LOGAN COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

November 30, 2005

LOGAN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED NOVEMBER 30, 2005

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Crowe

Crowe Chizek and Company LLC
Member Horwath International

INDEPENDENT AUDITORS' REPORT

To the County Chairman and Members
of the County Board
Logan County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois (the "County"), as of and for the year ended November 30, 2005, 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 statement 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, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of November 30, 2005, and the respective changes in financial position thereof 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 a report dated March 19, 2007 on our consideration of the County's internal control over financial reporting and 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 read in conjunction with this report in considering the results of our audit.

The County has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The accompanying required supplementary information - budgetary comparison schedule and schedules of funding progress as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and do not express an opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying other supplementary information, which includes the combining and individual fund financial statements and schedules and other schedule for the year ended November 30, 2005, as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 2005 combining and individual fund financial statements and schedules and other schedule have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Crowe Chizek and Company LLC

Crowe Chizek and Company LLC

Springfield, Illinois
March 19, 2007

STATEMENT OF NET ASSETS
November 30, 2005

	Governmental Activities
ASSETS	
Cash and Temporary Investments	$ 9,427,736
Receivables:	
Income and Replacement Taxes	177,356
Sales and Inheritance Taxes	172,894
Other Taxes	8,005
Grants	119,842
Interest	24,231
State Salary Reimbursements	82,697
Cemetery District	7,360
Accounts	308,245
Loan	10,000
Inventory	15,486
Prepaids Items	141,023
Other Assets	180,070
Capital assets not being depreciated	371,919
Capital assets being depreciated, net	4,053,434
Total Assets	15,100,298
LIABILITIES AND NET ASSETS	
Liabilities	
Accounts Payable	345,999
Accrued Salaries	53,202
Accrued Interest Payable	4,743
Long-term obligations, due within one year:	
Equipment Lease Purchase	55,215
Debt Certificate	17,000
Notes Payable	10,033
Long-term obligations, due in more than one year:	
Claims and Judgments	50,000
Compensated Absences Payable	290,448
Debt Certificate	519,000
Notes Payable	515,567
Total Liabilities	1,861,207
Net Assets	
Invested in capital assets, net of related debt	4,370,138
Unrestricted Net Assets	8,868,953
Total Net Assets	$ 13,239,091

See accompanying notes to financial statements.

STATEMENT OF ACTIVITIES
Year Ended November 30, 2005

Functions/Programs	Expenses	Program Revenues: Fees, Fines & Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities
Governmental activities:					
General Government	$ 2,810,581	$ 1,224,108	$ 24,934	$ -	$ (1,561,539)
Public Health	2,595,958	1,052,060	1,392,800	-	(151,098)
Public Safety	3,280,410	788,165	65,172	-	(2,427,073)
Judiciary and Court Related	1,862,978	578,186	-	-	(1,284,792)
Roads and Bridges	1,315,041	25,866	394,905	-	(894,270)
County Development	659,678	5,000	7,768	-	(646,910)
Interest on debt	25,682	-	-	-	(25,682)
Total	$ 12,550,328	$ 3,673,385	$ 1,885,579	$ -	(6,991,364)

General revenues:	
Taxes:	
Property Taxes	2,618,452
Income Tax	718,258
Sales Tax	647,592
Other Taxes	1,336,099
Investment earnings	203,831
Other general revenues	1,037,909
Total general revenues	6,562,141
Change in net assets	(429,223)
Net Assets, December 1, 2004 (Restated)	13,668,314
Net Assets, November 30, 2005	$ 13,239,091

See accompanying notes to financial statements.

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LOGAN COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2005

	Major Governmental Funds			
	County General Fund	County Highway Fund	County Health Department Fund	County Bridge Fund
ASSETS				
Cash and Temporary Investments	$ 2,850	$ 325,255	$ 785,033	$ 1,028,599
Receivables:				
Income and Replacement Taxes	177,356	-	-	-
Sales and Inheritance Taxes	172,894	-	-	-
Other Taxes	-	-	-	-
Grants	-	-	119,842	-
Interest	876	-	-	3,795
State Salary Reimbursements	82,697	-	-	-
Due from Cemetery District	7,360	-	-	-
Accounts	38,797	19,370	161,838	-
Loan	10,000	-	-	-
Inventory	-	-	-	-
Prepaid Items	141,023	-	-	-
Due From Other Funds	1,059,280	-	-	-
TOTAL ASSETS	$ 1,693,133	$ 344,625	$ 1,066,713	$ 1,032,394
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 300,004	$ -	$ 44,145	$ -
Accrued Salaries	-	-	53,202	-
Due To Other Funds	724,783	45,060	-	2,581
Deferred Revenue	66,372	-	6,589	-
Total Liabilities	1,091,159	45,060	103,936	2,581
FUND BALANCES				
Reserved for Working Cash	-	-	-	-
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	141,023	-	-	-
Unreserved, reported in:				
General Fund	460,951	-	-	-
Special Revenue Funds	-	299,565	962,777	1,029,813
Capital Projects Fund	-	-	-	-
Total Fund Balances	601,974	299,565	962,777	1,029,813
TOTAL LIABILITIES AND FUND BALANCES	$ 1,693,133	$ 344,625	$ 1,066,713	$ 1,032,394

Matching Tax Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Activities
$ 1,122,378	$ 4,456,188	$ 1,707,433	$ 9,427,736
-	-	-	177,356
-	-	-	172,894
-	-	8,005	8,005
-	-	-	119,842
4,379	15,181	-	24,231
-	-	-	82,697
-	-	-	7,360
-	49,482	38,758	308,245
-	-	-	10,000
-	-	15,486	15,486
-	-	-	141,023
-	-	73,431	1,132,711
$ 1,126,757	$ 4,520,851	$ 1,843,113	$ 11,627,586
$ -	$ -	$ 1,850	$ 345,999
-	-	-	53,202
-	-	180,217	952,641
-	-	-	72,961
-	-	182,067	1,424,803
-	-	53,118	53,118
-	-	15,486	15,486
-	-	-	141,023
-	-	-	460,951
1,126,757	4,520,851	1,583,101	9,522,864
-	-	9,341	9,341
1,126,757	4,520,851	1,661,046	10,202,783
$ 1,126,757	$ 4,520,851	$ 1,843,113	$ 11,627,586

See accompanying notes to financial statements.

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET ASSETS

November 30, 2005

Total fund balances - governmental funds		$ 10,202,783
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Capital Assets	8,551,743	
Accumulated Depreciation	(4,126,390)	
Net Capital Assets		4,425,353
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:		
Taxes and Grants Receivable		72,961
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(4,743)
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These liabilities consist of :		
Compensated Absences Payable	(290,448)	
Equipment Purchase Contract	(55,215)	
Notes Payable	(525,600)	
Debt Certificate	(536,000)	
Claims and Judgments	(50,000)	
Total Long-term Liabilities		(1,457,263)
Net assets of governmental activities		$ 13,239,091

The accompanying notes to the financial statements are an integral part of this statement.

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LOGAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2005

	Major Governmental Funds				
	County General Fund	County Highway Fund	County Health Department Fund	County Bridge Fund	Matching Tax Fund
REVENUES					
Property Taxes	$ 1,479,198	$ 272,867	$ -	$ 1,069	$ 1,069
Income Tax	718,258	-	-	-	-
Sales Tax	647,592	-	-	-	-
Other Taxes	10,858	567	3,266	-	-
Intergovernmental Revenues	1,329,930	-	-	-	-
Federal and State Operating Grants	67,326	-	1,371,272	-	-
Services, Fines, Fees, Forfeitures and Licenses	97,572	-	-	12,757	-
Charges for Services	1,195,802	13,109	1,051,239		
Interest and Investment Income	28,582	652	20,990	24,551	30,609
Other General Revenues	92,893	394,905	52,882	-	-
Total Revenues	5,668,011	682,100	2,499,649	38,377	31,678
EXPENDITURES					
General Government	2,496,571	-	-	-	-
Public Health	-	-	2,563,520	-	-
Public Safety	2,021,599	-	-	-	-
Judiciary and Court Related	1,547,018	-	-	-	-
Roads and Bridges	-	672,067	-	34,211	-
County Development	349,339	-	-	-	-
Retirement System	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service - Principal	-	-	9,484	-	-
Debt Service - Interest	2,922	-	24,961	-	-
Total Expenditures	6,417,449	672,067	2,597,965	34,211	-
Excess (deficiency) of revenues over expenditures	(749,438)	10,033	(98,316)	4,166	31,678
Other Financing Sources (Uses):					
Transfers In	39,000	65,000	38,078	-	-
Transfers Out	(108,948)	-	-	-	-
Loan Proceeds	536,000	-	-	-	-
Total Other Financing Sources (Uses)	466,052	65,000	38,078	-	-
Change in Fund Balances	(283,386)	75,033	(60,238)	4,166	31,678
Fund Balance at Beginning of Year (Restated)	885,360	224,532	1,023,015	1,025,647	1,095,079
Fund Balances at End of Year	$ 601,974	$ 299,565	$ 962,777	$ 1,029,813	$ 1,126,757

County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 864,249	$ 2,618,452
-	-	718,258
-	-	647,592
-	6,783	21,474
705,589	-	2,035,519
-	12,472	1,451,070
-	801,054	911,383
-	164,449	2,424,599
96,982	1,465	203,831
-	499,342	1,040,022
802,571	2,349,814	12,072,200
-	265,080	2,761,651
-	34,827	2,598,347
-	928,831	2,950,430
-	183,491	1,730,509
465,656	-	1,171,934
-	301,483	650,822
-	812,014	812,014
-	6,338	6,338
-	-	9,484
-	-	27,883
465,656	2,532,064	12,719,412
336,915	(182,250)	(647,212)
-	43,948	186,026
-	(77,078)	(186,026)
-	-	536,000
-	(33,130)	536,000
336,915	(215,380)	(111,212)
4,183,936	1,876,426	10,313,995
$ 4,520,851	$ 1,661,046	$ 10,202,783

See accompanying notes to financial statements.

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES

Year Ended November 30, 2005

Net change in total fund balances		$ (111,212)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds. The change from fiscal year 2004 to 2005 consists of:		
Sales Taxes received from the State of Illinois	123,905	
Total change in deferred revenues		123,905
In governmental funds, long-term debt is considered an other financing source, but in the statement of net assets, debt is reported as a liability. In the current period, proceeds were received from:		
Debt Certificates		(536,000)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.		
Decrease in accrued interest on debt	2,201	
Total expenses of non-current resources		2,201
Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Capital expenditures	398,691	
Depreciation	(412,639)	
Capital expenditures in excess of depreciation		(13,948)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
Compensated Absences	43,383	
Notes Payable	9,484	
Equipment Lease Purchase	52,964	
Total retirement of debt		105,831
Change in net assets of governmental activities		$ (429,223)

See accompanying notes to financial statements.

STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
November 30, 2005

	Agency Funds
ASSETS	
Cash and Temporary Investments	$ 2,323,570
Due From Other Funds	7,257
Interest and Other Receivables	104,223
Stamp Inventory at Cost	21,662
Total Assets	$ 2,456,712
LIABILITIES	
Accounts Payable	$ 926
Accrued Salaries	5,824
Due to Other Funds	187,327
Due to Township Road Districts	1,562,898
Due to Taxing Bodies	178,533
Due to Others	19,583
Due to Other Governments	501,621
Total Liabilities	$ 2,456,712

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Logan County (the "County") is located in central Illinois approximately 35 miles north of Springfield, the Illinois State Capitol. Lincoln is the county seat of Logan County. The County operates under a County Township form of government providing services, which include: corrections and rehabilitation, county development, public health, judiciary, human services, public safety, highways and roads, public service, and general administrative services. The Logan County Board (the "Board") is the designated governing body of the County. The County's structure and legal activities are controlled by state statute. The primary function of the Board is to establish the various budgets for County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments. Board members are elected from each of the County districts. The County Chairman is elected by the County Board.

The accounting policies and the presentation of the basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applicable to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies.

Financial Reporting Entity: The County has adopted the provisions of GASB Statement No. 14, "The Financial Reporting Entity" under which these financial statements include all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. No component units have been included in this report.

Basis of Presentation: The County's basic financial statements consist of county-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

County-wide Financial Statements - The county-wide focus is on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. The statement of net assets and the statement of activities display information about the County as a whole, except that fiduciary activities have been excluded. The effect of interfund activity has been removed from these statements. The county-wide statement of activities reflects both the expenses and net cost of each function of the County's governmental activities. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues, which are not classified as program revenues, such as property taxes, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each County function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Separate statements for each fund category – governmental and fiduciary – are presented in the fund financial statements. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and presented as nonmajor funds.

Measurement Focus, Basis of Accounting: The county-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fund financial statements for fiduciary funds. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as 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 revenues are recognized as revenues in the period when all applicable 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. This is the manner in which these funds are budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance and (b) demonstrate the source and use of liquid resources. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the county-wide statements' governmental columns, (due mainly to the inclusion of capital asset and long-term debt activity in the county-wide presentation) a reconciliation is presented on the page following each statement, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the county-wide presentation.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, interest income, and certain charges for services and fines and forfeitures. Amounts have been recognized as receivables for these revenue sources. All other revenue items are considered to be measurable and available only when cash is received by the County.

Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. An exception to this general policy is that principal and interest on general long-term debt are recognized when due.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. This includes the activity of the offices and elected officials of the County: County Treasurer, Circuit Clerk, County Coroner, County Clerk, County Board, County Sheriff, State's Attorney, Adult and Juvenile Probation, Public Defender, Jury Commission, and Associate and Circuit Judges. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs are that not paid through other funds are paid from the General Fund.

County Highway Fund - To account for the levy and collection of the annual tax for the purpose of improving, maintaining, repairing and reconstructing certain County highways.

County Health Department Fund - This fund is used to account for the levy and collection of the annual tax and other revenues for the payment of costs of maintaining a County health department.

County Bridge Fund - This fund is used to account for the levy and collection of the annual tax for the purpose of aiding in the constructing and repairing of County bridges, culverts, grade separations and drainage structures.

Matching Tax Fund - This fund is used to account for the levy and collection of the annual tax for the purpose of providing funds to pay the expenses of engineering and other costs and its proportionate share of construction or maintenance of highways in the federal aid primary, secondary, or County highway network.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

County Motor Fuel Tax Fund - This fund is used to account for the motor fuel taxes allotted to the County for construction and maintenance of State and County highways. Projects for expenditures require the approval of the Illinois Department of Transportation and the County Board.

The County also reports the following funds:

Fiduciary Funds - The County's fiduciary funds are Agency Funds. These Agency Funds are used to account for assets - almost exclusively cash and investments - held by the County as an agent for other governmental units, private organizations and/or individuals.

Governmental Funds - In addition to the general fund type mentioned above, the County uses the following governmental fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of capital facilities, which are not financed by other funds.

The County has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, operating transfers between funds have been eliminated in the statement of activities. Amounts reported in the governmental funds as receivable from fiduciary funds have been reclassified in the statement of net assets as accounts receivable.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data: The County follows these procedures in establishing the budgetary data reflected in the financial statements:

(1) In October of each year, the Finance Committee of the County Board submits to the County Board a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them.

(2) A copy of the proposed budget is placed on file with the County Clerk and a date for public hearings is announced.

(3) Prior to December 1, the budget is legally enacted through passage of an ordinance.

(4) After adoption of the budget, further appropriations are prohibited. Transfers from one appropriation of any one fund to another appropriation of the same fund, not affecting the total amount appropriated, may be made at any meeting of the County Board by a two-thirds vote of all members. Budget amendments were made during the fiscal year.

(5) Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. Appropriation balances lapse at year end.

Cash: Cash is comprised of cash on hand, checking accounts, savings accounts, highly liquid investments or certificates of deposit with original maturities of three months or less. Restricted cash and cash equivalents and restricted investments represent amounts to be used for debt service and certain construction/development projects.

Temporary Investments: Investments are stated at fair value. The County invests in money market accounts, certificates of deposit and repurchase agreements with original maturities of more than three months. The County's Treasurer pools certain cash and investments of the County, (excluding those funds accounted for by separate officials and those funds requiring or benefiting by separate investment). This gives the County the ability to maximize its yield on the short-term investment of cash.

