

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2006

LOGAN COUNTY, ILLINOIS

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Independent Auditor's Report

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 (County) as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Logan County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of November 30, 2006, 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 January 25, 2008 on our consideration of the Logan County, Illinois' internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and Major Special Revenue Funds on pages 35 and 36 and the table of the analysis of funding progress related to historical pension information on pages 37 - 39 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Logan County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Logan County, Illinois' basic financial statements. The combining individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2005, which are not presented with the accompanying financial statements. The supplemental information for the year ended November 30, 2005 was audited by other auditors, whose report dated March 19, 2007 expressed an unqualified opinion on such information, in all material respects, in relation to the basic financial statements taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
January 25, 2008

LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2006

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,519,650
Certificates of deposit, at cost	5,166,215
Receivables:	
Income and replacement taxes	113,588
Sales and inheritance taxes	269,358
Property taxes	2,933,881
Other taxes	10,226
Grants	147,914
Interest	35,379
State salary reimbursements	86,626
Accounts	311,075
Inventory	14,853
Prepaid items	138,162
Capital assets not being depreciated	310,942
Capital assets being depreciated, net	<u>4,349,851</u>
TOTAL ASSETS	<u>\$ 18,407,720</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 182,280
Accrued salaries	71,296
Accrued interest payable	3,912
Unearned revenue-other	60,950
Unearned revenue-property taxes	2,933,881
Other accrued liabilities	112,964
Long-term obligations, due within one year:	
Compensated absences payable	199,600
Debt certificate	17,500
Notes payable	210,714
Long-term obligations, due in more than one year:	
Claims and judgments	50,000
Compensated absences payable	91,866
Debt certificate	501,500
Notes payable	202,114
Total liabilities	<u>4,638,577</u>
NET ASSETS	
Invested in capital assets, net of related debt	4,660,793
Restricted for:	
Tuberculosis sanitarium	136,807
Capital projects	22,029
Public health	68,319
Public safety	153,547
Judiciary and court related	293,724
Roads and bridges	7,164,789
Retirement	6,421
Emergency telephone	305,013
Unrestricted net assets	<u>957,701</u>
Total net assets	<u>13,769,143</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 18,407,720</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2006**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,338,769
Public health	2,970,242
Public safety	2,882,213
Judiciary and court related	2,039,498
Roads and bridges	1,422,278
County development	529,212
Interest on long-term debt	<u>55,465</u>
 TOTAL	 <u>\$ 12,237,677</u>

STATEMENT 2

<u>Fees, Fines, and Charges for Services</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets Governmental Activities</u>
	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 981,885	\$ 100,861	\$ 213,727	\$ (1,042,296)
1,083,921	1,427,351	-	(458,970)
959,152	66,164	-	(1,856,897)
1,048,745	11,858	-	(978,895)
164,199	-	11,093	(1,246,986)
222,334	-	-	(306,878)
-	-	-	(55,465)
<u>\$ 4,460,236</u>	<u>\$ 1,606,234</u>	<u>\$ 224,820</u>	<u>(5,946,387)</u>
General revenues:			
Taxes:			
Property taxes and payments in lieu of taxes			2,809,253
Income tax			1,140,342
Sales tax			1,384,282
Motor fuel taxes			707,062
Other taxes			92,052
Investment earnings			332,886
Franchise taxes based on gross receipts and other fees			10,562
Total general revenues			6,476,439
Change in net assets			530,052
Net assets, beginning of year			13,239,091
Net assets, end of year			\$ 13,769,143

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

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2006**

	County General Fund
ASSETS	
Cash and cash equivalents	\$ 489,197
Certificates of deposit, at cost	171,249
Receivables:	
Sales and inheritance taxes	269,358
Income and replacement taxes	113,588
Property taxes	1,176,702
Hotel and historic sites tax	-
Grants	7,880
Interest	-
State salary reimbursements	86,626
Accounts	35,312
Inventory	-
Prepaid items	138,162
Due from other funds	418,385
TOTAL ASSETS	\$ 2,906,459
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 71,323
Accrued salaries	-
Due to other funds	985,943
Unearned revenue - property taxes	1,176,702
Unearned revenue - other	-
Total liabilities	2,233,968
Fund balances:	
Reserved for working cash	-
Reserved for inventory	-
Reserved for prepaid items	138,162
Unreserved, reported in:	
General Fund	534,329
Special Revenue Funds	-
Capital Projects Fund	-
Total fund balances	672,491
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,906,459

<u>Major Governmental Funds</u>				
<u>County Health Department Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Activities</u>
\$ 960,213	\$ 6,421	\$ 1,819,671	\$ 1,244,148	\$ 4,519,650
92,000	-	2,675,000	2,227,966	5,166,215
-	-	-	-	269,358
-	-	-	-	113,588
335,507	700,000	-	721,672	2,933,881
-	-	-	10,226	10,226
140,034	-	-	-	147,914
-	-	22,989	12,390	35,379
-	-	-	-	86,626
161,128	-	50,052	64,583	311,075
-	-	-	14,853	14,853
-	-	-	-	138,162
-	-	-	907,662	1,326,047
<u>\$ 1,688,882</u>	<u>\$ 706,421</u>	<u>\$ 4,567,712</u>	<u>\$ 5,203,500</u>	<u>\$ 15,072,974</u>
\$ 45,518	\$ -	\$ 4,225	\$ 61,214	\$ 182,280
54,590	-	-	16,706	71,296
35,647	-	13,064	291,393	1,326,047
335,507	700,000	-	721,672	2,933,881
60,950	-	-	-	60,950
<u>532,212</u>	<u>700,000</u>	<u>17,289</u>	<u>1,090,985</u>	<u>4,574,454</u>
-	-	-	52,840	52,840
-	-	-	14,853	14,853
-	-	-	-	138,162
-	-	-	-	534,329
1,156,670	6,421	4,550,423	4,022,793	9,736,307
-	-	-	22,029	22,029
<u>1,156,670</u>	<u>6,421</u>	<u>4,550,423</u>	<u>4,112,515</u>	<u>10,498,520</u>
<u>\$ 1,688,882</u>	<u>\$ 706,421</u>	<u>\$ 4,567,712</u>	<u>\$ 5,203,500</u>	<u>\$ 15,072,974</u>

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

**LOGAN COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET ASSETS
November 30, 2006**

Total fund balances - governmental funds		\$ 10,498,520
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.		4,660,793
Software contract to be paid from future expendable resources.		(112,964)
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(3,912)
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	\$ (291,466)	
Notes payable	(412,828)	
Debt certificate	(519,000)	
Claims and judgments	<u>(50,000)</u>	
Total long-term liabilities		<u>(1,273,294)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 13,769,143</u>

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2006

	County General Fund
REVENUES	
Property taxes and payments in lieu of taxes	\$ 1,078,820
Income taxes	1,140,342
Sales tax	1,384,282
Hotel and historic site tax	-
Inheritance tax	37,340
Other intergovernmental revenues	1,244,591
Federal and state operating grants	49,683
Fines, fees, forfeitures, and licenses	1,247,606
Charges for services	56,135
Interest and investment income	50,787
Other revenues	<u>39,247</u>
Total revenues	<u>6,328,833</u>
EXPENDITURES	
Current:	
General government	1,837,626
County development	209,329
Public health	-
Public safety	2,115,038
Judiciary and court related	1,658,304
Roads and bridges	-
Retirement system	-
Capital outlay	347,180
Debt service:	
Principal	72,215
Interest	<u>34,624</u>
Total expenditures	<u>6,274,316</u>
Excess (deficiency) of revenues over expenditures	<u>54,517</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	25,000
Transfers out	<u>(9,000)</u>
Total other financing sources (uses)	<u>16,000</u>
CHANGE IN FUND BALANCES	70,517
FUND BALANCES AT BEGINNING OF YEAR	<u>601,974</u>
FUND BALANCES AT END OF YEAR	<u>\$ 672,491</u>

Major Governmental Funds				
County Health Department Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 368,783	\$ 693,847	\$ -	\$ 667,803	\$ 2,809,253
-	-	-	-	1,140,342
-	-	-	-	1,384,282
-	-	-	121,084	121,084
-	-	-	-	37,340
-	-	707,062	-	1,951,653
1,433,940	-	-	37,849	1,521,472
-	-	-	944,954	2,192,560
976,924	-	-	428,623	1,461,682
28,804	-	168,158	85,137	332,886
44,897	-	-	844,434	928,578
<u>2,853,348</u>	<u>693,847</u>	<u>875,220</u>	<u>3,129,884</u>	<u>13,881,132</u>
-	-	-	155,505	1,993,131
-	-	-	311,018	520,347
2,515,433	-	-	122,191	2,637,624
-	-	-	914,450	3,029,488
-	-	-	212,572	1,870,876
-	-	845,648	846,899	1,692,547
-	845,802	-	-	845,802
48,913	-	-	358,204	754,297
112,772	-	-	-	184,987
21,672	-	-	-	56,296
<u>2,698,790</u>	<u>845,802</u>	<u>845,648</u>	<u>2,920,839</u>	<u>13,585,395</u>
<u>154,558</u>	<u>(151,955)</u>	<u>29,572</u>	<u>209,045</u>	<u>295,737</u>
39,335	-	-	24,000	88,335
-	-	-	(79,335)	(88,335)
<u>39,335</u>	<u>-</u>	<u>-</u>	<u>(55,335)</u>	<u>-</u>
193,893	(151,955)	29,572	153,710	295,737
<u>962,777</u>	<u>158,376</u>	<u>4,520,851</u>	<u>3,958,805</u>	<u>10,202,783</u>
<u>\$ 1,156,670</u>	<u>\$ 6,421</u>	<u>\$ 4,550,423</u>	<u>\$ 4,112,515</u>	<u>\$ 10,498,520</u>

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

**LOGAN COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF ACTIVITIES
November 30, 2006**

Net change in fund balances - total governmental funds	\$ 295,737
Some revenues were not considered to be "available" in the prior year and were not reported as revenue in the governmental funds in the prior year.	(72,961)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount that by which capital outlays exceeded depreciation in the current period.</p>	
Capital outlay	754,297
Depreciation expense	(518,857)
	235,440
<p>Proceeds from the issuance of debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>	
Principal repayments:	
Equipment lease purchase	55,215
Debt certificate	17,000
Notes payable	112,772
	184,987
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Accrued interest	831
Other accrued liabilities	(112,964)
Accrued compensated absences	(1,018)
	(113,151)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ 530,052

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2006**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,376,756
Certificates of deposit, at cost	900,000
Interest and other receivables	137,317
Stamp inventory, at cost	<u>21,576</u>
TOTAL ASSETS	<u>\$ 2,435,649</u>
LIABILITIES	
Accounts payable	\$ 132,455
Bail bonds outstanding	216,113
Due to township road districts	1,343,349
Due to taxing bodies	229,469
Due to others	196,237
Due to other governments	<u>318,026</u>
TOTAL LIABILITIES	<u>\$ 2,435,649</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Logan County, Illinois (County) is a governmental entity located in Central Illinois. The County operates under a County Township form of government providing services, which include: public health, county development, judiciary, public safety, roads and bridges, 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 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.

Revenues are substantially generated as a result of taxes assessed and allocated to Logan County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. Logan County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily agriculture, industrial, and retail.

The accounting policies of Logan County conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies.

(a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Logan County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Logan County are financially accountable. Logan County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Logan County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Logan County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, public water, and other districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore has no financial accountability. These units are not considered component units of Logan County, Illinois.

Based on the foregoing criteria, there are no organizations which meet the criteria of a component unit of Logan County nor is Logan County dependent on any other entity.

(b) Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds assets and liabilities are accounted for using the accrual basis of accounting, as they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Taxes, including property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures/expenses.

Governmental Funds

Governmental Funds are those through which governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable resources and the related liabilities are accounted for through governmental funds. The County reports the following major governmental funds:

County General Fund - The County General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

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.

Illinois Municipal Retirement Fund - This fund is used to collect taxes for the employer contribution to the State retirements system and the employer contribution to the Federal Social Security program.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

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

(c) Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental Funds (Continued)

County Motor Fuel Tax Fund - This fund primarily supports capital projects (infrastructure) and maintenance of infrastructure with funding derived from the State's distribution of the County's share of the motor fuel tax collected by the State.

Additional governmental fund types which are combined as nonmajor funds are as follows:

Special Revenue Funds - The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

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

The County also reports the following fund type:

Fiduciary Funds

Agency Funds - The Agency Funds are utilized to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments or nonpublic organizations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Common Cash Account

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, capital project, and trust and agency funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average monthly balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved by the County Board and at year-end are reflected as amounts due to the respective "loaning" fund.

(e) Investments

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

(f) Receivables

All trade and property tax receivables are shown net of an allowance for uncollectibles, if applicable.

(g) Inventories

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

(h) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Infrastructure with an initial, individual cost of \$50,000, including roads, bridges, streets, sidewalks, drainage systems, and lighting systems are also capitalized. Such assets are normally immovable and of value only to the County. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Capital Assets (Continued)

The County has not capitalized certain Infrastructure assets purchased and constructed in years prior to the implementation of GASB statement number 34. The County has prospectively reported all major general infrastructure assets since fiscal year 2004.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on capital assets has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure and land improvements	25-100 years
Buildings and Improvements	10-50 years
Machinery and Equipment	5-25 years

(i) Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. In the fund financial statements the face amount of debt issued is reported as other financing sources.

(j) Accrued Compensated Absences

Certain county employees are annually granted vacation, sick, and personal leave in varying amounts depending on length of employment and department in which employed. Accumulated unpaid compensated absences are accrued when incurred in both the government-wide statements and the governmental funds. A liability is reported in the governmental funds only if it has matured (i.e., employee resigns or retires). The liability for compensated absences for governmental activities is liquidated by the General Fund or by the Special Revenue Fund from which the related employee's salary is normally paid.

(k) Budgetary Data

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Budgetary Data (Continued)

- (1) At a regular or special call meeting of the County Board in October, the proposed budget for the fiscal year commencing on the following December 1 is submitted for the General Fund, certain Special Revenue Funds, and Capital Projects Fund. The budget includes proposed expenditures and the means of financing them.
- (2) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
- (3) 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 two-thirds vote of all members. Budget amendments were made during the fiscal year.
- (4) Formal budgetary integration is employed as a management control device during the year for the budgeted funds. Appropriation balances lapse at year end.

(l) Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted statutorily or by outside parties for use for a specific purpose. Expenditures are first applied to reserved resources when both reserved and unreserved resources are available.

