

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2007

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, 2007, 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, 2007, 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 August 13, 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 36 and 37 and the table of the analysis of funding progress related to historical pension information on pages 38 - 40 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. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2006, which are not presented with the accompanying financial statements. In our report dated January 25, 2008, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. In our opinion, the 2006 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2006 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
August 13, 2008

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2007**

STATEMENT 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,190,114
Certificates of deposit, at cost	6,455,871
Receivables:	
Sales tax	272,658
Income and replacement taxes	213,101
Property taxes	3,067,742
Other taxes	7,378
Grants	300,626
Interest	155,567
State salary reimbursements	82,164
Accounts	361,687
Inventory	14,791
Prepaid items	124,251
Capital assets not being depreciated	432,982
Capital assets being depreciated, net	<u>5,529,704</u>
TOTAL ASSETS	<u>\$ 20,208,636</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 367,620
Accrued salaries	70,449
Accrued interest payable	2,991
Unearned revenue - property taxes	3,067,742
Unearned revenue - other	38,313
Long-term obligations, due within one year:	
Compensated absences payable	201,669
Debt certificate	18,000
Notes payable	38,198
Capital leases	76,146
Long-term obligations, due in more than one year:	
Claims and judgments	50,000
Compensated absences payable	109,843
Debt certificate	483,500
Notes payable	162,358
Capital leases	115,829
Total liabilities	<u>4,802,658</u>
NET ASSETS	
Invested in capital assets, net of related debt	5,590,155
Restricted for:	
Tuberculosis sanitarium	133,062
Capital projects	22,029
Public health	55,690
Public safety	2,960
Judiciary and court related	330,259
Roads and bridges	7,402,659
Emergency telephone	140,539
Unrestricted net assets	<u>1,728,625</u>
Total net assets	<u>15,405,978</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 20,208,636</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2007**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 1,988,977
Public health	3,200,923
Public safety	2,969,769
Judiciary and court related	2,086,247
Roads and bridges	1,486,958
County development	557,497
Interest on long-term debt	<u>50,453</u>
TOTAL	<u>\$ 12,340,824</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>	
\$ 817,785	\$ 45,624	\$ 600,093	\$ (525,475)
1,150,399	1,526,120	-	(524,404)
886,870	25,281	246,807	(1,810,811)
1,013,777	19,929	-	(1,052,541)
184,146	-	21,717	(1,281,095)
266,154	-	-	(291,343)
-	-	-	(50,453)
<u>\$ 4,319,131</u>	<u>\$ 1,616,954</u>	<u>\$ 868,617</u>	<u>(5,536,122)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	2,946,235
Income tax	1,268,529
Sales tax	1,625,239
Motor fuel taxes	705,819
Other taxes	160,916
Investment earnings	447,680
Franchise taxes based on gross receipts and other fees	18,539

Total general revenues	<u>7,172,957</u>
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Change in net assets	1,636,835
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Net assets, beginning of year	<u>13,769,143</u>
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Net assets, end of year	<u>\$ 15,405,978</u>
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The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2007**

	County General Fund
ASSETS	
Cash and cash equivalents	\$ 647,874
Certificates of deposit, at cost	178,720
Receivables:	
Sales tax	272,658
Income and replacement taxes	213,101
Property taxes	1,296,973
Hotel and historic sites tax	-
Grants	-
Interest	-
State salary reimbursements	82,164
Accounts	34,980
Inventory	-
Prepaid items	124,251
Due from other funds	530,031
TOTAL ASSETS	\$ 3,380,752
LIABILITIES AND FUND BALANCES (DEFICIT)	
Liabilities:	
Accounts payable	\$ 96,732
Accrued salaries	-
Due to other funds	1,161,386
Unearned revenue - property taxes	1,296,973
Unearned revenue - other	-
Total liabilities	2,555,091
Fund balances (deficit):	
Reserved for working cash	-
Reserved for inventory	-
Reserved for prepaid items	124,251
Unreserved, reported in:	
General Fund	701,410
Special Revenue Funds	-
Capital Projects Fund	-
Total fund balances (deficit)	825,661
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	\$ 3,380,752

STATEMENT 3

Major Governmental Funds				
County Health Department Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Activities
\$ 783,537	\$ -	\$ 726,453	\$ 1,032,250	\$ 3,190,114
96,597	-	3,880,000	2,300,554	6,455,871
-	-	-	-	272,658
-	-	-	-	213,101
300,507	800,000	-	670,262	3,067,742
-	-	-	7,378	7,378
300,626	-	-	-	300,626
-	-	100,679	54,888	155,567
-	-	-	-	82,164
185,021	-	50,864	90,822	361,687
-	-	-	14,791	14,791
-	-	-	-	124,251
-	-	-	1,164,421	1,694,452
<u>\$ 1,666,288</u>	<u>\$ 800,000</u>	<u>\$ 4,757,996</u>	<u>\$ 5,335,366</u>	<u>\$ 15,940,402</u>
\$ 54,346	\$ -	\$ -	\$ 216,542	\$ 367,620
57,459	-	-	12,990	70,449
-	146,277	20,378	366,411	1,694,452
300,507	800,000	-	670,262	3,067,742
38,313	-	-	-	38,313
<u>450,625</u>	<u>946,277</u>	<u>20,378</u>	<u>1,266,205</u>	<u>5,238,576</u>
-	-	-	52,883	52,883
-	-	-	14,791	14,791
-	-	-	-	124,251
-	-	-	-	701,410
1,215,663	(146,277)	4,737,618	3,979,458	9,786,462
-	-	-	22,029	22,029
<u>1,215,663</u>	<u>(146,277)</u>	<u>4,737,618</u>	<u>4,069,161</u>	<u>10,701,826</u>
<u>\$ 1,666,288</u>	<u>\$ 800,000</u>	<u>\$ 4,757,996</u>	<u>\$ 5,335,366</u>	<u>\$ 15,940,402</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, 2007**

Total fund balances - governmental funds		\$ 10,701,826
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.		5,962,686
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(2,991)
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:		
Claims and judgments	\$ (50,000)	
Compensated absences payable	(311,512)	
Debt certificate	(501,500)	
Notes payable	(200,556)	
Capital leases	<u>(191,975)</u>	
Total long-term liabilities		<u>(1,255,543)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 15,405,978</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, 2007

	County General Fund
REVENUES	
Property taxes and payments in lieu of taxes	\$ 1,189,873
Income taxes	1,268,529
Sales tax	1,625,239
Hotel and historic site tax	-
Inheritance tax	22,358
Other intergovernmental revenues	602,249
Federal and state operating and capital grants	57,453
Fines, fees, forfeitures, and licenses	1,187,471
Charges for services	43,746
Interest and investment income	27,524
Other revenues	10,670
Total revenues	6,035,112
EXPENDITURES	
Current:	
General government	1,729,328
County development	221,343
Public health	-
Public safety	1,778,533
Judiciary and court related	1,736,736
Roads and bridges	-
Retirement system	-
Capital outlay	191,635
Debt service:	
Principal	31,137
Interest	34,802
Total expenditures	5,723,514
Excess (deficiency) of revenues over expenditures	311,598
OTHER FINANCING SOURCES (USES)	
Proceeds from capital lease	83,572
Transfers in	25,000
Transfers out	(267,000)
Total other financing sources (uses)	(158,428)
CHANGE IN FUND BALANCES	153,170
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	672,491
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 825,661

STATEMENT 5

Major Governmental Funds				
County Health Department Fund	Illinois Municipal Retirement Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 335,374	\$ 699,652	\$ -	\$ 721,336	\$ 2,946,235
-	-	-	-	1,268,529
-	-	-	-	1,625,239
-	-	-	138,558	138,558
-	-	-	-	22,358
-	-	723,787	-	1,326,036
1,526,120	-	-	301,905	1,885,478
-	-	-	887,592	2,075,063
1,037,457	-	-	401,989	1,483,192
37,698	-	232,050	150,408	447,680
50,288	-	-	774,736	835,694
<u>2,986,937</u>	<u>699,652</u>	<u>955,837</u>	<u>3,376,524</u>	<u>14,054,062</u>
-	-	-	144,891	1,874,219
-	-	-	327,022	548,365
2,720,030	-	-	128,651	2,848,681
-	-	-	943,199	2,721,732
-	-	-	186,888	1,923,624
-	-	768,642	958,933	1,727,575
-	852,350	-	-	852,350
19,742	-	-	931,622	1,142,999
212,272	-	-	-	243,409
16,572	-	-	-	51,374
<u>2,968,616</u>	<u>852,350</u>	<u>768,642</u>	<u>3,621,206</u>	<u>13,934,328</u>
<u>18,321</u>	<u>(152,698)</u>	<u>187,195</u>	<u>(244,682)</u>	<u>119,734</u>
-	-	-	-	83,572
40,672	-	-	267,000	332,672
-	-	-	(65,672)	(332,672)
<u>40,672</u>	<u>-</u>	<u>-</u>	<u>201,328</u>	<u>83,572</u>
58,993	(152,698)	187,195	(43,354)	203,306
<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>\$ 1,215,663</u>	<u>\$ (146,277)</u>	<u>\$ 4,737,618</u>	<u>\$ 4,069,161</u>	<u>\$ 10,701,826</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, 2007**

Net change in fund balances - total governmental funds \$ 203,306

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.

Capital outlay	1,142,999
Depreciation expense	<u>(550,935)</u>
	<u>592,064</u>

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.

Proceeds from capital lease	(83,572)
Principal repayments:	
Debt certificate	17,500
Notes payable	212,272
Capital leases	<u>13,637</u>
	<u>159,837</u>

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:

Airport Capital Grant	600,093
Accrued interest	921
Loss on disposal of capital assets	(12,304)
Other accrued liabilities	112,964
Accrued compensated absences	<u>(20,046)</u>
	<u>681,628</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 1,636,835**

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2007

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 927,717
Certificates of deposit, at cost	875,000
Interest and other receivables	134,254
Stamp inventory, at cost	<u>21,977</u>
TOTAL ASSETS	<u>\$ 1,958,948</u>
LIABILITIES	
Accounts payable	\$ 47,632
Bail bonds outstanding	205,911
Due to township road districts	1,159,119
Due to taxing bodies	218,640
Due to others	235,556
Due to other governments	<u>92,090</u>
TOTAL LIABILITIES	<u>\$ 1,958,948</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

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, 2007

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, 2007

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

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)

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

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 the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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, 2007

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, 2007

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, 2007

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.

(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, 2007**

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits (Continued)

At November 30, 2007, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$9,781,684 (excludes \$60,881 in cash on hand and undeposited receipts) and the bank balance was \$10,165,497. Of the bank balance, \$1,631,266 was covered by Federal depository insurance and \$8,469,538 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2007, \$64,693 of the County's bank balance of \$10,165,497 was exposed to custodial credit risk as it was uninsured and uncollateralized.

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, 2007, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 7,330,871
Illinois Funds - money market fund	1,036,137
Repurchase agreements	<u>570,000</u>
	<u>\$ 8,937,008</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, 2007**

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, 2007, 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, 2007 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2007 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 3,190,114	\$ 927,717	\$ 4,117,831
Certificates of deposit	<u>6,455,871</u>	<u>875,000</u>	<u>7,330,871</u>
Total	<u>\$ 9,645,985</u>	<u>\$ 1,802,717</u>	<u>\$ 11,448,702</u>
Deposits			\$ 9,781,684
Cash on hand			60,881
Money market funds			1,036,137
Repurchase agreements			<u>570,000</u>
Total			<u>\$ 11,448,702</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, 2007

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 2006 tax levy is reflected as revenue in fiscal year 2007 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2007 to be collected in 2008 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2008.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2007 was as follows:

	Balance at November 30, <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	Balance at November 30, <u>2007</u>
Governmental activities:				
Not depreciated:				
Land	\$ 310,942	\$ -	\$ -	\$ 310,942
Software implementation in progress	<u>-</u>	<u>122,040</u>	<u>-</u>	<u>122,040</u>
Total capital assets not being depreciated	<u>310,942</u>	<u>122,040</u>	<u>-</u>	<u>432,982</u>
Depreciated:				
Infrastructure and land improvements	755,359	615,480	-	1,370,839
Buildings and improvements	3,720,852	275,465	(20,764)	3,975,553
Machinery and equipment	<u>4,518,887</u>	<u>852,147</u>	<u>(88,716)</u>	<u>5,282,318</u>
Total capital assets being depreciated, gross	<u>8,995,098</u>	<u>1,743,092</u>	<u>(109,480)</u>	<u>10,628,710</u>
Less accumulated depreciation for:				
Infrastructure and land improvements	(396,656)	(20,924)	-	(417,580)
Buildings and improvements	(1,796,873)	(70,596)	20,591	(1,846,878)
Machinery and equipment	<u>(2,451,718)</u>	<u>(459,415)</u>	<u>76,585</u>	<u>(2,834,548)</u>
Total accumulated depreciation	<u>(4,645,247)</u>	<u>(550,935)</u>	<u>97,176</u>	<u>(5,099,006)</u>
Capital assets being depreciated, net	<u>4,349,851</u>	<u>1,192,157</u>	<u>(12,304)</u>	<u>5,529,704</u>
Total capital assets, net	<u>\$ 4,660,793</u>	<u>\$ 1,314,197</u>	<u>\$ (12,304)</u>	<u>\$ 5,962,686</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 4 - CAPITAL ASSETS (CONTINUED)

A loss on disposal of assets of \$12,304 is included in the general government expenditures in the government-wide statement of revenue, expenditures, and changes in fund balance.

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 191,635
Expenditures from Health Department	19,742
Expenditures from Special Revenue Funds	931,622
Software capital lease entered into by the County	122,040
Capital assets provided directly to the County as part of a capital grant	<u>600,093</u>
	<u><u>\$ 1,865,132</u></u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 129,109
Public health	99,932
Public safety	176,342
Judiciary and court related	31,615
Roads and bridges	111,419
County development	<u>2,518</u>
Total depreciation expense - governmental activities	<u><u>\$ 550,935</u></u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2007 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	\$ 10,000	\$ -	\$ -	\$ -
Public safety complex charge	6,000	-	-	-
Franchise fees	4,119	-	-	-
Telephone surcharges	-	-	-	36,700
Grants	-	-	-	53,042
Fees for services provided	-	185,021	7,924	1,080
Victim witness coordinator	9,167	-	-	-
Elections reimbursements	1,398	-	-	-
Motor fuel tax	-	-	42,940	-
Other	<u>4,296</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 34,980</u></u>	<u><u>\$ 185,021</u></u>	<u><u>\$ 50,864</u></u>	<u><u>\$ 90,822</u></u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2007:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2006	\$ -
Additions	300,000
Retirements	<u>(300,000)</u>
Balance at November 30, 2007	<u><u>\$ -</u></u>

The 2007 tax anticipation warrant was dated June 11, 2007 and was repaid on July 11, 2007, plus interest at 3.59 percent. The tax anticipation warrant was used to meet the cash flow needs of the County until real estate payments were received.

NOTE 7 - 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 also includes claims and judgments for which the County is liable.