Accumulated Vacation, Sick Leave and Compensatory Time: The County provides, as a benefit to the County Health Department employees, payment for compensated absences in the form of vacation and a retirement benefit for accumulated sick pay. The liability for compensated absences of the County relating to employees of the governmental funds at November 30, 2005, is recorded in the basic financial statements.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County further provides a benefit to the County Sheriff's Department employees in the form of vacation and a retirement benefit for compensated absences based on a union agreement and number of years of employee service to the County. The liability for compensated absences of the County related to employees of the governmental funds at November 30, 2005, is recorded in the basic financial statements.

Interfund Receivable/Payables: Due To/From Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Those short-term payables and receivables are classified as "due to other funds" or "due from other funds" in the fund financial statements.

Capital Assets: Capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the statement of net assets. The County defines capital assets, as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to land and buildings are capitalized. Interest expense incurred during construction of capital improvements has not been capitalized.

Capital assets consisting of infrastructure with an initial, individual cost of $50,000, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are also capitalized. Such assets are normally immovable and of value only to the County.

The County reviewed all current year purchases of infrastructure general capital assets and none meet the capitalization threshold. The County has not capitalized certain prior year general capital assets such as roads, bridges, sidewalks, etc. as of November 30, 2005. The County must retroactively report all major general infrastructure assets by the fiscal year ended November 30, 2008.

All capital assets (except land and construction in progress, which are not depreciable) are being depreciated on a straight-line basis over their estimated useful lives. Useful lives are as follows:

Asset	Years
Buildings and Improvements	50
Infrastructure	25-100
Equipment	5-7

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory: General Fund inventory consists of fuel, which is valued and reported in the financial statements at cost, which equals the market value, using the first-in/first-out method. County Clerk's Fund inventory consists of a stamp machine, which is valued and reported in the financial statements at cost, which equals the market value. Inventories of expendable supplies held for consumption are not recorded as an asset with the offsetting reserve. Such items are recorded as an expenditure at the time of purchase.

Fund Equity/Net Assets: The equity of any given fund is generally to be used for the purpose for which the fund was created. Additionally, certain amounts have been reserved for expenditures prepaid by the County, working cash and inventory held at year end, as this equity is not available for current expenditures.

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition/construction of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Grant Programs: The County participates in several federal and state grant programs. Typically, the each government pays the total cost of the project and then receives reimbursement for the federal or state agreed-upon percentage. Grant revenues are recognized in the accounting period when all eligibility criteria have been met.

Jointly Governed Organization: The County, in conjunction with the counties of Cass, Christian, Menard and Sangamon, has been designated by the Illinois Governor as a Workforce Investment Area (WIA) for the purpose of expending federal funds for job training and workforce development. The Workforce Investment Act (Act) establishes a partnership between the chief elected officials of the counties (CEOs) or their designees. The CEOs received permission from the Governor to be designated as a Workforce Investment Board (WIB). The WIB develops a local plan to implement the Act. The CEOs approved Sangamon County acting through an entity known as the Land of Lincoln Consortium (LLC), a nonprofit corporation, to be the grant recipient and fiscal agent under the Act. Each county contracts with LLC and is responsible for expending their share of funds in accordance with the Act and any federal and state guidelines.

Use of Estimates: The preparation of the basic financial statements in conformity with GAAP requires County's 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/or the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates, but the County believes that the differences will be insignificant.

(Continued)

NOTE 2 - CASH AND TEMPORARY INVESTMENTS

Cash - The carrying amount of cash was $4,031,136 at November 30, 2005, while the bank balances were $4,827,047. All account balances at banks were either insured by the Federal Deposit Insurance Corporation (FDIC) for $100,000 or collateralized with securities of the U.S. government or with letters of credit issued by the Federal Home Loan Bank held in the Group's name by financial institutions acting as the Group's agent.

Certificates of Deposit - Certificates of Deposit, excluding the Pension Trust Fund, amounted to $7,200,385 at November 30, 2005. Certificates of deposit were collateralized with securities of the U.S. Government in an amount equal to 100% of the funds on deposit. All investment collateral is held in safekeeping in the County's name by financial institutions acting as the County's agent.

Investments - The investments which the County may purchase are limited by Illinois law to the following: (1) securities which are fully guaranteed by the U.S. government as to principal and interest, (2) certain U.S. government agency securities, (3) certificates of deposit or time deposits of banks and savings and loan associations that are insured by a federal corporation, (4) short-term discount obligations of the Federal National Mortgage Association, (5) certain, short-term obligations of corporations (commercial paper) rated in the highest classifications by at least two of the major rating services, (6) fully collateralized repurchase agreements, (7) the State Treasurer's Illinois and Prime Funds, and (8) money market mutual funds and certain other instruments. The following schedule reports the fair values and maturities (using the segmented time distribution method) for the County's investments at November 30, 2005.

Investment Type	Fair Value	Investment Maturities Less Than One Year
State Treasurer Illinois Funds	$ 519,785	$ 519,785
Total	$ 519,785	$ 519,785

Interest Rate Risk - The County does not 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.

Credit Risk - The County's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The County's general investment policy limits investments in short-term obligations of corporations organized in the United States with assets exceeding $500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of

(Continued)

NOTE 2 - CASH AND TEMPORARY INVESTMENTS (Continued)

purchase, (ii) such purchased do not exceed 10% of the corporation's outstanding obligations, and (iii) no more than one-third of the public agency's funds may be invested in short-term obligations of corporations.

Credit ratings for the County's investments in debt securities as described by Standard & Poor's and Moody's at November 30, 2005 (excluding investments in U.S. Treasuries, which are not considered to have credit risk) are as follows:

Investment Type	Credit Ratings	% of Investment Type	% of Total Investments
State Treasurer Illinois Funds	AAA	100%	100%

Custodial Credit Risk: 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's investment policy requires that all amounts in excess of any insurance limits be collateralized by securities eligible for the County's investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating service to include Standard & Poor's, Moody's, or Fitch. The market value of the pledge securities shall equal or exceed the portion of the deposit requiring collateralization. The County is fully collateralized as of November 30, 2005.

Concentration of Credit Risk: The County places no limit on the amount the County may invest in any one issuer. More than 5% of the County's investments are in the State Treasurer Illinois Funds. This investment is 100% of the County's total investments.

Reconciliation of Notes to Financial Statements

Cash per Note	$ 4,031,136
CD's per Note	7,200,385
Investments per Note	519,785
Total Notes	$11,751,306
Cash and Temporary Investments per Statement 1	$ 9,427,736
Cash and Temporary Investments per Statement 7	2,323,570
Total per Statements	$11,751,306

(Continued)

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on real property as of January 1 in the year which the taxes are levied. The County bills and collects its own property taxes and the taxes of other taxing bodies. The taxes are generally payable in two installments on June 1 and September 1. County property taxes are recognized as revenues when levied to the extent that they result in current receivables. The collections and remittance of property taxes to the County and other taxing bodies is accounted for through the County Collector's General Tax Fund. Mobile home, forfeited and protested taxes are recognized as revenues when distributed by the County Collector. Distributions are made to all taxing bodies, including the County, at least once every 30 days. Distributions are made more often during the two main collection periods.

Individual fund tax rates and limits for 2004 payable in 2005 are shown below:

	Tax Rates	Rate Limits
General Fund	$ 0.2700	$ 0.2700
Illinois Municipal Retirement Fund	0.1876	None
County Highway Fund	0.0748	0.1000
County Bridge Fund	0.0000	0.0500
Tuberculosis Sanitarium Fund	0.0000	0.0750
Matching Tax Fund	0.0000	0.0500
Health Department Fund	0.0000	0.1000
Liability Insurance Fund	0.1347	None
Ambulance Service Fund	0.0000	0.0500
Cooperative Extension Service Fund	0.0267	0.0500
Senior Citizens	0.0218	0.0250
Total	$ 0.7157	

(Continued)

NOTE 4 - CAPITAL ASSETS

A summary of changes for the County's capital assets for the period December 1, 2004 through November 30, 2005 follows:

	Balance 12/1/2004	Additions	Deletions	Balance 11/30/2005
Capital assets not being depreciated				
Land	$ 310,942	$ -	$ -	$ 310,942
Software Implementation in Progress	60,977	-	-	60,977
Total capital assets not being depreciated	371,919	-	-	371,919
Capital assets being depreciated				
Land Improvements	681,982	-	-	681,982
Buildings	3,283,716	-	-	3,283,716
Building Improvements	72,173	202,100	-	274,273
Motor Vehicles	897,182	69,226	87,524	878,884
Machinery & Equipment	1,253,562	-	-	1,253,562
Office Equipment	1,374,283	13,015	-	1,387,298
Office Furniture & Fixtures	148,559	6,969	-	155,528
Software	157,200	107,381	-	264,581
Capital assets being depreciated, gross	7,868,657	398,691	87,524	8,179,824
Accumulated depreciation				
Land Improvements	346,244	14,957	-	361,201
Buildings	1,646,755	58,085	-	1,704,840
Building Improvements	20,426	5,126	-	25,552
Motor Vehicles	309,385	109,441	87,524	331,302
Machinery & Equipment	635,534	75,233	-	710,767
Office Equipment	746,606	105,651	-	852,257
Office Furniture & Fixtures	77,985	7,390	-	85,375
Software	18,340	36,756	-	55,096
Total accumulated depreciation	3,801,275	412,639	87,524	4,126,390
Capital assets being depreciated, net	4,067,382	(13,948)	-	4,053,434
Total Capital Assets, net	$ 4,439,301	$ (13,948)	$ -	$4,425,353

(Continued)

NOTE 4 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to governmental functions as follows:

County Function	
General Government	$ 44,367
Public Health	41,476
Public Safety	193,837
Judiciary and Court Related	64,657
Roads and Bridges	65,784
Community Development	2,518
Total Depreciation Expense	$412,639

NOTE 5 - LONG-TERM DEBT

A summary of changes for the County's long-term debt for the period December 1, 2004 through November 30, 2005 are as follows:

	11/30/2004	Additions	Deletions	11/30/2005	Principle Due Within One Year
Notes Payable	$ 535,084	$ -	$ 9,484	$ 525,600	$ 10,033
Debt Certificates	-	536,000	-	536,000	17,000
Compensated Absences Payable	333,831	-	43,383	290,448	-
Equipment Lease Purchase	108,179	-	52,964	55,215	55,215
Claims and Judgments	50,000	-	-	50,000	-
Total	$ 1,027,094	$ 536,000	$ 105,831	$ 1,457,263	$ 82,248

At November 30, 2005, the County's long-term debt is comprised of the following components.

Note Payable: The Logan County Health Department land and buildings were purchased during August 1997 subject to a promissory note. The note was refinanced in July 2001 and the note terms were modified in November 2002. The note is payable in 120 semi-monthly installments of $1,435.19 including principal and interest at a fixed rate of 4.696% with a final payment due in 2007 of $506,981. The note is secured by a real estate mortgage; the land, buildings, and the furnishings of the buildings; and the assignment of rents received by the Health Department for the warehouse located on the purchased property. The modification of note terms reduced the aggregate debt service payments by $22,642 over the next five years.

(Continued)

NOTE 5 - LONG-TERM DEBT (Continued)

The following is a schedule of the future payments due on the balance of the note at November 30, 2005:

Fiscal Year Ending	Principal	Interest
2006	$ 10,033	$ 24,457
2007	515,567	22,988
Total	$ 525,600	$ 47,445

Payments to retire the note are charged to the Health Department Fund (a Special Revenue Fund).

Debt Certificate: Logan County issued Debt Certificates in order to purchase land in conjunction with the City of Lincoln. The land was subsequently turned over to Sysco to build a food distribution warehouse. The principal and interest payments are semi-annual on May 1st and November 1st at an interest rate ranging from 4.4% to 6.89%. The final payment is due on November 1, 2024.

Fiscal Year Ending	Principal	Interest
2006	$ 17,000	$ 32,277
2007	17,500	31,323
2008	18,000	30,711
2009	19,000	29,846
2010	20,000	28,898
2011-2015	118,000	126,973
2016-2020	157,500	86,665
2021-2024	169,000	26,928
Total	$ 536,000	$ 393,621

Payments are recorded in the General Fund.

Capital Leases Payable: The Logan County Sheriff's Department eight police cars were purchased on March 8, 2004 subject to a lease purchase agreement. The equipment lease purchase is payable in three annual payments of $57,561.34 including principal and interest at a rate of 4.25%. The equipment lease is secured by the eight police cars; and the assignment of annual appropriations of the Sheriff's Department. The following is a schedule of the future payments due on the balance of the note at November 30, 2005:

(Continued)

NOTE 5 - LONG-TERM DEBT (Continued)

Fiscal Year Ending	Principal	Interest
2006	$ 55,215	$ 2,347
Total	$ 55,215	$ 2,347

Payments on the lease are charged to the General Fund.

Compensated Absences: The County has recorded a liability of $290,448 for accumulated sick and vacation leave benefits. These benefits are not expected to be paid from current available resources. The amount recorded includes the associated FICA and retirement contribution amounts. The liability will be liquidated from the general and special revenue funds of the County.

Claims and Judgments: The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Obligations of the County include $50,000 as a reserve for possible claims and judgments, which might arise out of litigation, that are not expected to be paid from current available resources. This liability will be paid from the General Fund of the County.

NOTE 6 - PENSION PLANS

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF) provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF, which includes the Sheriff's Law Enforcement Personnel (SLEP), is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF, SLEP and Elected Officials-IMRF are required to contribute 4.50, 6.50, and 7.50 percent of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute at actuarially determined rates. The employer rate for calendar year 2005 was 7.00%, 16.28%, and 21.53% of payroll, for the County, County-SLEP, County-Elected Officials, respectively.

The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on an open basis). The remaining amortization period at December 31, 2005 was 27 years for County IMRF, County-SLEP and County-Elected Officials.

(Continued)

NOTE 6 - PENSION PLANS (Continued)

For December 31, 2004, annual pension cost was $271,670, $111,355 and $74,025, for the County, County-SLEP and County-Elected Officials, respectively. These annual pension costs were equal to the required and actual contributions. The required contributions were determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service attributable to seniority/merit, and (d) postretirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study. Trend information follows:

	County - IMRF			County - SLEP			County - Elected Officials		
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2005	$ 271,670	100%	$ -	$ 111,355	100%	$ -	$ 74,025	100%	$ -
12/31/2004	135,442	100%	-	109,321	100%	-	70,626	100%	-
12/31/2003	31,369	100%	-	14,796	100%	-	61,448	100%	-
12/31/2002	66,422	100%	-	10,648	100%	-	55,170	100%	-
12/31/2001	92,900	100%	-	30,008	100%	-	35,160	100%	-
12/31/2000	180,254	100%	-	30,527	100%	-	-	100%	-
12/31/1999	251,039	100%	-	64,591	100%	-	-	100%	-
12/31/1998	296,387	100%	-	80,556	100%	-	-	100%	-
12/31/1997	287,074	100%	-	68,131	100%	-	-	100%	-
12/31/1996	262,781	100%	-	66,789	100%	-	-	100%	-

NOTE 7 - RISK MANAGEMENT

The County is self-insured for unemployment compensation. The General Fund reimburses the State for unemployment compensation claims paid to former employees.

The County is also exposed to various risks including but not limited to losses from workers' compensation, general liability, property damage, and employee health and disability claims. Such risks are managed through the purchase of insurance contracts.

(Continued)

NOTE 7 - RISK MANAGEMENT (Continued)

In addition, for risk of loss from worker's compensation, the County participates in a public entity risk pool, the Illinois Public Risk Fund, which is a workers' compensation management and insurance program for member counties. The County pays annual premiums on an installment basis for its workers' compensation insurance coverage. The County submits claims to the Fund as cases arise. There were no significant reductions in insurance coverage from the prior year and settlements did not exceed coverage for the past three years. Transfers are made from the Liability Insurance Account to the General Account to provide for the payment of workers' compensation insurance, liability insurance and unemployment claims.