(m) Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures/expenses, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The County's deposit policy, which applies to the funds under the jurisdiction of the Logan County Treasurer, requires deposits in excess of the federally insured amount to be collateralized to the extent of 100 percent of the deposit amount.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits (Continued)

At November 30, 2006, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$10,465,522 (excludes \$19,590 in cash on hand and undeposited receipts) and the bank balance was \$10,900,764. Of the bank balance, \$1,648,983 was covered by Federal depository insurance and \$9,251,781 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

Additionally, during the year, the Logan County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may be significant. The policy to obtain securities follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

Investments

The County invests in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

As of November 30, 2006, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,066,215
Illinois Funds - money market fund	894,432
Repurchase agreements	<u>583,077</u>
	<u>\$ 7,543,724</u>

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Under the County's repurchase agreements, all of the underlying securities are held by the bank, not in the name of the County.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006**

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The County's investment policy, which applies to the funds under the jurisdiction of the Logan County Treasurer, applies the prudent person rule in selecting investments and pre-qualifies financial institutions and uses a diversified portfolio. As of November 30, 2006, the County's investments in the Illinois Funds were rated AAAM by Standard and Poor's.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from interest rate volatility, the County's investment policy requires that the investment portfolio be structured in such a manner that investment securities mature to meet cash needs of ongoing operations, avoiding the need to sell securities on the open market prior to maturity. The County's investment maturities at November 30, 2006 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2006 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 4,519,650	\$ 1,376,756	\$ 5,896,406
Certificates of deposit	<u>5,166,215</u>	<u>900,000</u>	<u>6,066,215</u>
Total	<u>\$ 9,685,865</u>	<u>\$ 2,276,756</u>	<u>\$ 11,962,621</u>
Deposits			\$ 10,465,522
Cash on hand			19,590
Money market funds			894,432
Repurchase agreements			<u>583,077</u>
Total			<u>\$ 11,962,621</u>

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are due and payable in two installments typically in June and September.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 3 - PROPERTY TAXES (CONTINUED)

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

The 2005 tax levy is reflected as revenue in fiscal year 2006 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2006 to be collected in 2007 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2007.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2006 was as follows:

	Balance at November 30, <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>2006</u>
Governmental activities:				
Not depreciated:				
Land	\$ 310,942	\$ -	\$ -	\$ 310,942
Software implementation in progress	<u>60,977</u>	<u>-</u>	<u>60,977</u>	<u>-</u>
Total capital assets not being depreciated	<u>371,919</u>	<u>-</u>	<u>60,977</u>	<u>310,942</u>
Depreciated:				
Infrastructure and land improvements	755,359	-	-	755,359
Buildings and improvements	3,557,989	162,863	-	3,720,852
Machinery and equipment	<u>3,866,476</u>	<u>652,411</u>	<u>-</u>	<u>4,518,887</u>
Total capital assets being depreciated, gross	<u>8,179,824</u>	<u>815,274</u>	<u>-</u>	<u>8,995,098</u>
Less accumulated depreciation for:				
Infrastructure and land improvements	(378,656)	(18,000)	-	(396,656)
Buildings and improvements	(1,730,392)	(66,481)	-	(1,796,873)
Machinery and equipment	<u>(2,017,342)</u>	<u>(434,376)</u>	<u>-</u>	<u>(2,451,718)</u>
Total accumulated depreciation	<u>(4,126,390)</u>	<u>(518,857)</u>	<u>-</u>	<u>(4,645,247)</u>
Capital assets being depreciated, net	<u>4,053,434</u>	<u>296,417</u>	<u>-</u>	<u>4,349,851</u>
Total capital assets, net	<u>\$ 4,425,353</u>	<u>\$ 296,417</u>	<u>\$ 60,977</u>	<u>\$ 4,660,793</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 347,180
Expenditures from Special Revenue Funds	407,117
Software implementation in progress at beginning of the year began depreciating in 2006	<u>60,977</u>
	<u>\$ 815,274</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 144,989
Public health	87,436
Public safety	161,183
Judiciary and court related	28,114
Roads and bridges	94,617
County development	<u>2,518</u>
Total depreciation expense - governmental activities	<u>\$ 518,857</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2006 for the County's major funds and nonmajor funds are as follows:

	<u>General Fund</u>	<u>County Health Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Nonmajor Funds</u>
Accounts receivable:				
Assessment services	\$ 19,676	\$ -	\$ -	\$ -
Public safety complex charge	6,000	-	-	6,000
Telephone surcharges	-	-	-	34,500
Grants	-	-	-	4,935
Fees for services provided	-	161,128	-	19,148
Elections reimbursements	7,086	-	-	-
Motor fuel tax	-	-	50,052	-
Other	<u>2,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 35,312</u>	<u>\$ 161,128</u>	<u>\$ 50,052</u>	<u>\$ 64,583</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 6 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES

The County issues notes payable, equipment lease purchases, and debt certificates to provide funds for the acquisition and construction of major capital assets, to extinguish previous debt issues that become due, and to purchase land for the benefit of others to encourage economic development. Other long-term debt consists of claims and judgments for which the County is liable.

Changes in long-term debt obligations for the year ended November 30, 2006 are as follows:

	November 30, 2005	<u>Increases</u>	<u>Decreases</u>	November 30, 2006	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 536,000	\$ -	\$ 17,000	\$ 519,000	\$ 17,500
Notes payable	525,600	-	112,772	412,828	210,714
Equipment lease purchase	55,215	-	55,215	-	-
Claims and judgments	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total	<u>\$ 1,166,815</u>	<u>\$ -</u>	<u>\$ 184,987</u>	<u>\$ 981,828</u>	<u>\$ 228,214</u>

At November 30, 2006, the County's long-term debt is comprised of the following components:

Debt Certificate

In 2005, the 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 due semi-annually on May 1st and November 1st at an interest rate ranging from 4.4 to 6.89 percent. The final payment is due on November 1, 2024.

Note Payable

The Logan County Health Department land and buildings were purchased in August of 1997 with the proceeds from the issuance of a promissory note. This original note which was set to mature in 2002 was extended in an agreement with the bank in November of 2002. This agreement requires monthly principal and interest payments of \$2,870 with the balance of the note remaining plus interest to be paid in full on November 15, 2007. The note has a fixed rate of interest of 4.696 percent. However, in November of 2007 when this note came due, the County refinanced the remaining balance of this note of \$202,114 (after paying \$210,714 of the balance). The interest rate remained the same, but the maturity of the note was extended to September 10, 2012. The new note requires 57 monthly principal interest payments of \$3,906 and one final payment of \$3,627. The future maturities scheduled below have been modified to reflect the subsequent refinancing of this note. This note is secured by a real estate mortgage on the purchased property.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 6 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES (CONTINUED)

Equipment Lease Purchase

The Logan County Sheriff's Department purchased eight police cars in 2004 subject to a lease purchase agreement. The lease required three annual payments of \$57,561 including principal and interest at a rate of 4.25 percent. The lease was secured by the cars purchased and assignment of annual Sheriff Department appropriations. This lease was paid in full during 2006 as scheduled.

The annual requirements to amortize debt outstanding at November 30, 2006 are as follows:

<u>Year Ending</u> <u>November 30,</u>	<u>Debt Certificates</u>		<u>Note Payable</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 17,500	\$ 31,523	\$ 210,714	\$ 24,469	\$ 228,214	\$ 55,992
2008	18,000	30,711	38,199	8,676	56,199	39,387
2009	19,000	29,846	40,032	6,843	59,032	36,689
2010	20,000	28,898	41,952	4,922	61,952	33,820
2011	21,000	27,866	43,965	2,909	64,965	30,775
2012-2016	124,500	120,210	37,966	817	162,466	121,027
2017-2021	168,500	76,405	-	-	168,500	76,405
2022-2024	<u>130,500</u>	<u>16,086</u>	<u>-</u>	<u>-</u>	<u>130,500</u>	<u>16,086</u>
Total	<u>\$ 519,000</u>	<u>\$ 361,545</u>	<u>\$ 412,828</u>	<u>\$ 48,636</u>	<u>\$ 931,828</u>	<u>\$ 410,181</u>

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 a \$50,000 reserve for possible claims and judgments, which might arise out of litigation, that are not expected to be paid from current available resources.

Repayment

Repayment of the debt certificates, equipment lease purchase, and payments for any claims and judgments are made from the General Fund of the County. Payments to retire the note payable are charged to the Health Department Fund (a special revenue fund).

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At November 30, 2006, using the 2006 assessed value of all taxable property of \$391,189,335, the statutory limit for the County was \$11,246,693, providing a debt margin of \$10,314,865.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 7 - ACCRUED COMPENSATED ABSENCES

At November 30, 2006, the County reflected accrued compensated absences totaling \$291,466; of this amount, \$199,600 is expected to be paid in the next year. Accrued compensated absences activity during 2006 is as follows:

	<u>Governmental Activities</u>
Balance, November 30, 2005	\$ 290,448
Amount accumulated	199,921
Amount paid	<u>(198,903)</u>
Balance, November 30, 2006	<u>\$ 291,466</u>
Due within one year	<u>\$ 199,600</u>

NOTE 8 - OTHER INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

- (a) Excesses of expenditures over budget in individual funds (ultimate level of budgetary control):

<u>Fund</u>	Expenditures		
	<u>Final Budget</u>	<u>Actual</u>	<u>Excess Actual Over Final Budget</u>
General Fund	\$ 6,087,053	\$ 6,274,316	\$ 187,263
Special Revenue Funds:			
County Highway Fund	661,194	752,748	91,554
Ambulance Service Fund	150,794	155,388	4,594
Emergency Services and Disaster Agency Fund	115,339	117,048	1,709
Hotel Operators' Occupation Tax Fund	75,000	94,518	19,518
Tax Sale Automation Fund	1,500	2,120	620
Public Safety Complex Communications Equipment Replacement Fund	5,000	122,351	117,351
Historic Sites Motel Tax Fund	22,500	23,707	1,207

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 8 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

(b) Individual interfund receivables and payables consisted of the following:

Due to General Fund from:	
County Health Department Fund	\$ 35,647
Other General Fund accounts	350,318
Other governmental funds	<u>32,420</u>
Total due to General Fund from other funds	<u>\$ 418,385</u>
Due to other governmental funds from:	
General Fund	\$ 635,625
County Motor Fuel Tax Fund	13,064
Other governmental funds	<u>258,973</u>
	<u>\$ 907,662</u>

These balances represent temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year end.

(c) Interfund transfers for the year ended November 30, 2006 consisted of the following:

Transfers to the General Fund from:	
Other governmental funds	<u>\$ 25,000</u>

These transfers were made to fund the expenditures of the Community Development Account.

Transfers to the County Health Department Fund from:	
Other governmental funds	<u>\$ 39,335</u>

These transfers were made to the Health Department for its tuberculosis sanitarium program.

Transfers to other governmental funds from:	
The General Fund	\$ 9,000
Other governmental funds	<u>15,000</u>

Total transfers to other governmental funds	<u>\$ 24,000</u>
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These transfers were made to transfer funds to the capital project fund and to subsidize operations.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 8 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

(d) Deficit fund balances or deficit net asset balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
General Fund Accounts:	
Audit Account	\$ 30,883
Juvenile and Welfare Account	11,607
Special Revenue Funds:	
Animal Control Fund	\$ 94,316
ESDA Fund	164,735

These deficits will be eliminated through future revenues and/or transfers from other funds in future years.

(e) The following special revenue funds are not budgeted:

- County Motor Fuel Tax Fund
- GIS Fund
- Child Support Maintenance Fund
- State's Attorney State Forfeiture Fund
- Sheriff's Drug Forfeiture Fund
- 911 Emergency System Fund
- Probation Services Fund
- Law Library Fund
- State's Attorney Federal Forfeiture Fund
- Working Cash
- Indemnity Fund
- Tax Sale in Error Fund
- Inmate Benefit Fund

(f) In a three year agreement which began May 1, 2004 the County agreed to pay \$10,177 per month to an organization that is accounted for as a special revenue fund of the County. The agreement provides the County with centralized emergency dispatching services. These monthly payments are currently being paid from the General Fund. Subsequent to year end this agreement has been extended beyond the original expiration date with no specific date of termination.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 9 - 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 exposed to various risks of loss including, but not limited to those related to torts, theft of, damages to and destruction of assets, natural disasters, and employee health and disability claims. Such risks are managed through the purchase of insurance contracts.

In addition, for risk of loss for workers' 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 settled claims have not exceeded coverage in any of the last 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.

Changes in the unemployment claims liability in fiscal years 2006 and 2005 were:

	<u>Unemployment Claims</u>	
	<u>2006</u>	<u>2005</u>
Balance, beginning of year	\$ 6,317	\$ -
Claims incurred	2,527	10,918
Claims paid	<u>(8,844)</u>	<u>(4,601)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 6,317</u>

NOTE 10 - PENSION PLAN

(a) Plan Description

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 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 at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006**

NOTE 10 - PENSION PLAN (CONTINUED)

(b) Funding Policy

Employees participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	
(6.5% prior to June 1, 2006)	7.50%
Elected County Official (ECO)	7.50%
All other qualified employees	4.50%

The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was as follows:

SLEP	17.32% of payroll
ECO	21.34% of payroll
All other qualified employees	7.75% of payroll

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 open basis). The remaining amortization period at December 31, 2006 was 26 years for SLEP, ECO, and all other qualified employees.

For December 31, 2006, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 122,981
ECO	\$ 74,711
All other qualified employees	\$ 312,799

The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF 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 percent corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 Experience Study.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006**

NOTE 10 - PENSION PLAN (CONTINUED)

(c) Trend Information

Trend information for the three years ended November 30, 2006 is as follows:

Actuarial Valuation Date	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
<u>All Other Qualified Employees</u>			
December 31, 2006	\$ 312,799	100%	\$0
December 31, 2005	271,670	100	0
December 31, 2004	135,442	100	0
<u>SLEP</u>			
December 31, 2006	\$ 122,981	100%	\$0
December 31, 2005	111,355	100	0
December 31, 2004	109,321	100	0
<u>ECO</u>			
December 31, 2006	\$ 74,711	100%	\$0
December 31, 2005	74,025	100	0
December 31, 2004	70,626	100	0

(d) Change in Actuarial Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 11 - LITIGATION

The County is a defendant in several claims and lawsuits. Based on information of the State's Attorney and outside counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County. The County has established a \$50,000 liability reserve to cover the costs related to the settlement of these liabilities.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Operating Agreements

The County has entered into various operating agreements for the use and maintenance of duplicating equipment and software. The future minimum payments for these agreements are as follows:

Year ending November 30:	
2007	\$ 37,186
2008	37,186
2009	31,015
2010	6,276
2011	<u>6,276</u>
Total	<u>\$ 117,939</u>

The expense recognized under these agreements during 2006 was \$37,889.

The County entered into an agreement for the purchase of financial software of which \$112,964 remained payable at November 30, 2006 and is included as an other accrued liability in the statement of net assets. Effective November 30, 2007, the County replaced this software with a different software product. Therefore, no related capital asset has been recorded for the Software that was in place at November 30, 2006.

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2006

NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

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

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

REQUIRED SUPPLEMENTARY INFORMATION

LOGAN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2006

General Fund

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property tax and payments in lieu of taxes	\$ 1,069,938	\$ 1,069,938	\$ 1,078,820
Income tax	1,010,000	1,010,000	1,140,342
Sales taxes	1,381,000	1,381,000	1,384,282
Inheritance taxes	20,000	20,000	37,340
Other intergovernmental revenues	554,311	554,311	1,244,591
Federal and state operating grants	6,000	6,000	49,683
Fines, fees, forfeitures, and licenses	1,105,750	1,105,750	1,247,606
Charges for services	60,753	60,753	56,135
Interest revenue	40,000	40,000	50,787
Miscellaneous revenue	13,700	13,700	39,247
Total revenues	<u>5,261,452</u>	<u>5,261,452</u>	<u>6,328,833</u>
EXPENDITURES			
Current:			
General government	1,927,935	2,194,502	1,837,626
Public health	-	-	-
Public safety	1,893,037	1,894,398	2,115,038
Judiciary and court related	1,730,351	1,730,351	1,658,304
County development	218,802	218,802	209,329
Retirement system			
Capital outlay	-	-	347,180
Debt service:			
Principal retired	-	49,000	72,215
Interest and charges	-	-	34,624
Total expenditures	<u>5,770,125</u>	<u>6,087,053</u>	<u>6,274,316</u>
Excess (deficiency) of revenues over expenditures	<u>(508,673)</u>	<u>(825,601)</u>	<u>54,517</u>
OTHER FINANCIAL SOURCES (USES)			
Proceeds from sale of property	105,000	105,000	-
Transfers in	25,000	25,000	25,000
Transfers out	(9,000)	(9,000)	(9,000)
Total other financing sources (uses)	<u>121,000</u>	<u>121,000</u>	<u>16,000</u>
NET CHANGE IN FUND BALANCES	<u>\$ (387,673)</u>	<u>\$ (704,601)</u>	<u>70,517</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>601,974</u>
FUND BALANCES AT END OF YEAR			<u>\$ 672,491</u>

<u>Variance from Budget Positive (Negative)</u>	<u>County Health Department Fund</u>			<u>Illinois Municipal Retirement Fund</u>		
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>
\$ 8,882	\$ 372,659	\$ 368,783	\$ (3,876)	\$ 697,577	\$ 693,847	\$ (3,730)
130,342	-	-	-	-	-	-
3,282	-	-	-	-	-	-
17,340	-	-	-	-	-	-
690,280	-	-	-	-	-	-
43,683	1,179,971	1,433,940	253,969	-	-	-
141,856	-	-	-	-	-	-
(4,618)	834,918	976,924	142,006	-	-	-
10,787	8,000	28,804	20,804	-	-	-
25,547	45,920	44,897	(1,023)	-	-	-
<u>1,067,381</u>	<u>2,441,468</u>	<u>2,853,348</u>	<u>411,880</u>	<u>697,577</u>	<u>693,847</u>	<u>(3,730)</u>
356,876	-	-	-	-	-	-
-	2,491,654	2,515,433	(23,779)	-	-	-
(220,640)	-	-	-	-	-	-
72,047	-	-	-	-	-	-
9,473	-	-	-	-	-	-
-	-	-	-	930,500	845,802	84,698
(347,180)	-	48,913	(48,913)	-	-	-
(23,215)	228,329	112,772	115,557	-	-	-
(34,624)	-	21,672	(21,672)	-	-	-
<u>(187,263)</u>	<u>2,719,983</u>	<u>2,698,790</u>	<u>21,193</u>	<u>930,500</u>	<u>845,802</u>	<u>84,698</u>
<u>1,254,644</u>	<u>(278,515)</u>	<u>154,558</u>	<u>390,687</u>	<u>(232,923)</u>	<u>(151,955)</u>	<u>(88,428)</u>
(105,000)	-	-	-	-	-	-
-	39,335	39,335	-	-	-	-
-	-	-	-	-	-	-
<u>(105,000)</u>	<u>39,335</u>	<u>39,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 775,118</u>	<u>\$ (239,180)</u>	193,893	<u>\$ 433,073</u>	<u>\$ (232,923)</u>	(151,955)	<u>\$ 80,968</u>
		<u>962,777</u>			<u>158,376</u>	
		<u>\$ 1,156,670</u>			<u>\$ 6,421</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2006**

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)
12/31/04	\$ 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%
12/31/06	12,004,858	11,305,380	106.19%	(699,478)	4,036,112	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$12,878,531.
On a market basis the funded ratio would be 113.92 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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, 2006**

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)
12/31/04	\$ 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%
12/31/06	1,568,489	2,331,800	67.27%	763,311	710,052	107.50%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$1,869,860.
On a market basis the funded ratio would be 80.19 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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.

