

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2008

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, 2008, 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, 2008, 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 July 13, 2009 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 page 38 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, 2007, which are not presented with the accompanying financial statements. In our report dated August 13, 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 2007 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, 2007 taken as a whole.

Clifton Henderson LLP

Peoria, Illinois
July 13, 2009

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2008**

STATEMENT 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,189,241
Certificates of deposit, at cost	5,802,447
Receivables:	
Sales tax	294,863
Income and replacement taxes	181,504
Property taxes	3,226,743
Other taxes	12,514
Grants	261,136
Interest	76,445
State salary reimbursements	134,609
Motor fuel tax receivable	29,819
Accounts	328,507
Inventory	26,043
Prepaid items	123,152
Capital assets not being depreciated	334,242
Capital assets being depreciated, net	<u>5,671,998</u>
TOTAL ASSETS	<u>\$ 20,693,263</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 339,743
Accrued salaries	66,932
Accrued interest payable	2,837
Unearned revenue - property taxes	3,226,743
Unearned revenue - other	71,588
Short-term obligations, due within one year:	
Compensated absences payable	267,653
Debt certificate	19,000
Notes payable	40,031
Capital leases	78,726
Long-term obligations, due in more than one year:	
Compensated absences payable	56,213
Debt certificate	464,500
Notes payable	122,214
Capital leases	<u>33,869</u>
Total liabilities	<u>4,790,049</u>
NET ASSETS	
Invested in capital assets, net of related debt	5,731,400
Restricted for:	
Tuberculosis sanitarium	130,778
Capital projects	22,029
Public health	22,553
Public safety	17,212
Judiciary and court related	415,746
Roads and bridges	7,224,008
Emergency telephone	129,760
Liability Insurance	136,099
Working cash	52,909
Unrestricted net assets	<u>2,020,720</u>
Total net assets	<u>15,903,214</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 20,693,263</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2008**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,356,282
Public health	3,390,268
Public safety	3,271,565
Judiciary and court related	2,118,827
Roads and bridges	1,624,870
County development	598,249
Interest on long-term debt	<u>40,465</u>
TOTAL	<u>\$ 13,400,526</u>

STATEMENT 2

<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Assets Governmental Activities
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 841,838	\$ 10,276	\$ 24,000	\$ (1,480,168)
1,159,131	1,516,824	-	(714,313)
974,595	56,400	494,893	(1,745,677)
985,420	11,001	-	(1,122,406)
60,598	-	-	(1,564,272)
402,407	-	-	(195,842)
-	-	-	(40,465)
<u>\$ 4,423,989</u>	<u>\$ 1,594,501</u>	<u>\$ 518,893</u>	<u>(6,863,143)</u>
General revenues:			
Taxes:			
Property taxes and payments in lieu of taxes			3,064,210
Income tax			1,302,134
Sales tax			1,821,445
Motor fuel taxes			746,396
Other taxes			167,283
Investment earnings			232,063
Gain on disposal of fixed assets			14,309
Franchise taxes based on gross receipts and other fees			12,539
			<u>7,360,379</u>
			497,236
			<u>15,405,978</u>
Net assets, beginning of year			<u>15,405,978</u>
Net assets, end of year			<u>\$ 15,903,214</u>

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

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2008**

	County General Fund
ASSETS	
Cash and cash equivalents	\$ 800,686
Certificates of deposit, at cost	187,710
Receivables:	
Sales tax	294,863
Income and replacement taxes	181,504
Property taxes	1,018,530
Hotel and historic sites tax	-
Grants	7,952
Interest	-
State salary reimbursements	134,609
Motor fuel tax allotment receivable	-
Accounts	21,145
Inventory	-
Prepaid items	123,152
Due from other funds	554,149
TOTAL ASSETS	\$ 3,324,300
LIABILITIES AND FUND BALANCES (DEFICIT)	
Liabilities:	
Accounts payable	\$ 92,596
Accrued salaries	-
Due to other funds	916,451
Unearned revenue - property taxes	1,018,530
Unearned revenue - other	-
Total liabilities	2,027,577
Fund balances (deficit):	
Reserved for working cash	-
Reserved for inventory	-
Reserved for prepaid items	123,152
Unreserved, reported in:	
General Fund	1,173,571
Special Revenue Funds	-
Capital Projects Fund	-
Total fund balances (deficit)	1,296,723
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,324,300