Changes in long-term debt obligations for the year ended November 30, 2007 are as follows:

	<u>November 30, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2007</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 519,000	\$ -	\$ 17,500	\$ 501,500	\$ 18,000
Notes payable	412,828	-	212,272	200,556	38,198
Capital leases	-	205,612	13,637	191,975	76,146
Claims and judgments	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total	<u>\$ 981,828</u>	<u>\$ 205,612</u>	<u>\$ 243,409</u>	<u>\$ 944,031</u>	<u>\$ 132,344</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 7 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES (CONTINUED)

At November 30, 2007, 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 cooperation with the City of Lincoln. The land was subsequently turned over to a private organization 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 required 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 had 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. 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. This note is secured by a real estate mortgage on the purchased property.

Capital Lease Obligations

The County entered into a capitalized lease in September 2007 for accounting software. The original amount of the lease was \$122,040. The terms of the lease run from October 1, 2007 to September 30, 2010 and require monthly payments of \$3,945. The software acquired under this lease has been capitalized and had a net book value of \$122,040 at November 30, 2007.

The County additionally entered into a lease agreement in November 2007 for police vehicles. The original amount of the lease was \$83,572. The terms of the lease run from November 15, 2007 to November 15, 2009 and require an annual payment of \$43,272, including interest. The vehicles under lease have been capitalized and have a net book value at November 30, 2007 of \$83,572, as the vehicles had not yet been placed in service.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 7 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES (CONTINUED)

Capital Lease Obligations (Continued)

The annual requirements to amortize debt outstanding at November 30, 2007 are as follows:

<u>Year Ending November 30,</u>	<u>Debt Certificates</u>		<u>Note Payable</u>		<u>Capital Leases</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2008	\$ 18,000	\$ 30,711	\$ 38,198	\$ 8,676	\$ 76,146	\$ 10,520	\$ 132,344	\$ 49,907
2009	19,000	29,846	40,032	6,843	81,961	8,651	140,993	45,340
2010	20,000	28,898	41,952	4,922	33,868	1,637	95,820	35,457
2011	21,000	27,866	43,965	2,909	-	-	64,965	30,775
2012	22,500	26,744	36,409	817	-	-	58,909	27,561
2013-2017	131,500	112,846	-	-	-	-	131,500	112,846
2018-2022	179,500	65,258	-	-	-	-	179,500	65,258
2023-2024	90,000	7,852	-	-	-	-	90,000	7,852
Total	\$ 501,500	\$ 330,021	\$ 200,556	\$ 24,167	\$ 191,975	\$ 20,808	\$ 894,031	\$ 374,996

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 arise from 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, 2007, using the 2007 assessed value of all taxable property of \$399,150,503, the statutory limit for the County was \$11,475,577, providing a debt margin of \$10,581,546.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2007, the County reflected accrued compensated absences totaling \$311,512; of this amount, \$201,669 is expected to be paid in the next year. Accrued compensated absences activity during 2007 is as follows:

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007**

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental <u>Activities</u>
Balance, November 30, 2006	\$ 291,466
Amount accumulated	208,737
Amount paid	<u>(188,691)</u>
Balance, November 30, 2007	<u>\$ 311,512</u>
Due within one year	<u>\$ 201,669</u>

NOTE 9 - 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>	Excess Actual Over Final Budget
County Health Department Fund	\$ 2,875,884	\$ 2,968,616	\$ 92,732
Special Revenue Funds:			
Airport Operating Fund	107,500	124,756	17,256
County Highway Fund	843,648	956,194	112,546
Ambulance Service Fund	153,000	163,558	10,558
County Clerk's Document Storage System Fund	5,000	16,721	11,721
Hotel Operators' Occupation Tax Fund	81,302	112,836	31,534
Court Security Fund	54,598	64,434	9,836
Solid Waste Fund	79,939	79,998	59
Tax Sale Automation Fund	2,000	2,107	107
Public Safety Complex Communications Equipment Replacement Fund	5,000	166,394	161,394
Historic Sites Motel Tax Fund	21,600	26,518	4,918

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

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

Due to General Fund from:	
Other General Fund accounts	\$ 510,000
Other nonmajor governmental funds	<u>20,031</u>
Total due to General Fund from other funds	<u>\$ 530,031</u>
Due to other nonmajor governmental funds from:	
General Fund	\$ 651,386
Illinois Municipal Retirement Fund	146,277
County Motor Fuel Tax Fund	20,378
Other nonmajor governmental funds	<u>346,380</u>
	<u>\$ 1,164,421</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, 2007 consisted of the following:

Transfers to the General Fund from:	
Other nonmajor 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 nonmajor governmental funds	<u>\$ 40,672</u>

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

Transfers to other nonmajor governmental funds from:	
General Fund	<u>\$ 267,000</u>

These transfers were made to transfer funds to subsidize operations.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007

NOTE 9 - 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:	
Public Safety Complex Account	\$ 15,836
Audit Account	13,306
Elections Account	117,026
Juvenile and Welfare Account	397
Special Revenue Funds:	
Illinois Municipal Retirement Fund	146,277
Emergency Management Agency Fund	96,413
Court Security Fund	412
Public Safety Complex Communications Equipment Replacement Fund	2

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's State Forfeiture Fund
- Sheriff's Drug Forfeiture Fund
- 911 Emergency System Fund
- Probation Services Fund
- Law Library Fund
- State's Attorney's Federal Forfeiture Fund
- Working Cash
- Indemnity Fund
- Tax Sale in Error Fund
- Inmate Benefit Fund
- Police Vehicle 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. 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, 2007

NOTE 10 - 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 2007 and 2006 were:

	Unemployment Claims	
	2007	2006
Balance, beginning of year	\$ -	\$ 6,317
Claims incurred	2,000	2,527
Claims paid	(2,000)	(8,844)
Balance, end of year	\$ -	\$ -

NOTE 11 - PENSION PLAN

(a) Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), an agent-multiple-employer public employee retirement system, provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF 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 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, 2007**

NOTE 11 - 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)	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 2007 was as follows:

SLEP	17.94% of payroll
ECO	21.98% of payroll
All other qualified employees	7.07% 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, 2007 was 25 years.

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

SLEP	\$ 127,552
ECO	\$ 81,610
All other qualified employees	\$ 298,537

The required contribution was determined as part of the December 31, 2005 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 10.0 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF 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 2007 actuarial valuation were based on the 2002-2004 Experience Study.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2007**

NOTE 11 - PENSION PLAN (CONTINUED)

(c) Trend Information

Trend information for the three years ended November 30, 2007 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, 2007	\$ 298,537	100%	\$0
December 31, 2006	312,799	100	0
December 31, 2005	271,670	100	0
<u>SLEP</u>			
December 31, 2007	\$ 127,552	100%	\$0
December 31, 2006	122,981	100	0
December 31, 2005	111,355	100	0
<u>ECO</u>			
December 31, 2007	\$ 81,610	100%	\$0
December 31, 2006	74,711	100	0
December 31, 2005	74,025	100	0

(d) Change in Actuarial Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2007 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, 2007

NOTE 12 - LITIGATION

The County is a defendant in several claims and lawsuits. The County has established a \$50,000 liability reserve to cover the costs related to the defense of some of these liabilities. The County intends to defend these claims. No amount has been accrued in these financial statements beyond the amount previously discussed as the outcomes of the pending matters are uncertain and the amount of liability, if any, cannot be determined.

NOTE 13 - 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:	
2008	\$ 43,357
2009	43,357
2010	19,179
2011	19,067
2012	<u>9,623</u>
Total	<u>\$ 134,583</u>

The expense recognized under these agreements during 2007 was \$33,300.

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, 2007

NOTE 14 - 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, 2007

	General Fund		
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Property tax and payments in lieu of taxes	\$ 1,178,702	\$ 1,178,702	\$ 1,189,873
Income tax	1,110,000	1,110,000	1,268,529
Sales taxes	1,455,000	1,455,000	1,625,239
Inheritance taxes	15,000	15,000	22,358
Other intergovernmental revenues	543,667	543,768	602,249
Federal and state operating grants	6,000	6,000	57,453
Fines, fees, forfeitures, and licenses	1,105,750	1,105,750	1,187,471
Charges for services	70,353	70,353	43,746
Interest and investment income	40,000	40,000	27,524
Miscellaneous revenue	13,200	13,200	10,670
Total revenues	5,537,672	5,537,773	6,035,112
EXPENDITURES			
Current:			
General government	1,995,684	1,995,684	1,729,328
County development	218,802	218,802	221,343
Public health	-	-	-
Public safety	1,925,011	1,925,011	1,778,533
Judiciary and court related	1,849,720	1,849,720	1,736,736
Retirement system	-	-	-
Capital outlay	-	-	191,635
Debt service:			
Principal retired	49,000	49,000	31,137
Interest and charges	-	-	34,802
Total expenditures	6,038,217	6,038,217	5,723,514
Excess (deficiency) of revenues over expenditures	(500,545)	(500,444)	311,598
OTHER FINANCIAL SOURCES (USES)			
Proceeds from capital lease	-	-	83,572
Transfers in	31,000	31,000	25,000
Transfers out	(267,000)	(267,000)	(267,000)
Total other financing sources (uses)	(236,000)	(236,000)	(158,428)
CHANGE IN FUND BALANCES	\$ (736,545)	\$ (736,444)	153,170
FUND BALANCES AT BEGINNING OF YEAR			672,491
FUND BALANCES AT END OF YEAR			\$ 825,661

<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>
\$ 11,171	\$ 337,007	\$ 335,374	\$ (1,633)	\$ 700,000	\$ 699,652	\$ (348)
158,529	-	-	-	-	-	-
170,239	-	-	-	-	-	-
7,358	-	-	-	-	-	-
58,481	-	-	-	-	-	-
51,453	1,299,802	1,526,120	226,318	-	-	-
81,721	-	-	-	-	-	-
(26,607)	832,306	1,037,457	205,151	-	-	-
(12,476)	13,750	37,698	23,948	-	-	-
(2,530)	81,919	50,288	(31,631)	-	-	-
<u>497,339</u>	<u>2,564,784</u>	<u>2,986,937</u>	<u>422,153</u>	<u>700,000</u>	<u>699,652</u>	<u>(348)</u>
266,356	-	-	-	-	-	-
(2,541)	-	-	-	-	-	-
-	2,682,003	2,720,030	(38,027)	-	-	-
146,478	-	-	-	-	-	-
112,984	-	-	-	-	-	-
-	-	-	-	880,500	852,350	28,150
(191,635)	-	19,742	(19,742)	-	-	-
17,863	193,881	212,272	(18,391)	-	-	-
(34,802)	-	16,572	(16,572)	-	-	-
<u>314,703</u>	<u>2,875,884</u>	<u>2,968,616</u>	<u>(92,732)</u>	<u>880,500</u>	<u>852,350</u>	<u>28,150</u>
<u>182,636</u>	<u>(311,100)</u>	<u>18,321</u>	<u>514,885</u>	<u>(180,500)</u>	<u>(152,698)</u>	<u>(28,498)</u>
83,572	-	-	-	-	-	-
(6,000)	40,672	40,672	-	-	-	-
-	-	-	-	-	-	-
<u>77,572</u>	<u>40,672</u>	<u>40,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 889,614</u>	<u>\$ (270,428)</u>	58,993	<u>\$ 329,421</u>	<u>\$ (180,500)</u>	(152,698)	<u>\$ 27,802</u>
		<u>1,156,670</u>			<u>6,421</u>	
		<u>\$ 1,215,663</u>			<u>\$ (146,277)</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2007**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$ 12,987,055	\$ 12,196,838	\$ (790,217)	106.48%	\$ 4,222,584	0.00%
12/31/06	12,004,858	11,305,380	(699,478)	106.19%	4,036,112	0.00%
12/31/05	10,518,156	9,564,164	(953,992)	109.97%	3,881,001	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$13,765,185. On a market basis the funded ratio would be 112.86 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 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, 2007**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$ 1,946,493	\$ 2,449,819	\$ 503,326	79.45%	\$ 710,994	70.79%
12/31/06	1,568,489	2,331,800	763,311	67.27%	710,052	107.50%
12/31/05	1,730,602	2,396,061	665,459	72.23%	684,000	97.29%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$2,191,782. On a market basis the funded ratio would be 89.47 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

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

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ELECTED COUNTY OFFICIALS - ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2007**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	\$ 835,685	\$ 1,382,914	\$ 547,229	60.43%	\$ 371,294	147.38%
12/31/06	820,864	1,277,230	456,366	64.27%	350,097	130.35%
12/31/05	441,489	627,295	185,806	70.38%	343,821	54.04%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$869,781. On a market basis the funded ratio would be 62.89 percent.

Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 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, 2007

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 2007, the County Health Department Fund exceeded budgeted expenditures by \$92,732.

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 providing 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, 2007
(With Comparative Total for November 30, 2006)**

	<u>County General Account</u>	<u>Public Safety Complex Account</u>	<u>Audit Account</u>
ASSETS			
Cash and cash equivalents	\$ 607,323	\$ -	\$ -
Certificates of deposit, at cost	178,720	-	-
Receivables:			
Sales tax	272,658	-	-
Income and replacement taxes	213,101	-	-
Property taxes	1,126,973	-	-
Grants	-	-	-
State salary reimbursements	82,164	-	-
Accounts	27,582	6,000	-
Prepaid items	124,251	-	-
Due from other funds	<u>20,031</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,652,803</u>	<u>\$ 6,000</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 55,209	\$ 6,958	\$ 12,000
Due to other funds	1,027,562	14,878	1,306
Unearned revenue - property taxes	<u>1,126,973</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,209,744</u>	<u>21,836</u>	<u>13,306</u>
Fund balances:			
Fund balance, reserved:			
Reserved for prepaids	124,251	-	-
Fund balance, unreserved	<u>318,808</u>	<u>(15,836)</u>	<u>(13,306)</u>
Total fund balances	<u>443,059</u>	<u>(15,836)</u>	<u>(13,306)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,652,803</u>	<u>\$ 6,000</u>	<u>\$ -</u>

<u>Liability Insurance Account</u>	<u>County Offices Account</u>	<u>Elections Account</u>	<u>Juvenile Support and Welfare Account</u>	<u>Community Development Account</u>	<u>Total</u>	
					<u>2007</u>	<u>2006</u>
\$ 9,468	\$ 9,014	\$ -	\$ 12,989	\$ 9,080	\$ 647,874	\$ 489,197
-	-	-	-	-	178,720	171,249
-	-	-	-	-	272,658	269,358
-	-	-	-	-	213,101	113,588
170,000	-	-	-	-	1,296,973	1,176,702
-	-	-	-	-	-	7,880
-	-	-	-	-	82,164	86,626
-	-	1,398	-	-	34,980	35,312
-	-	-	-	-	124,251	138,162
<u>270,000</u>	<u>240,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>530,031</u>	<u>418,385</u>
<u>\$ 449,468</u>	<u>\$ 249,014</u>	<u>\$ 1,398</u>	<u>\$ 12,989</u>	<u>\$ 9,080</u>	<u>\$ 3,380,752</u>	<u>\$ 2,906,459</u>
\$ -	\$ 8,395	\$ 784	\$ 13,386	\$ -	\$ 96,732	\$ 71,323
-	-	117,640	-	-	1,161,386	985,943
<u>170,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,296,973</u>	<u>1,176,702</u>
<u>170,000</u>	<u>8,395</u>	<u>118,424</u>	<u>13,386</u>	<u>-</u>	<u>2,555,091</u>	<u>2,233,968</u>
-	-	-	-	-	124,251	138,162
<u>279,468</u>	<u>240,619</u>	<u>(117,026)</u>	<u>(397)</u>	<u>9,080</u>	<u>701,410</u>	<u>534,329</u>
<u>279,468</u>	<u>240,619</u>	<u>(117,026)</u>	<u>(397)</u>	<u>9,080</u>	<u>825,661</u>	<u>672,491</u>
<u>\$ 449,468</u>	<u>\$ 249,014</u>	<u>\$ 1,398</u>	<u>\$ 12,989</u>	<u>\$ 9,080</u>	<u>\$ 3,380,752</u>	<u>\$ 2,906,459</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2007
(With Comparative Total for the Year Ended November 30, 2006)