SLEP Member contribution rate changed from 6.5% to 7.5% effective June 1, 2006.

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ELECTED COUNTY OFFICIALS
November 30, 2006**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL/ (OAAL) as a Percentage of Covered Payroll (4)/(5)
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%
12/31/06	820,864	1,277,230	64.27%	456,366	350,097	130.35%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$854,091.
On a market basis the funded ratio would be 66.87 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2006

Basis of Accounting - Logan County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds including the major funds General, Illinois Municipal Retirement, and County Health Department.

Exclusion of County Motor Fuel Tax Fund in Budget to Actual Comparison - No budget for this fund is approved by the Logan County Board.

Expenditures Exceeding Budget - During fiscal year 2006, the General Fund exceeded budgeted expenditures by \$187,263.

GENERAL FUND

A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The County has segregated the General Fund into accounts to further breakdown the activities of the General Fund. These accounts are as follows:

County 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 - 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.

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.

Elections Account - To account for the payment of costs incurred in conducting various elections in the County.

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, 2006
(With Comparative Total for November 30, 2005)**

	County General <u>Account</u>	Public Safety Complex <u>Account</u>	Audit <u>Account</u>
ASSETS			
Cash and cash equivalents	\$ 410,689	\$ 42,985	\$ -
Certificates of deposit, at cost	171,249	-	-
Receivables:			
Sales and inheritance taxes	269,358	-	-
Income and replacement taxes	113,588	-	-
Property taxes	866,702	-	-
Grants	7,880	-	-
Interest	-	-	-
State salary reimbursements	86,626	-	-
Due from Cemetery District	-	-	-
Accounts	22,226	6,000	-
Loan	-	-	-
Prepaid items	138,162	-	-
Due from other funds	68,067	-	-
Due from others	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 2,154,547</u>	<u>\$ 48,985</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 39,939	\$ 2,074	\$ 2,500
Due to other funds	947,960	9,600	28,383
Unearned revenue - property taxes	866,702	-	-
Unearned revenue - other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,854,601</u>	<u>11,674</u>	<u>30,883</u>
Fund balances:			
Fund balance, reserved:			
Reserved for prepaids	138,162	-	-
Fund balance, unreserved	<u>161,784</u>	<u>37,311</u>	<u>(30,883)</u>
Total fund balances	<u>299,946</u>	<u>37,311</u>	<u>(30,883)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,154,547</u>	<u>\$ 48,985</u>	<u>\$ -</u>

<u>Liability Insurance Account</u>	<u>County Offices Account</u>	<u>Elections Account</u>	<u>Juvenile and Welfare Account</u>	<u>Community Development Account</u>	<u>Total</u>	
					<u>2006</u>	<u>2005</u>
\$ 262	\$ 16,554	\$ 10,274	\$ 5,603	\$ 2,830	\$ 489,197	\$ 2,850
-	-	-	-	-	171,249	-
-	-	-	-	-	269,358	172,894
-	-	-	-	-	113,588	177,356
310,000	-	-	-	-	1,176,702	-
-	-	-	-	-	7,880	-
-	-	-	-	-	-	876
-	-	-	-	-	86,626	82,697
-	-	-	-	-	-	7,360
-	-	7,086	-	-	35,312	-
-	-	-	-	-	-	10,000
-	-	-	-	-	138,162	141,023
290,000	60,318	-	-	-	418,385	1,059,280
-	-	-	-	-	-	38,797
<u>\$ 600,262</u>	<u>\$ 76,872</u>	<u>\$ 17,360</u>	<u>\$ 5,603</u>	<u>\$ 2,830</u>	<u>\$ 2,906,459</u>	<u>\$ 1,693,133</u>
\$ -	\$ 3,100	\$ 6,500	\$ 17,210	\$ -	\$ 71,323	\$ 300,004
-	-	-	-	-	985,943	724,783
310,000	-	-	-	-	1,176,702	-
-	-	-	-	-	-	66,372
<u>310,000</u>	<u>3,100</u>	<u>6,500</u>	<u>17,210</u>	<u>-</u>	<u>2,233,968</u>	<u>1,091,159</u>
-	-	-	-	-	138,162	141,023
290,262	73,772	10,860	(11,607)	2,830	534,329	460,951
<u>290,262</u>	<u>73,772</u>	<u>10,860</u>	<u>(11,607)</u>	<u>2,830</u>	<u>672,491</u>	<u>601,974</u>
<u>\$ 600,262</u>	<u>\$ 76,872</u>	<u>\$ 17,360</u>	<u>\$ 5,603</u>	<u>\$ 2,830</u>	<u>\$ 2,906,459</u>	<u>\$ 1,693,133</u>

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BY ACCOUNT
Year Ended November 30, 2006
(With Comparative Total for the Year Ended November 30, 2005)**

	<u>County General Account</u>	<u>Public Safety Complex Account</u>	<u>Audit Account</u>
REVENUES			
Property taxes and payments in lieu of taxes	\$ 935,437	\$ -	\$ -
Fines, fees, forfeitures, and licenses	1,247,606	-	-
Income taxes	1,140,342	-	-
Sales taxes	1,384,282	-	-
Other taxes	37,340	-	-
Other intergovernmental revenues	939,513	-	-
Federal and state operating grants	49,683	-	-
Charges for services	56,135	-	-
Interest revenue	50,787	-	-
Miscellaneous revenue	<u>25,343</u>	<u>6,000</u>	<u>-</u>
Total revenues	<u>5,866,468</u>	<u>6,000</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	1,508,220	-	36,632
County development	184,309	-	-
Public safety	2,028,854	86,184	-
Judiciary and court related	1,395,742	-	-
Capital outlay	19,503	-	-
Debt service:			
Principal	72,215	-	-
Interest	<u>34,624</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,243,467</u>	<u>86,184</u>	<u>36,632</u>
Excess (deficiency) of revenues over expenditures	<u>623,001</u>	<u>(80,184)</u>	<u>(36,632)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(9,000)	-	-
Loan proceeds	-	-	-
Transfers from (to) other subfunds	<u>(1,160,436)</u>	<u>220,000</u>	<u>28,000</u>
Total other financing sources (uses)	<u>(1,169,436)</u>	<u>220,000</u>	<u>28,000</u>
NET CHANGE IN FUND BALANCES	(546,435)	139,816	(8,632)
FUND BALANCE AT BEGINNING OF YEAR	<u>846,381</u>	<u>(102,505)</u>	<u>(22,251)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 299,946</u>	<u>\$ 37,311</u>	<u>\$ (30,883)</u>

<u>Liability Insurance Account</u>	<u>County Offices Account</u>	<u>Elections Account</u>	<u>Juvenile and Welfare Account</u>	<u>Community Development Account</u>	<u>Total</u>	
					<u>2006</u>	<u>2005</u>
\$ 143,383	\$ -	\$ -	\$ -	\$ -	\$ 1,078,820	\$ 1,479,198
-	-	-	-	-	1,247,606	1,195,802
-	-	-	-	-	1,140,342	718,258
-	-	-	-	-	1,384,282	647,592
-	-	-	-	-	37,340	10,858
-	-	305,078	-	-	1,244,591	1,328,936
-	-	-	-	-	49,683	68,320
-	-	-	-	-	56,135	97,572
-	-	-	-	-	50,787	28,582
7,904	-	-	-	-	39,247	92,893
<u>151,287</u>	<u>-</u>	<u>305,078</u>	<u>-</u>	<u>-</u>	<u>6,328,833</u>	<u>5,668,011</u>
4,532	91,618	196,624	-	-	1,837,626	2,496,571
-	-	-	-	25,020	209,329	349,339
-	-	-	-	-	2,115,038	2,021,599
-	-	-	262,562	-	1,658,304	1,547,018
-	93,750	233,927	-	-	347,180	-
-	-	-	-	-	72,215	-
-	-	-	-	-	34,624	2,922
<u>4,532</u>	<u>185,368</u>	<u>430,551</u>	<u>262,562</u>	<u>25,020</u>	<u>6,274,316</u>	<u>6,417,449</u>
<u>146,755</u>	<u>(185,368)</u>	<u>(125,473)</u>	<u>(262,562)</u>	<u>(25,020)</u>	<u>54,517</u>	<u>(749,438)</u>
-	-	-	-	25,000	25,000	39,000
-	-	-	-	-	(9,000)	(108,948)
-	-	-	-	-	-	536,000
<u>(295,564)</u>	<u>483,000</u>	<u>230,000</u>	<u>495,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(295,564)</u>	<u>483,000</u>	<u>230,000</u>	<u>495,000</u>	<u>25,000</u>	<u>16,000</u>	<u>466,052</u>
(148,809)	297,632	104,527	232,438	(20)	70,517	(283,386)
<u>439,071</u>	<u>(223,860)</u>	<u>(93,667)</u>	<u>(244,045)</u>	<u>2,850</u>	<u>601,974</u>	<u>885,360</u>
<u>\$ 290,262</u>	<u>\$ 73,772</u>	<u>\$ 10,860</u>	<u>\$ (11,607)</u>	<u>\$ 2,830</u>	<u>\$ 672,491</u>	<u>\$ 601,974</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 923,938	\$ 923,938	\$ 934,177	\$ 985,780
Mobile home privilege and other taxes	<u>2,000</u>	<u>2,000</u>	<u>1,260</u>	<u>10,303</u>
Total property taxes and payments in lieu of taxes	<u>925,938</u>	<u>925,938</u>	<u>935,437</u>	<u>996,083</u>
Fines, fees, forfeitures, and licenses:				
Fines	565,000	565,000	333,485	323,860
Zoning/building permits	-	-	11,000	2,320
Drug fines	5,000	5,000	8,502	15,634
Circuit Clerk fees	250,000	250,000	188,581	142,865
County Clerk fees	150,000	150,000	190,575	204,588
Sheriff fees	100,000	100,000	133,044	127,148
States Attorney fees	10,000	10,000	5,740	7,214
Coroner fees	750	750	1,012	821
Treasurer and Assessor's fees	4,000	4,000	5,325	4,922
Franchise fees	11,000	11,000	10,562	16,139
Liquor licenses	4,000	4,000	4,364	3,930
Public Defender fees	6,000	6,000	9,748	10,593
County Collector receipts	-	-	64,992	52,814
Circuit Clerk spec.	-	-	280,676	284,636
Other fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,682)</u>
Total fines, fees, forfeitures, and licenses	<u>1,105,750</u>	<u>1,105,750</u>	<u>1,247,606</u>	<u>1,195,802</u>
Income taxes:				
Replacement tax	330,000	330,000	352,277	328,196
Income tax	<u>680,000</u>	<u>680,000</u>	<u>788,065</u>	<u>718,258</u>
Total income taxes	<u>1,010,000</u>	<u>1,010,000</u>	<u>1,140,342</u>	<u>1,046,454</u>
Sales taxes:				
Sales tax 1%	108,000	108,000	126,442	145,616
Sales tax 1/4%	488,000	488,000	477,828	501,976
Photo processing and use tax	115,000	115,000	125,139	116,838
Public safety tax	<u>670,000</u>	<u>670,000</u>	<u>654,873</u>	<u>-</u>
Total sales taxes	<u>1,381,000</u>	<u>1,381,000</u>	<u>1,384,282</u>	<u>764,430</u>
Inheritance tax	<u>20,000</u>	<u>20,000</u>	<u>37,340</u>	<u>11,901</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	\$ 120,000	\$ 120,000	\$ 128,258	\$ 134,736
Salary reimbursement probations officers	110,779	110,779	141,140	164,673
Salary reimbursement Supervisor of Assessments	17,500	17,500	18,250	17,552
Salary reimbursement child support	19,000	19,000	14,700	19,000
Salary reimbursement State's Attorney Drug Fund	10,000	10,000	17,045	-
Workforce incentive salary reimbursement	75,000	75,000	76,380	84,560
Federal Law Enforcement Grant	-	-	-	(994)
Waste management salary reimbursement	33,000	33,000	30,000	31,586
Victim Witness Program	16,500	16,500	20,000	14,075
Reg planning salary reimbursement	39,382	39,382	35,854	38,721
ETSB salary reimbursement	-	-	368,107	346,494
Salary reimbursement transport prisoners	-	-	(1,108)	4,003
Salary reimbursement for autopsies	-	-	2,793	5,220
Public Defender	37,640	37,640	18,084	-
Probation fees	70,010	70,010	70,010	-
Total other intergovernmental revenues	<u>548,811</u>	<u>548,811</u>	<u>939,513</u>	<u>859,626</u>
Federal and state operating grants				
Child Support Grant	6,000	6,000	11,858	-
Coroner Grant	-	-	1,361	-
ESDA Storm Grant	-	-	29,944	-
ESDA IVAN Grant	-	-	-	7,768
Sheriff's Grant	-	-	6,520	60,552
Total Federal and state operating grants	<u>6,000</u>	<u>6,000</u>	<u>49,683</u>	<u>68,320</u>
Charges for services:				
New complex lease	26,753	26,753	36,459	26,001
Township Assessor reimbursement	10,000	10,000	19,676	19,676
Reimbursement-911 for dispatcher	24,000	24,000	-	51,895
Total charges for services	<u>60,753</u>	<u>60,753</u>	<u>56,135</u>	<u>97,572</u>
Interest earned	<u>40,000</u>	<u>40,000</u>	<u>50,787</u>	<u>28,582</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous revenue:				
General Fund insurance recovery	\$ -	\$ -	\$ 15,105	\$ 64,462
Miscellaneous income	6,000	6,000	7,396	14,605
Scully Trust	500	500	500	500
Centennial Committee review	-	-	1,142	6,265
Centennial transfer	-	-	-	5,000
Administration fee	2,400	2,400	1,200	1,800
Total miscellaneous revenue	<u>8,900</u>	<u>8,900</u>	<u>25,343</u>	<u>92,632</u>
 Total revenues	 <u>5,107,152</u>	 <u>5,107,152</u>	 <u>5,866,468</u>	 <u>5,161,402</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	42,500	42,500	43,236	41,985
Salary of deputies	81,168	81,168	84,434	78,804
Salary extra help	15,000	15,000	11,209	13,313
Group insurance	16,944	16,944	16,991	15,470
Postage	8,500	8,500	6,085	8,064
Publication of notices	1,800	1,800	1,471	1,175
Office supplies and printing	-	8,200	9,697	7,519
Maintenance contracts	2,000	2,000	2,285	730
Dues, subscriptions, meetings	1,000	1,000	601	651
Office equipment	1,700	1,700	-	1,279
Office expense	8,200	-	-	-
Total County Treasurer	<u>178,812</u>	<u>178,812</u>	<u>176,009</u>	<u>168,990</u>
 County Clerk:				
Salary of County Clerk	42,500	42,500	43,236	41,985
Salaries of deputies	126,403	126,403	130,115	122,771
Extra help	4,500	4,500	4,420	9,773
Group insurance	29,652	29,652	27,843	26,269
Postage	4,000	4,000	6,637	1,974
Computerization of records	3,000	3,000	1,836	2,860
Office supplies	6,500	6,500	6,979	6,288
Dues, subscriptions, meetings	1,100	1,100	969	1,121
Printing and legal notices	1,000	1,000	1,337	1,003
Office equipment and contracts	7,400	7,400	5,333	5,971
Registrations of births and deaths	700	700	547	685
Tax extension - PTELL Software	7,500	7,500	6,971	6,890
Document storage costs	30,000	30,000	24,832	22,225
Total County Clerk	<u>264,255</u>	<u>264,255</u>	<u>261,055</u>	<u>249,815</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
Courthouse buildings and grounds:				
Salary courthouse janitor	\$ 21,500	\$ 21,500	\$ 24,258	\$ 22,091
Group insurance	4,236	4,236	-	-
Telephone	30,000	30,000	33,250	-
Small tools and equipment	500	500	494	469
Maintenance contracts	4,800	4,800	4,301	4,348
Scully expenditures	500	500	436	-
Other	-	-	-	28,173
Total Courthouse buildings and grounds	<u>61,536</u>	<u>61,536</u>	<u>62,739</u>	<u>55,081</u>
Supervisor of Assessments:				
Salary of Supervisor	36,500	36,500	36,750	38,659
Salaries of clerks	90,481	90,481	88,251	88,256
Extra help	5,000	5,000	-	3,933
Group insurance	21,180	21,180	20,514	20,600
Postage	3,500	3,500	2,978	1,039
Printing and legal publications	5,500	5,500	2,490	4,013
Office supplies	2,500	2,500	2,869	1,928
Dues, subscriptions, and meetings	2,500	2,500	2,160	2,390
Office equipment	2,000	2,000	1,935	1,487
Travel	3,000	3,000	3,112	2,812
Appraisal software	42,000	42,000	8,688	-
Re-assessment	-	-	-	875
Total Supervisor of Assessments	<u>214,161</u>	<u>214,161</u>	<u>169,747</u>	<u>165,992</u>
County Board:				
County Board per diem	40,000	40,000	43,068	40,968
Salary County Board secretary	28,135	28,135	29,430	28,226
County Board part-time help	3,000	3,000	208	1,417
Group insurance County Board	50,832	50,832	38,094	49,110
County Board supplies	9,500	9,500	6,903	5,412
Dues, subscriptions, meetings	2,000	2,000	448	100
Coordinator	66,950	66,950	66,950	74,915
Total County Board	<u>200,417</u>	<u>200,417</u>	<u>185,101</u>	<u>200,148</u>
Other:				
Salary Board of Review	11,800	11,800	10,843	10,800
Insurance and bonds	295,564	295,564	319,122	322,809
Professional fees	10,000	10,000	16,703	40,557
RC&D area	200	200	650	-
Data processing	159,000	159,000	166,737	197,467