For the year ended November 30, 2005, changes in estimated claims and judgments liabilities for unemployment claims are as follows:

Year Ended November 30,	Liability at Beginning of Year	Provision for Claims	Payments Made	Liability at End of Year
2005	$ -	$ 10,918	$ 4,601	$ 6,317
2004	-	20,884	20,884	-

The liability has been included in the accounts payable line item at year-end.

NOTE 8 - INTERFUND ACTIVITY

Interfund Assets/Liabilities: As of year end, the following amounts represent interfund assets/liabilities:

	Due from other funds	Due to other funds
Major Governmental Fund:		
General Fund	$ 1,059,280	$ 724,783
County Highway	-	45,060
County Bridge	-	2,581
Nonmajor Governmental Funds	73,431	180,217
Fiduciary Funds	7,257	187,327
Total Interfunds	$ 1,139,968	$1,139,968

All interfund balances will be repaid during the next fiscal year. The balance owed from the fiduciary funds to the General Fund is for certain taxes held in trust at year end and interest due the General Fund. The remaining represents negative cash, salary and insurance reimbursements and fees due to other County Funds. Amounts due to/from other funds offset one another and are therefore not reported in the statement of net assets.

(Continued)

NOTE 8 - INTERFUND ACTIVITY (Continued)

Transfers: The following transfers were made during the fiscal year:

	Transfer from other funds	Transfer to other funds
Major Governmental Fund:		
General Fund	$ 39,000	$ 108,948
County Highway	65,000	-
County Health Department	38,078	-
Nonmajor Governmental Funds	43,948	77,078
Total Transfers	$ 186,026	$ 186,026

The transfers represent both routine and non-routine items. Generally, routine transfers occur to meet the operating purposes of another fund. Transfers to/from other funds offset one another and are therefore not reported in the statement of activities.

NOTE 9 - LITIGATION/COMMITMENTS AND CONTINGENCIES

Litigation: The County is involved in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Although the County is unable to predict the outcome of these matters, the County believes that any appropriate liabilities have been established, $50,000, and that the final outcome of these actions will not have a material adverse effect on the results of operation or the financial position of the County.

Commitments and Contingencies:

During December 2003, the County has also entered into an agreement with an organization to provide centralized emergency dispatching services for a three year term that requires monthly payments of $10,177 beginning May 1, 2004. The minimum future payments as of November 30, 2005 are as follows:

	Emergency Services
2006	$ 122,119
2007	50,883
Total	$ 173,002

(Continued)

NOTE 9 - LITIGATION/COMMITMENTS AND CONTINGENCIES (Continued)

The County participates in a number of federally-assisted grant programs. Financial and compliance audits of such programs are subject to the grantors' approval. The audits of these programs for the year ended November 30, 2005 have not yet been accepted by the grantors, and accordingly, the County's compliance with the terms and conditions of the grants may be established at some future date. The amount, if any, of expenditures which may ultimately be disallowed by the granting agencies is not expected to be material to the financial statements or to the individual grant programs.

NOTE 10 - PRIOR PERIOD RESTATEMENT

The following adjustment has been made to beginning fund balance:

Fund	Beginning Balance	Restatement	Restated Balance
General	$ 1,888,497	$ (171,086)	$1,717,411
Court Document Storage	(7,406)	(2,526)	(4,880)
911 Emergency	208,006	23,544	231,550
Probation Services	237,213	4,365	241,578
Net Assets	13,808,965	(140,651)	13,668,314

Beginning balances have been restated due to an error in the receivables and payables. There were not being properly recognized in the prior year.

REQUIRED SUPPLEMENTARY INFORMATION

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LOGAN COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - - GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2005

	General Fund			County Highway Fund			County Health Department Fund		
	Original & Final Budget	Actual	Variance from Budget Positive (Negative)	Original & Final Budget	Actual	Variance from Budget Positive (Negative)	Original & Final Budget	Actual	Variance from Budget Positive (Negative)
Revenues									
Property Tax	$ 1,595,724	$ 1,479,198	$ (116,526)	$ 274,500	$ 272,867	$ (1,633)	$ 1	$ -	$ (1)
Other Taxes	2,000	10,858	8,858	700	567	(133)	1,000	3,266	2,266
Intergovernmental Revenues	915,416	1,329,930	414,514	-	-	-	-	-	-
Income Tax	630,000	718,258	88,258	-	-	-	-	-	-
Sales Taxes	581,000	647,592	66,592	-	-	-	-	-	-
Federal and State Operating Grants	6,000	67,326	61,326	-	-	-	1,079,471	1,371,272	291,801
Fines, Fees, Forfeitures and Licenses	1,039,750	1,195,802	156,052	-	-	-	-	-	-
Charges for Services	57,750	97,572	39,822	70,000	13,109	(56,891)	715,853	1,051,239	335,386
Interest Revenue	40,000	28,582	(11,418)	350	652	302	7,500	20,990	13,490
Miscellaneous Revenue	13,400	92,893	79,493	190,000	394,905	204,905	41,105	52,882	11,777
Total Revenues	4,881,040	5,668,011	786,971	535,550	682,100	146,550	1,844,930	2,499,649	654,719
Expenditures									
Current:									
General Government	1,650,221	2,496,571	(846,350)	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	2,246,195	2,563,520	(317,325)
Public Safety	1,777,831	2,021,599	(243,768)	-	-	-	-	-	-
Judiciary and Court Related	1,690,166	1,547,018	143,148	-	-		-	-	
Roads and Bridges	-	-	-	594,800	672,067	(77,267)	-	-	-
County Development	201,680	349,339	(147,659)	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal Retired	-	-	-	-	-	-	-	9,484	(9,484)
Interest and Charges	-	2,922	(2,922)	-	-	-	34,448	24,961	9,487
Total Expenditures	5,319,898	6,417,449	(1,097,551)	594,800	672,067	(77,267)	2,280,643	2,597,965	(317,322)
Excess (deficiency) of revenues over expenditures	(438,858)	(749,438)	(310,580)	(59,250)	10,033	69,283	(435,713)	(98,316)	337,397
Other Financing Sources (Uses)									
Transfers In	54,000	39,000	(15,000)	-	65,000	65,000	38,078	38,078	-
Transfers Out	(105,003)	(108,948)	(3,945)	-	-	-	-	-	-
Loan Proceeds	-	536,000	536,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(51,003)	466,052	517,055	-	65,000	65,000	38,078	38,078	-
Net Change in Fund Balances	$ (489,861)	(283,386)	$ 206,475	$ (59,250)	75,033	$ 134,283	$ (397,635)	(60,238)	$ 337,397
Fund Balances at Beginning of Year (Restated)		885,360			224,532			1,023,015	
Fund Balances at End of Year		$ 601,974			$ 299,565			$ 962,777	

County Bridge Fund			Federal Aid Matching Tax Fund			County Motor Fuel Tax Fund		
Original & Final Budget	Actual	Variance from Budget Positive (Negative)	Original & Final Budget	Actual	Variance from Budget Positive (Negative)	Original & Final Budget	Actual	Variance from Budget Positive (Negative)
$ -	$ 1,069	$ 1,069	$ -	$ 1,069	$ 1,069	$ -	$ -	$ -
400	-	(400)	350	-	(350)	-	-	-
-	-	-	-	-	-	-	705,589	705,589
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	12,757	12,557	-	-	-	-	-	-
14,000	24,551	10,551	15,000	30,609	15,609	-	96,982	96,982
-	-	-	-	-	-	-	-	-
14,600	38,377	23,777	15,350	31,678	16,328	-	802,571	802,571
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-		-	-		-	-	
284,150	34,211	249,939	104,000	-	104,000	-	465,656	(465,656)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
284,150	34,211	249,939	104,000	-	104,000	-	465,656	(465,656)
(269,550)	4,166	273,716	(88,650)	31,678	120,328	-	336,915	336,915
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ (269,550)	4,166	$ 273,716	$ (88,650)	31,678	$ 120,328	$ -	336,915	$ 336,915
	1,025,647			1,095,079			4,183,936	
	$ 1,029,813			$ 1,126,757			$ 4,520,851	

LOGAN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

November 30, 2005

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1)/(2)	(4) Unfunded (Overfunded) AAL (UAAL)/(OAAL) (2) - (1)	(5) Covered Payroll	UAAL/ (OAAL) As a Percentage of Covered Payroll (4)/(5)
12/31/97	$ 5,578,771	$ 5,484,106	101.73%	$ (94,665)	$ 3,284,307	0.00%
12/31/98	6,808,523	6,140,358	110.88%	(668,165)	3,330,194	0.00%
12/31/99	7,591,048	6,091,519	124.62%	(1,499,529)	3,130,173	0.00%
12/31/00	8,673,023	6,760,484	128.29%	(1,912,539)	3,190,339	0.00%
12/31/01	9,368,002	7,068,289	132.54%	(2,299,713)	3,271,125	0.00%
12/31/02	9,389,271	7,832,431	119.88%	(1,556,840)	3,272,021	0.00%
12/31/03	9,568,866	8,465,426	113.03%	(1,103,440)	3,372,985	0.00%
12/31/04	9,648,525	8,970,289	107.56%	(678,236)	3,621,337	0.00%
12/31/05	10,518,156	9,564,164	109.97%	(953,992)	3,881,001	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2005 is $10,643,057. On a market basis the funded ration would be 111.28%

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.
The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and more early retirements are expected to occur.

LOGAN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
SLEP - ILLINOIS MUNICIPAL RETIREMENT FUND

November 30, 2005

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1)/(2)	(4) Unfunded (Overfunded) AAL (UAAL)/(OAAL) (2) - (1)	(5) Covered Payroll	UAAL/(OAAL) As a Percentage of Covered Payroll (4)/(5)
12/31/97	$ 2,630,430	$ 2,515,269	104.58%	$ (115,161)	$ 579,729	0.00%
12/31/98	2,720,580	2,425,227	112.18%	(295,353)	596,267	0.00%
12/31/99	3,266,511	2,791,412	117.02%	(475,099)	606,490	0.00%
12/31/00	3,744,577	3,070,913	121.94%	(673,664)	626,835	0.00%
12/31/01	4,058,148	3,368,873	120.46%	(689,275)	678,914	0.00%
12/31/02	3,505,425	3,922,002	89.38%	416,577	858,748	48.51%
12/31/03	2,024,940	2,327,642	87.00%	302,702	681,859	44.39%
12/31/04	1,868,743	2,292,085	81.53%	423,342	645,723	65.56%
12/31/05	1,730,602	2,396,061	72.23%	665,459	684,000	97.29%

On a market value basis, the actuarial value of assets as of December 31, 2005 is $1,777,855. On a market basis the funded ration would be 74.20%

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.
The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and more early retirements are expected to occur.

LOGAN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ELECTED COUNTY OFFICIALS

November 30, 2005

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1)/(2)	(4) Unfunded (Overfunded) AAL (UAAL)/(OAAL) (2) - (1)	(5) Covered Payroll	UAAL/(OAAL) As a Percentage of Covered Payroll (4)/(5)
12/31/01	$ 148,794	$ 152,248	97.73%	$ 3,454	$ 179,207	1.96%
12/31/02	169,752	263,999	64.30%	94,247	275,480	34.21%
12/31/03	264,394	410,908	64.34%	146,514	325,123	45.06%
12/31/04	323,248	451,166	71.65%	127,918	334,403	38.25%
12/31/05	441,489	627,295	70.38%	185,806	343,821	54.04%

Note: Data is presented prospectively until six years of data is available

On a market value basis, the actuarial value of assets as of December 31, 2005 is $445,467. On a market basis the funded ration would be 71.01%

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.
The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and more early retirements are expected to occur.

NOTE 1 - INDIVIDUAL FUND DISCLOSURES

Non-Budgeted Funds: The following funds were not budgeted: 911 Emergency System Fund, Probation Services Fund, Child Support Maintenance Fee Fund, the State's Attorney's Federal Forfeiture Fund, the State's Attorney's State Forfeiture Fund, the Law Library Fund, the Sheriff's Drug Forfeiture Fund, the GIS Fund and the Tax Sale in Error Fund.

Fund Deficits: As of November 30, 2005, the following general fund accounts and funds have deficit fund balances: Public Safety Complex Account, $102,505; Audit Account, $22,251; County Offices Account, $223,860; Elections Account, $93,667; Juvenile Support and Welfare Account, $244,045; Animal Control Fund, $87,660; and ESDA Fund, $76,026. These deficits are expected to be funded through future revenues and/or transfers from other funds.

Expenditures Exceeding Operating Budgets: During fiscal year 2005, the following total individual department or fund expenditures exceeded budgeted expenditures:

Fund/Department	Budgeted Expenditures	Actual Expenditures
General Fund-		
Board of Review and Other	$ 596,116	$ 1,495,652
County Development	201,680	349,339
County Sheriff	1,493,602	1,574,166
Emergency Telephone System Board	122,119	306,881
Public Defender	138,729	142,626
Other Judicial Expenditures	38,000	39,357
Liability Insurance Account	-	22,246
County Highway Fund	594,800	672,067
County Health Department Fund	2,280,643	2,597,965
Airport Operating Fund	103,500	200,184
Animal Control Fund	120,250	152,873
Senior Citizens Tax Fund	80,000	89,475
Illinois Municipal Retirement Fund	782,500	812,014
Emergency Services and Disaster Agency Fund	87,436	98,785
County Clerk's Document Storage System Fund	20,000	31,364
Historic Sites Motel Tax Fund	16,000	17,087

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL
FUND FINANCIAL STATEMENTS AND SCHEDULES

General Account: To account for the levy and collection of the annual tax for general corporate purposes and resources traditionally associated with governments which are not required to be accounted for in another fund.

Public Safety Complex Account: In 1982 and prior years, this fund was used to account for the levy and collection of the annual tax for the payment of lease obligations between the County and the Public Building Commission. After 1982, this fund was used to account for the proceeds from the dissolution of the Public Building Commission and operating expenses of the Safety Complex.

Audit Account: To account for the payment of expenses of conducting the audit and making the required financial statements and reports. A tax levy for such purposes was terminated in 1986.

Liability Insurance Account: To account for the levy and collection of the annual tax for the payment of liability insurance costs and judgments and settlements against the County and its employees.

County Offices Account: To account for operating and maintenance costs and major repairs to County buildings. Such costs are financed by annual operating transfers to the fund from the General Account. For the ten year period prior to 1983, an annual tax was levied for such purposes.

Elections Account: To account for the payment of costs incurred in conducting various elections in the County. A tax levy for such purposes was terminated in 1986.

Juvenile Support and Welfare Account: To account for expenditures for the care and support of minors in the County, and payments for their court appointed counsel. Appropriations from the General Account and reimbursements by parents and the State are deposited into the fund.

Community Development Account: To account for costs incurred in conducting various community and economic development activities in Logan County. Annual operating transfers from the General Account and appropriated fees deposited into the fund cover such costs.