	<u>County General Account</u>	<u>Public Safety Complex Account</u>	<u>Audit Account</u>
REVENUES			
Property taxes and payments in lieu of taxes	\$ 880,430	\$ -	\$ -
Income taxes	1,268,529	-	-
Sales taxes	1,625,239	-	-
Other taxes	22,114	-	-
Other intergovernmental revenues	602,249	-	-
Federal and state operating and capital grants	11,829	-	-
Fines, fees, forfeitures, and licenses	1,187,471	-	-
Charges for services	43,746	-	-
Interest and investment income	27,524	-	-
Miscellaneous revenue	1,582	-	-
Total revenues	<u>5,670,713</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	1,395,048	-	17,423
County development	202,593	-	-
Public safety	1,673,449	105,084	-
Judiciary and court related	1,452,946	-	-
Capital outlay	183,572	8,063	-
Debt service:			
Principal	31,137	-	-
Interest	34,802	-	-
Total expenditures	<u>4,973,547</u>	<u>113,147</u>	<u>17,423</u>
Excess (deficiency) of revenues over expenditures	<u>697,166</u>	<u>(113,147)</u>	<u>(17,423)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease	83,572	-	-
Transfers in	-	-	-
Transfers out	(267,000)	-	-
Transfers from (to) other subfunds	<u>(370,625)</u>	<u>60,000</u>	<u>35,000</u>
Total other financing sources (uses)	<u>(554,053)</u>	<u>60,000</u>	<u>35,000</u>
CHANGE IN FUND BALANCES	143,113	(53,147)	17,577
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>299,946</u>	<u>37,311</u>	<u>(30,883)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 443,059</u>	<u>\$ (15,836)</u>	<u>\$ (13,306)</u>

<u>Liability Insurance Account</u>	<u>County Offices Account</u>	<u>Elections Account</u>	<u>Juvenile Support and Welfare Account</u>	<u>Community Development Account</u>	<u>Total</u>	
					<u>2007</u>	<u>2006</u>
\$ 309,443	\$ -	\$ -	\$ -	\$ -	\$ 1,189,873	\$ 1,078,820
-	-	-	-	-	1,268,529	1,140,342
-	-	-	-	-	1,625,239	1,384,282
244	-	-	-	-	22,358	37,340
-	-	-	-	-	602,249	1,244,591
-	-	45,624	-	-	57,453	49,683
-	-	-	-	-	1,187,471	1,247,606
-	-	-	-	-	43,746	56,135
-	-	-	-	-	27,524	50,787
9,088	-	-	-	-	10,670	39,247
<u>318,775</u>	<u>-</u>	<u>45,624</u>	<u>-</u>	<u>-</u>	<u>6,035,112</u>	<u>6,328,833</u>
20,194	123,153	173,510	-	-	1,729,328	1,837,626
-	-	-	-	18,750	221,343	209,329
-	-	-	-	-	1,778,533	2,115,038
-	-	-	283,790	-	1,736,736	1,658,304
-	-	-	-	-	191,635	347,180
-	-	-	-	-	31,137	72,215
-	-	-	-	-	34,802	34,624
<u>20,194</u>	<u>123,153</u>	<u>173,510</u>	<u>283,790</u>	<u>18,750</u>	<u>5,723,514</u>	<u>6,274,316</u>
<u>298,581</u>	<u>(123,153)</u>	<u>(127,886)</u>	<u>(283,790)</u>	<u>(18,750)</u>	<u>311,598</u>	<u>54,517</u>
-	-	-	-	-	83,572	-
-	-	-	-	25,000	25,000	25,000
-	-	-	-	-	(267,000)	(9,000)
<u>(309,375)</u>	<u>290,000</u>	<u>-</u>	<u>295,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(309,375)</u>	<u>290,000</u>	<u>-</u>	<u>295,000</u>	<u>25,000</u>	<u>(158,428)</u>	<u>16,000</u>
(10,794)	166,847	(127,886)	11,210	6,250	153,170	70,517
<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>\$ 279,468</u>	<u>\$ 240,619</u>	<u>\$ (117,026)</u>	<u>\$ (397)</u>	<u>\$ 9,080</u>	<u>\$ 825,661</u>	<u>\$ 672,491</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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	\$ 866,702	\$ 866,702	\$ 877,932	\$ 934,177
Mobile home privilege and other taxes	<u>2,000</u>	<u>2,000</u>	<u>2,498</u>	<u>1,260</u>
Total property taxes and payments in lieu of taxes	<u>868,702</u>	<u>868,702</u>	<u>880,430</u>	<u>935,437</u>
Fines, fees, forfeitures, and licenses:				
Fines	565,000	565,000	{ 318,092	333,485
Circuit Clerk special	-	-	{ 252,466	280,676
Zoning/building permits	-	-	17,595	11,000
Drug fines	5,000	5,000	6,839	8,502
Circuit Clerk fees	250,000	250,000	176,033	188,581
County Clerk fees	150,000	150,000	177,915	190,575
Sheriff fees	100,000	100,000	115,549	133,044
States Attorney fees	10,000	10,000	5,418	5,740
Coroner fees	750	750	2,464	1,012
Treasurer and Assessor's fees	4,000	4,000	4,646	5,325
Franchise fees	11,000	11,000	18,539	10,562
Liquor licenses	4,000	4,000	3,839	4,364
Public Defender fees	6,000	6,000	9,599	9,748
County Collector receipts	-	-	66,176	64,992
Juvenile Probation fees	<u>-</u>	<u>-</u>	<u>12,301</u>	<u>-</u>
Total fines, fees, forfeitures, and licenses	<u>1,105,750</u>	<u>1,105,750</u>	<u>1,187,471</u>	<u>1,247,606</u>
Income taxes:				
Replacement tax	360,000	360,000	416,624	352,277
Income tax	<u>750,000</u>	<u>750,000</u>	<u>851,905</u>	<u>788,065</u>
Total income taxes	<u>1,110,000</u>	<u>1,110,000</u>	<u>1,268,529</u>	<u>1,140,342</u>
Sales taxes:				
Sales tax 1%	125,000	125,000	141,259	126,442
Sales tax 1/4%	465,000	465,000	508,736	477,828
Use tax	115,000	115,000	125,920	125,139
Public safety tax	<u>750,000</u>	<u>750,000</u>	<u>849,324</u>	<u>654,873</u>
Total sales taxes	<u>1,455,000</u>	<u>1,455,000</u>	<u>1,625,239</u>	<u>1,384,282</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>22,114</u>	<u>37,340</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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	\$ 146,566	\$ 128,258
Salary reimbursement probations officers	110,779	110,880	120,202	141,140
Salary reimbursement Supervisor of Assessments	15,000	15,000	19,000	18,250
Salary reimbursement child support	19,000	19,000	14,000	14,700
Salary reimbursement State's Attorney Drug Fund	10,000	10,000	55	17,045
Workforce incentive salary reimbursement	75,000	75,000	99,209	76,380
Waste management salary reimbursement	33,000	33,000	30,147	30,000
Victim Witness Program	5,000	5,000	14,167	20,000
Regional planning salary reimbursement	39,382	39,382	38,721	35,854
ETSB salary reimbursement	-	-	6,707	25,079
Salary reimbursement transport prisoners	-	-	-	(1,108)
Salary reimbursement for autopsies	-	-	-	2,793
Public Defender	46,496	46,496	47,150	18,084
Probation fees	70,010	70,010	66,325	70,010
Total other intergovernmental revenues	<u>543,667</u>	<u>543,768</u>	<u>602,249</u>	<u>596,485</u>
Federal and state operating grants				
Child Support Grant	6,000	6,000	11,829	11,858
Coroner Grant	-	-	-	1,361
ESDA Storm Grant	-	-	-	29,944
Sheriff's Grant	-	-	-	6,520
Total Federal and state operating grants	<u>6,000</u>	<u>6,000</u>	<u>11,829</u>	<u>49,683</u>
Charges for services:				
New complex lease	26,753	26,753	27,772	36,459
Township Assessor reimbursement	10,000	10,000	15,974	19,676
Reimbursement-911 for dispatcher	24,000	24,000	-	-
ETSB communications room rent	9,600	9,600	-	-
Total charges for services	<u>70,353</u>	<u>70,353</u>	<u>43,746</u>	<u>56,135</u>
Interest and investment income	<u>40,000</u>	<u>40,000</u>	<u>27,524</u>	<u>50,787</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES (CONTINUED)				
Miscellaneous revenue:				
General Fund insurance recovery	\$ -	\$ -	\$ -	\$ 15,105
Miscellaneous income	6,000	6,000	367	7,396
Scully Trust	-	-	500	500
Centennial Committee review	-	-	115	1,142
Administration fee	2,400	2,400	600	1,200
Total miscellaneous revenue	<u>8,400</u>	<u>8,400</u>	<u>1,582</u>	<u>25,343</u>
 Total revenues	 <u>5,222,872</u>	 <u>5,222,973</u>	 <u>5,670,713</u>	 <u>5,523,440</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	44,200	44,200	45,185	43,236
Salary of deputies	83,928	83,928	77,730	84,434
Salary extra help	15,000	15,000	14,207	11,209
Group insurance	17,088	17,088	17,096	16,991
Postage	8,500	8,500	6,723	6,085
Publication of notices	1,800	1,800	1,608	1,471
Office supplies and printing	8,200	8,200	8,014	9,697
Maintenance contracts	2,000	2,000	537	2,285
Dues, subscriptions, meetings	1,000	1,000	728	601
Office equipment	1,700	1,700	299	-
Total County Treasurer	<u>183,416</u>	<u>183,416</u>	<u>172,127</u>	<u>176,009</u>
 County Clerk:				
Salary of County Clerk	44,200	44,200	44,200	43,236
Salaries of deputies	130,701	130,701	130,034	130,115
Extra help	4,500	4,500	1,185	4,420
Group insurance	29,904	29,904	29,588	27,843
Postage	4,000	4,000	3,406	6,637
Computerization of records	3,500	3,500	1,147	1,836
Office supplies	6,500	6,500	5,473	6,979
Dues, subscriptions, meetings	1,100	1,100	1,162	969
Printing and legal notices	1,000	1,000	1,144	1,337
Office equipment and contracts	7,400	7,400	7,541	5,333
Registrations of births and deaths	700	700	723	547
Tax extension - PTELL Software	6,500	6,500	2,690	6,971
Document storage costs	30,000	30,000	28,739	24,832
Total County Clerk	<u>270,005</u>	<u>270,005</u>	<u>257,032</u>	<u>261,055</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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	\$ 26,609	\$ 26,609	\$ 26,609	\$ 24,258
Group insurance	4,272	4,272	-	-
Telephone	30,000	30,000	35,062	33,250
Small tools and equipment	500	500	654	494
Maintenance contracts	4,800	4,800	4,657	4,301
Scully expenditures	500	500	-	436
Total Courthouse buildings and grounds	<u>66,681</u>	<u>66,681</u>	<u>66,982</u>	<u>62,739</u>
Supervisor of Assessments:				
Salary of Supervisor	38,000	38,000	38,365	36,750
Salaries of clerks	93,557	93,557	74,696	88,251
Extra help	5,000	5,000	7,128	-
Group insurance	21,360	21,360	17,105	20,514
Postage	4,000	4,000	1,428	2,978
Printing and legal publications	5,500	5,500	5,549	2,490
Office supplies	2,500	2,500	2,375	2,869
Dues, subscriptions, and meetings	3,000	3,000	1,920	2,160
Office equipment	3,000	3,000	604	1,935
Computerization of records	-	-	138	-
Travel	4,000	4,000	2,415	3,112
Appraisal software	23,000	23,000	5,278	8,688
Total Supervisor of Assessments	<u>202,917</u>	<u>202,917</u>	<u>157,001</u>	<u>169,747</u>
County Board:				
County Board per diem	40,000	40,000	37,067	43,068
Salary County Board secretary	29,092	29,092	29,932	29,430
County Board part-time help	3,000	3,000	560	208
Group insurance County Board	52,000	52,000	36,055	38,094
County Board supplies	10,000	10,000	14,121	6,903
Dues, subscriptions, meetings	2,000	2,000	-	448
Coordinator and zoning officer	69,226	69,226	45,325	66,950
Total County Board	<u>205,318</u>	<u>205,318</u>	<u>163,060</u>	<u>185,101</u>
Other:				
Salary Board of Review	11,800	11,800	10,800	10,843
Group Insurance	12,332	12,332	-	-
Insurance and bonds	309,375	309,375	247,807	319,122
Professional fees	10,000	10,000	45,387	16,703
RC&D area	-	-	200	650