STATEMENT 3

Major Governmental Funds					
County Health Department Fund	Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Activities
\$ 801,475	\$ -	\$ 402,840	\$ 1,212,150	\$ 972,090	\$ 4,189,241
99,737	-	100,000	3,580,000	1,835,000	5,802,447
-	-	-	-	-	294,863
-	-	-	-	-	181,504
350,000	812,500	380,160	-	665,553	3,226,743
-	-	-	-	15,642	15,642
240,786	-	-	-	12,398	261,136
1,503	-	1,378	49,318	24,246	76,445
-	-	-	-	-	134,609
-	-	-	29,819	-	29,819
213,335	-	1,678	9,420	79,801	325,379
-	-	-	-	26,043	26,043
-	-	-	-	-	123,152
-	-	-	-	709,598	1,263,747
<u>\$ 1,706,836</u>	<u>\$ 812,500</u>	<u>\$ 886,056</u>	<u>\$ 4,880,707</u>	<u>\$ 4,340,371</u>	<u>\$ 15,950,770</u>
\$ 52,326	\$ -	\$ 78,720	\$ 32,888	\$ 83,213	\$ 339,743
56,916	-	10,016	-	-	66,932
-	260,740	14,227	-	72,329	1,263,747
350,000	812,500	380,160	-	665,553	3,226,743
21,588	-	-	-	50,000	71,588
<u>480,830</u>	<u>1,073,240</u>	<u>483,123</u>	<u>32,888</u>	<u>871,095</u>	<u>4,968,753</u>
-	-	-	-	52,909	52,909
-	-	-	-	26,043	26,043
-	-	-	-	-	123,152
-	-	-	-	-	1,173,571
1,226,006	(260,740)	402,933	4,847,819	3,368,295	9,584,313
-	-	-	-	22,029	22,029
<u>1,226,006</u>	<u>(260,740)</u>	<u>402,933</u>	<u>4,847,819</u>	<u>3,469,276</u>	<u>10,982,017</u>
<u>\$ 1,706,836</u>	<u>\$ 812,500</u>	<u>\$ 886,056</u>	<u>\$ 4,880,707</u>	<u>\$ 4,340,371</u>	<u>\$ 15,950,770</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, 2008**

Total fund balances - governmental funds		\$ 10,982,017
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.		6,006,240
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(2,837)
Some liabilities reported in the statement of net assets do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These liabilities consist of:		
Compensated absences payable	\$ (323,866)	
Debt certificate	(483,500)	
Notes payable	(162,245)	
Capital leases	<u>(112,595)</u>	
Total long-term liabilities		<u>(1,082,206)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 15,903,214</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, 2008

	County General Fund
REVENUES	
Property taxes and payments in lieu of taxes	\$ 1,298,704
Income taxes	1,302,134
Sales tax	1,821,445
Hotel and historic site tax	-
Inheritance tax and other taxes	24,929
Other intergovernmental revenues	624,369
Federal and state operating and capital grants	29,063
Fines, fees, forfeitures, and licenses	1,077,736
Charges for services	39,466
Interest and investment income	36,020
Other revenues	190,960
Total revenues	6,444,826
EXPENDITURES	
Current:	
General government	1,844,748
County development	246,491
Public health	-
Public safety	1,839,396
Judiciary and court related	1,702,662
Roads and bridges	-
Retirement system	-
Capital outlay	78,030
Debt service:	
Principal	97,380
Interest	32,055
Total expenditures	5,840,762
Excess (deficiency) of revenues over expenditures	604,064
OTHER FINANCING SOURCES (USES)	
Transfers in	30,000
Transfers out	(163,000)
Total other financing sources (uses)	(133,000)
CHANGE IN FUND BALANCES	471,064
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	825,659
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 1,296,723