LOGAN COUNTY, ILLINOIS

GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2005
(With Comparative Amounts for June 30, 2004)

	County General Account	Public Safety Complex Account	Audit Account	Liability Insurance Account
ASSETS				
Cash and Temporary Investments	$ -	$ -	$ -	$ -
Receivables:				
Sales and Inheritance Taxes	172,894	-	-	-
Income and Replacement Taxes	177,356	-	-	-
Grants	-	-	-	-
Due from Lincoln	-	-	-	-
Interest	876	-	-	-
State Salary Reimbursements	82,697	-	-	-
Due from Cemetery District	7,360	-	-	-
Accounts Receivable	-	-	-	-
Loan	10,000	-	-	-
Prepaid Items	141,023	-	-	-
Due From Other Funds	611,363	-	6,132	441,785
Due From Others	38,797	-	-	-
Other Assets	-	-	-	-
TOTAL ASSETS	$ 1,242,366	$ -	$ 6,132	$ 441,785
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 268,661	$ 4,011	$ -	$ 2,714
Due To Other Funds	60,952	98,494	28,383	-
Due to Others	-	-	-	-
Deferred Revenue	66,372	-	-	-
Total Liabilities	395,985	102,505	28,383	2,714
FUND BALANCES				
Fund Balance, Reserved				
Reserved for Prepaids	141,023	-	-	-
Fund Balance, Unreserved	705,358	(102,505)	(22,251)	439,071
Total Fund Balances	846,381	(102,505)	(22,251)	439,071
TOTAL LIABILITIES AND FUND BALANCES	$ 1,242,366	$ -	$ 6,132	$ 441,785

County Offices Account	Elections Account	Juvenile and Welfare Account	Community Development Account	Total 2005	2004
$ -	$ -	$ -	$ 2,850	$ 2,850	$ 216,027
-	-	-	-	172,894	168,415
-	-	-	-	177,356	96,701
-	-	-	-	-	994
-	-	-	-	-	799
-	-	-	-	876	4,632
-	-	-	-	82,697	133,536
-	-	-	-	7,360	7,370
-	-	-	-	-	50
-	-	-	-	10,000	-
-	-	-	-	141,023	138,439
-	-	-	-	1,059,280	419,089
-	-	-	-	38,797	-
-	-	-	-	-	789
$ -	$ -	$ -	$ 2,850	$ 1,693,133	$ 1,186,841
$ 19,898	$ -	$ 4,720	$ -	$ 300,004	$ 93,423
203,962	93,667	239,325	-	724,783	805,996
-	-	-	-	-	-
-	-	-	-	66,372	6,912
223,860	93,667	244,045	-	1,091,159	906,331
-	-	-	-	141,023	138,439
(223,860)	(93,667)	(244,045)	2,850	460,951	918,007
(223,860)	(93,667)	(244,045)	2,850	601,974	1,056,446
$ -	$ -	$ -	$ 2,850	$ 1,693,133	$ 1,962,777

LOGAN COUNTY, ILLINOIS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BY ACCOUNT
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	County General Account	Public Safety Complex Account	Audit Account	Liability Insurance Account
Revenues				
Property Taxes	$ 985,780	$ -	$ -	$ 493,418
Intergovernmental Revenues	1,384,881	-	-	-
Income Taxes	718,258	-	-	-
Sales Taxes	647,592	-	-	-
Other Taxes	10,303	-	-	555
Fines, Fees, Forfeitures and Licenses	1,195,802	-	-	-
Charges for Services	97,572	-	-	-
Interest Revenue	28,582	-	-	-
Miscellaneous Revenue	92,632	-	-	-
Total Revenues	5,161,402	-	-	493,973
Expenditures				
Current:				
General Government	2,135,530	-	26,000	22,246
Public Safety	1,923,686	97,913	-	-
Judiciary and Court Related	1,354,007	-	-	-
County Development	349,339	-	-	-
Debt Service	2,922	-	-	-
Total Expenditures	5,765,484	97,913	26,000	22,246
Excess (deficiency) of revenues over expenditures	(604,082)	(97,913)	(26,000)	471,727
Other Financing Sources (Uses)				
Transfers In	14,000	-	-	-
Transfers Out	(108,948)	-	-	-
Proceeds from FMS Financing	-	-	-	-
Loan Proceeds	536,000	-	-	-
Transfers From (To) Other Subfunds	(708,000)	75,000	-	-
Total Other Financing Sources (Uses)	(266,948)	75,000	-	-
Net Change in Fund Balances	(871,030)	(22,913)	(26,000)	471,727
Fund Balance at Beginning of Year (Restated)	1,717,411	(79,592)	3,749	(32,656)
Fund Balance at End of Year	$ 846,381	$ (102,505)	$ (22,251)	$ 439,071

County Offices Account	Elections Account	Juvenile and Welfare Account	Community Development Account	Total 2005	2004
$ -	$ -	$ -	$ -	$ 1,479,198	$ 1,082,303
-	12,375	-	-	1,397,256	1,244,210
-	-	-	-	718,258	611,693
-	-	-	-	647,592	585,663
-	-	-	-	10,858	1,962
-	-	-	-	1,195,802	950,292
-	-	-	-	97,572	45,175
-	-	-	-	28,582	93,880
261	-	-	-	92,893	105,269
261	12,375	-	-	5,668,011	4,720,447
143,958	143,837	-	25,000	2,496,571	1,969,382
-	-	-	-	2,021,599	1,901,921
-	-	193,011	-	1,547,018	1,556,194
-	-	-	-	349,339	200,367
-	-	-	-	2,922	-
143,958	143,837	193,011	25,000	6,417,449	5,627,864
(143,697)	(131,462)	(193,011)	(25,000)	(749,438)	(907,417)
-	-	-	25,000	39,000	61,600
-	-	-	-	(108,948)	(9,000)
-	-	-	-	-	75,000
-	-	-	-	536,000	-
168,000	170,000	295,000	-	-	-
168,000	170,000	295,000	25,000	466,052	127,600
24,303	38,538	101,989	-	(283,386)	(779,817)
(248,163)	(132,205)	(346,034)	2,850	885,360	1,836,263
$ (223,860)	$ (93,667)	$ (244,045)	$ 2,850	$ 601,974	$ 1,056,446

LOGAN COUNTY, ILLINOIS

GENERAL ACCOUNT
SCHEDULE OF REVENUES (Detailed), EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Original & Final Budget	Actual	Actual
Revenues			
Property Tax Levy	$ 1,101,600	$ 985,780	$ 1,012,168
Miscellaneous Taxes	2,000	10,303	1,891
Fines, Fees, Forfeitures and Licenses			
Fines in General	525,000	323,860	337,123
Traffic Fines	-	-	17,875
Zoning/Building Permits	-	2,320	-
Drug Fines	-	15,634	2,573
Circuit Clerk Fees	250,000	142,865	152,900
County Clerk Fees	150,000	204,588	118,336
Sheriff Fees	75,000	127,148	68,162
States Attorney Fees	10,000	7,214	9,958
Coroner Fees	750	821	470
Treasurer & Assessors Fees	4,000	4,922	4,203
Franchise Fees	11,000	16,139	11,813
Liquor Licenses	4,000	3,930	4,495
Public Defender Fees	1,000	10,593	7,198
County Collector Receipts	-	52,814	60,601
Circuit Clerk Spec.	-	284,636	154,237
Other Fees	9,000	(1,682)	348
Total Fines, Fees, Forfeitures and Licenses	1,039,750	1,195,802	950,292
Intergovernmental Revenues			
Replacement Tax	250,000	328,196	238,757
Sales Tax 1%	105,000	145,616	106,842
Sales Tax 1/4%	476,000	501,976	478,821
Income Tax	630,000	718,258	611,693
Photo Processing & Use Tax	115,000	116,838	92,172
Inheritance Tax	20,000	11,901	22,872
Salary Reimbursements for:			
States Attorney and Assistants	157,640	134,736	136,624
Probations Officers	156,869	164,673	134,571
Salary Reimbursement Sup/Assessments	17,500	17,552	17,552
Salary Reimbursement Child Support	19,000	19,000	19,000
Salary Reimbursement S.A.Drug Fund	10,000	-	10,000
JTPA Salary Reimbursement	75,000	84,560	77,870
Civilian Dispatchers	-	-	5,000
Fed Law Enf Grant	-	(994)	4,388
Waste Mgmt Salary Reimbursemt	33,025	31,586	25,114

(Continued)

GENERAL ACCOUNT
SCHEDULE OF REVENUES (Detailed), EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Original & Final Budget	Actual	Actual
Victim Witness Program	$ 16,500	$ 14,075	$ 17,325
Reg Planning Salary Reimbursement	39,382	38,721	35,978
ETSB Salary Reimbursement	-	346,494	169,085
Salary Reimbursement Transport Prisoners	-	4,003	-
Salary Reimbursement for Autopsies	-	5,220	-
Child Support Grant	6,000	-	-
Coroner Grant	-	-	(1,236)
ESDA IVAN Grant	-	7,768	-
Sheriff's Grant	-	60,552	71,467
Total Intergovernmental Revenues	2,126,916	2,750,731	2,273,895
Charges for Services			
New Complex Lease	22,000	26,001	45,175
Twp Assessor Reimbursment	10,000	19,676	-
Reimbursement-911 For Dispatcher	24,000	51,895	-
Total Charges for Services	56,000	97,572	45,175
Interest Earned	40,000	28,582	93,880
Miscellaneous Revenue			
Gen Fund Insurance Recovery	-	64,462	62,525
Miscellaneous Income	6,000	14,605	11,083
Scully Trust	-	500	500
Sheriffs Sale Proceeds	-	-	13,000
Centennial Committee Review	-	6,265	-
Centennial Transfer	-	5,000	-
Administration Fee	2,400	1,800	1,200
Total Miscellaneous Revenue	8,400	92,632	88,308
Total Revenues	4,374,666	5,161,402	4,465,609
Total Expenditures (See Schedule of Detailed Expenditures)	4,614,898	5,765,484	4,777,463
Excess (deficiency) of revenues over expenditures	(240,232)	(604,082)	(311,854)
Other Financing Sources (Uses)			
FMS Financing Proceeds	-	-	75,000
Loan Proceeds	-	536,000	-

(Continued)

LOGAN COUNTY, ILLINOIS

GENERAL ACCOUNT
SCHEDULE OF REVENUES (Detailed), EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Original & Final Budget	Actual	Actual
Transfer-Court Security Fund	$ 15,000	$ -	$ 19,000
Transfer-Liability Ins Fund	244,000	-	158,808
Transfer-Court Auto Fund	6,000	6,000	6,000
Transfer-Court Doc Stor Fund	8,000	8,000	8,000
Transfer-Tax Sale Auto Fund	-	-	8,000
Transfer-Solid Waste Mgt Fund	-	-	20,600
Transfer-Safety Complex Fund	(75,000)	(75,000)	-
Transfer-Communications Fund	(9,000)	-	(9,000)
Transfer-County Offices Fund	(168,000)	(168,000)	-
Transfer-Juvenile Support Fund	(295,000)	(295,000)	-
Transfer-ESDA Fund	(43,948)	(43,948)	-
Transfer-Elections Fund	(170,000)	(170,000)	-
Transfer-Audit Fund	(25,251)	-	(26,000)
Transfer-County Highway	-	(65,000)	-
Transfer-Regional Sup of Schools	(52,055)	-	-
Transfer-Co Development Fund	-	-	(3,250)
Total Other Financing Sources (Uses)	(565,254)	(266,948)	257,158
Net Change in Fund Balance	$ (805,486)	(871,030)	(54,696)
Fund Balance at Beginning of Year (Restated)		1,717,411	1,943,193
Fund Balance at End of Year		$ 846,381	$ 1,888,497

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
General Government			
County Treasurer			
Salary of Treasurer	$ 41,000	$ 41,985	$ 39,500
Salary of Deputies	78,804	78,804	77,174
Salary Extra Help	15,000	13,313	14,656
Group Insurance	15,840	15,470	15,446
Postage	8,000	8,064	8,320
Publication of Notices	1,600	1,175	1,295
Office Supplies and Printing	7,500	7,519	7,104
Maintenance Contracts	2,000	730	944
Dues, Subscriptions, Meetings	1,000	651	761
Office Equipment	1,700	1,279	960
Payroll Expense	700	-	231
County Treasurer Total	173,144	168,990	166,391
County Clerk			
Salary of County Clerk	41,000	41,985	39,500
Salaries of Deputies	122,721	122,771	118,507
Extra Help	4,500	9,773	3,102
Group Insurance	23,760	26,269	22,228
Postage	4,100	1,974	1,727
Computeration of Records	3,000	2,860	1,033
Office Supplies	6,500	6,288	6,968
Dues, Subscriptions, Meetings	1,100	1,121	1,152
Printing & Legal Notices	1,000	1,003	1,434
Office Equipment & Contracts	7,000	5,971	6,356
Registrations of Births and Deaths	700	685	700
Tax Extension - PTELL Software	7,500	6,890	4,639
Document Storage Costs	28,000	22,225	28,956
County Clerk Total	250,881	249,815	236,302
Courthouse Buildings and Grounds			
Salary Courthouse Janitor	21,930	22,091	21,500
Small Tools & Equipment	500	469	507
Maintenance Contracts	3,200	4,348	4,079
Scully Expenditures	500	-	-
Other	30,000	28,173	18,721
Courthouse Buildings and Grounds Total	56,130	55,081	44,807
Supervisor of Assessments			
Salary of Supervisor	35,104	38,659	35,103

(Continued)

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
Salaries of Clerks	$ 87,846	$ 88,256	$ 86,156
Extra Help	1,000	3,933	980
Group Insurance	19,800	20,600	19,320
Postage	3,000	1,039	6,327
Printing & Legal Publications	6,000	4,013	10,292
Office Supplies	2,700	1,928	2,232
Dues, Subscriptions, and Meetings	2,500	2,390	2,690
Office Equipment	2,000	1,487	1,680
Travel	2,500	2,812	2,372
Appraisal Software	42,000	-	-
Reassessment	-	875	-
Supervisor of Assessments Total	204,450	165,992	167,152
Board of Review and Other			
County Board Per Diem	40,000	40,968	42,044
Salary Co. Board Secretary	27,316	28,226	26,850
Co. Board Part Time Help	3,000	1,417	1,715
Group Insurance Co. Board	20,000	49,110	42,672
County Board Supplies	3,500	-	6,036
Dues, Subscriptions, Meetings	-	100	293
Coordinator Office Expenses	-	5,412	2,022
Coordinator	-	9,915	16,250
Board of Review Subtotal	93,816	135,148	137,882
Salary Board of Review	11,800	10,800	10,800
Salary County Coordinator	65,000	65,000	-
Insurance and Bonds	244,000	322,809	319,754
Professional Fees	10,000	40,557	22,337
Processing Tax Bills	148,000	187,121	93,851
Data Processing	1,000	10,346	60,977
Administrative Services	7,500	8,744	8,019
Group Health Insurance	10,000	15,535	54,256
Spickard Settlement	-	5,400	-
Proval Services-Alesandrini	-	45,352	54,752
Miscellaneous	5,000	4,481	7,499
Payment to City	-	586,804	-
Education Service Region	-	57,555	57,012
Other Subtotal	502,300	1,360,504	689,257
Board of Review and Other Total	596,116	1,495,652	827,139
General Government Total	1,280,721	2,135,530	1,441,791

(Continued)

LOGAN COUNTY, ILLINOIS

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
County Development			
Aid to County Programs			
Regional Planning Commission	$ 18,898	$ 18,898	$ 20,659
Zoning Board	10,272	1,742	7,483
Waste Management	19,248	19,248	19,248
Soil & Water Service	17,853	-	-
Community Action	-	1,094	-
Community Action Farm-Food	-	122,119	-
JTPA Salary	70,000	74,185	86,363
Waste Management Salary Expenditure	33,025	27,500	27,913
Regional Planning Commission Salary	32,384	36,264	38,701
1/2 ESDA Salary Exp	-	48,289	-
Aid to County Programs Total	201,680	349,339	200,367
County Development Total	201,680	349,339	200,367
Public Safety			
County Coroner			
Salary of Coroner	19,050	19,813	17,950
Deputy Salary	10,000	6,245	11,080
Coroner's Secretary	2,400	1,525	2,400
Supplies	1,600	1,504	422
Mileage	1,500	1,750	1,883
Rental Allowance	2,000	1,992	2,100
Equipment	1,700	138	2,193
Group Insurance	3,960	4,094	2,871
Training & Education	2,000	1,755	2,299
Radio Equipment & Repair	-	1,648	1,752
Telephone	2,400	2,175	-
County Coroner Total	46,610	42,639	44,950
County Sheriff			
Salary Sheriff	51,995	51,995	50,495
Salary Deputies	635,409	667,424	612,697
Salary Correctional Officers	170,625	173,651	152,147
Salary Secretarial	61,573	62,330	60,366
Salary Janitorial	31,620	32,415	31,000
Salary Cooks	29,048	29,295	28,478
Salary Part-Time Cooks	15,000	6,005	6,946
Deputy's Overtime	40,000	28,498	32,277
Dispatchers- Federal Funded	-	-	71,285

(Continued)