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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):				
Data processing	\$ 159,000	\$ 159,000	\$ 178,599	\$ 166,737
Administrative services	7,500	7,500	11,707	9,365
Group health insurance	10,000	10,000	9,997	36,449
Proval services - Alesandrini	-	-	-	35,318
Miscellaneous	5,000	5,000	10,910	3,493
Education Service Region	57,940	57,940	63,439	54,889
Total other	<u>582,947</u>	<u>582,947</u>	<u>578,846</u>	<u>653,569</u>
Total general government	<u>1,511,284</u>	<u>1,511,284</u>	<u>1,395,048</u>	<u>1,508,220</u>
County development:				
Aid to County Programs:				
Regional Planning Commission	18,898	18,898	18,898	18,898
Zoning expense	10,272	10,272	5,460	3,898
Waste management	19,248	19,248	19,248	19,248
Conservation service - mapping net	4,000	4,000	-	-
JTPA salary	75,000	75,000	90,390	76,411
Waste management salary expenditure	33,000	33,000	30,000	30,000
Regional Planning Director	32,384	32,384	38,597	35,854
Total County development	<u>192,802</u>	<u>192,802</u>	<u>202,593</u>	<u>184,309</u>
Public safety:				
County Coroner:				
Salary of Coroner	20,450	20,450	22,935	19,750
Deputy salary	11,500	11,500	9,960	10,018
Coroner's secretary	1,800	1,800	1,800	1,500
Supplies	1,600	1,600	104	1,064
Mileage	2,500	2,500	2,664	2,188
Rental allowance	1,750	1,750	2,258	1,502
Equipment	-	-	-	(86)
Group insurance	4,272	4,272	4,277	4,251
Training and education	3,000	3,000	2,247	1,602
Radio equipment and repair	2,000	2,000	2,647	2,827
Telephone	2,000	2,000	1,943	2,095
Total County Coroner	<u>50,872</u>	<u>50,872</u>	<u>50,835</u>	<u>46,711</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 55,195	\$ 55,195	\$ 56,180	\$ 53,495
Salary deputies	709,793	709,793	692,144	688,151
Salary correctional officers	193,489	193,489	194,368	184,527
Salary secretarial	66,015	66,015	66,032	61,374
Salary janitorial	35,000	35,000	32,423	32,338
Salary cooks	31,120	31,120	26,124	28,954
Salary part-time cooks	15,000	15,000	2,250	5,860
Deputy's overtime	45,000	45,000	38,928	38,793
Bailey Contract Settlement	7,627	7,627	7,627	6,127
Group insurance	132,432	132,432	128,863	142,942
Postage and printing	2,000	2,000	1,634	1,801
Office supplies	3,500	3,500	4,501	3,502
Maintenance contracts	17,000	17,000	19,041	27,935
Dues, subscriptions, meetings	2,500	2,500	1,734	2,577
Office equipment	2,250	2,250	2,006	1,947
Travel	7,500	7,500	3,533	894
Schools and training	6,000	6,000	-	1,548
Radio repair	5,000	5,000	4,390	3,730
Auto repair and maintenance	15,000	15,000	29,474	22,175
Gas and oil	150,000	150,000	60,816	65,210
Tools and maintenance supplies	7,500	7,500	18,343	14,336
Auxiliary police	2,500	2,500	581	611
Crime prevention program	750	750	36	211
Purchase of autos	-	-	-	325
Purchase of radios	10,000	10,000	2,502	9,298
Law enforcement equipment	5,000	5,000	5,842	3,965
Uniforms	15,000	15,000	11,022	23,899
Sheriff's Grant	-	-	1,275	-
Feeding prisoners	52,000	52,000	53,329	60,202
Prisoner medical	40,000	40,000	35,493	30,269
Total County Sheriff	<u>1,634,171</u>	<u>1,634,171</u>	<u>1,500,491</u>	<u>1,516,996</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	<u>131,968</u>	<u>131,968</u>	<u>122,123</u>	<u>122,119</u>
Total public safety	<u>1,817,011</u>	<u>1,817,011</u>	<u>1,673,449</u>	<u>1,685,826</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	\$ 43,400	\$ 43,400	\$ 43,400	\$ 42,436
Salary deputies	329,363	329,363	305,290	286,274
Salary extra help	5,000	5,000	12,618	24,635
Group insurance	46,992	46,992	43,113	42,766
Postage	8,500	8,500	8,170	8,456
Rental and service contracts	8,000	8,000	7,798	6,395
Office supplies	13,500	13,500	12,923	13,556
Dues, subscriptions, meetings	2,750	2,750	2,969	2,806
Office equipment	2,800	2,800	2,896	3,565
Child support system	-	-	6,379	4,326
Training and education	1,000	1,000	994	513
Travel	1,000	1,000	951	359
Total Circuit Clerk	<u>462,305</u>	<u>462,305</u>	<u>447,501</u>	<u>436,087</u>
States Attorney:				
Salary States Attorney	154,987	154,987	157,247	148,977
Salary of assistants	107,536	107,536	108,617	104,000
Salary secretarial	77,732	77,732	79,200	75,187
Salary Victim Witness	32,715	32,715	19,134	27,458
Group insurance	29,904	29,904	29,566	29,740
Postage and supplies	10,000	10,000	12,021	10,050
Rental and service contracts	5,500	5,500	3,981	3,531
Subpoenas and court costs	6,000	6,000	614	1,810
Office expenditure	7,500	7,500	1,723	1,186
Dues, subscriptions, meetings	11,000	11,000	9,294	199
Computer software	5,000	5,000	2,633	2,794
Trial costs and witness fees	10,000	10,000	2,240	4,914
Equipment and maintenance contracts	2,500	2,500	81	931
Appellate Prosecutor Service	12,530	12,530	-	22,000
Total States Attorney	<u>472,904</u>	<u>472,904</u>	<u>426,351</u>	<u>432,777</u>
Adult and juvenile probation:				
Salary chief probation officer	64,668	64,668	64,668	62,542
Salary adult probation officer	42,801	42,801	42,801	41,394
Salary adult probation officer 2	34,473	34,473	34,473	33,339
Adult probation officer 3	32,585	32,585	32,585	31,514
Salary juvenile probation officer	36,719	36,719	36,719	35,512
Salary secretarial	20,838	20,838	20,838	20,153
Group insurance	25,632	25,632	25,660	12,742

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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	\$ 3,363	\$ 3,506
Conferences	1,000	1,000	747	182
Office equipment	5,000	5,000	4,107	2,791
Travel	1,000	1,000	907	852
Total adult and juvenile probation	<u>269,716</u>	<u>269,716</u>	<u>266,868</u>	<u>244,527</u>
Public Defender:				
Salary Public Defender	69,744	69,744	72,664	65,108
Second assistant public defender	22,500	22,500	23,437	19,123
Salary of assistant	29,000	29,000	29,000	26,226
Salary secretarial	18,095	18,095	16,587	19,008
Group insurance	8,544	8,544	217	1,123
Postage and supplies	9,000	9,000	6,917	833
Books and transcripts	1,000	1,000	2,250	7,750
Dues	6,000	6,000	626	-
Contractual (3rd Assistant)	17,500	17,500	4,003	-
Professional services	17,500	17,500	1,192	1,875
Total Public Defender	<u>198,883</u>	<u>198,883</u>	<u>156,893</u>	<u>141,046</u>
Associate Judge:				
Salary of secretary	25,579	25,579	25,579	24,138
Group insurance	4,272	4,272	4,277	4,251
Postage and supplies	1,500	1,500	1,554	478
Legal publications	3,000	3,000	4,569	3,351
Dues, subscriptions, meetings	750	750	200	520
Court appointed attorneys	5,000	5,000	-	-
Part-time help	1,200	1,200	-	-
Total Associate Judge	<u>41,301</u>	<u>41,301</u>	<u>36,179</u>	<u>32,738</u>
Circuit Judge:				
Salary secretary	26,863	26,863	26,863	25,980
Fees for bailiffs	10,000	10,000	8,190	7,695
Group insurance	4,272	4,272	4,277	4,251
Postage	250	250	82	78
Office supplies	2,000	2,000	831	1,278
Legal publications	3,500	3,500	279	419
Dues, subscriptions, meetings	350	350	320	320
Office equipment	1,400	1,400	-	960
Professional associations	500	500	200	200

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</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):				
Jury fees	\$ 24,000	\$ 24,000	\$ 7,682	\$ 4,559
Jury meals	3,500	3,500	752	900
Witness fees	500	500	-	-
Part-time help	1,200	1,200	-	-
Attorney fees indigent defendants	48,000	48,000	10,418	-
Visiting judge	4,500	4,500	4,050	3,645
Total Circuit Judge	<u>130,835</u>	<u>130,835</u>	<u>63,944</u>	<u>50,285</u>
Jury Commission:				
Salary Jury Commission Clerk	12,601	12,601	12,601	12,187
Salary Commissioners	900	900	900	900
Postage	4,000	4,000	2,106	2,607
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	1,260	754
Equipment	600	600	-	570
Total Jury Commission	<u>19,776</u>	<u>19,776</u>	<u>16,867</u>	<u>17,018</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	1,342
County share of judges salaries	1,200	1,200	1,169	1,184
Legal notices	800	800	1,230	697
Paternity tests and HIV testing	500	500	-	-
Autopsy charges	25,000	25,000	33,655	36,706
Court Reporter - inquests	1,000	1,000	686	1,335
Count Language Translator	2,000	2,000	1,603	-
Total other judicial expenditures	<u>34,000</u>	<u>34,000</u>	<u>38,343</u>	<u>41,264</u>
Total judiciary and court related	<u>1,629,720</u>	<u>1,629,720</u>	<u>1,452,946</u>	<u>1,395,742</u>
Capital outlay	-	-	183,572	19,503
Debt service:				
Principal payments	49,000	49,000	31,137	72,215
Interest payments	-	-	34,802	34,624
Total debt service	<u>49,000</u>	<u>49,000</u>	<u>65,939</u>	<u>106,839</u>
Total expenditures	<u>5,199,817</u>	<u>5,199,817</u>	<u>4,973,547</u>	<u>4,900,439</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
Excess of revenues over expenditures	\$ 23,055	\$ 23,156	\$ 697,166	\$ 623,001
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease - police cars	-	-	83,572	-
Transfers:				
Liability Insurance Fund	309,375	309,375	309,375	295,564
Emergency Management Agency Fund	(146,000)	(146,000)	(146,000)	-
Court Automation Fund	6,000	6,000	-	-
Public Safety Complex Communications Equipment Replacement Fund	(9,000)	(9,000)	(9,000)	(9,000)
Public Safety Complex Account	(60,000)	(60,000)	(60,000)	(220,000)
Audit Account	(35,000)	(35,000)	(35,000)	(28,000)
County Offices Account	(290,000)	(290,000)	(290,000)	(483,000)
Animal Control Fund	(112,000)	(112,000)	(112,000)	-
Elections Account	-	-	-	(230,000)
Juvenile Support Account	(295,000)	(295,000)	(295,000)	(495,000)
Total other financing sources (uses)	<u>(631,625)</u>	<u>(631,625)</u>	<u>(554,053)</u>	<u>(1,169,436)</u>
CHANGE IN FUND BALANCE	<u>\$ (608,570)</u>	<u>\$ (608,469)</u>	143,113	(546,435)
FUND BALANCE AT BEGINNING OF YEAR			<u>299,946</u>	<u>846,381</u>
FUND BALANCE AT END OF YEAR			<u>\$ 443,059</u>	<u>\$ 299,946</u>

**LOGAN COUNTY, ILLINOIS
PUBLIC SAFETY COMPLEX ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Miscellaneous revenue	\$ 4,800	\$ 4,800	\$ -	\$ 6,000
 EXPENDITURES				
Public safety:				
Utilities	62,500	62,500	73,011	64,411
Repairs and maintenance	45,000	45,000	31,903	21,416
Miscellaneous expenditures	<u>500</u>	<u>500</u>	<u>170</u>	<u>357</u>
	108,000	108,000	105,084	86,184
Capital outlay	<u>-</u>	<u>-</u>	<u>8,063</u>	<u>-</u>
Total expenditures	<u>108,000</u>	<u>108,000</u>	<u>113,147</u>	<u>86,184</u>
Deficiency of revenues over expenditures	(103,200)	(103,200)	(113,147)	(80,184)
 OTHER FINANCING SOURCES				
Transfers in	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>220,000</u>
 CHANGE IN FUND BALANCE	<u>\$ (43,200)</u>	<u>\$ (43,200)</u>	(53,147)	139,816
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>37,311</u>	<u>(102,505)</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (15,836)</u>	<u>\$ 37,311</u>

LOGAN COUNTY, ILLINOIS
AUDIT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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>35,000</u>	<u>35,000</u>	<u>17,423</u>	<u>36,632</u>
Deficiency of revenues over expenditures	(35,000)	(35,000)	(17,423)	(36,632)
OTHER FINANCING SOURCES				
Transfers in	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>28,000</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	17,577	(8,632)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(30,883)</u>	<u>(22,251)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (13,306)</u>	<u>\$ (30,883)</u>

**LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 310,000	\$ 310,000	\$ 309,443	\$ 143,383
Mobile home privilege tax and other taxes	-	-	244	-
	<u>310,000</u>	<u>310,000</u>	<u>309,687</u>	<u>143,383</u>
Miscellaneous revenue	-	-	9,088	7,904
	<u>310,000</u>	<u>310,000</u>	<u>318,775</u>	<u>151,287</u>
EXPENDITURES				
General government	-	-	20,194	4,532
	<u>310,000</u>	<u>310,000</u>	<u>298,581</u>	<u>146,755</u>
OTHER FINANCING USES				
Transfers out	<u>(309,375)</u>	<u>(309,375)</u>	<u>(309,375)</u>	<u>(295,564)</u>
CHANGE IN FUND BALANCE	<u>\$ 625</u>	<u>\$ 625</u>	(10,794)	(148,809)
FUND BALANCE AT BEGINNING OF YEAR			<u>290,262</u>	<u>439,071</u>
FUND BALANCE AT END OF YEAR			<u>\$ 279,468</u>	<u>\$ 290,262</u>

**LOGAN COUNTY, ILLINOIS
COUNTY OFFICES ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General government:				
Major repairs	30,000	30,000	24,189	6,077
Supplies	5,000	5,000	6,647	6,965
Utilities	85,000	85,000	66,321	60,023
Courthouse and park maintenance	10,000	10,000	163	500
Shelves and files	5,000	5,000	-	-
Restoration - courthouse roof	10,000	10,000	-	-
Repair of park lighting	3,000	3,000	2,015	-
Contractual cleaning service	15,000	15,000	3,900	3,900
Remodeling pool/courthouse	50,000	50,000	-	-
Park improvements	12,000	12,000	16,053	10,889
Sidewalk and curb repairs	10,000	10,000	3,865	-
Elevator	25,000	25,000	-	-
Repairs to courthouse stone	7,000	7,000	-	-
Energy management system	10,000	10,000	-	-
Weldon Frantz Memorial	2,100	2,100	-	-
Miscellaneous repairs/restrooms	5,000	5,000	-	3,264
Total general government	<u>284,100</u>	<u>284,100</u>	<u>123,153</u>	<u>91,618</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,750</u>
Total expenditures	<u>284,100</u>	<u>284,100</u>	<u>123,153</u>	<u>185,368</u>
Deficiency of revenues over expenditures	(284,100)	(284,100)	(123,153)	(185,368)
OTHER FINANCING SOURCES				
Transfers in	<u>290,000</u>	<u>290,000</u>	<u>290,000</u>	<u>483,000</u>
CHANGE IN FUND BALANCE	<u>\$ 5,900</u>	<u>\$ 5,900</u>	166,847	297,632
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>73,772</u>	<u>(223,860)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 240,619</u>	<u>\$ 73,772</u>

**LOGAN COUNTY, ILLINOIS
ELECTIONS ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Other intergovernmental revenues:				
State operating and capital grants	\$ -	\$ -	\$ 45,624	\$ 305,078
EXPENDITURES				
General government:				
Election judges	51,000	51,000	48,182	46,896
Election supplies	73,000	73,000	89,320	109,047
Advertising	8,000	8,000	6,357	7,674
Training	3,500	3,500	3,180	3,658
Postage	8,000	8,000	6,866	6,269
Maintenance of equipment	6,800	6,800	6,800	6,500
Education, training, and support	15,000	15,000	12,805	16,580
Total general government	165,300	165,300	173,510	196,624
Capital outlay	-	-	-	233,927
Total expenditures	165,300	165,300	173,510	430,551
Deficiency of revenues over expenditures	(165,300)	(165,300)	(127,886)	(125,473)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	230,000
CHANGE IN FUND BALANCE	\$ (165,300)	\$ (165,300)	(127,886)	104,527
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>10,860</u>	<u>(93,667)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (117,026)</u>	<u>\$ 10,860</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, 2007
 (With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
 EXPENDITURES				
Judiciary and court related:				
Guardian Ad Litem fees	80,000	80,000	109,174	122,630
Care of minors	<u>140,000</u>	<u>140,000</u>	<u>174,616</u>	<u>139,932</u>
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>283,790</u>	<u>262,562</u>
Deficiency of revenues over expenditures	(220,000)	(220,000)	(283,790)	(262,562)
 OTHER FINANCING SOURCES				
Transfers in	<u>295,000</u>	<u>295,000</u>	<u>295,000</u>	<u>495,000</u>
 CHANGE IN FUND BALANCE	<u>\$ 75,000</u>	<u>\$ 75,000</u>	11,210	232,438
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(11,607)</u>	<u>(244,045)</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (397)</u>	<u>\$ (11,607)</u>

