	\$ <u>7,642</u>	\$ <u>929</u>	\$ <u>217,363</u>
\$ <u>58</u>	\$ <u>-</u>	\$ <u>33,290</u>	\$ <u>7,642</u>	\$ <u>929</u>	\$ <u>217,363</u>
\$ <u>-</u> <u>58</u>	\$ <u>-</u> <u>-</u>	\$ <u>-</u> <u>33,290</u>	\$ <u>-</u> <u>7,642</u>	\$ <u>-</u> <u>929</u>	\$ <u>50,462</u> <u>166,901</u>
\$ <u>58</u>	\$ <u>-</u>	\$ <u>33,290</u>	\$ <u>7,642</u>	\$ <u>929</u>	\$ <u>217,363</u>

**MARSHALL COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2012**

	<u>Balance</u> <u>December 1,</u> <u>2011</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>November 30,</u> <u>2012</u>
<b>COUNTY COLLECTOR FUND</b>				
Assets - cash	\$ 36,984	\$ 21,567,089	\$ 21,553,611	\$ 50,462
Liabilities - due to other taxing units	\$ 36,984	\$ 21,567,089	\$ 21,553,611	\$ 50,462
<b>CIRCUIT CLERK FUND</b>				
Assets - cash	\$ 79,682	\$ 654,515	\$ 609,215	\$ 124,982
Liabilities - funds held for others	\$ 79,682	\$ 654,515	\$ 609,215	\$ 124,982
<b>INHERITANCE TAX FUND</b>				
Assets - cash	\$ 58	\$ -	\$ -	\$ 58
Liabilities - funds held for others	\$ 58	\$ -	\$ -	\$ 58
<b>CLEARING FUND</b>				
Assets - cash	\$ -	\$ 2,406,462	\$ 2,406,462	\$ -
Liabilities - funds held for others	\$ -	\$ 2,406,462	\$ 2,406,462	\$ -
<b>ESCROW FUND</b>				
Assets - cash	\$ 33,190	\$ 102,365	\$ 102,265	\$ 33,290
Liabilities - funds held for others	\$ 33,190	\$ 102,365	\$ 102,265	\$ 33,290
<b>LAND ACQUISITION FUND</b>				
Assets - cash	\$ 7,618	\$ 24	\$ -	\$ 7,642
Liabilities - funds held for others	\$ 7,618	\$ 24	\$ -	\$ 7,642

**MARSHALL COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2012**

	<b>Balance December 1, <u>2011</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Balance November 30, <u>2012</u></b>
<b>HOSPITALIZATION FUND</b>				
Assets - cash	\$ -	\$ 25,507	\$ 24,578	\$ 929
Liabilities - funds held for others	\$ -	\$ 25,507	\$ 24,578	\$ 929
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets - cash	\$ 157,532	\$ 24,755,962	\$ 24,696,131	\$ 217,363
Liabilities:				
Due to other taxing units	\$ 36,984	\$ 21,567,089	\$ 21,553,611	\$ 50,462
Funds held for others	120,548	3,188,873	3,142,520	166,901
Total liabilities	\$ 157,532	\$ 24,755,962	\$ 24,696,131	\$ 217,363

**MARSHALL COUNTY, ILLINOIS  
COUNTY COLLECTOR  
SCHEDULE OF 2011 TAX SETTLEMENT  
Year Ended November 30, 2012**

<b>2011 TAX CERTIFIED TO COUNTY COLLECTOR FOR COLLECTION</b>		<b>\$ 21,629,273</b>
<b>ADDITIONS</b>		
Interest on taxes collected		6,402
<b>DEDUCTIONS</b>		
Forfeited taxes	\$ 52,305	
Errors and corrections	26,049	
Enterprise zone abatements	<u>123,456</u>	<u>201,810</u>
<b>TOTAL TAXES AND INTEREST TO BE DISTRIBUTED</b>		<b><u>\$ 21,433,865</u></b>
<b>CURRENT TAXES</b>		
Distribution to County funds		\$ 2,486,802
Distribution to other taxing units		<u>18,947,063</u>
<b>TOTAL TAXES AND INTEREST DISTRIBUTED</b>		<b><u>\$ 21,433,865</u></b>