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
Military Leave-IMRF	$ -	$ (596)	$ 512
Bailey Contract Settlement	-	6,127	-
Group Insurance	126,720	126,073	120,993
Postage and Printing	2,000	823	2,707
Office Supplies	3,500	4,058	3,646
Maintenance Contracts	17,000	13,072	17,508
Dues, Subscriptions, Meetings	3,000	874	2,767
Office Equipment	2,250	2,435	4,504
Travel	7,500	7,692	699
Schools and Training	6,000	938	11,211
Radio Repair	6,000	3,166	10,575
Auto Repair & Maintenance	20,000	18,075	16,790
Gas and Oil	37,000	55,220	36,834
Tools & Maintenance Supplies	7,500	13,058	9,654
Auxiliary Police	3,000	755	1,221
Crime Prevention Program	1,000	70	460
Purchase of Autos	57,862	57,862	57,953
Purchase of Radios	10,000	10,000	10,164
Law Enforcement Equipment	6,000	7,563	13,040
Uniforms	15,000	11,099	45,205
Sheriff's Grant	-	98,118	16,333
Feeding Prisoners	50,000	49,419	52,269
Prisoner Medical	35,000	36,652	34,979
Finance Committee Adjustment	42,000	-	-
County Sheriff Total	1,493,602	1,574,166	1,515,715
Emergency Telephone System Board			
Co. Share Salaries and Insurance	-	9,492	52,571
ETSB Payroll	122,119	297,389	197,290
ETSB Total	122,119	306,881	249,861
Public Safety Total	1,662,331	1,923,686	1,810,526
Judiciary and Court Related			
Circuit Clerk			
Salary Circuit Clerk	40,200	41,185	38,700
Salary Deputies	309,255	291,384	290,526
Salary Extra Help	-	-	13,046
Group Insurance	43,560	42,427	42,510
Postage	8,500	8,395	8,374
Rental & Service Contracts	7,200	6,822	6,737

(Continued)

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
Office Supplies	$ 13,500	$ 13,355	$ 13,609
Dues, Subscriptions, Meetings	2,750	2,692	2,488
Office Equipment	2,800	1,417	2,723
Training & Education	1,200	1,101	335
Travel	1,000	920	1,076
Circuit Clerk Total	429,965	409,698	420,124
States Attorney			
Salary States Attorney	137,847	127,129	139,398
Salary of Assistants	100,000	100,000	97,779
Salary Secretarial	72,986	72,997	71,565
Salary Part-Time	30,717	15,738	25,233
Group Insurance	27,720	28,824	26,675
Postage and Supplies	10,000	9,893	9,126
Rental & Service Contracts	5,500	4,244	4,630
Subpoenas & Court Costs	6,000	973	-
Office Expenditure	7,500	2,482	966
Dues, Subscriptions, Meetings	1,000	80	480
Computer Software	5,000	2,693	-
Trial Costs & Witness Fees	10,000	14,521	2,803
Equ & Maint. Contracts	2,500	1,873	-
Appellate Prosecutor Service	12,530	-	1,167
States Attorney Total	429,300	381,447	379,822
Adult and Juvenile Probation			
Salary Chief Probation Officer	60,720	60,720	57,828
Salary Adult Probation Officer	40,188	40,188	38,284
Salary Adult Probation Officer 2	32,368	32,368	30,827
Adult Probation Officer 3	30,596	30,596	29,705
Salary Juvenile Probation Officer	34,478	34,478	32,836
Salary Secretarial	19,566	18,751	18,566
Group Insurance	23,760	24,721	23,162
Electronic Monitoring	-	-	106
Office Supplies	5,000	3,704	3,370
Conferences	1,000	394	-
Office Equipment	5,000	1,193	1,842
Travel	1,000	812	300
Adult and Juvenile Probation Total	253,676	247,925	236,826
Public Defender			
Salary Public Defender	62,031	63,706	60,341

(Continued)

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
2nd Asst Pub Defender	$ 18,566	$ 18,597	$ 17,792
Salary of Assistant	25,462	25,505	25,462
Salary Secretarial	15,000	15,000	12,500
Group Insurance	7,920	4,158	4,497
Postage & Supplies	6,000	5,125	6,000
Books & Transcripts	750	1,625	1,163
Professional Services	3,000	8,910	4,641
Public Defender Total	138,729	142,626	132,396
Associate Judge			
Salary of Secretary	23,435	23,435	22,975
Group Insurance	3,960	4,121	3,865
Postage & Supplies	1,500	549	410
Legal Publications	3,000	3,558	3,051
Dues, Subscriptions, Meetings	750	319	186
Part-Time Help	1,200	-	-
Associate Judge Total	33,845	31,982	30,487
Circuit Judge			
Salary Secretary	25,223	25,223	24,728
Fees for Bailiffs	10,000	7,965	8,190
Group Insurance	3,960	4,121	3,865
Postage	250	74	74
Office Supplies	2,000	801	867
Legal Publications	3,500	409	578
Dues, Subscriptions, Meetings	350	279	279
Office Equipment	1,400	1,236	960
Professional Associations	500	200	200
Jury Fees	24,000	12,213	11,546
Jury Meals	3,500	1,130	820
Witness Fees	500	-	-
Part-Time Help	1,200	-	-
Attorney Fees Indigent Defendants	48,000	27,470	15,278
Visiting Judge	4,500	3,510	3,825
Circuit Judge Total	128,883	84,631	71,210
Jury Commission			
Salary Jury Commission Clerk	11,600	12,187	11,948
Salary Commissioners	900	900	900
Postage	3,000	1,852	1,659
Rental & Service Contracts	768	175	570

(Continued)

LOGAN COUNTY, ILLINOIS

GENERAL ACCOUNT
SCHEDULE OF DETAILED EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
Expenditures	Budget	Actual	Actual
Office Supplies	$ 1,000	$ 939	$ 784
Equipment	500	288	-
Jury Commission Total	17,768	16,341	15,861
Other Judicial Expenditures			
Psychological Exams	3,500	-	2,925
County Share of Judges Salaries	1,200	1,164	1,131
Legal Notices	800	972	1,172
Paternity Tests & HIV Testing	500	-	-
Autopsy Charges	25,000	35,394	28,609
Court Reporter - Inquests	1,000	1,452	395
Court Language Translator	2,000	375	50
Trial Court Secretary	4,000	-	3,771
Other Judicial Expenditures Total	38,000	39,357	38,053
Judiciary and Court Related Total	1,470,166	1,354,007	1,324,779
Debt Service			
Interest Payments	-	2,922	-
Total Debt Service	-	2,922	-
Total Expenditures	$ 4,614,898	$ 5,765,484	$ 4,777,463

LOGAN COUNTY, ILLINOIS

PUBLIC SAFETY COMPLEX ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Miscellaneous Revenue	$ 5,000	$ -	$ -
Total Revenues	5,000	-	-
Expenditures			
Public Safety			
Utilities	50,000	65,470	46,243
Repairs & Maintenance	65,000	32,329	44,823
Miscellaneous Expenditures	500	114	329
Total Expenditures	115,500	97,913	91,395
Excess (deficiency) of revenues over expenditures	(110,500)	(97,913)	(91,395)
Other Financing Sources (Uses)			
Transfers In	75,000	75,000	-
Total Other Financing Sources (Uses)	75,000	75,000	-
Net Change in Fund Balance	$ (35,500)	(22,913)	(91,395)
Fund Balance at Beginning of Year		(79,592)	11,803
Fund Balance at End of Year		$ (102,505)	$ (79,592)

LOGAN COUNTY, ILLINOIS

AUDIT ACCOUNT
SCHEDULE OF EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Expenditures			
General Government			
Auditing Services	$ 29,000	$ 26,000	$ 26,000
Total Expenditures	29,000	26,000	26,000
Excess (deficiency) of revenues over expenditures	(29,000)	(26,000)	(26,000)
Other Financing Sources (Uses)			
Transfers In	25,251	-	26,000
Total Other Financing Sources (Uses)	25,251	-	26,000
Net Change in Fund Balance	$ (3,749)	(26,000)	-
Fund Balance at Beginning of Year		3,749	3,749
Fund Balance at End of Year		$ (22,251)	$ 3,749

LOGAN COUNTY, ILLINOIS

LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 494,124	$ 493,418	$ 70,135
Mobile Home Privilege Tax and Other	-	555	71
Miscellaneous Revenue	-	-	15,797
Total Revenues	494,124	493,973	86,003
Expenditures			
General Government	-	22,246	-
Total Expenditures	-	22,246	-
Excess (deficiency) of revenues over expenditures	494,124	471,727	86,003
Other Financing Sources (Uses)			
Transfers Out	(244,000)	-	(158,808)
Total Other Financing Sources (Uses)	(244,000)	-	(158,808)
Net Change in Fund Balance	$ 250,124	471,727	(72,805)
Fund Balance at Beginning of Year		(32,656)	40,149
Fund Balance at End of Year		$ 439,071	$ (32,656)

LOGAN COUNTY, ILLINOIS

COUNTY OFFICES ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Miscellaneous Revenue	$ -	$ 261	$ 1,164
Total Revenues	-	261	1,164
Expenditures			
General Government			
Major Repairs	30,000	43,780	45,958
Supplies	3,000	7,568	7,397
Utilities	70,000	57,929	81,714
Miscellaneous Repairs	-	-	2,422
Courthouse & Park Maintenance	12,000	-	4,956
Shelves & Files	5,000	7,235	-
Restoration-Courthouse Roof	5,000	1,880	16,626
Repair of Park Lighting	3,000	-	-
Contractual Cleaning Service	20,000	12,340	18,025
Remodeling Pool/Courthouse	-	-	864
Park Improvements	-	12,746	737
Misc Repairs/Restrooms	5,000	480	-
Total Expenditures	153,000	143,958	178,699
Excess (deficiency) of revenues over expenditures	(153,000)	(143,697)	(177,535)
Other Financing Sources (Uses)			
Transfers In	175,000	168,000	-
Total Other Financing Sources (Uses)	175,000	168,000	-
Net Change in Fund Balance	$ 22,000	24,303	(177,535)
Fund Balance at Beginning of Year		(248,163)	(70,628)
Fund Balance at End of Year		$ (223,860)	$ (248,163)

LOGAN COUNTY, ILLINOIS

ELECTIONS ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Intergovernmental Revenues			
State Operating and Capital Grants	$ 5,500	$ 12,375	$ 167,671
Total Revenues	5,500	12,375	167,671
Expenditures			
General Government			
Election Judges	51,000	46,309	52,723
Election Supplies	70,000	62,797	228,287
Advertising	8,000	7,868	8,000
Training	3,000	315	2,922
Postage	8,000	7,605	9,060
Maintenance of Equipment	6,500	6,380	6,500
Education, Training & Support	15,000	12,563	15,000
Total Expenditures	161,500	143,837	322,492
Excess (deficiency) of revenues over expenditures	(156,000)	(131,462)	(154,821)
Other Financing Sources (Uses)			
Transfers In	170,000	170,000	-
Total Other Financing Sources (Uses)	170,000	170,000	-
Net Change in Fund Balance	$ 14,000	38,538	(154,821)
Fund Balance at Beginning of Year		(132,205)	22,616
Fund Balance at End of Year		$ (93,667)	$ (132,205)

LOGAN COUNTY, ILLINOIS

JUVENILE SUPPORT AND WELFARE ACCOUNT
SCHEDULE OF EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Expenditures			
Judiciary and Court Related			
Guardian Ad Litem Fees	$ 80,000	$ 104,334	$ 96,811
Care of Minors	140,000	88,677	134,604
Total Expenditures	220,000	193,011	231,415
Excess (deficiency) of revenues over expenditures	(220,000)	(193,011)	(231,415)
Other Financing Sources (Uses)			
Transfers In	295,000	295,000	-
Total Other Financing Sources (Uses)	295,000	295,000	-
Net Change in Fund Balance	$ 75,000	101,989	(231,415)
Fund Balance at Beginning of Year		(346,034)	(114,619)
Fund Balance at End of Year		$ (244,045)	$ (346,034)

LOGAN COUNTY, ILLINOIS

COMMUNITY DEVELOPMENT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Zoning Fees - Charges for Services	$ 1,750	$ -	$ -
Total Revenues	1,750	-	-
Expenditures			
General Government			
Area Economic Development	25,000	25,000	-
Postage & Fees	500	-	-
Website Development	-	-	400
Travel & Conferences	500	-	-
Total Expenditures	26,000	25,000	400
Excess (deficiency) of revenues over expenditures	(24,250)	(25,000)	(400)
Other Financing Sources (Uses)			
Transfers In	25,000	25,000	3,250
Total Other Financing Sources (Uses)	25,000	25,000	3,250
Net Change in Fund Balance	$ 750	-	2,850
Fund Balance at Beginning of Year		2,850	-
Fund Balance at End of Year		$ 2,850	$ 2,850

County Farm Fund: To account for the proceeds derived from sales of grain from County owned land and the payment of necessary operating expenditures. Accumulated proceeds may be appropriated by the County Board for general County purposes.

Airport Operating Fund: To account for the revenues and costs associated with providing management and operations of the County Airport and related property.

Ambulance Service Fund: To account for the levy and collection of the annual tax for the payment of expenses incurred in providing emergency ambulance service in the County.

Animal Control Fund: To account for the receipts of registration fees and fines collected and for the payment of costs of the Animal Control Program in the County and for the payment of damages to individuals for the loss of livestock and poultry. One-third of all fees collected must be retained in the fund until the first Monday in March for the purpose of paying damage claims.

Tuberculosis Sanitarium Fund: To account for the levy and collection of the annual tax for the purpose of providing sanitarium care for tuberculosis patients.

Senior Citizens Tax Fund: To account for the levy and collection of the annual tax for the payment of expenses incurred in providing financial support to Senior Citizen organizations in the County.

Illinois Municipal Retirement Fund: To account for the levy and collection of the annual tax for payment of the County's share of employee retirement expense and social security contributions. The County's payments are made directly to the State pension fund. Any pension payable is a liability of the State pension fund and not the County.

Emergency Services and Disaster Agency (ESDA) Fund: To account for the levy and collection of the annual tax and other revenues used for the payment of expenses incurred in providing an emergency services and disaster operations program in the County. The tax levy was terminated in 1986.

Cooperative Extension Service Fund: To account for the tax levied to provide support to the Logan County Cooperative Extension Service.

GIS Fund: To account for the collection of fees used by the County for mapping services.

Child Support Maintenance Fee Fund: To account for the $3 monthly fee collected from child support payers which is used to further child support collection efforts by the Circuit Clerk.

State's Attorney's Forfeiture Funds: To account for the proceeds received from the state and federal drug forfeitures. Such funds are used to further investigations and prosecutions by the State's Attorney's Office.

(Continued)

Sheriff's Drug Forfeiture Fund: To account for proceeds from certain fines and forfeitures received by the fund and used by the County Sheriff for certain investigative and training expenditures.

Court Automation Fund: To account for the collection of a special court filing fee to be used for automating the Circuit Clerk's Office.

County Clerk's Document Storage System Fund: To account for the collection of a special recording fee to be used for automating the County Clerk's Office.

Hotel Operators' Occupation Tax Fund: To account for the collection and expenditure of the 3% Hotel Operators' Occupation Tax. Revenues from the tax are used to promote tourism within Logan County.

Drug Investigation Fund: To account for funds received and expended for drug investigation.

Court Security Fund: To account for the collection of fees assessed on certain court cases where the Sheriff or his deputy are present as court bailiff. Such fees are transferred to the General Fund for expenditure.

Solid Waste Fund: To account for the revenues and costs of conducting inspections, investigations and enforcement activities of non-hazardous solid waste disposal facilities.

Court Document Storage Fund: To account for the receipt and expenditure of Court Document Storage fees. The fee is to be used for converting the Circuit Clerk's records to electronic or micrographic storage.

Tax Sale Automation Fund: To account for the collection of a $5 per parcel fee assessed to the purchaser of property for delinquent taxes. Expenditures from the fund may be made for any costs related to the automation of property tax collections.

911 Emergency System Fund: To account for the revenues and costs associated with providing a 911 Emergency Telephone System within the County.

Public Safety Complex - Communications Equipment Replacement Fund: To account for funds collected and expended for updating and replacing communication equipment jointly used for law enforcement purposes by the County Sheriff and certain municipalities.