**LOGAN COUNTY, ILLINOIS
COMMUNITY DEVELOPMENT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
County development:				
Area economic development	25,000	25,000	18,750	25,000
Postage and fees	500	500	-	-
Travel and conferences	<u>500</u>	<u>500</u>	<u>-</u>	<u>20</u>
Total expenditures	<u>26,000</u>	<u>26,000</u>	<u>18,750</u>	<u>25,020</u>
Deficiency of revenues over expenditures	(26,000)	(26,000)	(18,750)	(25,020)
OTHER FINANCING SOURCES				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
CHANGE IN FUND BALANCE	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	6,250	(20)
FUND BALANCE AT BEGINNING OF YEAR			<u>2,830</u>	<u>2,850</u>
FUND BALANCE AT END OF YEAR			<u>\$ 9,080</u>	<u>\$ 2,830</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 337,007	\$ 337,007	\$ 335,374	\$ 368,783
Federal and state operating grants:				
Basic Health Grant	63,187	63,187	85,131	55,041
IBCC Program	412,000	412,000	437,255	411,164
Vision and Hearing Grants	7,000	7,000	1,421	13,900
WIC Program	272,400	272,400	269,632	279,290
Family Case Management	99,600	99,600	101,094	99,600
Healthworks of Illinois	115,000	115,000	119,134	115,050
Medicaid Match	15,000	15,000	70,177	125,745
Title IIIB	480	480	1,324	1,301
Title IIID	-	-	5,465	6,931
Vaccine allowance	118,000	118,000	186,246	119,516
Tobacco-Free Communities	20,000	20,000	56,307	31,592
Emergency Preparedness Grants	26,355	26,355	53,742	75,139
Teen Parent Services Grant	40,000	40,000	29,353	35,619
Vector Grant	1,000	1,000	752	1,000
Other grants	109,780	109,780	109,087	63,052
Charges for services:				
Home Health Care Program	500,000	500,000	646,333	660,638
Vaccination and other fees	225,000	225,000	239,859	202,935
Other health program charges	107,306	107,306	151,265	113,351
Interest and investment income	13,750	13,750	37,698	28,804
Warehouse lease	37,740	37,740	39,120	35,810
Elder services lease	2,604	2,604	2,520	2,520
Miscellaneous revenue	41,575	41,575	8,648	6,567
	<u>2,564,784</u>	<u>2,564,784</u>	<u>2,986,937</u>	<u>2,853,348</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, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>		<u>Actual</u>	<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES				
Public health:				
Salaries	\$ 1,405,790	\$ 1,405,790	\$ 1,395,599	\$ 1,304,128
Small office equipment	4,500	4,500	9,334	7,762
Office supplies	21,000	21,000	44,024	38,525
Office equipment	7,500	7,500	15	17,960
Postage	20,000	20,000	25,027	15,857
Books	1,000	1,000	702	205
Medical equipment	2,000	2,000	712	2,003
Enviro. health supplies and equipment	1,500	1,500	119	(31)
Maintenance equipment	500	500	-	-
Special projects	500	500	-	-
Car seats	700	700	1,043	961
Contingency	10,000	10,000	4,801	1,218
WIC - food instruments - noncash	190,000	190,000	180,059	186,119
Vaccine	118,000	118,000	239,938	178,012
Medical supplies	15,000	15,000	11,959	14,634
Community education	17,000	17,000	31,152	16,106
Professional fees	15,000	15,000	4,194	10,051
Mental health contract	-	-	-	32,500
Contractual	472,167	472,167	429,624	416,201
Mileage	27,000	27,000	34,362	29,694
Travel	6,500	6,500	6,949	3,357
Advertising	18,000	18,000	62,002	24,429
Printing	7,500	7,500	3,392	6,017
Employee health insurance	175,135	175,135	149,001	136,046
Telecommunications	20,000	20,000	24,273	20,301
Maintenance on building equipment	5,000	5,000	3,886	3,884
Maintenance supplies	2,800	2,800	3,873	3,022
Building improvements	20,000	20,000	919	-
Equipment maintenance	2,500	2,500	482	1,645
Custodial and grounds maintenance	9,800	9,800	15,847	12,174
Property tax (warehouse)	34,448	34,448	-	-
Utilities	21,000	21,000	21,297	17,648
Water/sewer service	1,920	1,920	1,823	1,762

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 1,493	\$ 1,493	\$ 927	\$ 802
Dues/memberships	5,000	5,000	4,695	4,985
Employee training	5,800	5,800	7,410	6,682
Liability/unemployment insurance	15,450	15,450	-	-
Miscellaneous	<u>500</u>	<u>500</u>	<u>590</u>	<u>774</u>
Total public health	2,682,003	2,682,003	2,720,030	2,515,433
Capital outlay	-	-	19,742	48,913
Debt service:				
Principal	193,881	193,881	212,272	112,772
Interest	<u>-</u>	<u>-</u>	<u>16,572</u>	<u>21,672</u>
Total expenditures	<u>2,875,884</u>	<u>2,875,884</u>	<u>2,968,616</u>	<u>2,698,790</u>
Excess (deficiency) of revenues over expenditures	(311,100)	(311,100)	18,321	154,558
OTHER FINANCING SOURCES				
Transfers in	<u>40,672</u>	<u>40,672</u>	<u>40,672</u>	<u>39,335</u>
CHANGE IN FUND BALANCE	<u>\$ (270,428)</u>	<u>\$ (270,428)</u>	58,993	193,893
FUND BALANCE AT BEGINNING OF YEAR			<u>1,156,670</u>	<u>962,777</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,215,663</u>	<u>\$ 1,156,670</u>

LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2006</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 700,000	\$ 700,000	\$ 699,652	\$ 693,847
EXPENDITURES				
Retirement system:				
Contribution to retirement system	875,000	875,000	852,350	840,302
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Total expenditures	<u>880,500</u>	<u>880,500</u>	<u>852,350</u>	<u>845,802</u>
CHANGE IN FUND BALANCE	<u>\$ (180,500)</u>	<u>\$ (180,500)</u>	(152,698)	(151,955)
FUND BALANCE AT BEGINNING OF YEAR			<u>6,421</u>	<u>158,376</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (146,277)</u>	<u>\$ 6,421</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>	<u>2006</u>
	Actual	Actual
REVENUES		
Other intergovernmental revenues	\$ 723,787	\$ 707,062
Interest and investment income	<u>232,050</u>	<u>168,158</u>
Total revenues	<u>955,837</u>	<u>875,220</u>
 EXPENDITURES		
Roads and bridges:		
Salary of Superintendent and Construction	<u>768,642</u>	<u>845,648</u>
Total expenditures	<u>768,642</u>	<u>845,648</u>
 CHANGE IN FUND BALANCE	187,195	29,572
 FUND BALANCE AT BEGINNING OF YEAR	<u>4,550,423</u>	<u>4,520,851</u>
 FUND BALANCE AT END OF YEAR	<u><u>\$ 4,737,618</u></u>	<u><u>\$ 4,550,423</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 and the related 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 Management Agency 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.

Police Vehicle Fund - To account for revenues derived from the police vehicle fee and the payment of expenses related to the acquisition and maintenance of police vehicles. The fees are collected by the Circuit Clerk and paid into the Police Vehicle Fund.

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, 2007**

	County Farm Fund	Airport Operating Fund	County Highway Fund
ASSETS			
Cash and cash equivalents	\$ 8,000	\$ 9,672	\$ 323,268
Certificates of deposit, at cost	-	-	250,000
Receivables:			
Property taxes	-	-	334,000
Hotel and historic sites tax	-	-	-
Interest	-	-	3,001
Accounts	-	1,080	-
Inventory	-	14,791	-
Due from other funds	<u>125,000</u>	<u>125,000</u>	<u>14,713</u>
TOTAL ASSETS	<u>\$ 133,000</u>	<u>\$ 150,543</u>	<u>\$ 924,982</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 896	\$ 85,522
Accrued salaries	-	-	12,990
Due to other funds	-	-	12,928
Unearned revenue - property taxes	<u>-</u>	<u>-</u>	<u>334,000</u>
Total liabilities	<u>-</u>	<u>896</u>	<u>445,440</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	14,791	-
Unreserved, reported in:			
Special Revenue Funds	133,000	134,856	479,542
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>133,000</u>	<u>149,647</u>	<u>479,542</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 133,000</u>	<u>\$ 150,543</u>	<u>\$ 924,982</u>

Special Revenue Funds

County Bridge Fund	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund
\$ 82,536	\$ 89,671	\$ 6,440	\$ 219	\$ 8,062	\$ 1,085
850,000	1,125,000	-	-	-	-
1,000	1,000	110,000	-	43,689	80,000
-	-	-	-	-	-
19,312	32,575	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,665</u>	<u>-</u>	<u>58,000</u>	<u>112,000</u>	<u>125,000</u>	<u>-</u>
<u>\$ 958,513</u>	<u>\$ 1,248,246</u>	<u>\$ 174,440</u>	<u>\$ 112,219</u>	<u>\$ 176,751</u>	<u>\$ 81,085</u>
\$ 19,260	\$ -	\$ 8,750	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	96,521	-	-
<u>1,000</u>	<u>1,000</u>	<u>110,000</u>	<u>-</u>	<u>43,689</u>	<u>80,000</u>
<u>20,260</u>	<u>1,000</u>	<u>118,750</u>	<u>96,521</u>	<u>43,689</u>	<u>80,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
938,253	1,247,246	55,690	15,698	133,062	1,085
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>938,253</u>	<u>1,247,246</u>	<u>55,690</u>	<u>15,698</u>	<u>133,062</u>	<u>1,085</u>
<u>\$ 958,513</u>	<u>\$ 1,248,246</u>	<u>\$ 174,440</u>	<u>\$ 112,219</u>	<u>\$ 176,751</u>	<u>\$ 81,085</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2007**

	Emergency Management Agency Fund	Cooperative Extension Service Fund	GIS Fund
ASSETS			
Cash and cash equivalents	\$ 879	\$ 1,660	\$ 21,100
Certificates of deposit, at cost	-	-	75,554
Receivables:			
Property taxes	-	100,573	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	3,626	-	-
Inventory	-	-	-
Due from other funds	<u>146,000</u>	<u>-</u>	<u>58,266</u>
TOTAL ASSETS	<u>\$ 150,505</u>	<u>\$ 102,233</u>	<u>\$ 154,920</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 824	\$ -	\$ 8,403
Accrued salaries	-	-	-
Due to other funds	246,094	-	-
Unearned revenue - property taxes	<u>-</u>	<u>100,573</u>	<u>-</u>
Total liabilities	<u>246,918</u>	<u>100,573</u>	<u>8,403</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	(96,413)	1,660	146,517
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>(96,413)</u>	<u>1,660</u>	<u>146,517</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 150,505</u>	<u>\$ 102,233</u>	<u>\$ 154,920</u>

Special Revenue Funds

Child Support Maintenance Fund	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund
\$ 345	\$ 15,654	\$ 15,542	\$ 52,930	\$ 5,286	\$ 5,957
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,902
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	115,000	-
<u>345</u>	<u>15,654</u>	<u>15,542</u>	<u>52,930</u>	<u>120,286</u>	<u>11,859</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,485
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,485</u>
-	-	-	-	-	-
-	-	-	-	-	-
345	15,654	15,542	52,930	120,286	2,374
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>345</u>	<u>15,654</u>	<u>15,542</u>	<u>52,930</u>	<u>120,286</u>	<u>2,374</u>
<u>\$ 345</u>	<u>\$ 15,654</u>	<u>\$ 15,542</u>	<u>\$ 52,930</u>	<u>\$ 120,286</u>	<u>\$ 11,859</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2007**

	Drug Investigation Fund	Court Security Fund	Solid Waste Fund
ASSETS			
Cash and cash equivalents	\$ 1,321	\$ 3,351	\$ 42,586
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u>1,321</u>	<u>3,351</u>	<u>42,586</u>
TOTAL ASSETS	<u>\$ 1,321</u>	<u>\$ 3,351</u>	<u>\$ 42,586</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 1,647
Accrued salaries	-	-	-
Due to other funds	-	3,763	-
Unearned revenue - property taxes	-	-	-
	<u>-</u>	<u>3,763</u>	<u>1,647</u>
Total liabilities	<u>-</u>	<u>3,763</u>	<u>1,647</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	1,321	(412)	40,939
Capital Projects Fund	-	-	-
	<u>1,321</u>	<u>(412)</u>	<u>40,939</u>
Total fund balances (deficit)	<u>1,321</u>	<u>(412)</u>	<u>40,939</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,321</u>	<u>\$ 3,351</u>	<u>\$ 42,586</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
\$ 41,382	\$ 12,754	\$ 102,960	\$ 1,123	\$ 15,786	\$ 9,174
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,476	-
-	-	86,116	-	-	-
-	-	-	-	-	-
-	-	10,179	9,600	-	210,000
<u>\$ 41,382</u>	<u>\$ 12,754</u>	<u>\$ 199,255</u>	<u>\$ 10,723</u>	<u>\$ 17,262</u>	<u>\$ 219,174</u>
\$ 8,143	\$ 1,807	\$ 58,716	\$ 10,725	\$ 1,486	\$ 364
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,143</u>	<u>1,807</u>	<u>58,716</u>	<u>10,725</u>	<u>1,486</u>	<u>364</u>
-	-	-	-	-	-
-	-	-	-	-	-
33,239	10,947	140,539	(2)	15,776	218,810
-	-	-	-	-	-
<u>33,239</u>	<u>10,947</u>	<u>140,539</u>	<u>(2)</u>	<u>15,776</u>	<u>218,810</u>
<u>\$ 41,382</u>	<u>\$ 12,754</u>	<u>\$ 199,255</u>	<u>\$ 10,723</u>	<u>\$ 17,262</u>	<u>\$ 219,174</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2007**

	<u>Law Library Fund</u>	<u>State's Attorney's Federal Forfeiture Fund</u>	<u>Working Cash Fund</u>
ASSETS			
Cash and cash equivalents	\$ 25,861	\$ 7,101	\$ 2,889
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	49,998
	<u>25,861</u>	<u>7,101</u>	<u>52,887</u>
TOTAL ASSETS	\$ 25,861	\$ 7,101	\$ 52,887
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 514	\$ -	\$ -
Accrued salaries	-	-	-
Due to other funds	-	7,101	4
Unearned revenue - property taxes	-	-	-
	<u>514</u>	<u>7,101</u>	<u>4</u>
Total liabilities	514	7,101	4
Fund balances (deficit):			
Reserved for working cash	-	-	52,883
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	25,347	-	-
Capital Projects Fund	-	-	-
	<u>25,347</u>	<u>-</u>	<u>52,883</u>
Total fund balances (deficit)	25,347	-	52,883
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,861	\$ 7,101	\$ 52,887