Major Governmental Funds					
County Health Department Fund	Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 299,748	\$ 797,618	\$ 333,094	\$ -	\$ 335,481	\$ 3,064,645
-	-	-	-	-	1,302,134
-	-	-	-	-	1,821,445
-	-	-	-	141,919	141,919
-	-	-	-	-	24,929
-	-	-	736,977	-	1,361,346
1,516,824	-	-	-	543,507	2,089,394
-	-	-	-	973,471	2,051,207
1,029,080	-	33,873	9,419	227,254	1,339,092
21,686	-	8,679	123,898	41,780	232,063
51,487	-	396,413	-	381,947	1,020,807
<u>2,918,825</u>	<u>797,618</u>	<u>772,059</u>	<u>870,294</u>	<u>2,645,359</u>	<u>14,448,981</u>
-	-	-	-	152,214	1,996,962
-	-	-	-	342,405	588,896
2,877,042	-	-	-	131,327	3,008,369
-	-	-	-	991,037	2,830,433
-	-	-	-	181,501	1,884,163
-	-	758,456	760,093	279,392	1,797,941
-	912,081	-	-	-	912,081
26,254	-	90,214	-	779,136	973,634
38,311	-	-	-	-	135,691
8,564	-	-	-	-	40,619
<u>2,950,171</u>	<u>912,081</u>	<u>848,670</u>	<u>760,093</u>	<u>2,857,012</u>	<u>14,168,789</u>
<u>(31,346)</u>	<u>(114,463)</u>	<u>(76,611)</u>	<u>110,201</u>	<u>(211,653)</u>	<u>280,192</u>
41,689	-	-	-	172,021	243,710
-	-	-	-	(80,710)	(243,710)
<u>41,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,311</u>	<u>-</u>
10,343	(114,463)	(76,611)	110,201	(120,342)	280,192
<u>1,215,663</u>	<u>(146,277)</u>	<u>479,544</u>	<u>4,737,618</u>	<u>3,589,618</u>	<u>10,701,825</u>
<u>\$ 1,226,006</u>	<u>\$ (260,740)</u>	<u>\$ 402,933</u>	<u>\$ 4,847,819</u>	<u>\$ 3,469,276</u>	<u>\$ 10,982,017</u>

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

LOGAN COUNTY, ILLINOIS
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO STATEMENT OF ACTIVITIES
November 30, 2008

Net change in fund balances - total governmental funds \$ 280,192

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	973,634
Depreciation expense	<u>(787,891)</u>
	<u>185,743</u>

Repayment of debt principal or long-term debt 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.

Principal or Long-term debt repayments:	
Claims and judgments	50,000
Debt certificate	18,000
Notes payable	38,311
Capital leases	79,380
	<u>185,691</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:

Capital contribution	24,000
Accrued interest	154
Loss on disposal of capital assets	(180,499)
Gain on disposal of capital assets	14,309
Accrued compensated absences	<u>(12,354)</u>
	<u>(154,390)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 497,236**

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 801,238
Certificates of deposit, at cost	800,000
Interest and other receivables	80,206
Stamp inventory, at cost	<u>10,572</u>
TOTAL ASSETS	<u>\$ 1,692,016</u>
LIABILITIES	
Accounts payable	\$ 87,087
Bail bonds outstanding	136,620
Due to township road districts	1,024,026
Due to taxing bodies	102,373
Due to others	251,454
Due to other governments	<u>90,456</u>
TOTAL LIABILITIES	<u>\$ 1,692,016</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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, 2008

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, 2008

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, 2008

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 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 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, 2008

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

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

All 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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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

(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.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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

(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:

- (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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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

(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.

At November 30, 2008, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$9,394,037 (excludes \$2,769 in cash on hand and undeposited receipts) and the bank balance was \$9,787,097. Of the bank balance, \$3,724,011 was covered by Federal depository insurance and \$5,626,703 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2008, \$436,383 of the County's bank balance of \$9,787,097 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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

As of November 30, 2008, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,602,447
Illinois Funds - money market fund	1,281,120
Sweep account	<u>915,000</u>
	<u><u>\$ 8,798,567</u></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 sweep account agreements, all of the underlying securities are held by the bank, not in the name of the County.

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, 2008, 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, 2008 are all less than one year.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008**

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2008 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 4,189,241	\$ 801,238	\$ 4,990,479
Certificates of deposit	<u>5,802,447</u>	<u>800,000</u>	<u>6,602,447</u>
Total	<u>\$ 9,991,688</u>	<u>\$ 1,601,238</u>	<u>\$ 11,592,926</u>
Deposits			\$ 9,394,037
Cash on hand			2,769
Money market funds			1,281,120
Sweep account			<u>915,000</u>
Total			<u>\$ 11,592,926</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.