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
Other (continued):				
Administrative services	\$ 7,500	\$ 7,500	\$ 9,365	\$ 8,744
Group health insurance	10,000	10,000	36,449	15,535
Spickard settlement	-	-	-	5,400
Proval services - Alesandrini	-	-	35,318	45,352
Miscellaneous	5,000	5,000	3,493	4,481
Payment to City	-	-	-	586,804
Education Service Region	54,890	54,890	54,889	57,555
Total other	<u>553,954</u>	<u>553,954</u>	<u>653,569</u>	<u>1,295,504</u>
Total general government	<u>1,473,135</u>	<u>1,473,135</u>	<u>1,508,220</u>	<u>2,135,530</u>
County development:				
Aid to County Programs:				
Regional Planning Commission	18,898	18,898	18,898	18,898
Zoning expense	10,272	10,272	3,898	1,742
Waste management	19,248	19,248	19,248	19,248
Community Action	-	-	-	1,094
Community Action Farm - food	-	-	-	122,119
Conservation service - mapping net	4,000	4,000	-	-
JTPA salary	75,000	75,000	76,411	74,185
Waste management salary expenditure	33,000	33,000	30,000	27,500
Regional Planning Director	32,384	32,384	35,854	36,264
Total County development	<u>192,802</u>	<u>192,802</u>	<u>184,309</u>	<u>301,050</u>
Public safety:				
County Coroner:				
Salary of Coroner	19,750	19,750	19,750	19,813
Deputy salary	10,500	10,500	10,018	6,245
Coroner's secretary	1,500	1,500	1,500	1,525
Supplies	1,600	1,600	1,064	1,504
Mileage	1,800	1,800	2,188	1,750
Rental allowance	1,200	1,200	1,502	1,992
Equipment	-	-	(86)	138
Group insurance	4,236	4,236	4,251	4,094
Training and education	2,200	2,200	1,602	1,755
Radio equipment and repair	1,000	2,361	2,827	1,648
Telephone	2,600	2,600	2,095	2,175
Total County Coroner	<u>46,386</u>	<u>47,747</u>	<u>46,711</u>	<u>42,639</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 53,495	\$ 53,495	\$ 53,495	\$ 51,995
Salary deputies	692,248	692,248	688,151	667,424
Salary correctional officers	188,579	188,579	184,527	173,651
Salary secretarial	60,366	60,366	61,374	62,330
Salary janitorial	31,500	31,500	32,338	32,415
Salary cooks	28,478	28,478	28,954	29,295
Salary part-time cooks	15,000	15,000	5,860	6,005
Deputy's overtime	40,000	40,000	38,793	28,498
Military leave - IMRF	-	-	-	(596)
Bailey Contract Settlement	6,127	6,127	6,127	6,127
Group insurance	131,316	131,316	142,942	126,073
Postage and printing	2,000	2,000	1,801	823
Office supplies	3,500	3,500	3,502	4,058
Maintenance contracts	17,000	17,000	27,935	13,072
Dues, subscriptions, meetings	2,500	2,500	2,577	874
Office equipment	2,250	2,250	1,947	2,435
Travel	7,500	7,500	894	7,692
Schools and training	6,000	6,000	1,548	938
Radio repair	5,000	5,000	3,730	3,166
Auto repair and maintenance	15,000	15,000	22,175	18,075
Gas and oil	126,000	126,000	65,210	55,220
Tools and maintenance supplies	7,500	7,500	14,336	13,058
Auxiliary police	2,500	2,500	611	755
Crime prevention program	750	750	211	70
Purchase of autos	57,862	57,862	325	57,862
Purchase of radios	10,000	10,000	9,298	10,000
Law enforcement equipment	5,000	5,000	3,965	7,563
Uniforms	15,000	15,000	23,899	11,099
Sheriff's Grant	-	-	-	98,118
Feeding prisoners	50,000	50,000	60,202	49,419
Prisoner medical	38,000	38,000	30,269	36,652
Total County Sheriff	<u>1,620,471</u>	<u>1,620,471</u>	<u>1,516,996</u>	<u>1,574,166</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	125,680	125,680	122,119	9,492
1/2 ESDA salary expense	-	-	62,425	48,289
ETSB payroll	-	-	280,603	297,389
Total ETSB and other	<u>125,680</u>	<u>125,680</u>	<u>465,147</u>	<u>355,170</u>
Total public safety	<u>1,792,537</u>	<u>1,793,898</u>	<u>2,028,854</u>	<u>1,971,975</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	\$ 41,700	\$ 41,700	\$ 42,436	\$ 41,185
Salary deputies	318,533	318,533	286,274	291,384
Salary extra help	-	-	24,635	-
Group insurance	42,036	42,036	42,766	42,427
Postage	8,500	8,500	8,456	8,395
Rental and service contracts	7,200	7,200	6,395	6,822
Office supplies	13,500	13,500	13,556	13,355
Dues, subscriptions, meetings	2,750	2,750	2,806	2,692
Office equipment	2,800	2,800	3,565	1,417
Child support system	-	-	4,326	-
Training and education	1,000	1,000	513	1,101
Travel	1,000	1,000	359	920
Total Circuit Clerk	<u>439,019</u>	<u>439,019</u>	<u>436,087</u>	<u>409,698</u>
States Attorney:				
Salary States Attorney	144,684	144,684	148,977	127,129
Salary of assistants	104,000	104,000	104,000	100,000
Salary secretarial	75,176	75,176	75,187	72,997
Salary Victim Witness	31,639	31,639	27,458	15,738
Group insurance	29,652	29,652	29,740	28,824
Postage and supplies	10,000	10,000	10,050	9,893
Rental and service contracts	5,500	5,500	3,531	4,244
Subpoenas and court costs	6,000	6,000	1,810	973
Office expenditure	7,500	7,500	1,186	2,482
Dues, subscriptions, meetings	1,000	1,000	199	80
Computer software	5,000	5,000	2,794	2,693
Trial costs and witness fees	10,000	10,000	4,914	14,521
Equipment and maintenance contracts	2,500	2,500	931	1,873
Appellate Prosecutor Service	12,530	12,530	22,000	-
Total States Attorney	<u>445,181</u>	<u>445,181</u>	<u>432,777</u>	<u>381,447</u>
Adult and juvenile probation:				
Salary chief probation officer	62,542	62,542	62,542	60,720
Salary adult probation officer	41,394	41,394	41,394	40,188
Salary adult probation officer 2	33,339	33,339	33,339	32,368
Adult probation officer 3	31,514	31,514	31,514	30,596
Salary juvenile probation officer	35,512	35,512	35,512	34,478
Salary secretarial	20,153	20,153	20,153	18,751
Group insurance	25,416	25,416	12,742	24,721

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Adult and juvenile probation (continued):				
Office supplies	\$ 5,000	\$ 5,000	\$ 3,506	\$ 3,704
Conferences	1,000	1,000	182	394
Office equipment	5,000	5,000	2,791	1,193
Travel	1,000	1,000	852	812
Total adult and juvenile probation	<u>261,870</u>	<u>261,870</u>	<u>244,527</u>	<u>247,925</u>
Public Defender:				
Salary Public Defender	65,108	65,108	65,108	63,706
Second assistant public defender	19,123	19,123	19,123	18,597
Salary of assistant	26,226	26,226	26,226	25,505
Salary secretarial	17,500	17,500	19,008	15,000
Group insurance	8,472	8,472	1,123	4,158
Postage and supplies	7,000	7,000	833	5,125
Books and transcripts	750	750	7,750	1,625
Professional services	3,000	3,000	1,875	8,910
Total Public Defender	<u>147,179</u>	<u>147,179</u>	<u>141,046</u>	<u>142,626</u>
Associate Judge:				
Salary of secretary	24,138	24,138	24,138	23,435
Group insurance	4,236	4,236	4,251	4,121
Postage and supplies	1,500	1,500	478	549
Legal publications	3,000	3,000	3,351	3,558
Dues, subscriptions, meetings	750	750	520	319
Part-time help	1,200	1,200	-	-
Total Associate Judge	<u>34,824</u>	<u>34,824</u>	<u>32,738</u>	<u>31,982</u>
Circuit Judge:				
Salary secretary	25,980	25,980	25,980	25,223
Fees for bailiffs	10,000	10,000	7,695	7,965
Group insurance	4,236	4,236	4,251	4,121
Postage	250	250	78	74
Office supplies	2,000	2,000	1,278	801
Legal publications	3,500	3,500	419	409
Dues, subscriptions, meetings	350	350	320	279
Office equipment	1,400	1,400	960	1,236
Professional associations	500	500	200	200
Jury fees	24,000	24,000	4,559	12,213
Jury meals	3,500	3,500	900	1,130

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Circuit Judge (continued):				
Witness fees	\$ 500	\$ 500	\$ -	\$ -
Part-time help	1,200	1,200	-	-
Attorney fees indigent defendants	48,000	48,000	-	27,470
Visiting judge	4,500	4,500	3,645	3,510
Total Circuit Judge	<u>129,916</u>	<u>129,916</u>	<u>50,285</u>	<u>84,631</u>
Jury Commission:				
Salary Jury Commission Clerk	12,187	12,187	12,187	12,187
Salary Commissioners	900	900	900	900
Postage	3,000	3,000	2,607	1,852
Rental and service contracts	675	675	-	175
Office supplies	1,000	1,000	754	939
Equipment	600	600	570	288
Total Jury Commission	<u>18,362</u>	<u>18,362</u>	<u>17,018</u>	<u>16,341</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	1,342	-
County share of judges salaries	1,200	1,200	1,184	1,164
Legal notices	800	800	697	972
Paternity tests and HIV testing	500	500	-	-
Autopsy charges	25,000	25,000	36,706	35,394
Court Reporter - inquests	1,000	1,000	1,335	1,452
Count Language Translator	2,000	2,000	-	375
Total other judicial expenditures	<u>34,000</u>	<u>34,000</u>	<u>41,264</u>	<u>39,357</u>
Total judiciary and court related	<u>1,510,351</u>	<u>1,510,351</u>	<u>1,395,742</u>	<u>1,354,007</u>
Capital outlay	-	-	19,503	-
Debt service:				
Principal payments	-	49,000	72,215	-
Interest payments	-	-	34,624	2,922
Total debt service	<u>-</u>	<u>49,000</u>	<u>106,839</u>	<u>2,922</u>
Total expenditures	<u>4,968,825</u>	<u>5,019,186</u>	<u>5,243,467</u>	<u>5,765,484</u>
Excess (deficiency) of revenues over expenditures	<u>138,327</u>	<u>87,966</u>	<u>623,001</u>	<u>(604,082)</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
OTHER FINANCING SOURCES (USES)				
Loan proceeds	\$ -	\$ -	\$ -	\$ 536,000
Proceeds from sale of property	105,000	105,000	-	-
Transfer:				
Liability Insurance Fund	295,564	295,564	295,564	-
County Highway	-	-	-	(65,000)
ESDA Fund	-	-	-	(43,948)
Court Automation Fund	-	-	-	6,000
Court Document Storage Fund	-	-	-	8,000
Public Safety Complex Communications Equipment Replacement Fund	(9,000)	(9,000)	(9,000)	-
Public Safety Complex Account	(220,000)	(220,000)	(220,000)	(75,000)
Audit Account	(28,000)	(28,000)	(28,000)	-
County Offices Account	(483,000)	(483,000)	(483,000)	(168,000)
Elections Account	(230,000)	(230,000)	(230,000)	(170,000)
Juvenile Support Account Fund	(495,000)	(495,000)	(495,000)	(295,000)
Total other financing sources (uses)	<u>(1,064,436)</u>	<u>(1,064,436)</u>	<u>(1,169,436)</u>	<u>(266,948)</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (926,109)</u>	 <u>\$ (976,470)</u>	 (546,435)	 (871,030)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>846,381</u>	 <u>1,717,411</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 299,946</u>	 <u>\$ 846,381</u>

**LOGAN COUNTY, ILLINOIS
PUBLIC SAFETY COMPLEX ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Miscellaneous revenue	\$ 4,800	\$ 4,800	\$ 6,000	\$ -
EXPENDITURES				
Public safety:				
Utilities	55,000	55,000	64,411	65,470
Repairs and maintenance	45,000	45,000	21,416	32,329
Miscellaneous expenditures	<u>500</u>	<u>500</u>	<u>357</u>	<u>114</u>
Total expenditures	<u>100,500</u>	<u>100,500</u>	<u>86,184</u>	<u>97,913</u>
Deficiency of revenues over expenditures	(95,700)	(95,700)	(80,184)	(97,913)
OTHER FINANCING SOURCES				
Transfers in	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 124,300</u>	<u>\$ 124,300</u>	139,816	(22,913)
FUND BALANCE AT BEGINNING OF YEAR			<u>(102,505)</u>	<u>(79,592)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 37,311</u>	<u>\$ (102,505)</u>

LOGAN COUNTY, ILLINOIS
AUDIT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General government:				
Audit services	<u>28,000</u>	<u>28,000</u>	<u>36,632</u>	<u>26,000</u>
Deficiency of revenues over expenditures	(28,000)	(28,000)	(36,632)	(26,000)
OTHER FINANCING SOURCES				
Transfers in	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(8,632)	(26,000)
FUND BALANCE AT BEGINNING OF YEAR			<u>(22,251)</u>	<u>3,749</u>
FUND BALANCE AT END OF YEAR			<u>\$ (30,883)</u>	<u>\$ (22,251)</u>

**LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 144,000	\$ 144,000	\$ 143,383	\$ 493,418
Mobile home privilege tax and other taxes	-	-	-	555
	144,000	144,000	143,383	493,973
Miscellaneous revenue	-	-	7,904	-
Total revenues	144,000	144,000	151,287	493,973
EXPENDITURES				
General government	-	-	4,532	22,246
Excess of revenues over expenditures	144,000	144,000	146,755	471,727
OTHER FINANCING USES				
Transfers out	(295,564)	(295,564)	(295,564)	-
NET CHANGE IN FUND BALANCE	<u>\$ (151,564)</u>	<u>\$ (151,564)</u>	(148,809)	471,727
FUND BALANCE AT BEGINNING OF YEAR			<u>439,071</u>	<u>(32,656)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 290,262</u>	<u>\$ 439,071</u>

**LOGAN COUNTY, ILLINOIS
COUNTY OFFICES ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>		<u>Actual</u>	<u>2005</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Miscellaneous revenue	\$ -	\$ 300	\$ -	\$ 261
EXPENDITURES				
General government:				
Major repairs	30,000	30,300	6,077	43,780
Supplies	5,000	5,000	6,965	7,568
Utilities	70,000	70,000	60,023	57,929
Courthouse and park maintenance	10,000	10,000	500	-
Shelves and files	5,000	5,000	-	7,235
Restoration - courthouse roof	85,000	85,000	-	1,880
Repair of park lighting	3,000	3,000	-	-
Contractual cleaning service	15,000	15,000	3,900	12,340
Remodeling pool/courthouse	25,000	25,000	-	-
Park improvements	12,000	12,000	10,889	12,746
Miscellaneous repairs/restrooms	5,000	5,000	3,264	480
Total general government	<u>265,000</u>	<u>265,300</u>	<u>91,618</u>	<u>143,958</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>93,750</u>	<u>-</u>
Total expenditures	<u>265,000</u>	<u>265,300</u>	<u>185,368</u>	<u>143,958</u>
Deficiency of revenues over expenditures	(265,000)	(265,000)	(185,368)	(143,697)
OTHER FINANCING SOURCES				
Transfers in	<u>483,000</u>	<u>483,000</u>	<u>483,000</u>	<u>168,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 218,000</u>	<u>\$ 218,000</u>	297,632	24,303
FUND BALANCE AT BEGINNING OF YEAR			<u>(223,860)</u>	<u>(248,163)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 73,772</u>	<u>\$ (223,860)</u>

**LOGAN COUNTY, ILLINOIS
ELECTIONS ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Other intergovernmental revenues:				
State operating and capital grants	\$ 5,500	\$ 5,500	\$ 305,078	\$ 12,375
EXPENDITURES				
General government:				
Election judges	51,000	51,000	46,896	46,309
Election supplies	70,000	316,367	109,047	62,797
Advertising	8,000	8,000	7,674	7,868
Training	3,000	3,000	3,658	315
Postage	8,000	8,000	6,269	7,605
Maintenance of equipment	6,800	26,700	6,500	6,380
Education, training, and support	15,000	15,000	16,580	12,563
Total general government	<u>161,800</u>	<u>428,067</u>	<u>196,624</u>	<u>143,837</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>233,927</u>	<u>-</u>
Total expenditures	<u>161,800</u>	<u>428,067</u>	<u>430,551</u>	<u>143,837</u>
Deficiency of revenues over expenditures	(156,300)	(422,567)	(125,473)	(131,462)
OTHER FINANCING SOURCES				
Transfers in	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>	<u>170,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 73,700</u>	<u>\$ (192,567)</u>	104,527	38,538
FUND BALANCE AT BEGINNING OF YEAR			<u>(93,667)</u>	<u>(132,205)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 10,860</u>	<u>\$ (93,667)</u>

**LOGAN COUNTY, ILLINOIS
 JUVENILE SUPPORT AND WELFARE ACCOUNT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2006
 (With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
 EXPENDITURES				
Judiciary and court related:				
Guardian Ad Litem fees	80,000	80,000	122,630	104,334
Care of minors	<u>140,000</u>	<u>140,000</u>	<u>139,932</u>	<u>88,677</u>
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>262,562</u>	<u>193,011</u>
Deficiency of revenues over expenditures	(220,000)	(220,000)	(262,562)	(193,011)
 OTHER FINANCING SOURCES				
Transfers in	<u>495,000</u>	<u>495,000</u>	<u>495,000</u>	<u>295,000</u>
 NET CHANGE IN FUND BALANCE	<u>\$ 275,000</u>	<u>\$ 275,000</u>	232,438	101,989
 FUND BALANCE AT BEGINNING OF YEAR			<u>(244,045)</u>	<u>(346,034)</u>
 FUND BALANCE AT END OF YEAR			<u>\$ (11,607)</u>	<u>\$ (244,045)</u>

**LOGAN COUNTY, ILLINOIS
COMMUNITY DEVELOPMENT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
 EXPENDITURES				
County development:				
Area economic development	25,000	25,000	25,000	25,000
Postage and fees	500	500	-	-
Website development	-	-	-	-
Travel and conferences	500	500	20	-
	<u>26,000</u>	<u>26,000</u>	<u>25,020</u>	<u>25,000</u>
Total expenditures				
Deficiency of revenues over expenditures	(26,000)	(26,000)	(25,020)	(25,000)
 OTHER FINANCING SOURCES				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
 NET CHANGE IN FUND BALANCE	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	(20)	-
 FUND BALANCE AT BEGINNING OF YEAR			<u>2,850</u>	<u>2,850</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 2,830</u>	<u>\$ 2,850</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes	\$ 372,659	\$ 372,659	\$ 368,783	\$ 3,266
Federal and state operating grants:				
Basic Health Grant	56,287	56,287	55,041	60,414
IBCC Program	365,625	365,625	411,164	433,418
Block Grants	-	-	-	600
Vision and Hearing Grants	5,800	5,800	13,900	4,684
WIC Program	273,400	273,400	279,290	282,573
Family Case Management	99,600	99,600	99,600	93,642
Healthworks of Illinois	112,700	112,700	115,050	133,794
Medicaid Match	35,000	35,000	125,745	44,110
Title IIIB	-	-	1,301	1,890
Title IIID	-	-	6,931	7,839
Title IIIE	-	-	-	11,560
Vaccine allowance	78,000	78,000	119,516	126,281
Tobacco-Free Communities	20,000	20,000	31,592	27,201
Emergency Preparedness Grants	33,573	33,573	75,139	61,937
Teen Parent Services Grant	39,200	39,200	35,619	29,938
Vector Grant	1,000	1,000	1,000	1,000
Ashms Coalition	5,000	5,000	-	-
Other grants	54,786	54,786	63,052	50,391
Charges for services:				
Home Health Care Program	500,000	500,000	660,638	698,069
Vaccination and other fees	223,000	223,000	202,935	241,362
Other health program charges	111,918	111,918	113,351	111,808
Interest and investment income	8,000	8,000	28,804	20,990
Warehouse lease	37,200	37,200	35,810	44,900
Elder services lease	2,520	2,520	2,520	-
Miscellaneous revenue	6,200	6,200	6,567	7,982
	<u>2,441,468</u>	<u>2,441,468</u>	<u>2,853,348</u>	<u>2,499,649</u>
Total revenues				

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,278,042	\$ 1,278,042	\$ 1,304,128	\$ 1,199,778
Small office equipment	3,500	3,500	7,762	15,853
Office supplies	18,000	18,000	38,525	33,888
Office equipment	6,000	6,000	17,960	7,266
Postage	16,800	16,800	15,857	16,775
Books	1,000	1,000	205	748
Medical equipment	1,500	1,500	2,003	596
Enviro. health supplies and equipment	1,500	1,500	(31)	929
Maintenance equipment	500	500	-	-
Special projects	500	500	-	-
Car seats	500	500	961	554
Contingency	10,000	10,000	1,218	2,860
WIC - food instruments - noncash	193,500	193,500	186,119	204,393
Vaccine	100,000	100,000	178,012	176,742
Medical supplies	15,000	15,000	14,634	14,375
Community education	16,000	16,000	16,106	20,823
Professional fees	10,000	10,000	10,051	7,138
Mental health contract	32,500	32,500	32,500	32,500
Contractual	412,634	412,634	416,201	371,987
Mileage	28,000	28,000	29,694	30,576
Travel	6,000	6,000	3,357	4,981
Advertising	15,000	15,000	24,429	23,990
Printing	5,000	5,000	6,017	1,131
Employee health insurance	160,968	160,968	136,046	134,782
Telecommunications	18,500	18,500	20,301	19,850
Maintenance on building equipment	5,000	5,000	3,884	4,133
Maintenance supplies	2,800	2,800	3,022	3,613
Building improvements	40,000	40,000	-	177,397
Equipment maintenance	2,000	2,000	1,645	122
Custodial and grounds maintenance	9,000	9,000	12,174	13,138
Property tax (warehouse)	34,448	34,448	-	-
Utilities	20,000	20,000	17,648	19,611
Water/sewer service	2,257	2,257	1,762	1,624

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 905	\$ 905	\$ 802	\$ 901
Dues/memberships	5,100	5,100	4,985	3,407
Employee training	3,700	3,700	6,682	5,326
Liability/unemployment insurance	15,000	15,000	-	-
Miscellaneous	<u>500</u>	<u>500</u>	<u>774</u>	<u>11,733</u>
Total public health	2,491,654	2,491,654	2,515,433	2,563,520
Capital outlay	-	-	48,913	-
Debt service:				
Principal	228,329	228,329	112,772	9,484
Interest	<u>-</u>	<u>-</u>	<u>21,672</u>	<u>24,961</u>
Total expenditures	<u>2,719,983</u>	<u>2,719,983</u>	<u>2,698,790</u>	<u>2,597,965</u>
Excess (deficiency) of revenues over expenditures	(278,515)	(278,515)	154,558	(98,316)
OTHER FINANCING SOURCES				
Transfers in	<u>39,335</u>	<u>39,335</u>	<u>39,335</u>	<u>38,078</u>
NET CHANGE IN FUND BALANCE	<u>\$ (239,180)</u>	<u>\$ (239,180)</u>	193,893	(60,238)
FUND BALANCE AT BEGINNING OF YEAR			<u>962,777</u>	<u>1,023,015</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,156,670</u>	<u>\$ 962,777</u>

LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2005</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 697,577	\$ 697,577	\$ 693,847	\$ 691,280
EXPENDITURES				
Retirement system:				
Contribution to retirement system	925,000	925,000	840,302	812,014
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Total expenditures	<u>930,500</u>	<u>930,500</u>	<u>845,802</u>	<u>812,014</u>
NET CHANGE IN FUND BALANCE	<u>\$ (232,923)</u>	<u>\$ (232,923)</u>	(151,955)	(120,734)
FUND BALANCE AT BEGINNING OF YEAR			<u>158,376</u>	<u>279,110</u>
FUND BALANCE AT END OF YEAR			<u>\$ 6,421</u>	<u>\$ 158,376</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>	<u>2005</u>
	Actual	Actual
REVENUES		
Other intergovernmental revenues	\$ 707,062	\$ 705,589
Interest and investment income	<u>168,158</u>	<u>96,982</u>
Total revenues	<u>875,220</u>	<u>802,571</u>
 EXPENDITURES		
Highways and roads:		
Salary of Superintendent and Construction	<u>845,648</u>	<u>465,656</u>
Total expenditures	<u>845,648</u>	<u>465,656</u>
 NET CHANGE IN FUND BALANCE	 29,572	 336,915
 FUND BALANCE AT BEGINNING OF YEAR	 <u>4,520,851</u>	 <u>4,183,936</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ 4,550,423</u></u>	 <u><u>\$ 4,520,851</u></u>

NONMAJOR SPECIAL REVENUE FUNDS

Funds used to account for revenues from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

Following are individual Special Revenue Funds:

County Farm Fund - To account for the proceeds derived from sales of grain and rent from County owned land 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.

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 Bridge Fund - 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 - 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.

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.

Emergency Services and Disaster Agency (ESDA) Fund - To account for revenues used for the payment of expenses incurred in providing an emergency services and disaster operations program in the County.

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

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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 percent 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 nonhazardous 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.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

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 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 percent of the assessed valuation or \$25,000, whichever is greater. The purpose of the fund is to indemnify the Treasurer for judgments arising from tax sales errors.

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.

Inmate Benefit Fund - To account for revenues and expenditures of the jail commissary.

NONMAJOR CAPITAL PROJECTS FUND

Fund used to account for the purchase or construction of major capital facilities which are not financed by other funds.

Following is the individual Capital Projects Fund:

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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2006**

	County Farm Fund	Airport Operating Fund	County Highway Fund
ASSETS			
Cash and cash equivalents	\$ 1,007	\$ 19,846	\$ 290,247
Certificates of deposit, at cost	-	-	175,000
Receivables:			
Property taxes	-	-	349,000
Hotel and historic sites tax	-	-	-
Interest	-	-	1,045
Accounts	-	1,080	18,068
Inventory	-	14,853	-
Due from other funds	<u>135,000</u>	<u>120,000</u>	<u>13,064</u>
TOTAL ASSETS	<u>\$ 136,007</u>	<u>\$ 155,779</u>	<u>\$ 846,424</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,327	\$ 982	\$ 9,917
Accrued salaries	-	-	16,706
Due to other funds	-	-	12,371
Unearned revenue - property taxes	<u>-</u>	<u>-</u>	<u>349,000</u>
Total liabilities	<u>3,327</u>	<u>982</u>	<u>387,994</u>
Fund balances:			
Reserved for working cash	-	-	-
Reserved for inventory	-	14,853	-
Unreserved, reported in:			
Special Revenue Funds	132,680	139,944	458,430
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>132,680</u>	<u>154,797</u>	<u>458,430</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 136,007</u>	<u>\$ 155,779</u>	<u>\$ 846,424</u>

Special Revenue Funds

County Bridge Fund	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund
\$ 91,661	\$ 161,417	\$ 68,319	\$ 219	\$ 2,389	\$ 916
900,000	1,000,000	-	-	-	-
1,000	1,000	151,000	-	40,672	80,000
-	-	-	-	-	-
5,374	5,971	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	135,000	-
<u>998,035</u>	<u>1,168,388</u>	<u>219,319</u>	<u>219</u>	<u>178,061</u>	<u>80,916</u>
\$ 8,487	\$ -	\$ -	\$ 5,930	\$ 582	\$ -
-	-	-	-	-	-
-	-	-	88,605	-	-
<u>1,000</u>	<u>1,000</u>	<u>151,000</u>	<u>-</u>	<u>40,672</u>	<u>80,000</u>
<u>9,487</u>	<u>1,000</u>	<u>151,000</u>	<u>94,535</u>	<u>41,254</u>	<u>80,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
988,548	1,167,388	68,319	(94,316)	136,807	916
-	-	-	-	-	-
<u>988,548</u>	<u>1,167,388</u>	<u>68,319</u>	<u>(94,316)</u>	<u>136,807</u>	<u>916</u>
<u>998,035</u>	<u>1,168,388</u>	<u>219,319</u>	<u>219</u>	<u>178,061</u>	<u>80,916</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2006**

	ESDA Fund	Cooperative Extension Service Fund	GIS Fund
ASSETS			
Cash and cash equivalents	\$ 403	\$ 1,452	\$ 11,828
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	99,000	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	4,935	-	-
Inventory	-	-	-
Due from other funds	-	-	130,000
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 5,338</u>	<u>\$ 100,452</u>	<u>\$ 141,828</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,724	\$ -	\$ 17,144
Accrued salaries	-	-	-
Due to other funds	168,349	-	-
Unearned revenue - property taxes	-	99,000	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>170,073</u>	<u>99,000</u>	<u>17,144</u>
Fund balances:			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	(164,735)	1,452	124,684
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>(164,735)</u>	<u>1,452</u>	<u>124,684</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,338</u>	<u>\$ 100,452</u>	<u>\$ 141,828</u>

Special Revenue Funds

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
\$ 14,013	\$ 17,596	\$ 14,318	\$ 28,619	\$ 8,749	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	100,000	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 14,013</u>	<u>\$ 17,596</u>	<u>\$ 14,318</u>	<u>\$ 28,619</u>	<u>\$ 108,749</u>	<u>\$ 8,181</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799
-	-	-	-	-	-
13,000	-	-	-	-	2,019
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,818</u>
-	-	-	-	-	-
-	-	-	-	-	-
1,013	17,596	14,318	28,619	108,749	4,363
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>1,013</u>	<u>17,596</u>	<u>14,318</u>	<u>28,619</u>	<u>108,749</u>	<u>4,363</u>
<u>\$ 14,013</u>	<u>\$ 17,596</u>	<u>\$ 14,318</u>	<u>\$ 28,619</u>	<u>\$ 108,749</u>	<u>\$ 8,181</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2006**