Historic Sites Motel Tax Fund: To account for motel tax revenues to be used to maintain historic courthouses in the County.

Probation Services Fund: To account for funds collected and expended for costs associated with the probation office. Plans for expenditure are subject to approval by the State probation office.

(Continued)

Law Library Fund: To account for the revenues derived from the law library fee and the payment of expenses incurred in establishing and maintaining a law library. The money available in the fund may not be appropriated by the County Board but is disbursed on order of the Chief Circuit Judge. The fees are collected by the Circuit Clerk and paid into the Law Library Fund.

State's Attorney's Federal Forfeiture Funds: To account for the proceeds received from the state and federal drug forfeitures. Such funds are used to further investigations and prosecutions by the State's Attorney's Office.

Working Cash Fund (Loan Fund): To account for the money received from a 1975 tax levy to be used only for the payment of ordinary and necessary corporate expenses in anticipation of the collection of taxes lawfully levied for general corporate purposes. The Working Cash Fund is to be reimbursed out of the first taxes collected. Monies held in the Working Cash Fund are not assets available for appropriation by the County Board. Interest earned on the invested balance of the fund is credited to the General Fund.

Indemnity Fund: To account for indemnity fees paid to the County Collector derived from tax sales. The fund is to accumulate until it reaches .0003% of the assessed valuation or $25,000, whichever is greater. The purpose of the fund is to indemnify the Treasurer for judgments against her arising from tax sales.

Tax Sales in Error Fund: To account for the collection of fees to reimburse the County for costs associated with refundings related to tax sales in error.

LOGAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 274,500	$ 272,867	$ 338,826
Mobile Home Privilege Tax and Other	700	567	-
Charges for Services			
Sale of Material, Labor and Rent	70,000	13,109	-
Interest Revenue	350	652	496
Other Funds and Road District	190,000	394,905	420,513
Total Revenues	535,550	682,100	759,835
Expenditures			
Highways and Roads			
County and Office Salaries	127,500	448,527	122,129
Office Supplies	15,000	12,461	38,341
Superintendent's Expenditures	1,800	488	1,225
County Engineering Costs	43,500	2,164	40,929
Township Engineering Costs	18,000	80	20,314
Construction	5,000	-	-
Maintenance of Roads	140,000	46,687	121,095
Maintenance of Bridges	1,000	-	-
Machinery and Equipment Purchase	-	4,139	19,274
Purchase of Right-of-way	1,000	-	-
Maintenance of Machinery and Equipment	25,000	22,071	123,710
Shelter Maintenance	35,000	11,397	24,309
Group Insurance	47,000	78,274	45,271
Gas, Oil and Grease	30,000	32,497	30,883
Other County Highway Expenses	125,000	13,282	32,229
IDOT Grant	-	-	44,685
Finance Committee Adjustment	(20,000)	-	-
Total Expenditures	594,800	672,067	664,394
Excess (deficiency) of revenues over expenditures	(59,250)	10,033	95,441
Other Financing Sources (Uses)			
Transfers In	-	65,000	-
Total Other Financing Sources (Uses)	-	65,000	-
Net Change in Fund Balance	$ (59,250)	75,033	95,441
Fund Balance at Beginning of Year		224,532	129,091
Fund Balance at End of Year		$ 299,565	$ 224,532

LOGAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND
Year Ended November 30, 2005
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 1	$ -	$ 340,120
Mobile Home Privilege Tax and Other	1,000	3,266	223
Federal and State Operating Grants			
Basic Health Grant	64,223	60,414	59,631
IBCC Program	412,500	433,418	320,295
Block Grants	1,201	600	4,329
Vision and Hearing Grants	5,800	4,684	3,384
WIC Program	78,200	282,573	291,109
Family Case Management	107,900	93,642	116,756
Healthworks of Illinois	115,000	133,794	92,937
Medicaid Match	30,000	44,110	63,800
Title IIIB	6,994	1,890	11,729
Title IIID	-	7,839	7,421
Title IIIE	11,000	11,560	17,091
Vaccine Allowance	70,000	126,281	83,855
Tobacco-Free Communities	20,000	27,201	26,870
Bioterrorism Grant	52,425	61,937	41,377
Teen Parent Services Grant	87,128	29,938	30,227
Vector Grant	-	1,000	1,000
Other Grants	17,100	50,391	50,072
Charges for Services			
Home Health Care Program	450,000	698,069	647,430
Vaccination and Other Fees	170,000	241,362	204,821
Other Health Program Charges	95,853	111,808	83,252
Interest Revenue	7,500	20,990	10,496
Warehouse Lease	38,055	44,900	32,120
Miscellaneous Revenue	3,050	7,982	3,128
Total Revenues	1,844,930	2,499,649	2,543,473
Expenditures			
Public Health			
Salaries	1,329,695	1,199,778	1,215,454
Small Office Equipment	4,100	15,853	6,945
Office Supplies	15,000	33,888	27,301
Office Equipment	8,000	7,266	30,408
Postage	14,000	16,775	16,718
Books	1,000	748	1,157
Medical Equipment	1,000	596	312
Enviro. Health Supplies and Equip.	1,500	929	2,463

(Continued)

COUNTY HEALTH DEPARTMENT FUND
Year Ended November 30, 2005
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Maintenance Equipment	$ 500	$ -	$ -
Special Projects	500	-	409
Carseats	500	554	2,301
Contingency	10,000	2,860	-
WIC-Food Instruments-Noncash	-	204,393	193,407
Vaccine	115,000	176,742	124,586
Medical Supplies	8,000	14,375	10,907
Community Education	18,000	20,823	21,876
Professional Fees	10,000	7,138	2,500
Mental Health Contract	32,500	32,500	32,500
Contractual	372,060	371,987	376,680
Mileage	25,100	30,576	27,231
Travel	2,500	4,981	2,498
Advertising	16,500	23,990	17,711
Printing	6,000	1,131	8,136
Employee Health Insurance	146,520	134,782	126,051
Telecommunications	18,000	19,850	21,664
Maintenance on Building Equipment	4,000	4,133	5,181
Maintenance Supplies	2,800	3,613	2,312
Building Improvements	40,000	177,397	7,798
Equipment Maintenance	2,000	122	821
Custodial & Grounds Maintenance	14,400	13,138	12,415
Property Tax (Warehouse)	-	-	-
Utilities	18,500	19,611	19,514
Water/Sewer Service	2,670	1,624	2,017
Disposal Service	-	901	845
Due/Memberships	3,400	3,407	3,346
Employee Training	2,000	5,326	3,180
Miscellaneous	450	11,733	554
Total Public Health	2,246,195	2,563,520	2,327,198
Debt Service - Note Principal	-	9,484	9,093
Debt Service - Note Interest	34,448	24,961	25,351
Total Expenditures	2,280,643	2,597,965	2,361,642
Excess (deficiency) of revenues over expenditures	(435,713)	(98,316)	181,831
Other Financing Sources (Uses)			
Transfers In	38,078	38,078	37,222

(Continued)

LOGAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND
Year Ended November 30, 2005
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Total Other Financing Sources (Uses)	$ 38,078	$ 38,078	$ 37,222
Net Change in Fund Balance	$ (397,635)	(60,238)	219,053
Fund Balance at Beginning of Year		1,023,015	803,962
Fund Balance at End of Year		$ 962,777	$ 1,023,015

LOGAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ -	$ 1,069	$ 31,143
Mobile Home Privilege Tax and Other	400	-	-
Charges for Services	200	12,757	-
Interest Revenue	14,000	24,551	13,017
Total Revenues	14,600	38,377	44,160
Expenditures			
Highways and Roads			
Bridge Construction and Repair	284,150	34,211	103,751
Total Expenditures	284,150	34,211	103,751
Net Change in Fund Balance	$ (269,550)	4,166	(59,591)
Fund Balance at Beginning of Year		1,025,647	1,085,238
Fund Balance at End of Year		$ 1,029,813	$ 1,025,647

LOGAN COUNTY, ILLINOIS

MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ -	$ 1,069	$ -
Mobile Home Privilege Tax and Other	350	-	389
Interest Revenue	15,000	30,609	13,665
Total Revenues	15,350	31,678	14,054
Expenditures			
Highways and Roads			
Road and Bridge Construction	104,000	-	-
Total Expenditures	104,000	-	-
Net Change in Fund Balance	$ (88,650)	31,678	14,054
Fund Balance at Beginning of Year		1,095,079	1,081,025
Fund Balance at End of Year		$ 1,126,757	$ 1,095,079

LOGAN COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005 Actual	2004 Actual
Revenues		
Intergovernmental Revenues	$ 705,589	$ 676,783
Charges for Services	-	3,828
Interest Revenue	96,982	52,828
Total Revenues	802,571	733,439
Expenditures		
Highways and Roads		
Salary of Superintendent and Construction	465,656	404,743
Total Expenditures	465,656	404,743
Net Change in Fund Balance	336,915	328,696
Fund Balance at Beginning of Year	4,183,936	3,855,240
Fund Balance at End of Year	$ 4,520,851	$ 4,183,936

LOGAN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2005

	Special Revenue Funds									
	County Farm Fund	Airport Operating Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Illinois Municipal Retirement Fund	ESDA Fund	Cooperative Extension Service Fund	GIS Fund
ASSETS										
Cash and Temporary Investments	$ 98,066	$ 84,958	$ 73,330	$ -	$ 179,909	$ 722	$ 157,003	$ -	$ 1,257	$ 101,605
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	-
Other	-	5,015	-	-	-	-	-	-	-	-
Inventory	-	15,486	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	1,373	-	140	-
TOTAL ASSETS	$ 98,066	$ 105,459	$ 73,330	$ -	$ 179,909	$ 722	$ 158,376	$ -	$ 1,397	$ 101,605
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	87,660	-	-	-	76,026	-	-
Total Liabilities	-	-	-	87,660	-	-	-	76,026	-	-
FUND BALANCES										
Reserved for Working Cash	-	-	-	-	-	-	-	-	-	-
Reserved for Inventory	-	15,486	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	98,066	89,973	73,330	(87,660)	179,909	722	158,376	(76,026)	1,397	101,605
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	98,066	105,459	73,330	(87,660)	179,909	722	158,376	(76,026)	1,397	101,605
TOTAL LIABILITIES AND FUND BALANCES	$ 98,066	$ 105,459	$ 73,330	$ -	$ 179,909	$ 722	$ 158,376	$ -	$ 1,397	$ 101,605

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2005

	Special Revenue Funds (continued)									
	Child Support Maintenance Fund	State's Attorney State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund	Solid Waste Fund	Court Document Storage Fund
ASSETS										
Cash and Temporary Investments	$ 45	$ 19,032	$ 3,750	$ 15,930	$ 78,077	$ -	$ 1,795	$ 444	$ 68,038	$ 719
Receivables:										
Taxes	-	-	-	-	-	8,005	-	-	-	-
Other	-	-	-	-	-	-	-	-	765	-
Inventory	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	146	-	-	5,285	-	-	-	5,285	-	5,772
TOTAL ASSETS	$ 191	$ 19,032	$ 3,750	$ 21,215	$ 78,077	$ 8,005	$ 1,795	$ 5,729	$ 68,803	$ 6,491
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,850	$ -
Due to Other Funds	-	-	-	-	-	5,950	-	-	-	-
Total Liabilities	-	-	-	-	-	5,950	-	-	1,850	-
FUND BALANCES										
Reserved for Working Cash	-	-	-	-	-	-	-	-	-	-
Reserved for Inventory	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	191	19,032	3,750	21,215	78,077	2,055	1,795	5,729	66,953	6,491
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	191	19,032	3,750	21,215	78,077	2,055	1,795	5,729	66,953	6,491
TOTAL LIABILITIES AND FUND BALANCES	$ 191	$ 19,032	$ 3,750	$ 21,215	$ 78,077	$ 8,005	$ 1,795	$ 5,729	$ 68,803	$ 6,491

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2005

	Special Revenue Funds (continued)									
	Tax Sale Automation Fund	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Law Library Fund	State's Attorney Federal Forfeiture Fund	Working Cash Fund	Indemnity Fund	Tax Sale In Error Fund
ASSETS										
Cash and Temporary Investments	$ 2,844	$ 222,526	$ 247,834	$ 12,031	$ 235,746	$ 20,423	$ 17,123	$ 3,120	$ 42,710	$ 9,055
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	-
Other	3,880	10,177	10,800	2,001	-	-	-	-	-	6,120
Inventory	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	4,538	894	-	49,998	-	-
TOTAL ASSETS	$ 6,724	$ 232,703	$ 258,634	$ 14,032	$ 240,284	$ 21,317	$ 17,123	$ 53,118	$ 42,710	$ 15,175
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	10,116	-	465	-
Total Liabilities	-	-	-	-	-	-	10,116	-	465	-
FUND BALANCES										
Reserved for Working Cash	-	-	-	-	-	-	-	53,118	-	-
Reserved for Inventory	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	6,724	232,703	258,634	14,032	240,284	21,317	7,007	-	42,245	15,175
Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	6,724	232,703	258,634	14,032	240,284	21,317	7,007	53,118	42,245	15,175
TOTAL LIABILITIES AND FUND BALANCES	$ 6,724	$ 232,703	$ 258,634	$ 14,032	$ 240,284	$ 21,317	$ 17,123	$ 53,118	$ 42,710	$ 15,175

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2005

	Total Nonmajor Special Revenue Funds	Capital Projects Fund Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and Temporary Investments	$ 1,698,092	$ 9,341	$ 1,707,433
Receivables:			
Taxes	8,005	-	8,005
Other	38,758	-	38,758
Inventory	15,486	-	15,486
Due from Other Funds	73,431	-	73,431
TOTAL ASSETS	$ 1,833,772	$ 9,341	$ 1,843,113
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ 1,850	$ -	$ 1,850
Due to Other Funds	180,217	-	180,217
Total Liabilities	182,067	-	182,067
FUND BALANCES			
Reserved for Working Cash	53,118	-	53,118
Reserved for Inventory	15,486	-	15,486
Unreserved, reported in:			
Special Revenue Funds	1,583,101	-	1,583,101
Capital Projects Fund	-	9,341	9,341
Total Fund Balances	1,651,705	9,341	1,661,046
TOTAL LIABILITIES AND FUND BALANCES	$ 1,833,772	$ 9,341	$ 1,843,113

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2005

	Special Revenue Funds								
	County Farm Fund	Airport Operating Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Illinois Municipal Retirement Fund	ESDA Fund	Cooperative Extension Service Fund
Revenues									
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ 79,660	$ 685,958	$ -	$ 98,631
Other Taxes	-	-	481	-	311	669	5,322	-	-
Federal and State Operating Grants	-	-	-	-	-	-	-	12,084	-
Fines, Fees, Forfeitures and Licenses	-	-	-	58,664	-	-	-	-	-
Charges for Services	-	128,282	-	36,167	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	41,011	67,750	-	6,495	-	-	-	-	-
Total Revenues	41,011	196,032	481	101,326	311	80,329	691,280	12,084	98,631
Expenditures									
Current:									
General Government	30,365	200,184	-	-	-	-	-	-	-
Public Health	-	-	28,645	-	6,182	-	-	-	-
Public Safety	-	-	-	152,873	-	-	-	98,785	-
Judiciary and Court Related	-	-	-	-	-	-	-	-	-
County Development	4,000	-	-	-	-	89,475	-	-	97,503
Retirement System	-	-	-	-	-	-	812,014	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	34,365	200,184	28,645	152,873	6,182	89,475	812,014	98,785	97,503
Excess (deficiency) of revenues over expenditures	6,646	(4,152)	(28,164)	(51,547)	(5,871)	(9,146)	(120,734)	(86,701)	1,128
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	-	-	43,948	-
Transfers Out	(25,000)	-	-	-	(38,078)	-	-	-	-
Total Other Financing Sources (Uses)	(25,000)	-	-	-	(38,078)	-	-	43,948	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(18,354)	(4,152)	(28,164)	(51,547)	(43,949)	(9,146)	(120,734)	(42,753)	1,128
Fund Balance at Beginning of Year (Restated)	116,420	109,611	101,494	(36,113)	223,858	9,868	279,110	(33,273)	269
Fund Balance at End of Year	$ 98,066	$ 105,459	$ 73,330	$ (87,660)	$ 179,909	$ 722	$ 158,376	$ (76,026)	$ 1,397