Special Revenue Funds

Indemnity Fund	Tax Sale in Error Fund	Inmate Benefit Fund	Police Vehicle Fund	Total Nonmajor Special Revenue Funds	Capital Projects Fund Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 43,196	\$ 28,029	\$ 22,761	\$ 1,641	\$ 1,010,221	\$ 22,029	\$ 1,032,250
-	-	-	-	2,300,554	-	2,300,554
-	-	-	-	670,262	-	670,262
-	-	-	-	7,378	-	7,378
-	-	-	-	54,888	-	54,888
-	-	-	-	90,822	-	90,822
-	-	-	-	14,791	-	14,791
-	-	-	-	1,164,421	-	1,164,421
<u>\$ 43,196</u>	<u>\$ 28,029</u>	<u>\$ 22,761</u>	<u>\$ 1,641</u>	<u>\$ 5,313,337</u>	<u>\$ 22,029</u>	<u>\$ 5,335,366</u>
\$ -	\$ -	\$ -	\$ -	\$ 216,542	\$ -	\$ 216,542
-	-	-	-	12,990	-	12,990
-	-	-	-	366,411	-	366,411
-	-	-	-	670,262	-	670,262
-	-	-	-	1,266,205	-	1,266,205
-	-	-	-	52,883	-	52,883
-	-	-	-	14,791	-	14,791
43,196	28,029	22,761	1,641	3,979,458	-	3,979,458
-	-	-	-	-	22,029	22,029
<u>43,196</u>	<u>28,029</u>	<u>22,761</u>	<u>1,641</u>	<u>4,047,132</u>	<u>22,029</u>	<u>4,069,161</u>
<u>\$ 43,196</u>	<u>\$ 28,029</u>	<u>\$ 22,761</u>	<u>\$ 1,641</u>	<u>\$ 5,313,337</u>	<u>\$ 22,029</u>	<u>\$ 5,335,366</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2007**

	<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	\$ -	\$ -	\$ 348,819
Hotel and historic sites tax	-	-	-
Federal and state operating grants	-	-	21,717
Fines, fees, forfeitures, and licenses	-	-	-
Charges for services	-	115,839	155,803
Interest and investment income	-	-	13,772
Miscellaneous revenue	36,339	3,767	437,195
Total revenues	36,339	119,606	977,306
EXPENDITURES			
Current:			
General government	7,019	109,369	-
County development	4,000	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	850,962
Capital outlay	-	15,387	105,232
Total expenditures	11,019	124,756	956,194
Excess (deficiency) of revenues over expenditures	25,320	(5,150)	21,112
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(25,000)	-	-
Total other financing sources (uses)	(25,000)	-	-
CHANGE IN FUND BALANCE	320	(5,150)	21,112
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	132,680	154,797	458,430
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 133,000	\$ 149,647	\$ 479,542

Special Revenue Funds

County Bridge Fund	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund
\$ 1,030	\$ 1,030	\$ 150,929	\$ -	\$ 40,607	\$ 79,975
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	72,533	-	-
375	-	-	38,594	-	-
56,271	68,828	-	-	-	-
-	10,000	-	4,270	-	-
<u>57,676</u>	<u>79,858</u>	<u>150,929</u>	<u>115,397</u>	<u>40,607</u>	<u>79,975</u>
-	-	-	-	-	-
-	-	-	-	-	79,806
-	-	44,973	-	3,680	-
-	-	-	117,383	-	-
-	-	-	-	-	-
107,971	-	-	-	-	-
-	-	118,585	-	-	-
<u>107,971</u>	<u>-</u>	<u>163,558</u>	<u>117,383</u>	<u>3,680</u>	<u>79,806</u>
<u>(50,295)</u>	<u>79,858</u>	<u>(12,629)</u>	<u>(1,986)</u>	<u>36,927</u>	<u>169</u>
-	-	-	112,000	-	-
-	-	-	-	(40,672)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>112,000</u>	<u>(40,672)</u>	<u>-</u>
(50,295)	79,858	(12,629)	110,014	(3,745)	169
988,548	1,167,388	68,319	(94,316)	136,807	916
<u>\$ 938,253</u>	<u>\$ 1,247,246</u>	<u>\$ 55,690</u>	<u>\$ 15,698</u>	<u>\$ 133,062</u>	<u>\$ 1,085</u>

**LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2007**

	Emergency Management Agency Fund	Cooperative Extension Service Fund	GIS Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ 98,946	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating grants	23,689	-	-
Fines, fees, forfeitures, and licenses	-	-	97,697
Charges for services	-	-	-
Interest and investment income	-	-	554
Miscellaneous revenue	476	-	12,932
Total revenues	24,165	98,946	111,183
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	98,738	5,124
Public health	-	-	-
Public safety	101,843	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	-
Capital outlay	-	-	84,226
Total expenditures	101,843	98,738	89,350
Excess (deficiency) of revenues over expenditures	(77,678)	208	21,833
OTHER FINANCING SOURCES (USES)			
Transfers in	146,000	-	-
Transfers out	-	-	-
Total other financing sources (uses)	146,000	-	-
CHANGE IN FUND BALANCE	68,322	208	21,833
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	(164,735)	1,452	124,684
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (96,413)	\$ 1,660	\$ 146,517

Special Revenue Funds

Child Support Maintenance Fund	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	110,847
-	-	-	-	-	-
13,332	4,245	-	36,028	28,258	-
-	-	-	-	-	-
-	118	24	-	-	-
-	-	1,991	-	-	-
<u>13,332</u>	<u>4,363</u>	<u>2,015</u>	<u>36,028</u>	<u>28,258</u>	<u>110,847</u>
-	-	-	-	16,721	-
-	-	-	-	-	112,836
-	-	-	-	-	-
-	-	791	-	-	-
14,000	6,305	-	11,717	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,000</u>	<u>6,305</u>	<u>791</u>	<u>11,717</u>	<u>16,721</u>	<u>112,836</u>
<u>(668)</u>	<u>(1,942)</u>	<u>1,224</u>	<u>24,311</u>	<u>11,537</u>	<u>(1,989)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(668)</u>	<u>(1,942)</u>	<u>1,224</u>	<u>24,311</u>	<u>11,537</u>	<u>(1,989)</u>
<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>\$ 345</u>	<u>\$ 15,654</u>	<u>\$ 15,542</u>	<u>\$ 52,930</u>	<u>\$ 120,286</u>	<u>\$ 2,374</u>

**LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2007**

	Drug Investigation Fund	Court Security Fund	Solid Waste Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating grants	-	8,100	-
Fines, fees, forfeitures, and licenses	-	45,787	61,728
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	1,276	5,474	926
Total revenues	<u>1,276</u>	<u>59,361</u>	<u>62,654</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	-	79,998
Public safety	2,257	-	-
Judiciary and court related	-	54,661	-
Roads and bridges	-	-	-
Capital outlay	-	9,773	-
Total expenditures	<u>2,257</u>	<u>64,434</u>	<u>79,998</u>
Excess (deficiency) of revenues over expenditures	<u>(981)</u>	<u>(5,073)</u>	<u>(17,344)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	(981)	(5,073)	(17,344)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,302</u>	<u>4,661</u>	<u>58,283</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,321</u>	<u>\$ (412)</u>	<u>\$ 40,939</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	27,711	-
-	-	248,399	-	-	-
35,703	3,680	392,599	-	-	74,086
-	-	-	-	-	-
-	-	10,503	147	-	-
-	-	254,090	6,000	-	-
<u>35,703</u>	<u>3,680</u>	<u>905,591</u>	<u>6,147</u>	<u>27,711</u>	<u>74,086</u>
-	2,107	-	-	-	-
-	-	-	-	26,518	-
-	-	-	-	-	-
-	-	624,713	13,327	-	-
17,276	-	-	-	-	77,797
-	-	-	-	-	-
-	-	445,352	153,067	-	-
<u>17,276</u>	<u>2,107</u>	<u>1,070,065</u>	<u>166,394</u>	<u>26,518</u>	<u>77,797</u>
<u>18,427</u>	<u>1,573</u>	<u>(164,474)</u>	<u>(160,247)</u>	<u>1,193</u>	<u>(3,711)</u>
-	-	-	9,000	-	-
-	-	-	-	-	-
-	-	-	<u>9,000</u>	-	-
18,427	1,573	(164,474)	(151,247)	1,193	(3,711)
14,812	9,374	305,013	151,245	14,583	222,521
<u>\$ 33,239</u>	<u>\$ 10,947</u>	<u>\$ 140,539</u>	<u>\$ (2)</u>	<u>\$ 15,776</u>	<u>\$ 218,810</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2007**

	Law Library Fund	State's Attorney's 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	8,326	-	-
Charges for services	-	-	-
Interest and investment income	-	55	43
Miscellaneous revenue	-	-	-
Total revenues	<u>8,326</u>	<u>55</u>	<u>43</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	5,077	55	-
Roads and bridges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>5,077</u>	<u>55</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,249</u>	<u>-</u>	<u>43</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	3,249	-	43
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>22,098</u>	<u>-</u>	<u>52,840</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 25,347</u>	<u>\$ -</u>	<u>\$ 52,883</u>

Special Revenue Funds

<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>	<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 721,336	\$ -	\$ 721,336
-	-	-	-	138,558	-	138,558
-	-	-	-	301,905	-	301,905
6,700	6,890	-	-	887,592	-	887,592
-	-	77,325	14,053	401,989	-	401,989
93	-	-	-	150,408	-	150,408
-	-	-	-	774,736	-	774,736
<u>6,793</u>	<u>6,890</u>	<u>77,325</u>	<u>14,053</u>	<u>3,376,524</u>	<u>-</u>	<u>3,376,524</u>
9,675	-	-	-	144,891	-	144,891
-	-	-	-	327,022	-	327,022
-	-	-	-	128,651	-	128,651
-	-	70,473	12,412	943,199	-	943,199
-	-	-	-	186,888	-	186,888
-	-	-	-	958,933	-	958,933
-	-	-	-	931,622	-	931,622
<u>9,675</u>	<u>-</u>	<u>70,473</u>	<u>12,412</u>	<u>3,621,206</u>	<u>-</u>	<u>3,621,206</u>
<u>(2,882)</u>	<u>6,890</u>	<u>6,852</u>	<u>1,641</u>	<u>(244,682)</u>	<u>-</u>	<u>(244,682)</u>
-	-	-	-	267,000	-	267,000
-	-	-	-	(65,672)	-	(65,672)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>201,328</u>	<u>-</u>	<u>201,328</u>
(2,882)	6,890	6,852	1,641	(43,354)	-	(43,354)
<u>46,078</u>	<u>21,139</u>	<u>15,909</u>	<u>-</u>	<u>4,090,486</u>	<u>22,029</u>	<u>4,112,515</u>
<u>\$ 43,196</u>	<u>\$ 28,029</u>	<u>\$ 22,761</u>	<u>\$ 1,641</u>	<u>\$ 4,047,132</u>	<u>\$ 22,029</u>	<u>\$ 4,069,161</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Miscellaneous revenue:				
Sale of grain	\$ 31,000	\$ 31,000	\$ 116	\$ 37,926
Rent and other	<u>5,000</u>	<u>5,000</u>	<u>36,223</u>	<u>35,117</u>
Total revenues	<u>36,000</u>	<u>36,000</u>	<u>36,339</u>	<u>73,043</u>
EXPENDITURES				
General government:				
Farm operating expenditures	-	-	7,019	13,429
Rental property expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Total general government	8,000	8,000	7,019	13,429
County development:				
Soil and water conservation service	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>11,019</u>	<u>13,429</u>
Excess of revenues over expenditures	24,000	24,000	25,320	59,614
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	320	34,614
FUND BALANCE AT BEGINNING OF YEAR			<u>132,680</u>	<u>98,066</u>
FUND BALANCE AT END OF YEAR			<u>\$ 133,000</u>	<u>\$ 132,680</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Charges for services:				
Sale of fuel with interest	\$ 60,000	\$ 60,000	\$ 55,082	\$ 84,088
Rent and lease income	<u>25,000</u>	<u>25,000</u>	<u>60,757</u>	<u>30,628</u>
Total charges for services	85,000	85,000	115,839	114,716
Miscellaneous revenue:				
Sale of grain and other	<u>29,500</u>	<u>29,500</u>	<u>3,767</u>	<u>65,193</u>
Total revenues	<u>114,500</u>	<u>114,500</u>	<u>119,606</u>	<u>179,909</u>
EXPENDITURES				
General government:				
Insurance	5,000	5,000	4,580	4,780
Farm operating expenditures	-	-	3,721	6,672
Airport maintenance	25,000	25,000	27,820	26,011
Other	19,500	19,500	562	5,168
Fuel purchases	45,000	45,000	60,767	61,023
Sales tax expenditures	3,000	3,000	4,624	4,100
Manager salary	10,000	10,000	6,000	6,000
Service charges	<u>-</u>	<u>-</u>	<u>1,295</u>	<u>1,817</u>
	107,500	107,500	109,369	115,571
Capital outlay	<u>-</u>	<u>-</u>	<u>15,387</u>	<u>-</u>
Total expenditures	<u>107,500</u>	<u>107,500</u>	<u>124,756</u>	<u>115,571</u>
Excess (deficiency) of revenues over expenditures	7,000	7,000	(5,150)	64,338
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	(5,150)	49,338
FUND BALANCE AT BEGINNING OF YEAR			<u>154,797</u>	<u>105,459</u>
FUND BALANCE AT END OF YEAR			<u>\$ 149,647</u>	<u>\$ 154,797</u>

LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 350,000	\$ 350,000	\$ 348,819	\$ 338,159
Intergovernmental revenue - grants	-	-	21,717	-
Charges for services:				
Sale of material, labor, and rent	70,000	70,000	155,803	117,710
Motor fuel tax payroll	167,000	167,000	-	-
Motor fuel tax equipment rental	115,000	115,000	-	-
Interest and investment income	1,500	1,500	13,772	5,537
Miscellaneous - reimbursement from other funds and road district	115,000	115,000	-	-
	-	-	437,195	450,207
	<u>818,500</u>	<u>818,500</u>	<u>977,306</u>	<u>911,613</u>
Total revenues				
EXPENDITURES				
Roads and bridges:				
County and office salaries	479,848	479,848	496,934	481,980
Office supplies	15,000	15,000	13,850	9,885
Superintendent's expenditures	1,800	1,800	419	762
County engineering costs	5,000	5,000	2,855	2,675
Township engineering costs	10,000	10,000	-	5,474
Construction	5,000	5,000	-	-
Maintenance of roads	40,000	40,000	172,760	44,685
Maintenance of bridges	1,000	1,000	26	13,102
Machinery and equipment purchase	115,000	115,000	5,886	-
Purchase of right-of-way	1,000	1,000	-	900
Maintenance of machinery and equipment	50,000	50,000	37,284	33,876
Shelter maintenance	25,000	25,000	24,067	25,679
Group insurance	50,000	50,000	51,918	45,289
Gas, oil, and grease	45,000	45,000	44,963	48,705
	<u>843,648</u>	<u>843,648</u>	<u>850,962</u>	<u>713,012</u>
Capital outlay	-	-	105,232	39,736
	<u>843,648</u>	<u>843,648</u>	<u>956,194</u>	<u>752,748</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ (25,148)</u>	<u>\$ (25,148)</u>	21,112	158,865
FUND BALANCE AT BEGINNING OF YEAR			<u>458,430</u>	<u>299,565</u>
FUND BALANCE AT END OF YEAR			<u>\$ 479,542</u>	<u>\$ 458,430</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 1,030	\$ 490
Charges for services	-	-	375	57,582
Interest and investment income	<u>14,000</u>	<u>14,000</u>	<u>56,271</u>	<u>34,550</u>
Total revenues	15,000	15,000	57,676	92,622
 EXPENDITURES				
Roads and bridges:				
Bridge construction and repair	<u>250,000</u>	<u>250,000</u>	<u>107,971</u>	<u>133,887</u>
 CHANGE IN FUND BALANCE	 <u>\$ (235,000)</u>	 <u>\$ (235,000)</u>	 (50,295)	 (41,265)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>988,548</u>	 <u>1,029,813</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 938,253</u>	 <u>\$ 988,548</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 1,030	\$ 490
Interest and investment income	20,000	20,000	68,828	40,141
Miscellaneous revenue	-	-	10,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	21,000	21,000	79,858	40,631
 EXPENDITURES				
Roads and bridges:				
Road and bridge construction	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE				
	<u>\$ (59,000)</u>	<u>\$ (59,000)</u>	79,858	40,631
 FUND BALANCE AT BEGINNING OF YEAR				
			<u>1,167,388</u>	<u>1,126,757</u>
 FUND BALANCE AT END OF YEAR				
			<u>\$ 1,247,246</u>	<u>\$ 1,167,388</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2007
 (With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 151,000	\$ 151,000	\$ 150,929	\$ 150,377
EXPENDITURES				
Public health:				
Ambulance contract	35,000	35,000	35,000	35,000
Repairs and maintenance	<u>8,000</u>	<u>8,000</u>	<u>9,973</u>	<u>11,797</u>
Total public health expenditures	43,000	43,000	44,973	46,797
Capital outlay	<u>110,000</u>	<u>110,000</u>	<u>118,585</u>	<u>108,591</u>
Total expenditures	<u>153,000</u>	<u>153,000</u>	<u>163,558</u>	<u>155,388</u>
CHANGE IN FUND BALANCE	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	(12,629)	(5,011)
FUND BALANCE AT BEGINNING OF YEAR			<u>68,319</u>	<u>73,330</u>
FUND BALANCE AT END OF YEAR			<u>\$ 55,690</u>	<u>\$ 68,319</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 57,000	\$ 57,000	\$ 72,533	\$ 66,501
Charges for services	34,000	34,000	38,594	33,878
Miscellaneous revenue	2,000	2,000	4,270	9,405
	<u>93,000</u>	<u>93,000</u>	<u>115,397</u>	<u>109,784</u>
Total revenues				
EXPENDITURES				
Public safety:				
Salaries	49,422	49,422	44,591	44,003
Shelter supplies	5,000	5,000	6,380	6,588
Food supplies	2,200	2,200	-	-
Gas and oil	2,100	2,100	2,055	2,228
Truck repair and maintenance	2,500	2,500	785	310
Veterinarian care	2,500	2,500	8,196	8,046
Euthanasia	2,000	2,000	1,636	3,270
Building repair and maintenance	2,500	2,500	1,226	2,628
Heat, light and power	8,000	8,000	7,094	6,724
Telephone	2,800	2,800	3,590	3,168
Equipment	1,300	1,300	63	1,744
Group insurance	8,472	8,472	-	652
Administration	13,560	13,560	13,560	10,505
Office supplies	1,300	1,300	2,433	2,652
Part-time help	24,828	24,828	25,545	23,922
Veterinarian supplies	2,000	2,000	229	-
	<u>130,482</u>	<u>130,482</u>	<u>117,383</u>	<u>116,440</u>
Total expenditures				
Deficiency of revenues over expenditures	(37,482)	(37,482)	(1,986)	(6,656)
OTHER FINANCING SOURCES				
Transfers In	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 74,518</u>	<u>\$ 74,518</u>	110,014	(6,656)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(94,316)</u>	<u>(87,660)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 15,698</u>	<u>\$ (94,316)</u>

LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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	\$ 40,672	\$ 40,672	\$ 40,607	\$ 857
EXPENDITURES				
Public health:				
Care of patients	<u>12,000</u>	<u>12,000</u>	<u>3,680</u>	<u>4,624</u>
Excess (deficiency) of revenues over expenditures	28,672	28,672	36,927	(3,767)
OTHER FINANCING USES				
Transfers out	<u>(40,672)</u>	<u>(40,672)</u>	<u>(40,672)</u>	<u>(39,335)</u>
CHANGE IN FUND BALANCE	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	(3,745)	(43,102)
FUND BALANCE AT BEGINNING OF YEAR			<u>136,807</u>	<u>179,909</u>
FUND BALANCE AT END OF YEAR			<u>\$ 133,062</u>	<u>\$ 136,807</u>

**LOGAN COUNTY, ILLINOIS
SENIOR CITIZENS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 80,000	\$ 80,000	\$ 79,975	\$ 79,818
 EXPENDITURES				
County development:				
Oasis senior citizens	37,173	37,173	37,083	36,998
CIEDC	32,702	32,702	32,623	32,548
Rural Health Partnership	10,125	10,125	10,100	10,078
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>79,806</u>	<u>79,624</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	169	194
 FUND BALANCE AT BEGINNING OF YEAR			<u>916</u>	<u>722</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 1,085</u>	<u>\$ 916</u>

**LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ 17,480	\$ 17,480	\$ 23,689	\$ 28,339
Miscellaneous revenue	-	-	476	-
	<u>17,480</u>	<u>17,480</u>	<u>24,165</u>	<u>28,339</u>
Total revenues				
EXPENDITURES				
Public safety:				
Director's salary	25,560	25,560	25,562	24,960
Secretary salary	15,117	15,117	14,908	15,299
Part-time summer help	2,700	2,700	-	-
Car expenditure	6,500	6,500	6,335	5,029
Utilities	2,500	2,500	1,698	1,586
Conferences	1,500	2,115	2,423	1,645
Equipment	2,000	2,000	1,893	1,512
Supplies	2,000	3,500	3,264	1,528
Repairs and maintenance	3,000	3,000	2,985	2,594
Training	1,250	1,250	1,073	1,224
Assistant director	14,218	14,218	14,849	14,441
Search and rescue	2,500	3,500	4,300	2,408
Group insurance	6,408	6,408	14,587	12,754
Warehouse expenditure	3,600	3,600	3,600	3,600
Disaster Fund	2,000	4,500	4,366	25,874
Purchase of truck	6,500	6,500	-	2,594
	<u>97,353</u>	<u>102,968</u>	<u>101,843</u>	<u>117,048</u>
Total expenditures				
Deficiency of revenues over expenditures	(79,873)	(85,488)	(77,678)	(88,709)
OTHER FINANCING SOURCES				
Transfers in	<u>146,000</u>	<u>146,000</u>	<u>146,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 66,127</u>	<u>\$ 60,512</u>	68,322	(88,709)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(164,735)</u>	<u>(76,026)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (96,413)</u>	<u>\$ (164,735)</u>

**LOGAN COUNTY, ILLINOIS
 COOPERATIVE EXTENSION SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2007
 (With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 99,000	\$ 99,000	\$ 98,946	\$ 97,612
Other revenues	<u>800</u>	<u>800</u>	<u>-</u>	<u>-</u>
Total revenues	99,800	99,800	98,946	97,612
 EXPENDITURES				
County development: Payments to Cooperative Extension Service	<u>99,800</u>	<u>99,800</u>	<u>98,738</u>	<u>97,557</u>
 CHANGE IN FUND BALANCE	 <u>\$ -</u>	 <u>\$ -</u>	 208	 55
 FUND BALANCE AT BEGINNING OF YEAR			 <u>1,452</u>	 <u>1,397</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 1,660</u>	 <u>\$ 1,452</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>	<u>2006</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
GIS fee	\$ 96,547	\$ 99,100
Data sale	1,150	-
Interest and investment income	554	-
Miscellaneous revenue	<u>12,932</u>	<u>-</u>
Total revenues	<u>111,183</u>	<u>99,100</u>
 EXPENDITURES		
County development:		
Other	5,124	15,612
Capital outlay	<u>84,226</u>	<u>60,409</u>
Total expenditures	<u>89,350</u>	<u>76,021</u>
 CHANGE IN FUND BALANCE	 21,833	 23,079
 FUND BALANCE AT BEGINNING OF YEAR	 <u>124,684</u>	 <u>101,605</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 146,517</u>	 <u>\$ 124,684</u>

LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Child support maintenance fee	\$ 13,332	\$ 13,822
 EXPENDITURES		
Judiciary and court related:		
Salaries	<u>14,000</u>	<u>13,000</u>
 CHANGE IN FUND BALANCE	 (668)	 822
 FUND BALANCE AT BEGINNING OF YEAR	 <u>1,013</u>	 <u>191</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 345</u>	 <u>\$ 1,013</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	2007 <u>Actual</u>	2006 <u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 4,245	\$ 7,201
Interest and investment income	<u>118</u>	<u>187</u>
Total revenues	<u>4,363</u>	<u>7,388</u>
EXPENDITURES		
Judiciary and court related:		
Telephone	3,589	3,032
Other	<u>2,716</u>	<u>5,792</u>
Total expenditures	<u>6,305</u>	<u>8,824</u>
CHANGE IN FUND BALANCE	(1,942)	(1,436)
FUND BALANCE AT BEGINNING OF YEAR	<u>17,596</u>	<u>19,032</u>
FUND BALANCE AT END OF YEAR	<u>\$ 15,654</u>	<u>\$ 17,596</u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses	\$ -	\$ 10,521
Interest and investment income	24	29
Miscellaneous revenue	<u>1,991</u>	<u>1,083</u>
Total revenues	2,015	11,633
 EXPENDITURES		
Public safety:		
Other	<u>791</u>	<u>1,065</u>
 CHANGE IN FUND BALANCE	1,224	10,568
 FUND BALANCE AT BEGINNING OF YEAR	<u>14,318</u>	<u>3,750</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 15,542</u>	<u>\$ 14,318</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 36,000	\$ 36,000	\$ 36,028	\$ 35,576
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	11,717	18,172
Maintenance contract	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total judiciary and court related	30,000	30,000	11,717	18,172
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>11,717</u>	<u>28,172</u>
Excess of revenues over expenditures	6,000	6,000	24,311	7,404
OTHER FINANCING USES				
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	24,311	7,404
FUND BALANCE AT BEGINNING OF YEAR			<u>28,619</u>	<u>21,215</u>
FUND BALANCE AT END OF YEAR			<u>\$ 52,930</u>	<u>\$ 28,619</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, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2006 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 18,000	\$ 18,000	\$ 22,842	\$ 31,453
GIS fee	<u>6,500</u>	<u>6,500</u>	<u>5,416</u>	<u>5,672</u>
Total revenues	<u>24,500</u>	<u>24,500</u>	<u>28,258</u>	<u>37,125</u>
EXPENDITURES				
General government:				
Salary - clerks	-	-	15,500	-
Computerization costs	<u>5,000</u>	<u>5,000</u>	<u>1,221</u>	<u>6,453</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>16,721</u>	<u>6,453</u>
CHANGE IN FUND BALANCE	<u>\$ 19,500</u>	<u>\$ 19,500</u>	11,537	30,672
FUND BALANCE AT BEGINNING OF YEAR			<u>108,749</u>	<u>78,077</u>
FUND BALANCE AT END OF YEAR			<u>\$ 120,286</u>	<u>\$ 108,749</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, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2006</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 90,000	\$ 90,000	\$ 110,847	\$ 96,826
EXPENDITURES				
County development:				
Administration	3,000	3,000	112,836	94,518
Brochures	2,000	2,000	-	-
Maintenance	1,000	1,000	-	-
Meeting expense	1,000	1,000	-	-
Salaries	39,602	39,602	-	-
Payroll taxes	4,100	4,100	-	-
Postage	2,000	2,000	-	-
Telephone	1,500	1,500	-	-
Supplies and printing	1,000	1,000	-	-
Rent	3,800	3,800	-	-
Mileage and conference	1,000	1,000	-	-
Other	800	800	-	-
Special projects	10,000	10,000	-	-
Route 66 programs	5,000	5,000	-	-
Bookkeeping	2,500	2,500	-	-
Membership dues	2,000	2,000	-	-
Services	1,000	1,000	-	-
Total expenditures	<u>81,302</u>	<u>81,302</u>	<u>112,836</u>	<u>94,518</u>
Excess (deficiency) of revenues over expenditures	8,698	8,698	(1,989)	2,308
OTHER FINANCING SOURCES				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 13,698</u>	<u>\$ 13,698</u>	(1,989)	2,308
FUND BALANCE AT BEGINNING OF YEAR			<u>4,363</u>	<u>2,055</u>
FUND BALANCE AT END OF YEAR			<u>\$ 2,374</u>	<u>\$ 4,363</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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				
Miscellaneous revenue	\$ 1,000	\$ 1,000	\$ 1,276	\$ 1,871
EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>2,257</u>	<u>1,364</u>
CHANGE IN FUND BALANCE	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	(981)	507
FUND BALANCE AT BEGINNING OF YEAR			<u>2,302</u>	<u>1,795</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,321</u>	<u>\$ 2,302</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>			<u>2006</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Intergovernmental revenues - grants	\$ -	\$ -	\$ 8,100	\$ -
Court service fees	-	-	45,787	50,829
Miscellaneous revenue	-	-	5,474	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	-	59,361	50,829
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	6,000	6,000	6,901	6,862
Courthouse deputies - sheriff	41,360	41,360	39,954	35,720
Courthouse deputies - civilian	7,238	7,238	7,806	9,315
	<hr/>	<hr/>	<hr/>	<hr/>
	54,598	54,598	54,661	51,897
Capital outlay	-	-	9,773	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	54,598	54,598	64,434	51,897
	<hr/>	<hr/>	<hr/>	<hr/>
CHANGE IN FUND BALANCE	<u>\$ (54,598)</u>	<u>\$ (54,598)</u>	(5,073)	(1,068)
FUND BALANCE AT BEGINNING OF YEAR			<hr/> 4,661	<hr/> 5,729
FUND BALANCE (DEFICIT) AT END OF YEAR			<hr/> \$ (412)	<hr/> \$ 4,661

LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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	\$ 61,478	\$ 60,842
Fees	200	200	250	150
Miscellaneous revenue	<u>1,500</u>	<u>1,500</u>	<u>926</u>	<u>1,108</u>
Total revenues	<u>62,860</u>	<u>62,860</u>	<u>62,654</u>	<u>62,100</u>
EXPENDITURES				
Public health:				
Coordinator salary	36,971	36,971	34,608	34,742
Postage	230	230	154	159
Office supplies	300	300	107	165
Truck repair	4,000	4,000	11,136	3,116
Printing	600	600	10	-
Auto mileage	300	300	101	90
Advertising/legal notices	400	400	-	25
Committee expenditures	650	650	715	650
Education (dues, subscriptions, conferences)	500	500	250	500
Illegal collection expense	300	300	-	-
Telephone	450	450	624	534
Container maintenance	1,000	1,000	1,194	42
Process and transport	12,200	12,200	12,012	7,536
Materials, miscellaneous	200	200	665	230
Container rent	4,000	4,000	4,333	1,342
Hired collectors	8,138	8,138	6,991	7,616
Truck reserve expenditures	3,000	3,000	-	-
Fuel and expenditures	6,000	6,000	5,989	5,762
Administration expenditures	600	600	1,100	1,200
Trailer expense	100	100	-	7,024
Insurance	<u>-</u>	<u>-</u>	<u>9</u>	<u>37</u>
Total expenditures	<u>79,939</u>	<u>79,939</u>	<u>79,998</u>	<u>70,770</u>
CHANGE IN FUND BALANCE	<u>\$ (17,079)</u>	<u>\$ (17,079)</u>	(17,344)	(8,670)
FUND BALANCE AT BEGINNING OF YEAR			<u>58,283</u>	<u>66,953</u>
FUND BALANCE AT END OF YEAR			<u>\$ 40,939</u>	<u>\$ 58,283</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2006</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 35,703	\$ 35,072
EXPENDITURES				
Judiciary and court related:				
Electronic storage costs	40,000	40,000	17,276	22,747
Capital outlay	-	-	-	4,004
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>17,276</u>	<u>26,751</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	18,427	8,321
FUND BALANCE AT BEGINNING OF YEAR			<u>14,812</u>	<u>6,491</u>
FUND BALANCE AT END OF YEAR			<u>\$ 33,239</u>	<u>\$ 14,812</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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	\$ 3,680	\$ 4,770
EXPENDITURES				
General government:				
Automation costs	<u>2,000</u>	<u>2,000</u>	<u>2,107</u>	<u>2,120</u>
CHANGE IN FUND BALANCE	<u>\$ 1,500</u>	<u>\$ 1,500</u>	1,573	2,650
FUND BALANCE AT BEGINNING OF YEAR			<u>9,374</u>	<u>6,724</u>
FUND BALANCE AT END OF YEAR			<u>\$ 10,947</u>	<u>\$ 9,374</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	2007	2006
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating grants	\$ 248,399	\$ -
Fines, forfeitures, and licenses	392,599	432,550
Interest and investment income	10,503	3,215
Miscellaneous revenue	<u>254,090</u>	<u>237,724</u>
Total revenues	<u>905,591</u>	<u>673,489</u>
EXPENDITURES		
Public safety:		
Salaries and benefits	476,950	453,733
Telecommunications	51,627	50,830
Equipment maintenance	25,991	31,155
Rent	-	9,600
Conference and training	10,533	11,811
Consultant fees	14,001	10,895
Office and other	<u>45,611</u>	<u>33,155</u>
Total public safety expenditures	624,713	601,179
Capital outlay	<u>445,352</u>	<u>-</u>
Total expenditures	<u>1,070,065</u>	<u>601,179</u>
CHANGE IN FUND BALANCE	(164,474)	72,310
FUND BALANCE AT BEGINNING OF YEAR	<u>305,013</u>	<u>232,703</u>
FUND BALANCE AT END OF YEAR	<u>\$ 140,539</u>	<u>\$ 305,013</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, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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	\$ 147	\$ 1,162
Miscellaneous revenue	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>4,800</u>
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>6,147</u>	<u>5,962</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	5,000	5,000	13,327	1,045
Capital outlay	<u>-</u>	<u>-</u>	<u>153,067</u>	<u>121,306</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>166,394</u>	<u>122,351</u>
Excess (deficiency) of revenues over expenditures	1,500	1,500	(160,247)	(116,389)
OTHER FINANCING SOURCES				
Transfers in	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
CHANGE IN FUND BALANCE	<u>\$ 10,500</u>	<u>\$ 10,500</u>	(151,247)	(107,389)
FUND BALANCE AT BEGINNING OF YEAR			<u>151,245</u>	<u>258,634</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (2)</u>	<u>\$ 151,245</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, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2006</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 11,250	\$ -	\$ -	\$ -
Historic site revenue	<u>11,250</u>	<u>11,250</u>	<u>27,711</u>	<u>24,258</u>
Total revenues	<u>22,500</u>	<u>11,250</u>	<u>27,711</u>	<u>24,258</u>
EXPENDITURES				
County development:				
Historic site operations	11,600	11,600	6,593	11,600
Main Street	<u>10,000</u>	<u>10,000</u>	<u>19,925</u>	<u>12,107</u>
Total expenditures	<u>21,600</u>	<u>21,600</u>	<u>26,518</u>	<u>23,707</u>
CHANGE IN FUND BALANCE	<u>\$ 900</u>	<u>\$ (10,350)</u>	1,193	551
FUND BALANCE AT BEGINNING OF YEAR			<u>14,583</u>	<u>14,032</u>
FUND BALANCE AT END OF YEAR			<u>\$ 15,776</u>	<u>\$ 14,583</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>	<u>2006</u>
	Actual	Actual
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 74,086	\$ 64,813
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>77,797</u>	<u>82,576</u>
 CHANGE IN FUND BALANCE	 (3,711)	 (17,763)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>222,521</u>	 <u>240,284</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 218,810</u>	 <u>\$ 222,521</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>	<u>2006</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 8,326	\$ 8,958
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>5,077</u>	<u>8,177</u>
 CHANGE IN FUND BALANCE	 3,249	 781
 FUND BALANCE AT BEGINNING OF YEAR	 <u>22,098</u>	 <u>21,317</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 25,347</u>	 <u>\$ 22,098</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 55	\$ 172
 EXPENDITURES		
Judiciary and court related:		
Drug Fund expense	55	7,179
 CHANGE IN FUND BALANCE	-	(7,007)
 FUND BALANCE AT BEGINNING OF YEAR	-	7,007
 FUND BALANCE AT END OF YEAR	\$ -	\$ -

LOGAN COUNTY, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 43	\$ 42
 EXPENDITURES		
General government:		
Working cash expenses	-	320
 CHANGE IN FUND BALANCE	43	(278)
 FUND BALANCE AT BEGINNING OF YEAR	52,840	53,118
 FUND BALANCE AT END OF YEAR	\$ 52,883	\$ 52,840

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>	<u>2006</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,700	\$ 11,160
Interest and investment income	<u>93</u>	<u>102</u>
Total revenues	<u>6,793</u>	<u>11,262</u>
EXPENDITURES		
General government:		
Indemnity Fund expenditures	9,675	5,790
Capital outlay	<u>-</u>	<u>1,639</u>
Total expenditures	<u>9,675</u>	<u>7,429</u>
CHANGE IN FUND BALANCE	(2,882)	3,833
FUND BALANCE AT BEGINNING OF YEAR	<u>46,078</u>	<u>42,245</u>
FUND BALANCE AT END OF YEAR	<u>\$ 43,196</u>	<u>\$ 46,078</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u> <u>Actual</u>	<u>2006</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 6,890	\$ 5,964
 EXPENDITURES		
General government	-	-
 CHANGE IN FUND BALANCE	6,890	5,964
 FUND BALANCE AT BEGINNING OF YEAR	21,139	15,175
 FUND BALANCE AT END OF YEAR	\$ 28,029	\$ 21,139

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)**

	<u>2007</u>	<u>2006</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Charges for services:		
Phone income	\$ 57,592	\$ 58,871
Commissary sales	<u>19,733</u>	<u>45,866</u>
Total revenues	<u>77,325</u>	<u>104,737</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	42,715	35,559
Noncapital equipment and repairs	22,303	36,278
Miscellaneous	<u>5,455</u>	<u>4,472</u>
Total public safety expenditures	70,473	76,309
Capital outlay	<u>-</u>	<u>12,519</u>
Total expenditures	<u>70,473</u>	<u>88,828</u>
 CHANGE IN FUND BALANCE	6,852	15,909
 FUND BALANCE AT BEGINNING OF YEAR	<u>15,909</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 22,761</u>	<u>\$ 15,909</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2007**

	<u>2007 Actual</u>
REVENUES	
Charges for services:	
Vehicle fees	\$ 14,053
 EXPENDITURES	
Public safety:	
Vehicle fee disbursements	<u>12,412</u>
 CHANGE IN FUND BALANCE	1,641
 FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 1,641</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2007
(With Comparative Actual Amounts for the Year Ended November 30, 2006)

	<u>2007</u>			<u>2006</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				
Federal and state operating grants	\$ -	\$ -	\$ -	\$ 9,510
EXPENDITURES				
General government:				
Airport improvement projects	-	-	-	11,822
Deficiency of revenues over expenditures	-	-	-	(2,312)
OTHER FINANCING SOURCES				
Transfers in	15,000	15,000	-	15,000
CHANGE IN FUND BALANCE	<u>\$ 15,000</u>	<u>\$ 15,000</u>	-	12,688
FUND BALANCE AT BEGINNING OF YEAR			<u>22,029</u>	<u>9,341</u>
FUND BALANCE AT END OF YEAR			<u>\$ 22,029</u>	<u>\$ 22,029</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.

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, 2007

	Balance, November 30, <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2007</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 241,402	\$ 1,757,201	\$ 1,760,160	\$ 238,443
Liabilities:				
Bail bonds outstanding	\$ 216,113	\$ 355,536	\$ 365,738	\$ 205,911
Due to other governments	25,289	1,609,406	1,602,163	32,532
	<u>\$ 241,402</u>	<u>\$ 1,964,942</u>	<u>\$ 1,967,901</u>	<u>\$ 238,443</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 854,893	\$ 854,893	\$ -
Liabilities:				
Due to others	\$ -	\$ 854,893	\$ 854,893	\$ -
	<u>\$ -</u>	<u>\$ 854,893</u>	<u>\$ 854,893</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 69,399	\$ 873,138	\$ 838,715	\$ 103,822
Stamp inventory, at cost	21,576	90,000	89,599	21,977
	<u>\$ 90,975</u>	<u>\$ 963,138</u>	<u>\$ 928,314</u>	<u>\$ 125,799</u>
Liabilities:				
Due to others	\$ 87,888	\$ 818,547	\$ 787,107	\$ 119,328
Due to other governments	3,087	40,356	36,972	6,471
	<u>\$ 90,975</u>	<u>\$ 858,903</u>	<u>\$ 824,079</u>	<u>\$ 125,799</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2007**

	<u>Balance, November 30, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2007</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 16,223	\$ 97,488	\$ 98,151	\$ 15,560
Liabilities:				
Due to others	\$ 16,223	\$ 97,488	\$ 98,151	\$ 15,560
 STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 219	\$ 825	\$ 923	\$ 121
Liabilities:				
Due to others	\$ 219	\$ 825	\$ 923	\$ 121
 PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 39,698	\$ 88	\$ 1,038	\$ 38,748
Liabilities:				
Due to others	\$ 39,698	\$ 88	\$ 1,038	\$ 38,748
 PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 11,348	\$ 6,438,639	\$ 6,437,977	\$ 12,010
Liabilities:				
Due to others	\$ 11,348	\$ 6,438,639	\$ 6,437,977	\$ 12,010
	<u>\$ 11,348</u>	<u>\$ 6,438,639</u>	<u>\$ 6,437,977</u>	<u>\$ 12,010</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2007**

	Balance, November 30, <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2007</u>
AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 66,620	\$ 779,989	\$ 778,675	\$ 67,934
Liabilities:				
Due to others	\$ 66,620	\$ 779,989	\$ 778,675	\$ 67,934
 TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 14,158	\$ 8,566	\$ 2,000	\$ 20,724
Liabilities:				
Due to others	\$ 14,158	\$ 8,566	\$ 2,000	\$ 20,724
 TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 272,919	\$ 1,331,663	\$ 1,457,020	\$ 147,562
Certificates of deposit, at cost	800,000	-	-	800,000
Interest and other receivables	136,720	134,128	136,720	134,128
	<u>\$ 1,209,639</u>	<u>\$ 1,465,791</u>	<u>\$ 1,593,740</u>	<u>\$ 1,081,690</u>
Liabilities:				
Due to township road districts	\$ 1,143,976	\$ 1,329,071	\$ 1,436,073	\$ 1,036,974
Accounts payable	65,663	44,716	65,663	44,716
	<u>\$ 1,209,639</u>	<u>\$ 1,373,787</u>	<u>\$ 1,501,736</u>	<u>\$ 1,081,690</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2007

	<u>Balance,</u> <u>November 30,</u> <u>2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2007</u>
TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 148,538	\$ 246,797	\$ 346,685	\$ 48,650
Certificates of deposit, at cost	100,000	75,000	100,000	75,000
Interest and other receivables	<u>597</u>	<u>126</u>	<u>597</u>	<u>126</u>
	<u>\$ 249,135</u>	<u>\$ 321,923</u>	<u>\$ 447,282</u>	<u>\$ 123,776</u>
Liabilities:				
Accounts payable	\$ 65,690	\$ 1,631	\$ 65,690	\$ 1,631
Due to township road districts	<u>183,445</u>	<u>246,200</u>	<u>307,500</u>	<u>122,145</u>
	<u>\$ 249,135</u>	<u>\$ 247,831</u>	<u>\$ 373,190</u>	<u>\$ 123,776</u>
HIGHWAY STABILIZATION FUND				
Assets:				
Cash and cash equivalents	\$ 15,928	\$ 93	\$ 16,021	\$ -
Liabilities:				
Due to township road districts	\$ 15,928	\$ 93	\$ 16,021	\$ -
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ 235,457	\$ 381,512	\$ 609,334	\$ 7,635
Liabilities:				
Due to other governments	\$ 235,457	\$ 381,512	\$ 609,334	\$ 7,635
COUNTY COLLECTOR'S GENERAL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 230,395	\$ 30,977,479	\$ 30,988,308	\$ 219,566
Liabilities:				
Accounts payable	\$ 926	\$ -	\$ -	\$ 926
Due to taxing bodies	<u>229,469</u>	<u>30,977,479</u>	<u>30,988,308</u>	<u>218,640</u>
	<u>\$ 230,395</u>	<u>\$ 30,977,479</u>	<u>\$ 30,988,308</u>	<u>\$ 219,566</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2007**

	<u>Balance, November 30, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2007</u>
REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 14,452	\$ 47,225	\$ 54,735	\$ 6,942
Liabilities:				
Accounts payable	\$ 176	\$ 359	\$ 176	\$ 359
Due to other governments	14,276	46,866	54,559	6,583
	<u>\$ 14,452</u>	<u>\$ 47,225</u>	<u>\$ 54,735</u>	<u>\$ 6,942</u>
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 1,376,756	\$ 43,795,596	\$ 44,244,635	\$ 927,717
Certificates of deposit, at cost	900,000	75,000	100,000	875,000
Interest and other receivables	137,317	134,254	137,317	134,254
Stamp inventory, at cost	21,576	90,000	89,599	21,977
	<u>\$ 2,435,649</u>	<u>\$ 44,094,850</u>	<u>\$ 44,571,551</u>	<u>\$ 1,958,948</u>
Liabilities:				
Accounts payable	\$ 132,455	\$ 46,706	\$ 131,529	\$ 47,632
Bail bonds outstanding	216,113	355,536	365,738	205,911
Due to township road districts	1,343,349	1,575,364	1,759,594	1,159,119
Due to taxing bodies	229,469	30,977,479	30,988,308	218,640
Due to others	196,237	8,998,122	8,958,803	235,556
Due to other governments	318,026	2,079,053	2,304,989	92,090
	<u>\$ 2,435,649</u>	<u>\$ 44,032,260</u>	<u>\$ 44,508,961</u>	<u>\$ 1,958,948</u>