	<u>Drug Investigation Fund</u>	<u>Court Security Fund</u>	<u>Solid Waste Fund</u>
ASSETS			
Cash and cash equivalents	\$ 2,349	\$ 8,661	\$ 58,283
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 2,349</u>	<u>\$ 8,661</u>	<u>\$ 58,283</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 47	\$ 4,000	\$ -
Accrued salaries	-	-	-
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>47</u>	<u>4,000</u>	<u>-</u>
Fund balances:			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	2,302	4,661	58,283
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>2,302</u>	<u>4,661</u>	<u>58,283</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,349</u>	<u>\$ 8,661</u>	<u>\$ 58,283</u>

Special Revenue Funds

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
\$ 18,983	\$ 9,374	\$ 117,547	\$ 135,645	\$ 13,837	\$ 8,338
-	-	152,966	-	-	-
-	-	-	-	-	-
-	-	-	-	2,045	-
-	-	34,500	6,000	-	-
-	-	-	-	-	-
-	-	-	9,600	-	215,000
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 18,983</u>	<u>\$ 9,374</u>	<u>\$ 305,013</u>	<u>\$ 151,245</u>	<u>\$ 15,882</u>	<u>\$ 223,338</u>
\$ 4,171	\$ -	\$ -	\$ -	\$ 1,299	\$ 817
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>4,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,299</u>	<u>817</u>
-	-	-	-	-	-
-	-	-	-	-	-
14,812	9,374	305,013	151,245	14,583	222,521
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>14,812</u>	<u>9,374</u>	<u>305,013</u>	<u>151,245</u>	<u>14,583</u>	<u>222,521</u>
<u>\$ 18,983</u>	<u>\$ 9,374</u>	<u>\$ 305,013</u>	<u>\$ 151,245</u>	<u>\$ 15,882</u>	<u>\$ 223,338</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2006**

	Special		
	Law Library Fund	State's Attorney Federal Forfeiture Fund	Working Cash Fund
ASSETS			
Cash and cash equivalents	\$ 23,086	\$ 7,045	\$ 2,846
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	49,998
TOTAL ASSETS	\$ 23,086	\$ 7,045	\$ 52,844
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 988	\$ -	\$ -
Accrued salaries	-	-	-
Due to other funds	-	7,045	4
Unearned revenue - property taxes	-	-	-
Total liabilities	988	7,045	4
Fund balances:			
Reserved for working cash	-	-	52,840
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	22,098	-	-
Capital Projects Fund	-	-	-
Total fund balances	22,098	-	52,840
TOTAL LIABILITIES AND FUND BALANCES	\$ 23,086	\$ 7,045	\$ 52,844

Revenue Funds

<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>	<u>Inmate Benefit Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 46,078	\$ 21,139	\$ 15,909	\$ 1,222,119	\$ 22,029	\$ 1,244,148
-	-	-	2,227,966	-	2,227,966
-	-	-	721,672	-	721,672
-	-	-	10,226	-	10,226
-	-	-	12,390	-	12,390
-	-	-	64,583	-	64,583
-	-	-	14,853	-	14,853
-	-	-	907,662	-	907,662
<u>\$ 46,078</u>	<u>\$ 21,139</u>	<u>\$ 15,909</u>	<u>\$ 5,181,471</u>	<u>\$ 22,029</u>	<u>\$ 5,203,500</u>
\$ -	\$ -	\$ -	\$ 61,214	\$ -	\$ 61,214
-	-	-	16,706	-	16,706
-	-	-	291,393	-	291,393
-	-	-	721,672	-	721,672
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,090,985</u>	<u>-</u>	<u>1,090,985</u>
-	-	-	52,840	-	52,840
-	-	-	14,853	-	14,853
46,078	21,139	15,909	4,022,793	-	4,022,793
-	-	-	-	22,029	22,029
<u>46,078</u>	<u>21,139</u>	<u>15,909</u>	<u>4,090,486</u>	<u>22,029</u>	<u>4,112,515</u>
<u>\$ 46,078</u>	<u>\$ 21,139</u>	<u>\$ 15,909</u>	<u>\$ 5,181,471</u>	<u>\$ 22,029</u>	<u>\$ 5,203,500</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2006**

	<u>County Farm Fund</u>	<u>Airport Operating Fund</u>	<u>County Highway Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ 338,159
Hotel and historic sites tax	-	-	-
Federal and state operating grants	-	-	-
Fines, fees, forfeitures, and licenses	-	-	-
Charges for services	-	114,716	117,710
Interest and investment income	-	-	5,537
Miscellaneous revenue	<u>73,043</u>	<u>65,193</u>	<u>450,207</u>
Total revenues	<u>73,043</u>	<u>179,909</u>	<u>911,613</u>
EXPENDITURES			
Current:			
General government	13,429	115,571	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	713,012
County development	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>39,736</u>
Total expenditures	<u>13,429</u>	<u>115,571</u>	<u>752,748</u>
Excess (deficiency) of revenues over expenditures	<u>59,614</u>	<u>64,338</u>	<u>158,865</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(25,000)</u>	<u>(15,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(15,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	34,614	49,338	158,865
FUND BALANCE AT BEGINNING OF YEAR	<u>98,066</u>	<u>105,459</u>	<u>299,565</u>
FUND BALANCE AT END OF YEAR	<u>\$ 132,680</u>	<u>\$ 154,797</u>	<u>\$ 458,430</u>

Special Revenue Funds

County Bridge Fund	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund
\$ 490	\$ 490	\$ 150,377	\$ -	\$ 857	\$ 79,818
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	66,501	-	-
57,582	-	-	33,878	-	-
34,550	40,141	-	-	-	-
-	-	-	9,405	-	-
<u>92,622</u>	<u>40,631</u>	<u>150,377</u>	<u>109,784</u>	<u>857</u>	<u>79,818</u>
-	-	-	-	-	-
-	-	46,797	-	4,624	-
-	-	-	116,440	-	-
-	-	-	-	-	-
133,887	-	-	-	-	-
-	-	-	-	-	79,624
-	-	108,591	-	-	-
<u>133,887</u>	<u>-</u>	<u>155,388</u>	<u>116,440</u>	<u>4,624</u>	<u>79,624</u>
<u>(41,265)</u>	<u>40,631</u>	<u>(5,011)</u>	<u>(6,656)</u>	<u>(3,767)</u>	<u>194</u>
-	-	-	-	-	-
-	-	-	-	(39,335)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,335)</u>	<u>-</u>
(41,265)	40,631	(5,011)	(6,656)	(43,102)	194
<u>1,029,813</u>	<u>1,126,757</u>	<u>73,330</u>	<u>(87,660)</u>	<u>179,909</u>	<u>722</u>
<u>\$ 988,548</u>	<u>\$ 1,167,388</u>	<u>\$ 68,319</u>	<u>\$ (94,316)</u>	<u>\$ 136,807</u>	<u>\$ 916</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2006**

	<u>ESDA Fund</u>	<u>Cooperative Extension Service Fund</u>	<u>GIS Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ 97,612	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating grants	28,339	-	-
Fines, fees, forfeitures, and licenses	-	-	99,100
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	-	-	-
Total revenues	<u>28,339</u>	<u>97,612</u>	<u>99,100</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	117,048	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	-
County development	-	97,557	15,612
Capital outlay	-	-	60,409
Total expenditures	<u>117,048</u>	<u>97,557</u>	<u>76,021</u>
Excess (deficiency) of revenues over expenditures	<u>(88,709)</u>	<u>55</u>	<u>23,079</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(88,709)	55	23,079
FUND BALANCE AT BEGINNING OF YEAR	<u>(76,026)</u>	<u>1,397</u>	<u>101,605</u>
FUND BALANCE AT END OF YEAR	<u>\$ (164,735)</u>	<u>\$ 1,452</u>	<u>\$ 124,684</u>

Special Revenue Funds

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	96,826
-	-	-	-	-	-
13,822	7,201	10,521	35,576	37,125	-
-	-	-	-	-	-
-	187	29	-	-	-
-	-	1,083	-	-	-
<u>13,822</u>	<u>7,388</u>	<u>11,633</u>	<u>35,576</u>	<u>37,125</u>	<u>96,826</u>
-	-	-	-	6,453	-
-	-	-	-	-	-
-	-	1,065	-	-	-
13,000	8,824	-	18,172	-	-
-	-	-	-	-	-
-	-	-	-	-	94,518
-	-	-	10,000	-	-
<u>13,000</u>	<u>8,824</u>	<u>1,065</u>	<u>28,172</u>	<u>6,453</u>	<u>94,518</u>
<u>822</u>	<u>(1,436)</u>	<u>10,568</u>	<u>7,404</u>	<u>30,672</u>	<u>2,308</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
822	(1,436)	10,568	7,404	30,672	2,308
191	19,032	3,750	21,215	78,077	2,055
<u>\$ 1,013</u>	<u>\$ 17,596</u>	<u>\$ 14,318</u>	<u>\$ 28,619</u>	<u>\$ 108,749</u>	<u>\$ 4,363</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2006**

	<u>Drug Investigation Fund</u>	<u>Court Security Fund</u>	<u>Solid Waste Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating grants	-	-	-
Fines, fees, forfeitures, and licenses	-	50,829	60,992
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	1,871	-	1,108
Total revenues	1,871	50,829	62,100
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	70,770
Public safety	1,364	-	-
Judiciary and court related	-	51,897	-
Roads and bridges	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Total expenditures	1,364	51,897	70,770
Excess (deficiency) of revenues over expenditures	507	(1,068)	(8,670)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	507	(1,068)	(8,670)
FUND BALANCE AT BEGINNING OF YEAR	1,795	5,729	66,953
FUND BALANCE AT END OF YEAR	\$ 2,302	\$ 4,661	\$ 58,283

Special Revenue Funds

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	24,258	-
-	-	-	-	-	-
35,072	4,770	432,550	-	-	64,813
-	-	-	-	-	-
-	-	3,215	1,162	-	-
-	-	237,724	4,800	-	-
<u>35,072</u>	<u>4,770</u>	<u>673,489</u>	<u>5,962</u>	<u>24,258</u>	<u>64,813</u>
-	2,120	-	-	-	-
-	-	-	-	-	-
-	-	601,179	1,045	-	-
22,747	-	-	-	-	82,576
-	-	-	-	-	-
-	-	-	-	23,707	-
4,004	-	-	121,306	-	-
<u>26,751</u>	<u>2,120</u>	<u>601,179</u>	<u>122,351</u>	<u>23,707</u>	<u>82,576</u>
<u>8,321</u>	<u>2,650</u>	<u>72,310</u>	<u>(116,389)</u>	<u>551</u>	<u>(17,763)</u>
-	-	-	9,000	-	-
-	-	-	-	-	-
-	-	-	<u>9,000</u>	-	-
8,321	2,650	72,310	(107,389)	551	(17,763)
6,491	6,724	232,703	258,634	14,032	240,284
<u>\$ 14,812</u>	<u>\$ 9,374</u>	<u>\$ 305,013</u>	<u>\$ 151,245</u>	<u>\$ 14,583</u>	<u>\$ 222,521</u>

**LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2006**

	Special		
	Law Library Fund	State's Attorney Federal Forfeiture Fund	Working Cash Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating grants	-	-	-
Fines, fees, forfeitures, and licenses	8,958	-	-
Charges for services	-	-	-
Interest and investment income	-	172	42
Miscellaneous revenue	-	-	-
Total revenues	8,958	172	42
EXPENDITURES			
Current:			
General government	-	-	320
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	8,177	7,179	-
Roads and bridges	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Total expenditures	8,177	7,179	320
Excess (deficiency) of revenues over expenditures	781	(7,007)	(278)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	781	(7,007)	(278)
FUND BALANCE AT BEGINNING OF YEAR	21,317	7,007	53,118
FUND BALANCE AT END OF YEAR	\$ 22,098	\$ -	\$ 52,840

Revenue Funds

<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>	<u>Inmate Benefit Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 667,803	\$ -	\$ 667,803
-	-	-	121,084	-	121,084
-	-	-	28,339	9,510	37,849
11,160	5,964	-	944,954	-	944,954
-	-	104,737	428,623	-	428,623
102	-	-	85,137	-	85,137
-	-	-	844,434	-	844,434
<u>11,262</u>	<u>5,964</u>	<u>104,737</u>	<u>3,120,374</u>	<u>9,510</u>	<u>3,129,884</u>
5,790	-	-	143,683	11,822	155,505
-	-	-	122,191	-	122,191
-	-	76,309	914,450	-	914,450
-	-	-	212,572	-	212,572
-	-	-	846,899	-	846,899
-	-	-	311,018	-	311,018
1,639	-	12,519	358,204	-	358,204
<u>7,429</u>	<u>-</u>	<u>88,828</u>	<u>2,909,017</u>	<u>11,822</u>	<u>2,920,839</u>
<u>3,833</u>	<u>5,964</u>	<u>15,909</u>	<u>211,357</u>	<u>(2,312)</u>	<u>209,045</u>
-	-	-	9,000	15,000	24,000
-	-	-	(79,335)	-	(79,335)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,335)</u>	<u>15,000</u>	<u>(55,335)</u>
3,833	5,964	15,909	141,022	12,688	153,710
<u>42,245</u>	<u>15,175</u>	<u>-</u>	<u>3,949,464</u>	<u>9,341</u>	<u>3,958,805</u>
<u>\$ 46,078</u>	<u>\$ 21,139</u>	<u>\$ 15,909</u>	<u>\$ 4,090,486</u>	<u>\$ 22,029</u>	<u>\$ 4,112,515</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Miscellaneous revenue:				
Sale of grain	\$ 20,000	\$ 20,000	\$ 37,926	\$ 35,911
Rent and other	<u>5,000</u>	<u>5,000</u>	<u>35,117</u>	<u>5,100</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>73,043</u>	<u>41,011</u>
EXPENDITURES				
General government:				
Farm operating expenditures	-	-	13,429	30,286
Rental property expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>79</u>
Total general government	<u>8,000</u>	<u>8,000</u>	<u>13,429</u>	<u>30,365</u>
County development:				
Soil and water conservation service	4,000	4,000	-	4,000
Logan County economic development	<u>20,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Total County development	<u>24,000</u>	<u>29,000</u>	<u>-</u>	<u>4,000</u>
Total expenditures	<u>32,000</u>	<u>37,000</u>	<u>13,429</u>	<u>34,365</u>
Excess (deficiency) of revenues over expenditures	(7,000)	(12,000)	59,614	6,646
OTHER FINANCING USES				
Transfers out	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,000)</u>	<u>\$ (12,000)</u>	34,614	(18,354)
FUND BALANCE AT BEGINNING OF YEAR			<u>98,066</u>	<u>116,420</u>
FUND BALANCE AT END OF YEAR			<u>\$ 132,680</u>	<u>\$ 98,066</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel with interest	\$ 60,000	\$ 60,000	\$ 84,088	\$ 96,265
Rent and lease income	<u>25,000</u>	<u>25,000</u>	<u>30,628</u>	<u>32,017</u>
Total charges for services	85,000	85,000	114,716	128,282
Miscellaneous revenue:				
Sale of grain and other	<u>25,000</u>	<u>25,000</u>	<u>65,193</u>	<u>67,750</u>
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>179,909</u>	<u>196,032</u>
EXPENDITURES				
General government:				
Insurance	5,000	5,000	4,780	4,580
Farm operating expenditures	16,000	16,000	6,672	14,064
Airport maintenance	25,000	25,000	26,011	21,496
Other	19,500	19,500	5,168	45,563
Fuel purchases	45,000	45,000	61,023	100,645
Sales tax expenditures	3,000	3,000	4,100	5,899
Manager salary	10,000	10,000	6,000	5,900
Service charges	<u>-</u>	<u>-</u>	<u>1,817</u>	<u>2,037</u>
Total expenditures	<u>123,500</u>	<u>123,500</u>	<u>115,571</u>	<u>200,184</u>
Excess (deficiency) of revenues over expenditures	(13,500)	(13,500)	64,338	(4,152)
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (28,500)</u>	<u>\$ (28,500)</u>	49,338	(4,152)
FUND BALANCE AT BEGINNING OF YEAR			<u>105,459</u>	<u>109,611</u>
FUND BALANCE AT END OF YEAR			<u>\$ 154,797</u>	<u>\$ 105,459</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 340,230	\$ 340,230	\$ 338,159	\$ 273,434
Charges for services:				
Sale of material, labor, and rent	70,000	70,000	117,710	13,109
Interest and investment income	350	350	5,537	652
Miscellaneous - reimbursement from other funds and road district	<u>190,000</u>	<u>360,227</u>	<u>450,207</u>	<u>394,905</u>
Total revenues	<u>600,580</u>	<u>770,807</u>	<u>911,613</u>	<u>682,100</u>
EXPENDITURES				
Highways and roads:				
County and office salaries	129,000	175,394	481,980	448,527
Office supplies	15,000	15,000	9,885	12,461
Superintendent's expenditures	1,800	1,800	762	488
County engineering costs	45,000	45,000	2,675	2,164
Township engineering costs	30,000	30,000	5,474	80
Construction	5,000	5,000	-	-
Maintenance of roads	120,000	120,000	44,685	46,687
Maintenance of bridges	1,000	1,000	13,102	-
Machinery and equipment purchase	25,000	25,000	-	4,139
Purchase of right-of-way	1,000	1,000	900	-
Maintenance of machinery and equipment	125,000	125,000	33,876	22,071
Shelter maintenance	35,000	35,000	25,679	11,397
Group insurance	47,000	47,000	45,289	78,274
Gas, oil, and grease	35,000	35,000	48,705	32,497
Other County highway expenses	-	-	-	13,282
	<u>614,800</u>	<u>661,194</u>	<u>713,012</u>	<u>672,067</u>
Capital outlay	-	-	39,736	-
Total expenditures	<u>614,800</u>	<u>661,194</u>	<u>752,748</u>	<u>672,067</u>
Excess (deficiency) of revenues over expenditures	(14,220)	109,613	158,865	10,033
OTHER FINANCING SOURCES				
Transfers in	-	-	-	65,000
NET CHANGE IN FUND BALANCE	<u>\$ (14,220)</u>	<u>\$ 109,613</u>	158,865	75,033
FUND BALANCE AT BEGINNING OF YEAR			<u>299,565</u>	<u>224,532</u>
FUND BALANCE AT END OF YEAR			<u>\$ 458,430</u>	<u>\$ 299,565</u>

LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 490	\$ 1,069
Charges for services	-	-	57,582	12,757
Interest and investment income	<u>14,000</u>	<u>14,000</u>	<u>34,550</u>	<u>24,551</u>
Total revenues	15,000	15,000	92,622	38,377
 EXPENDITURES				
Highways and roads:				
Bridge construction and repair	<u>205,000</u>	<u>205,000</u>	<u>133,887</u>	<u>34,211</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (190,000)</u>	 <u>\$ (190,000)</u>	 (41,265)	 4,166
 FUND BALANCE AT BEGINNING OF YEAR			 <u>1,029,813</u>	 <u>1,025,647</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 988,548</u>	 <u>\$ 1,029,813</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 490	\$ 1,069
Interest and investment income	<u>15,000</u>	<u>15,000</u>	<u>40,141</u>	<u>30,609</u>
Total revenues	16,000	16,000	40,631	31,678
EXPENDITURES				
Highways and roads: Road and bridge construction	<u>205,000</u>	<u>205,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (189,000)</u>	<u>\$ (189,000)</u>	40,631	31,678
FUND BALANCE AT BEGINNING OF YEAR			<u>1,126,757</u>	<u>1,095,079</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,167,388</u>	<u>\$ 1,126,757</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2006
 (With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 151,000	\$ 151,000	\$ 150,377	\$ 481
EXPENDITURES				
Public health:				
Ambulance contract	35,000	35,000	35,000	25,000
Repairs and maintenance	<u>8,000</u>	<u>8,000</u>	<u>11,797</u>	<u>3,645</u>
Total public health expenditures	43,000	43,000	46,797	28,645
Capital outlay	<u>107,794</u>	<u>107,794</u>	<u>108,591</u>	<u>-</u>
Total expenditures	<u>150,794</u>	<u>150,794</u>	<u>155,388</u>	<u>28,645</u>
NET CHANGE IN FUND BALANCE	<u>\$ 206</u>	<u>\$ 206</u>	(5,011)	(28,164)
FUND BALANCE AT BEGINNING OF YEAR			<u>73,330</u>	<u>101,494</u>
FUND BALANCE AT END OF YEAR			<u>\$ 68,319</u>	<u>\$ 73,330</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 57,000	\$ 57,000	\$ 66,501	\$ 58,664
Charges for services	34,000	34,000	33,878	36,167
Miscellaneous revenue	<u>5,300</u>	<u>5,300</u>	<u>9,405</u>	<u>6,495</u>
Total revenues	<u>96,300</u>	<u>96,300</u>	<u>109,784</u>	<u>101,326</u>
EXPENDITURES				
Public safety:				
Salaries	49,085	49,085	44,003	48,203
Shelter supplies	8,000	8,000	6,588	18,496
Food supplies	4,500	4,500	-	4,448
Gas and oil	1,500	1,500	2,228	1,919
Truck repair and maintenance	2,500	2,500	310	2,399
Veterinarian care	2,500	2,500	8,046	6,428
Euthanasia	1,000	1,000	3,270	3,145
Building repair and maintenance	3,500	3,500	2,628	3,283
Heat, light and power	8,000	8,000	6,724	7,889
Telephone	2,300	2,300	3,168	3,224
Equipment	2,000	2,000	1,744	1,880
Group insurance	8,472	8,472	652	7,834
Administration	3,315	3,315	10,505	11,901
Office Supplies	2,000	2,000	2,652	-
Rabies control	-	-	-	750
Part-time help	24,828	24,828	23,922	31,074
Veterinarian supplies	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>126,000</u>	<u>126,000</u>	<u>116,440</u>	<u>152,873</u>
NET CHANGE IN FUND BALANCE	<u>\$ (29,700)</u>	<u>\$ (29,700)</u>	(6,656)	(51,547)
FUND BALANCE AT BEGINNING OF YEAR			<u>(87,660)</u>	<u>(36,113)</u>
FUND BALANCE AT END OF YEAR			<u>\$ (94,316)</u>	<u>\$ (87,660)</u>

**LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 857	\$ 311
Charges for services	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>
Total revenues	1,200	1,200	857	311
EXPENDITURES				
Public health:				
Care of patients	<u>15,000</u>	<u>15,000</u>	<u>4,624</u>	<u>6,182</u>
Deficiency of revenues over expenditures	(13,800)	(13,800)	(3,767)	(5,871)
OTHER FINANCING USES				
Transfers out	<u>(39,335)</u>	<u>(39,335)</u>	<u>(39,335)</u>	<u>(38,078)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (53,135)</u>	<u>\$ (53,135)</u>	(43,102)	(43,949)
FUND BALANCE AT BEGINNING OF YEAR			<u>179,909</u>	<u>223,858</u>
FUND BALANCE AT END OF YEAR			<u>\$ 136,807</u>	<u>\$ 179,909</u>

**LOGAN COUNTY, ILLINOIS
 SENIOR CITIZENS TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2006
 (With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2005</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 80,250	\$ 80,250	\$ 79,818	\$ 80,329
EXPENDITURES				
County development:				
Oasis senior citizens	37,173	37,173	36,998	36,991
CIEDC	32,702	32,702	32,548	32,540
Rural Health Partnership	10,125	10,125	10,078	19,944
	<u>80,000</u>	<u>80,000</u>	<u>79,624</u>	<u>89,475</u>
Total expenditures				
NET CHANGE IN FUND BALANCE	<u>\$ 250</u>	<u>\$ 250</u>	194	(9,146)
FUND BALANCE AT BEGINNING OF YEAR			<u>722</u>	<u>9,868</u>
FUND BALANCE AT END OF YEAR			<u>\$ 916</u>	<u>\$ 722</u>

LOGAN COUNTY, ILLINOIS
EMERGENCY SERVICES AND DISASTER AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ 19,600	\$ 22,300	\$ 28,339	\$ 12,084
EXPENDITURES				
Public safety:				
Director's salary	24,000	24,000	24,960	17,025
Secretary salary	14,195	14,195	15,299	15,075
Part-time summer help	-	-	-	2,845
Car expenditure	5,000	5,000	5,029	4,457
Utilities	2,500	2,500	1,586	1,931
Conferences	1,500	1,500	1,645	1,403
Equipment	2,000	2,000	1,512	1,924
Supplies	2,000	2,000	1,528	1,885
Repairs and maintenance	3,000	3,000	2,594	2,463
Training	1,250	1,250	1,224	1,205
Assistant director	13,350	13,350	14,441	14,319
Search and rescue	2,500	2,500	2,408	2,436
Group insurance	5,900	5,900	12,754	11,049
Warehouse expenditure	3,600	3,600	3,600	3,000
Disaster Fund	2,000	26,844	25,874	1,837
Purchase of truck	5,000	5,000	2,594	15,931
SERC grant expense	-	2,700	-	-
Total expenditures	<u>87,795</u>	<u>115,339</u>	<u>117,048</u>	<u>98,785</u>
Deficiency of revenues over expenditures	(68,195)	(93,039)	(88,709)	(86,701)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,948</u>
NET CHANGE IN FUND BALANCE	<u>\$ (68,195)</u>	<u>\$ (93,039)</u>	(88,709)	(42,753)
FUND BALANCE AT BEGINNING OF YEAR			<u>(76,026)</u>	<u>(33,273)</u>
FUND BALANCE AT END OF YEAR			<u>\$ (164,735)</u>	<u>\$ (76,026)</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 98,000	\$ 98,000	\$ 97,612	\$ 98,631
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>98,000</u>	<u>98,000</u>	<u>97,557</u>	<u>97,503</u>
 NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	55	1,128
 FUND BALANCE AT BEGINNING OF YEAR			<u>1,397</u>	<u>269</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 1,452</u>	<u>\$ 1,397</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
GIS fee	\$ 99,100	\$ 69,637
EXPENDITURES		
County development:		
Other	15,612	-
Capital outlay	<u>60,409</u>	<u>-</u>
Total expenditures	<u>76,021</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	23,079	69,637
FUND BALANCE AT BEGINNING OF YEAR	<u>101,605</u>	<u>31,968</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 124,684</u></u>	<u><u>\$ 101,605</u></u>

LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u> <u>Actual</u>	<u>2005</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Child support maintenance fee	\$ 13,822	\$ 18,798
 EXPENDITURES		
Judiciary and court related:		
Salaries	<u>13,000</u>	<u>19,000</u>
 NET CHANGE IN FUND BALANCE	 822	 (202)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>191</u>	 <u>393</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 1,013</u>	 <u>\$ 191</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 7,201	\$ 10,307
Interest and investment income	<u>187</u>	<u>-</u>
Total revenues	<u>7,388</u>	<u>10,307</u>
 EXPENDITURES		
Judiciary and court related:		
Telephone	3,032	-
Other	<u>5,792</u>	<u>25,190</u>
Total expenditures	<u>8,824</u>	<u>25,190</u>
 NET CHANGE IN FUND BALANCE		
	(1,436)	(14,883)
 FUND BALANCE AT BEGINNING OF YEAR		
	<u>19,032</u>	<u>33,915</u>
 FUND BALANCE AT END OF YEAR		
	<u>\$ 17,596</u>	<u>\$ 19,032</u>

**LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses	\$ 10,521	\$ -
Interest and investment income	29	30
Miscellaneous revenue	<u>1,083</u>	<u>2,333</u>
Total revenues	11,633	2,363
 EXPENDITURES		
Public safety:		
Other	<u>1,065</u>	<u>4,148</u>
 NET CHANGE IN FUND BALANCE	10,568	(1,785)
 FUND BALANCE AT BEGINNING OF YEAR	<u>3,750</u>	<u>5,535</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 14,318</u>	<u>\$ 3,750</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 36,000	\$ 36,000	\$ 35,576	\$ 39,857
EXPENDITURES				
Judiciary and court related:				
Minor equipment	18,000	18,000	18,172	18,686
Maintenance contract	<u>18,000</u>	<u>18,000</u>	-	-
Total judiciary and court related	36,000	36,000	18,172	18,686
Capital outlay	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>36,000</u>	<u>36,000</u>	<u>28,172</u>	<u>18,686</u>
Excess of revenues over expenditures	-	-	7,404	21,171
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>(36,000)</u>	<u>-</u>	<u>(6,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (36,000)</u>	7,404	15,171
FUND BALANCE AT BEGINNING OF YEAR			<u>21,215</u>	<u>6,044</u>
FUND BALANCE AT END OF YEAR			<u>\$ 28,619</u>	<u>\$ 21,215</u>

LOGAN COUNTY, ILLINOIS
COUNTY CLERK'S DOCUMENT STORAGE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 15,000	\$ 15,000	\$ 31,453	\$ 18,589
GIS fee	<u>6,500</u>	<u>6,500</u>	<u>5,672</u>	<u>3,253</u>
Total revenues	21,500	21,500	37,125	21,842
EXPENDITURES				
General government:				
Computerization costs	<u>15,000</u>	<u>15,000</u>	<u>6,453</u>	<u>31,364</u>
NET CHANGE IN FUND BALANCE	<u>\$ 6,500</u>	<u>\$ 6,500</u>	30,672	(9,522)
FUND BALANCE AT BEGINNING OF YEAR			<u>78,077</u>	<u>87,599</u>
FUND BALANCE AT END OF YEAR			<u>\$ 108,749</u>	<u>\$ 78,077</u>

LOGAN COUNTY, ILLINOIS
HOTEL OPERATORS' OCCUPATION TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2005</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 90,000	\$ 90,000	\$ 96,826	\$ 103,196
EXPENDITURES				
County development:				
Administration	3,000	3,000	94,518	106
Brochures	2,000	2,000	-	883
Maintenance	1,000	1,000	-	1,733
Souvenirs	-	-	-	327
Meeting expense	1,000	1,000	-	2,874
Salaries	38,300	38,300	-	17,417
Salary - assistant	-	-	-	2,212
Payroll taxes	4,100	4,100	-	4,258
Postage	2,000	2,000	-	1,491
Telephone	1,500	1,500	-	1,497
Supplies and printing	1,000	1,000	-	792
Rent	3,800	3,800	-	3,150
Mileage and conference	1,000	1,000	-	2,473
Other	800	800	-	-
Special projects	10,000	10,000	-	43,856
Office equipment	-	-	-	3,071
Bookkeeping	2,500	2,500	-	3,709
Membership dues	2,000	2,000	-	1,436
Services	1,000	1,000	-	1,112
Insurance and bonds	-	-	-	1,021
	<u>75,000</u>	<u>75,000</u>	<u>94,518</u>	<u>93,418</u>
NET CHANGE IN FUND BALANCE	<u>\$ 15,000</u>	<u>\$ 15,000</u>	2,308	9,778
FUND BALANCE AT BEGINNING OF YEAR			<u>2,055</u>	<u>(7,723)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,363</u>	<u>\$ 2,055</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Miscellaneous revenue	\$ 1,000	\$ 1,000	\$ 1,871	\$ 1,571
 EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>1,364</u>	<u>1,587</u>
 NET CHANGE IN FUND BALANCE	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	507	(16)
 FUND BALANCE AT BEGINNING OF YEAR			<u>1,795</u>	<u>1,811</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 2,302</u>	<u>\$ 1,795</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 50,000	\$ 50,000	\$ 50,829	\$ 50,605
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	6,000	6,000	6,862	2,793
Courthouse deputies - sheriff	40,000	40,000	35,720	34,980
Courthouse deputies - civilian	7,000	7,000	9,315	10,035
Group insurance	-	-	-	70
Total expenditures	<u>53,000</u>	<u>53,000</u>	<u>51,897</u>	<u>47,878</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	(1,068)	2,727
FUND BALANCE AT BEGINNING OF YEAR			<u>5,729</u>	<u>3,002</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,661</u>	<u>\$ 5,729</u>

LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses:				
Assessments	\$ 61,160	\$ 61,160	\$ 60,842	\$ 62,809
Fees	250	250	150	200
Miscellaneous revenue	<u>1,000</u>	<u>1,000</u>	<u>1,108</u>	<u>2,202</u>
 Total revenues	 <u>62,410</u>	 <u>62,410</u>	 <u>62,100</u>	 <u>65,211</u>
 EXPENDITURES				
Public health:				
Coordinator salary	30,440	30,440	34,742	31,549
Payroll taxes	2,295	2,295	-	-
Postage	200	200	159	145
Office supplies	500	500	165	216
Truck repair	4,000	4,000	3,116	7,206
Printing	700	700	-	-
Auto mileage	300	300	90	159
Advertising/legal notices	200	200	25	110
Committee expenditures	650	650	650	536
Education (dues, subscriptions, conferences)	300	300	500	170
Illegal collection expense	300	300	-	-
Telephone	400	400	534	435
Container maintenance	700	700	42	28
Process and transport	9,900	9,900	7,536	7,650
Materials, miscellaneous	500	500	230	162
Container rent	1,200	1,200	1,342	1,159
Hired collectors	7,400	7,400	7,616	7,060
Truck reserve expenditures	3,000	3,000	-	-
Fuel and expenditures	5,000	5,000	5,762	4,988
Administration expenditures	600	600	1,200	600
Trailer expense	-	-	7,024	-
Insurance	<u>4,236</u>	<u>4,236</u>	<u>37</u>	<u>19</u>
 Total expenditures	 <u>72,821</u>	 <u>72,821</u>	 <u>70,770</u>	 <u>62,192</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (10,411)</u>	 <u>\$ (10,411)</u>	 (8,670)	 3,019
 FUND BALANCE AT BEGINNING OF YEAR			 <u>66,953</u>	 <u>63,934</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 58,283</u>	 <u>\$ 66,953</u>

**LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 35,072	\$ 37,873
EXPENDITURES				
Judiciary and court related:				
Electronic storage costs	34,000	34,000	22,747	18,502
Capital outlay	-	-	4,004	-
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>26,751</u>	<u>18,502</u>
Excess of revenues over expenditures	6,000	6,000	8,321	19,371
OTHER FINANCING USES				
Transfers out	-	-	-	<u>(8,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 6,000</u>	<u>\$ 6,000</u>	8,321	11,371
FUND BALANCE AT BEGINNING OF YEAR			<u>6,491</u>	<u>(4,880)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 14,812</u>	<u>\$ 6,491</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 3,500	\$ 3,500	\$ 4,770	\$ 3,880
 EXPENDITURES				
General government:				
Automation costs	<u>1,500</u>	<u>1,500</u>	<u>2,120</u>	<u>1,002</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ 2,000</u>	 <u>\$ 2,000</u>	 2,650	 2,878
 FUND BALANCE AT BEGINNING OF YEAR			 <u>6,724</u>	 <u>3,846</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 9,374</u>	 <u>\$ 6,724</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses	\$ 432,550	\$ 364,978
Interest and investment income	3,215	310
Miscellaneous revenue	<u>237,724</u>	<u>244,238</u>
Total revenues	<u>673,489</u>	<u>609,526</u>
 EXPENDITURES		
Public safety:		
Salaries and benefits	453,733	-
Telecommunications	50,830	-
Equipment maintenance	31,155	-
Rent	9,600	-
Conference and training	11,811	-
Consultant fees	10,895	-
Office and other	<u>33,155</u>	<u>608,373</u>
Total expenditures	<u>601,179</u>	<u>608,373</u>
 NET CHANGE IN FUND BALANCE	 72,310	 1,153
 FUND BALANCE AT BEGINNING OF YEAR	 <u>232,703</u>	 <u>231,550</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 305,013</u>	 <u>\$ 232,703</u>

LOGAN COUNTY, ILLINOIS
PUBLIC SAFETY COMPLEX COMMUNICATIONS EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	
REVENUES				
Interest and investment income	\$ 500	\$ 500	\$ 1,162	\$ 616
Miscellaneous revenue	<u>6,000</u>	<u>6,000</u>	<u>4,800</u>	<u>6,000</u>
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>5,962</u>	<u>6,616</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	5,000	5,000	1,045	873
Capital outlay	<u>-</u>	<u>-</u>	<u>121,306</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>122,351</u>	<u>873</u>
Excess (deficiency) of revenues over expenditures	1,500	1,500	(116,389)	5,743
OTHER FINANCING SOURCES				
Transfers in	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 10,500</u>	<u>\$ 10,500</u>	(107,389)	5,743
FUND BALANCE AT BEGINNING OF YEAR			<u>258,634</u>	<u>252,891</u>
FUND BALANCE AT END OF YEAR			<u>\$ 151,245</u>	<u>\$ 258,634</u>

**LOGAN COUNTY, ILLINOIS
HISTORIC SITES MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2005 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 11,250	\$ -	\$ -	\$ -
Historic site revenue	<u>11,250</u>	<u>11,250</u>	<u>24,258</u>	<u>24,546</u>
Total revenues	<u>22,500</u>	<u>11,250</u>	<u>24,258</u>	<u>24,546</u>
EXPENDITURES				
County development:				
Historic site operations	12,500	12,500	11,600	9,159
Main Street	<u>10,000</u>	<u>10,000</u>	<u>12,107</u>	<u>7,928</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>23,707</u>	<u>17,087</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (11,250)</u>	551	7,459
FUND BALANCE AT BEGINNING OF YEAR			<u>14,032</u>	<u>6,573</u>
FUND BALANCE AT END OF YEAR			<u>\$ 14,583</u>	<u>\$ 14,032</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 64,813	\$ 46,506
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>82,576</u>	<u>47,800</u>
 NET CHANGE IN FUND BALANCE	 (17,763)	 (1,294)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>240,284</u>	 <u>241,578</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 222,521</u>	 <u>\$ 240,284</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 8,958	\$ 8,344
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>8,177</u>	<u>6,435</u>
 NET CHANGE IN FUND BALANCE	 781	 1,909
 FUND BALANCE AT BEGINNING OF YEAR	 <u>21,317</u>	 <u>19,408</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 22,098</u>	 <u>\$ 21,317</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 172	\$ 119
 EXPENDITURES		
Judiciary and court related:		
Drug Fund expense	<u>7,179</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	 (7,007)	 119
 FUND BALANCE AT BEGINNING OF YEAR	 <u>7,007</u>	 <u>6,888</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ -</u>	 <u>\$ 7,007</u>

LOGAN COUNTY, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Interest and investment income	\$ 42	\$ 318
 EXPENDITURES		
General government:		
Working cash expenses	<u>320</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	 (278)	 318
 FUND BALANCE AT BEGINNING OF YEAR	 <u>53,118</u>	 <u>52,800</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,840</u>	 <u>\$ 53,118</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)**

	<u>2006</u>	<u>2005</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 11,160	\$ 635
Interest and investment income	<u>102</u>	<u>72</u>
Total revenues	<u>11,262</u>	<u>707</u>
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	5,790	2,165
Capital outlay	<u>1,639</u>	<u>-</u>
Total expenditures	<u>7,429</u>	<u>2,165</u>
 NET CHANGE IN FUND BALANCE	 3,833	 (1,458)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>42,245</u>	 <u>43,703</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 46,078</u>	 <u>\$ 42,245</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>	<u>2005</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 5,964	\$ 6,119
 EXPENDITURES		
General government	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	5,964	6,119
 FUND BALANCE AT BEGINNING OF YEAR	<u>15,175</u>	<u>9,056</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 21,139</u>	<u>\$ 15,175</u>

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2006**

	<u>Actual</u>
REVENUES	
Charges for services:	
Phone income	\$ 58,871
Commissary sales	<u>45,866</u>
Total revenues	<u>104,737</u>
 EXPENDITURES	
Public safety:	
Inmate and commissary supplies	35,559
Noncapital equipment and repairs	36,278
Miscellaneous	<u>4,472</u>
Total public safety expenditures	76,309
Capital outlay	<u>12,519</u>
Total expenditures	<u>88,828</u>
 NET CHANGE IN FUND BALANCE	 15,909
 FUND BALANCE AT BEGINNING OF YEAR	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 15,909</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2006
(With Comparative Actual Amounts for the Year Ended November 30, 2005)

	<u>2006</u>			<u>2005</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ 9,510	\$ 388
EXPENDITURES				
General government:				
Airport improvement projects	<u>15,000</u>	<u>15,000</u>	<u>11,822</u>	<u>6,338</u>
Deficiency of revenues over expenditures	(15,000)	(15,000)	(2,312)	(5,950)
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	12,688	(5,950)
FUND BALANCE AT BEGINNING OF YEAR			<u>9,341</u>	<u>15,291</u>
FUND BALANCE AT END OF YEAR			<u>\$ 22,029</u>	<u>\$ 9,341</u>

AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent. Agency Funds are fiduciary fund types.

Following are the individual 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 amounts held for 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.

AGENCY FUNDS (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
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2006

	Balance, November 30, <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2006</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 402,503	\$ 1,708,866	\$ 1,869,967	\$ 241,402
Liabilities:				
Due to other funds	\$ 96,524	\$ -	\$ 96,524	\$ -
Bail bonds outstanding	170,222	425,190	379,299	216,113
Due to other governments	<u>135,757</u>	<u>1,511,137</u>	<u>1,621,605</u>	<u>25,289</u>
	<u>\$ 402,503</u>	<u>\$ 1,936,327</u>	<u>\$ 2,097,428</u>	<u>\$ 241,402</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 850,212	\$ 850,212	\$ -
Liabilities:				
Due to others	\$ -	\$ 850,212	\$ 850,212	\$ -
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 64,476	\$ 877,794	\$ 872,871	\$ 69,399
Stamp inventory, at cost	<u>21,662</u>	<u>80,000</u>	<u>80,086</u>	<u>21,576</u>
	<u>\$ 86,138</u>	<u>\$ 957,794</u>	<u>\$ 952,957</u>	<u>\$ 90,975</u>
Liabilities:				
Due to other funds	\$ 23,883	\$ -	\$ 23,883	\$ -
Due to others	58,691	825,651	796,454	87,888
Due to other governments	<u>3,564</u>	<u>45,198</u>	<u>45,675</u>	<u>3,087</u>
	<u>\$ 86,138</u>	<u>\$ 870,849</u>	<u>\$ 866,012</u>	<u>\$ 90,975</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2006

	Balance, November 30, <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2006</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 13,462	\$ 110,620	\$ 107,859	\$ 16,223
Liabilities:				
Due to others	\$ 13,462	\$ 110,620	\$ 107,859	\$ 16,223
STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 25	\$ 1,191	\$ 997	\$ 219
Liabilities:				
Due to others	\$ 25	\$ 1,191	\$ 997	\$ 219
PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 39,729	\$ 89	\$ 120	\$ 39,698
Liabilities:				
Due to others	\$ 39,729	\$ 89	\$ 120	\$ 39,698
PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 11,868	\$ 6,203,435	\$ 6,203,955	\$ 11,348
Liabilities:				
Accrued salaries	\$ 5,824	\$ -	\$ 5,824	\$ -
Due to others	6,044	6,203,435	6,198,131	11,348
	<u>\$ 11,868</u>	<u>\$ 6,203,435</u>	<u>\$ 6,203,955</u>	<u>\$ 11,348</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2006

	<u>Balance,</u> <u>November 30,</u> <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2006</u>
AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 58,734	\$ 767,182	\$ 759,296	\$ 66,620
Due from other funds	<u>4,676</u>	<u>-</u>	<u>4,676</u>	<u>-</u>
	<u>\$ 63,410</u>	<u>\$ 767,182</u>	<u>\$ 763,972</u>	<u>\$ 66,620</u>
Liabilities:				
Due to others	<u>\$ 63,410</u>	<u>\$ 767,182</u>	<u>\$ 763,972</u>	<u>\$ 66,620</u>
 CONDEMNATION ESCROW FUND				
Assets:				
Cash and cash equivalents	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
Liabilities:				
Due to other funds	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>
 TRUST FUND FOR ESTATES FUND				
Assets:				
Cash and cash equivalents	<u>\$ 14,141</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 14,158</u>
Liabilities:				
Due to others	<u>\$ 14,141</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 14,158</u>
 TOWNSHIP MFT FUND				
Assets:				
Cash and cash equivalents	\$ 1,214,373	\$ 1,353,879	\$ 2,295,333	\$ 272,919
Certificates of deposit, at cost	-	800,000	-	800,000
Interest and other receivables	<u>104,223</u>	<u>136,720</u>	<u>104,223</u>	<u>136,720</u>
	<u>\$ 1,318,596</u>	<u>\$ 2,290,599</u>	<u>\$ 2,399,556</u>	<u>\$ 1,209,639</u>
Liabilities:				
Due to township road districts	\$ 1,318,519	\$ 2,186,376	\$ 2,360,919	\$ 1,143,976
Accounts payable	<u>77</u>	<u>65,663</u>	<u>77</u>	<u>65,663</u>
	<u>\$ 1,318,596</u>	<u>\$ 2,252,039</u>	<u>\$ 2,360,996</u>	<u>\$ 1,209,639</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2006

	<u>Balance,</u> <u>November 30,</u> <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2006</u>
TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 241,798	\$ 197,350	\$ 290,610	\$ 148,538
Certificates of deposit, at cost	-	100,000	-	100,000
Interest and other receivables	-	597	-	597
Due from other funds	<u>2,581</u>	<u>-</u>	<u>2,581</u>	<u>-</u>
	<u>\$ 244,379</u>	<u>\$ 297,947</u>	<u>\$ 293,191</u>	<u>\$ 249,135</u>
Liabilities:				
Accounts payable	\$ -	\$ 65,690	\$ -	\$ 65,690
Due to township road districts	<u>244,379</u>	<u>195,366</u>	<u>256,300</u>	<u>183,445</u>
	<u>\$ 244,379</u>	<u>\$ 261,056</u>	<u>\$ 256,300</u>	<u>\$ 249,135</u>
HIGHWAY STABILIZATION FUND				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 15,928</u>	<u>\$ -</u>	<u>\$ 15,928</u>
Liabilities:				
Due to township road districts	<u>\$ -</u>	<u>\$ 15,928</u>	<u>\$ -</u>	<u>\$ 15,928</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	<u>\$ 9,378</u>	<u>\$ 618,192</u>	<u>\$ 392,113</u>	<u>\$ 235,457</u>
Liabilities:				
Due to other governments	<u>\$ 9,378</u>	<u>\$ 618,192</u>	<u>\$ 392,113</u>	<u>\$ 235,457</u>
COUNTY COLLECTOR'S GENERAL TAX FUND				
Assets:				
Cash and cash equivalents	<u>\$ 246,374</u>	<u>\$ 29,712,872</u>	<u>\$ 29,728,851</u>	<u>\$ 230,395</u>
Liabilities:				
Accounts payable	\$ 926	\$ -	\$ -	\$ 926
Due to other funds	66,915	-	66,915	-
Due to taxing bodies	<u>178,533</u>	<u>29,779,787</u>	<u>29,728,851</u>	<u>229,469</u>
	<u>\$ 246,374</u>	<u>\$ 29,779,787</u>	<u>\$ 29,795,766</u>	<u>\$ 230,395</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2006**

	<u>Balance, November 30, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2006</u>
REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 6,704	\$ 50,001	\$ 42,253	\$ 14,452
Liabilities:				
Accounts payable	\$ -	\$ 176	\$ -	\$ 176
Due to other governments	6,704	50,001	42,429	14,276
	<u>\$ 6,704</u>	<u>\$ 50,177</u>	<u>\$ 42,429</u>	<u>\$ 14,452</u>
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 2,323,570	\$ 42,467,628	\$ 43,414,442	\$ 1,376,756
Certificates of deposit, at cost	-	900,000	-	900,000
Due from other funds	7,257	-	7,257	-
Interest and other receivables	104,223	137,317	104,223	137,317
Stamp inventory, at cost	21,662	80,000	80,086	21,576
	<u>\$ 2,456,712</u>	<u>\$ 43,584,945</u>	<u>\$ 43,606,008</u>	<u>\$ 2,435,649</u>
Liabilities:				
Accounts payable	\$ 1,003	\$ 131,529	\$ 77	\$ 132,455
Accrued salaries	5,824	-	5,824	-
Due to other funds	187,327	-	187,327	-
Bail bonds outstanding	170,222	425,190	379,299	216,113
Due to township road districts	1,562,898	2,397,670	2,617,219	1,343,349
Due to taxing bodies	178,533	29,779,787	29,728,851	229,469
Due to others	155,748	8,757,117	8,716,628	196,237
Due to other governments	195,157	2,225,808	2,102,939	318,026
	<u>\$ 2,456,712</u>	<u>\$ 43,717,101</u>	<u>\$ 43,738,164</u>	<u>\$ 2,435,649</u>