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2005

	Special Revenue Funds (continued)								
	GIS Fund	Child Support Maintenance Fund	State's Attorney State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund
Revenues									
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes	-	-	-	-	-	-	-	-	-
Federal and State Operating Grants	-	-	-	-	-	-	-	-	-
Fines, Fees, Forfeitures and Licenses	69,637	18,798	10,307	-	39,857	21,842	-	-	50,605
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Revenue	-	-	-	30	-	-	-	-	-
Miscellaneous Revenue	-	-	-	2,333	-	-	103,196	1,571	-
Total Revenues	69,637	18,798	10,307	2,363	39,857	21,842	103,196	1,571	50,605
Expenditures									
Current:									
General Government	-	-	-	-	-	31,364	-	-	-
Public Health	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	4,148	-	-	-	1,587	-
Judiciary and Court Related	-	19,000	25,190	-	18,686	-	-	-	47,878
County Development	-	-	-	-	-	-	93,418	-	-
Retirement System	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	19,000	25,190	4,148	18,686	31,364	93,418	1,587	47,878
Excess (deficiency) of revenues over expenditures	69,637	(202)	(14,883)	(1,785)	21,171	(9,522)	9,778	(16)	2,727
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(6,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(6,000)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	69,637	(202)	(14,883)	(1,785)	15,171	(9,522)	9,778	(16)	2,727
Fund Balance at Beginning of Year (Restated)	31,968	393	33,915	5,535	6,044	87,599	(7,723)	1,811	3,002
Fund Balance at End of Year	$ 101,605	$ 191	$ 19,032	$ 3,750	$ 21,215	$ 78,077	$ 2,055	$ 1,795	$ 5,729

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2005

	Special Revenue Funds (continued)								
	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Law Library Fund	State's Attorney Federal Forfeiture Fund
Revenues									
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes	-	-	-	-	-	-	-	-	-
Federal and State Operating Grants	-	-	-	-	-	-	-	-	-
Fines, Fees, Forfeitures and Licenses	63,009	37,873	3,880	364,978	-	-	46,506	8,344	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interest Revenue	-	-	-	310	616	-	-	-	119
Miscellaneous Revenue	2,202	-	-	244,238	6,000	24,546	-	-	-
Total Revenues	65,211	37,873	3,880	609,526	6,616	24,546	46,506	8,344	119
Expenditures									
Current:									
General Government	-	-	1,002	-	-	-	-	-	-
Public Health	-	-	-	-	-	-	-	-	-
Public Safety	62,192	-	-	608,373	873	-	-	-	-
Judiciary and Court Related	-	18,502	-	-	-	-	47,800	6,435	-
County Development	-	-	-	-	-	17,087	-	-	-
Retirement System	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	62,192	18,502	1,002	608,373	873	17,087	47,800	6,435	-
Excess (deficiency) of revenues over expenditures	3,019	19,371	2,878	1,153	5,743	7,459	(1,294)	1,909	119
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	(8,000)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(8,000)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	3,019	11,371	2,878	1,153	5,743	7,459	(1,294)	1,909	119
Fund Balance at Beginning of Year (Restated)	63,934	(4,880)	3,846	231,550	252,891	6,573	241,578	19,408	6,888
Fund Balance at End of Year	$ 66,953	$ 6,491	$ 6,724	$ 232,703	$ 258,634	$ 14,032	$ 240,284	$ 21,317	$ 7,007

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2005

	Special Revenue Funds (continued)				Capital Projects Fund	
	Working Cash Fund	Indemnity Fund	Tax Sale In Error Fund	Total Nonmajor Special Revenue Funds	Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
Revenues						
Property Taxes	$ -	$ -	$ -	$ 864,249	$ -	$ 864,249
Other Taxes	-	-	-	6,783	-	6,783
Federal and State Operating Grants	-	-	-	12,084	388	12,472
Fines, Fees, Forfeitures and Licenses	-	635	6,119	801,054	-	801,054
Charges for Services	-	-	-	164,449	-	164,449
Interest Revenue	318	72	-	1,465	-	1,465
Miscellaneous Revenue	-	-	-	499,342	-	499,342
Total Revenues	318	707	6,119	2,349,426	388	2,349,814
Expenditures						
Current:						
General Government	-	2,165	-	265,080	-	265,080
Public Health	-	-	-	34,827	-	34,827
Public Safety	-	-	-	928,831	-	928,831
Judiciary and Court Related	-	-	-	183,491	-	183,491
County Development	-	-	-	301,483	-	301,483
Retirement System	-	-	-	812,014	-	812,014
Capital Outlay	-	-	-	-	6,338	6,338
Total Expenditures	-	2,165	-	2,525,726	6,338	2,532,064
Excess (deficiency) of revenues over expenditures	318	(1,458)	6,119	(176,300)	(5,950)	(182,250)
Other Financing Sources (Uses)						
Transfers In	-	-	-	43,948	-	43,948
Transfers Out	-	-	-	(77,078)	-	(77,078)
Total Other Financing Sources (Uses)	-	-	-	(33,130)	-	(33,130)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	318	(1,458)	6,119	(209,430)	(5,950)	(215,380)
Fund Balance at Beginning of Year (Restated)	52,800	43,703	9,056	1,861,135	15,291	1,876,426
Fund Balance at End of Year	$ 53,118	$ 42,245	$ 15,175	$ 1,651,705	$ 9,341	$ 1,661,046

LOGAN COUNTY, ILLINOIS

COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Miscellaneous Revenue			
Sale of Grain	$ 25,200	$ 35,911	$ 42,047
Rent and Other	5,800	5,100	5,100
Total Revenues	31,000	41,011	47,147
Expenditures			
General Government			
Farm Operating Expenditures	18,000	30,286	16,093
Rental Property Expenditures	8,000	79	886
Total General Government	26,000	30,365	16,979
County Development			
Soil & Water Conservation Service	4,000	4,000	4,000
Tourism	5,000	-	-
Logan County Economic Development	-	-	25,000
Total County Development	9,000	4,000	29,000
Total Expenditures	35,000	34,365	45,979
Excess (deficiency) of revenues over expenditures	(4,000)	6,646	1,168
Other Financing Sources (Uses)			
Transfers Out	(32,000)	(25,000)	-
Total Other Financing Sources (Uses)	(32,000)	(25,000)	-
Net Change in Fund Balance	$ (36,000)	(18,354)	1,168
Fund Balance at Beginning of Year		116,420	115,252
Fund Balance at End of Year		$ 98,066	$ 116,420

LOGAN COUNTY, ILLINOIS

AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Charges for Services			
Sale of Fuel with Interest	$ 50,000	$ 96,265	$ 70,162
Rent and Lease Income	29,000	32,017	25,459
Miscellaneous Revenue			
Sale of Grain and Other	33,500	67,750	56,646
Total Revenues	112,500	196,032	152,267
Expenditures			
General Government			
Insurance	5,000	4,580	4,580
Farm Operating Expenditures	16,000	14,064	8,379
Airport Maintenance	15,000	21,496	19,320
Other	19,500	45,563	18
Fuel Purchases	35,000	100,645	53,808
Sales Tax Expenditures	3,000	5,899	3,753
Manager Salary	10,000	5,900	5,340
Service Charges	-	2,037	1,761
Total Expenditures	103,500	200,184	96,959
Excess (deficiency) of revenues over expenditures	9,000	(4,152)	55,308
Other Financing Sources (Uses)			
Transfers Out	(15,000)	-	(15,000)
Total Other Financing Sources (Uses)	(15,000)	-	(15,000)
Net Change in Fund Balance	$ (6,000)	(4,152)	40,308
Fund Balance at Beginning of Year		109,611	69,303
Fund Balance at End of Year		$ 105,459	$ 109,611

LOGAN COUNTY, ILLINOIS

AMBULANCE SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ -	$ -	$ 50,218
Mobile Home Privilege Tax and Other	250	481	134
Total Revenues	250	481	50,352
Expenditures			
Public Health			
Ambulance Contract	50,000	25,000	-
Repairs & Maintenance	8,000	3,645	18,410
Purchase of Ambulance	-	-	103,701
Total Expenditures	58,000	28,645	122,111
Net Change in Fund Balance	$ (57,750)	(28,164)	(71,759)
Fund Balance at Beginning of Year		101,494	173,253
Fund Balance at End of Year		$ 73,330	$ 101,494

LOGAN COUNTY, ILLINOIS

ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses	$ 60,000	$ 58,664	$ 66,152
Charges for Services	40,000	36,167	42,267
Intergovernmental Revenue - Training Grant	-	-	250
Miscellaneous Revenue	8,000	6,495	9,125
Total Revenues	108,000	101,326	117,794
Expenditures			
Public Safety			
Salaries	70,000	48,203	45,082
Shelter Supplies	14,000	18,496	18,432
Food Supplies	5,000	4,448	1,997
Gas & Oil	1,000	1,919	696
Truck Repair & Maintenance	1,500	2,399	1,357
Veterinarian Care	6,750	6,428	9,714
Euthanasia	2,000	3,145	3,190
Building Repair & Maintenance	7,500	3,283	4,360
Heat, Light & Power	8,000	7,889	7,719
Telephone	2,000	3,224	2,171
Equipment	2,000	1,880	2,010
Group Insurance	7,920	7,834	7,371
Administration	-	11,901	16,005
Rabies Control	2,500	750	514
Part-Time Help	-	31,074	25,980
Finance Committee Adjustment	(9,920)	-	-
Total Expenditures	120,250	152,873	146,598
Net Change in Fund Balance	$ (12,250)	(51,547)	(28,804)
Fund Balance at Beginning of Year		(36,113)	(7,309)
Fund Balance at End of Year		$ (87,660)	$ (36,113)

LOGAN COUNTY, ILLINOIS

TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 1	$ -	$ -
Mobile Home Privilege Tax and Other	200	311	113
Charges for Services	120	-	-
Total Revenues	321	311	113
Expenditures			
Public Health			
Care of Patients	15,000	6,182	7,580
Total Expenditures	15,000	6,182	7,580
Excess (deficiency) of revenues over expenditures	(14,679)	(5,871)	(7,467)
Other Financing Sources (Uses)			
Transfers Out	(38,078)	(38,078)	(37,222)
Total Other Financing Sources (Uses)	(38,078)	(38,078)	(37,222)
Net Change in Fund Balance	$ (52,757)	(43,949)	(44,689)
Fund Balance at Beginning of Year		223,858	268,547
Fund Balance at End of Year		$ 179,909	$ 223,858

LOGAN COUNTY, ILLINOIS

SENIOR CITIZENS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 80,000	$ 79,660	$ 79,791
Mobile Home Privilege Tax and Other	250	669	227
Total Revenues	80,250	80,329	80,018
Expenditures			
County Development			
Oasis Senior Citizens	37,173	36,991	37,076
CIEDC	32,702	32,540	32,617
Rural Health Partnership	10,125	19,944	10,125
Total Expenditures	80,000	89,475	79,818
Net Change in Fund Balance	$ 250	(9,146)	200
Fund Balance at Beginning of Year		9,868	9,668
Fund Balance at End of Year		$ 722	$ 9,868

LOGAN COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 688,468	$ 685,958	$ 686,153
Mobile Home Privilege Tax and Other	1,000	5,322	1,008
Other Revenue	-	-	30,060
Total Revenues	689,468	691,280	717,221
Expenditures			
Retirement System			
Contribution to Retirement System	777,000	812,014	649,758
Regional Superintendent of Schools	5,500	-	6,000
Total Expenditures	782,500	812,014	655,758
Net Change in Fund Balance	$ (93,032)	(120,734)	61,463
Fund Balance at Beginning of Year		279,110	217,647
Fund Balance at End of Year		$ 158,376	$ 279,110

LOGAN COUNTY, ILLINOIS

EMERGENCY SERVICES AND DISASTER AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Intergovernmental Revenues - Grants	$ 16,200	$ 12,084	$ 151,900
Other Revenue	29,140	-	27,959
Total Revenues	45,340	12,084	179,859
Expenditures			
Public Safety			
Director's Salary	30,115	17,025	22,200
Secretary Salary	13,916	15,075	27,859
Part-Time Summer Help	-	2,845	12,113
Car Expenditure	4,000	4,457	3,663
Utilities	2,200	1,931	1,873
Conferences	1,500	1,403	1,309
Equipment	2,000	1,924	1,614
Supplies	2,000	1,885	1,845
Repairs & Maintenance	2,500	2,463	2,173
Overtime Pay	-	-	1,848
Training	1,250	1,205	1,241
Assistant Director	-	14,319	22,550
Search & Rescue	2,500	2,436	1,507
Group Insurance	4,455	11,049	7,736
Warehouse Expenditure	3,000	3,000	3,000
Disaster Fund	2,000	1,837	2,653
Purchase of Truck	16,000	15,931	-
Illinois First Expenditure	-	-	101,006
Total Expenditures	87,436	98,785	216,190
Excess (deficiency) of revenues over expenditures	(42,096)	(86,701)	(36,331)
Other Financing Sources (Uses)			
Transfers In	43,948	43,948	-
Total Other Financing Sources (Uses)	43,948	43,948	-
Net Change in Fund Balance	$ 1,852	(42,753)	(36,331)
Fund Balance at Beginning of Year		(33,273)	3,058
Fund Balance at End of Year		$ (76,026)	$ (33,273)

LOGAN COUNTY, ILLINOIS

COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Property Taxes	$ 98,000	$ 98,631	$ 96,541
Total Revenues	98,000	98,631	96,541
Expenditures			
County Development			
Payments to Cooperative Extension Service	98,000	97,503	96,267
Total Expenditures	98,000	97,503	96,267
Net Change in Fund Balance	$ -	1,128	274
Fund Balance at Beginning of Year		269	(5)
Fund Balance at End of Year		$ 1,397	$ 269

LOGAN COUNTY, ILLINOIS

COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Court Automation Fee	$ 43,000	$ 39,857	$ 35,413
Total Revenues	43,000	39,857	35,413
Expenditures			
Judiciary and Court Related			
Equipment	18,000	18,686	29,005
Maintenance Contract	17,000	-	-
Total Expenditures	35,000	18,686	29,005
Excess (deficiency) of revenues over expenditures	8,000	21,171	6,408
Other Financing Sources (Uses)			
Transfers Out	(6,000)	(6,000)	(6,000)
Total Other Financing Sources (Uses)	(6,000)	(6,000)	(6,000)
Net Change in Fund Balance	$ 2,000	15,171	408
Fund Balance at Beginning of Year		6,044	5,636
Fund Balance at End of Year		$ 21,215	$ 6,044

LOGAN COUNTY, ILLINOIS

COUNTY CLERK'S DOCUMENT STORAGE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Recording Fee	$ 20,000	$ 18,589	$ 17,625
GIS Fee	2,000	3,253	6,431
Total Revenues	22,000	21,842	24,056
Expenditures			
General Government			
Computerization Costs	20,000	31,364	5,349
Total Expenditures	20,000	31,364	5,349
Net Change in Fund Balance	$ 2,000	(9,522)	18,707
Fund Balance at Beginning of Year		87,599	68,892
Fund Balance at End of Year		$ 78,077	$ 87,599

LOGAN COUNTY, ILLINOIS

HOTEL OPERATORS' OCCUPATION TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
County Hotel Tax	$ 133,500	$ 103,196	$ 88,262
Total Revenues	133,500	103,196	88,262
Expenditures			
County Development			
Administration	3,000	106	6,326
Brochures	14,000	883	9,676
Maintenance	1,750	1,733	-
Photography	150	-	-
Gateway To Lincoln Signs	3,000	-	-
Souveniers	4,000	327	1,406
Meeting Expense	2,800	2,874	588
Salaries	28,000	17,417	29,867
Salary - Assistant	7,400	2,212	-
Payroll Taxes	2,800	4,258	7,636
Postage	2,300	1,491	1,209
Telephone	2,500	1,497	2,257
Supplies & Printing	5,000	792	3,252
Rent	3,600	3,150	4,048
Mileage & Conference	4,000	2,473	4,582
Other	-	-	1,601
Special Projects	31,000	43,856	28,564
Office Equipment	6,000	3,071	1,800
Bookkeeping	2,000	3,709	3,196
Membership Dues	1,500	1,436	2,771
Services	500	1,112	1,314
Historical Tour	700	-	-
Convention Marketing	7,500	-	1,097
Insurance & Bonds	-	1,021	12,842
Total Expenditures	133,500	93,418	124,032
Net Change in Fund Balance	$ -	9,778	(35,770)
Fund Balance at Beginning of Year		(7,723)	28,047
Fund Balance at End of Year		$ 2,055	$ (7,723)

LOGAN COUNTY, ILLINOIS

DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Miscellaneous Revenue	$ 2,500	$ 1,571	$ 1,443
Total Revenues	2,500	1,571	1,443
Expenditures			
Public Safety			
Drug Investigation/Training	5,000	1,587	443
Total Expenditures	5,000	1,587	443
Net Change in Fund Balance	$ (2,500)	(16)	1,000
Fund Balance at Beginning of Year		1,811	811
Fund Balance at End of Year		$ 1,795	$ 1,811

LOGAN COUNTY, ILLINOIS

COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Court Service Fees	$ 70,000	$ 50,605	$ 51,160
Total Revenues	70,000	50,605	51,160
Expenditures			
Judiciary and Court Related			
Courtroom Supplies	6,000	2,793	2,334
Courthouse Deputies-Sheriff	42,000	34,980	20,553
Courthouse-Deputies-Civilian	7,000	10,035	9,585
Group Insurance	-	70	-
Total Expenditures	55,000	47,878	32,472
Excess (deficiency) of revenues over expenditures	15,000	2,727	18,688
Other Financing Sources (Uses)			
Transfers Out	(15,000)	-	(19,000)
Total Other Financing Sources (Uses)	(15,000)	-	(19,000)
Net Change in Fund Balance	$ -	2,727	(312)
Fund Balance at Beginning of Year		3,002	3,314
Fund Balance at End of Year		$ 5,729	$ 3,002

LOGAN COUNTY, ILLINOIS

SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Assessments	$ 61,160	$ 62,809	$ 59,511
Fees	150	200	150
Miscellaneous Revenue	-	2,202	-
Total Revenues	61,310	65,211	59,661
Expenditures			
Public Safety			
Coordinator Salary	29,065	31,549	27,949
Postage	200	145	149
Office Supplies	1,000	216	275
Truck Repair	2,500	7,206	3,827
Printing	700	-	94
Auto Mileage	300	159	79
Advertising/Legal Notices	200	110	-
Committee Expenditures	600	536	437
Education(Dues,Subsc,Conf)	300	170	320
Illegal Collection Exp	500	-	275
Telephone	600	435	471
Container Maint	700	28	85
Process & Transport	7,200	7,650	7,650
Materials, Misc	-	162	155
Container Rent	1,200	1,159	1,345
Hired Collectors	7,000	7,060	7,130
Truck Reserve Expenditures	3,000	-	-
Fuel & Expenditures	4,000	4,988	4,353
Administration Expenditures	600	600	-
Insurance	3,960	19	-
Total Expenditures	63,625	62,192	54,594
Excess (deficiency) of revenues over expenditures	(2,315)	3,019	5,067
Other Financing Sources (Uses)			
Transfers Out	-	-	(20,600)
Total Other Financing Sources (Uses)	-	-	(20,600)

(Continued)

LOGAN COUNTY, ILLINOIS

SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Net Change in Fund Balance	$ (2,315)	3,019	(15,533)
Fund Balance at Beginning of Year		63,934	79,467
Fund Balance at End of Year		$ 66,953	$ 63,934

LOGAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Electronic Storage Fees	$ 40,000	$ 37,873	$ 35,569
Total Revenues	40,000	37,873	35,569
Expenditures			
Judiciary and Court Related			
Electronic Storage Costs	31,000	18,502	29,623
Total Expenditures	31,000	18,502	29,623
Excess (deficiency) of revenues over expenditures	9,000	19,371	5,946
Other Financing Sources (Uses)			
Transfers Out	(8,000)	(8,000)	(8,000)
Total Other Financing Sources (Uses)	(8,000)	(8,000)	(8,000)
Net Change in Fund Balance	$ 1,000	11,371	(2,054)
Fund Balance at Beginning of Year (Restated)		(4,880)	(5,352)
Fund Balance at End of Year		$ 6,491	$ (7,406)

LOGAN COUNTY, ILLINOIS

TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Fines, Fees, Forfeitures and Licenses			
Tax sale fee	$ 3,000	$ 3,880	$ 4,537
Total Revenues	3,000	3,880	4,537
Expenditures			
General Government			
Automation Costs	1,500	1,002	1,187
Total Expenditures	1,500	1,002	1,187
Excess (deficiency) of revenues over expenditures	1,500	2,878	3,350
Other Financing Sources (Uses)			
Transfers Out	-	-	(8,000)
Total Other Financing Sources (Uses)	-	-	(8,000)
Net Change in Fund Balance	$ 1,500	2,878	(4,650)
Fund Balance at Beginning of Year		3,846	8,496
Fund Balance at End of Year		$ 6,724	$ 3,846

LOGAN COUNTY, ILLINOIS

PUBLIC SAFETY COMPLEX COMMUNICATIONS EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Interest Revenue	$ 2,500	$ 616	$ 548
Miscellaneous Revenue	6,000	6,000	16,800
Total Revenues	8,500	6,616	17,348
Expenditures			
Public Safety			
Replacement of Radio Equipment	-	-	2,284
Replacment of Equipment	5,000	873	-
Total Expenditures	5,000	873	2,284
Excess (deficiency) of revenues over expenditures	3,500	5,743	15,064
Other Financing Sources (Uses)			
Transfers In	9,000	-	9,000
Total Other Financing Sources (Uses)	9,000	-	9,000
Net Change in Fund Balance	$ 12,500	5,743	24,064
Fund Balance at Beginning of Year		252,891	228,827
Fund Balance at End of Year		$ 258,634	$ 252,891

LOGAN COUNTY, ILLINOIS

HISTORIC SITES MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Other Revenues			
Mainstreet	$ 8,700	$ -	$ 25,061
Historic Site Revenue	8,700	24,546	(1,481)
Total Revenues	17,400	24,546	23,580
Expenditures			
County Development			
Historic Site Operations	8,000	9,159	12,000
Main Street	8,000	7,928	12,792
Total Expenditures	16,000	17,087	24,792
Net Change in Fund Balance	$ 1,400	7,459	(1,212)
Fund Balance at Beginning of Year		6,573	7,785
Fund Balance at End of Year		$ 14,032	$ 6,573

Airport Capital Improvement Fund: To account for federal, state and local funds to be used for airport land acquisition, runway expansion and repairs, and facilities improvements. By resolution of the County Board, net earnings from the airport farm may also be transferred to the fund for capital projects.

LOGAN COUNTY, ILLINOIS

AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	2005		2004
	Budget	Actual	Actual
Revenues			
Federal and State Operating Grants	$ -	$ 388	$ -
Total Revenues	-	388	-
Expenditures			
Capital Outlay			
Airport Improvement Projects	15,000	6,338	2,748
Total Expenditures	15,000	6,338	2,748
Excess (deficiency) of revenues over expenditures	(15,000)	(5,950)	(2,748)
Other Financing Sources (Uses)			
Transfers In	15,000	-	15,000
Total Other Financing Sources (Uses)	15,000	-	15,000
Net Change in Fund Balance	$ -	(5,950)	12,252
Fund Balance at Beginning of Year		15,291	3,039
Fund Balance at End of Year		$ 9,341	$ 15,291

AGENCY FUNDS

Circuit Clerk's Courts Fund: To function as a clearing account for the operations of the Office of the Circuit Clerk. Clerk's fees, fines and bail bond deposits and other deposits are received by the Fund and retained until proper disposition of the funds is determined. Fees earned are remitted to the General Fund.

Circuit Clerk's Child Support and Alimony Fund: To account for the collection and distribution of court-ordered child support and alimony payments.

County Clerk's Fund: To function as a clearing account for the operation of the Office of the County Clerk. Fees earned are remitted to the General Fund.

Inmates Fund: To account for the profit from vending machines at the County jail and other amounts credited to the benefit of County jail inmates.

State's Attorney's Fund: To function as a clearing account for the operations of the Office of the State's Attorney. Fees earned are remitted to the General Fund.

Probation Fund: To account for funds received as a condition of probation for individuals under the supervision of the County Probation Office.

Payroll Clearing Fund: To account for the payment of salaries and wages to County employees from various County funds.

Authorized Agent Fund: To function as a clearing account for retirement contributions withheld from employee earnings.

Condemnation Escrow Fund: To account for the proceeds received and disbursed in connection with condemnation proceedings.

Trust Fund for Estates: To account for the deposit of unclaimed money from decedents' estates and the distribution of such amounts as required by law.

Township Motor Fuel Tax Fund: To account for the collection and distribution of State motor fuel tax allotments for the townships of the County.

Township Bridge Program Fund: To account for the collection of State allotments to townships for bridge construction projects in the County.

Highway Stabilization Fund: To account for the total shared costs of operating and maintaining an asphalt mixing plant acquired in 1976. The original contribution to the fund consisted of $10,000 from Logan County and the balance of $41,000 was contributed by eleven participating townships.

(Continued)

Inheritance Tax Fund: To account for collections of State inheritance taxes assessed and their remittance to the State Treasurer.

County Collector's General Tax Fund: To account for the collection and distribution of property taxes to the various taxing bodies of the County.

Regional Planning Commission Fund: To account for the activities of the Regional Planning Commission.

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year
	Circuit Clerk's Courts Fund	Circuit Clerk's Courts Fund	County Clerk's Fund	County Clerk's Fund	Inmates Fund	Inmates Fund	State's Attorney's Fund	State's Attorney's Fund
ASSETS								
Cash and Temporary Investments	$ 259,538	$ 402,503	$ 171,720	$ 64,476	$ 20,846	$ 13,462	$ 208	$ 25
Due from Other Funds	-	-	-	-	-	-	-	-
Interest and Other Receivables	2,145	-	-	-	-	-	-	-
Stamp Inventory at Cost	-	-	11,721	21,662	-	-	-	-
TOTAL ASSETS	$ 261,683	$ 402,503	$ 183,441	$ 86,138	$ 20,846	$ 13,462	$ 208	$ 25
LIABILITIES								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Salaries	-	-	-	-	-	-	-	-
Due to Other Funds	72,311	96,524	22,914	23,883	-	-	-	-
Due to Township Road Districts	-	-	-	-	-	-	-	-
Due to Taxing Bodies	-	-	-	-	-	-	-	-
Due to Others	-	-	-	-	20,846	13,462	-	-
Due to Other Governments	189,372	305,979	160,527	62,255	-	-	208	25
TOTAL LIABILITIES	$ 261,683	$ 402,503	$ 183,441	$ 86,138	$ 20,846	$ 13,462	$ 208	$ 25

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year
	Probation Fund	Probation Fund	Payroll Clearing Fund	Payroll Clearing Fund	Authorized Agent Fund	Authorized Agent Fund	Condemnation Escrow Fund	Condemnation Escrow Fund
ASSETS								
Cash and Temporary Investments	$ 39,615	$ 39,729	$ 7,617	$ 11,868	$ 46,751	$ 58,734	$ 5	$ 5
Due from Other Funds	-	-	-	-	-	4,676	-	-
Interest and Other Receivables	-	-	-	-	-	-	-	-
Stamp Inventory at Cost	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 39,615	$ 39,729	$ 7,617	$ 11,868	$ 46,751	$ 63,410	$ 5	$ 5
LIABILITIES								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Salaries	-	-	1,743	5,824	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	5	5
Due to Township Road Districts	-	-	-	-	-	-	-	-
Due to Taxing Bodies	-	-	-	-	-	-	-	-
Due to Others	-	-	5,874	6,044	-	-	-	-
Due to Other Governments	39,615	39,729	-	-	46,751	63,410	-	-
TOTAL LIABILITIES	$ 39,615	$ 39,729	$ 7,617	$ 11,868	$ 46,751	$ 63,410	$ 5	$ 5

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year
	Trust Fund for Estates Fund	Trust Fund for Estates Fund	Township MFT Fund	Township MFT Fund	Township Bridge Fund	Township Bridge Fund	Highway Stabilization Fund	Highway Stabilization Fund
ASSETS								
Cash and Temporary Investments	$ 14,119	$ 14,141	$ 1,351,676	$ 1,214,373	$ 170,748	$ 241,798	$ 15,665	$ -
Due from Other Funds	-	-	-	-	2,581	2,581	-	-
Interest and Other Receivables	-	-	97,880	104,223	133	-	-	-
Stamp Inventory at Cost	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 14,119	$ 14,141	$ 1,449,556	$ 1,318,596	$ 173,462	$ 244,379	$ 15,665	$ -
LIABILITIES								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Salaries	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	2,754	-	38,395	-	-	-
Due to Township Road Districts	-	-	1,446,725	1,318,519	135,067	244,379	15,665	-
Due to Taxing Bodies	-	-	-	-	-	-	-	-
Due to Others	-	-	77	77	-	-	-	-
Due to Other Governments	14,119	14,141	-	-	-	-	-	-
TOTAL LIABILITIES	$ 14,119	$ 14,141	$ 1,449,556	$ 1,318,596	$ 173,462	$ 244,379	$ 15,665	$ -

(Continued)

LOGAN COUNTY, ILLINOIS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended November 30, 2005
(With Comparative Actual Amounts for the Year Ended November 30, 2004)

	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	Totals	
	Inheritance Tax Fund	Inheritance Tax Fund	County Collector's General Tax Fund	County Collector's General Tax Fund	Regional Planning Commission Fund	Regional Planning Commission Fund	2005	2004
ASSETS								
Cash and Temporary Investments	$ -	$ 9,378	$ 457,720	$ 246,374	$ 15,918	$ 6,704	$ 2,323,570	$ 2,572,146
Due from Other Funds	-	-	1,568	-	-	-	7,257	4,149
Interest and Other Receivables	-	-	-	-	-	-	104,223	100,158
Stamp Inventory at Cost	-	-	-	-	-	-	21,662	11,721
TOTAL ASSETS	$ -	$ 9,378	$ 459,288	$ 246,374	$ 15,918	$ 6,704	2,456,712	$ 2,688,174
LIABILITIES								
Accounts Payable	$ -	$ -	$ 926	$ 926	$ -	$ -	926	$ 926
Accrued Salaries	-	-	-	-	-	-	5,824	1,743
Due to Other Funds	-	-	76,800	66,915	600	-	187,327	213,779
Due to Township Road Districts	-	-	-	-	-	-	1,562,898	1,597,457
Due to Taxing Bodies	-	-	381,562	178,533	-	-	178,533	381,562
Due to Others	-	-	-	-	-	-	19,583	26,797
Due to Other Governments	-	9,378	-	-	15,318	6,704	501,621	465,910
TOTAL LIABILITIES	$ -	$ 9,378	$ 459,288	$ 246,374	$ 15,918	$ 6,704	$ 2,456,712	$ 2,688,174

OTHER SCHEDULE

LOGAN COUNTY, ILLINOIS
SCHEDULE OF EXPENDITURES FOR TORT IMMUNITY PURPOSES
FOR THE YEAR ENDED NOVEMBER 30, 2005

Liability Insurance	$ 180,879
Workman's Compensation	103,559
Unemployment Claims	10,918
Total Tort Immunity Expenditures	$ 295,356

The County levies property taxes for tort immunity purposes; therefore, as required by Public Act 91-0628 passed by the Illinois General Assembly, the County is including the above list of tort immunity purposes expenditures in its annual financial report.

The County's tax extension for liability insurance purposes for tax year 2004 as levied by Logan County was $494,133. Any shortfall to cover expenditures in excess of taxes collected is derived from other general fund revenues of the County. Any excess of revenues over expenditures is carried forward to subsequent fiscal years subject to a statutory formula.

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