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 2007 tax levy is reflected as revenue in fiscal year 2008 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2008 to be collected in 2009 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2009.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2008 was as follows:

	Balance at November 30, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2008</u>
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Software implementation in progress	122,040	-	-	(122,040)	-
Highway construction in progress	<u>-</u>	<u>23,300</u>	<u>-</u>	<u>-</u>	<u>23,300</u>
Total capital assets not being depreciated	<u>432,982</u>	<u>23,300</u>	<u>-</u>	<u>(122,040)</u>	<u>334,242</u>
Depreciated:					
Infrastructure and land improvements	1,370,839	-	-	-	1,370,839
Buildings and improvements	3,975,553	92,035	-	-	4,067,588
Machinery and equipment	<u>5,282,318</u>	<u>1,031,925</u>	<u>(947,603)</u>	<u>122,040</u>	<u>5,488,680</u>
Total capital assets being depreciated, gross	<u>10,628,710</u>	<u>1,123,960</u>	<u>(947,603)</u>	<u>122,040</u>	<u>10,927,107</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(417,580)	(31,721)	-	-	(449,301)
Buildings and improvements	(1,846,878)	(79,573)	-	-	(1,926,451)
Machinery and equipment	<u>(2,834,548)</u>	<u>(676,597)</u>	<u>631,788</u>	<u>-</u>	<u>(2,879,357)</u>
Total accumulated depreciation	<u>(5,099,006)</u>	<u>(787,891)</u>	<u>631,788</u>	<u>-</u>	<u>(5,255,109)</u>
Capital assets being depreciated, net	<u>5,529,704</u>	<u>336,069</u>	<u>(315,815)</u>	<u>122,040</u>	<u>5,671,998</u>
Total capital assets, net	<u>\$ 5,962,686</u>	<u>\$ 359,369</u>	<u>\$ (315,815)</u>	<u>\$ -</u>	<u>\$ 6,006,240</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 4 - CAPITAL ASSETS (CONTINUED)

A loss on disposal of assets of \$180,499 is included in the general government expenses in the government-wide Statement of Activities.

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 78,030
Expenditures from County Health Department Fund	26,254
Expenditures from County Highway Fund	90,214
Expenditures from nonmajor governmental funds	<u>779,136</u>
	<u>\$ 973,634</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 135,933
Public health	115,611
Public safety	345,049
Judiciary and court related	56,359
Roads and bridges	132,442
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u>\$ 787,891</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2008 for the County's major funds and nonmajor governmental funds are as follows:

	<u>General Fund</u>	<u>County Health Fund</u>	<u>County Highway Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>Nonmajor Governmental Funds</u>
Accounts receivable:					
Assessment services	\$ 11,000	\$ -	\$ -	\$ -	\$ -
Public safety complex charge	6,000	-	-	-	-
Telephone surcharges	-	-	-	-	77,334
Fees for services provided	-	213,335	1,678	9,420	2,180
State's Attorney salary reimbursement	2,500	-	-	-	-
Other	<u>1,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>287</u>
	<u>\$ 21,145</u>	<u>\$ 213,335</u>	<u>\$ 1,678</u>	<u>\$ 9,420</u>	<u>\$ 79,801</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2008:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2007	\$ -
Additions	400,000
Retirements	<u>(400,000)</u>
Balance at November 30, 2008	<u>\$ -</u>

The 2007 tax anticipation warrant was dated April 11, 2008 and was repaid on July 9, 2008, plus interest at 1.39 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, 2008 are as follows:

	<u>November 30, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2008</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 501,500	\$ -	\$ 18,000	\$ 483,500	\$ 19,000
Notes payable	200,556	-	38,311	162,245	40,031
Capital leases	191,975	-	79,380	112,595	78,726
Claims and judgments	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 944,031</u>	<u>\$ -</u>	<u>\$ 185,691</u>	<u>\$ 758,340</u>	<u>\$ 137,757</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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

At November 30, 2008, the County's long-term debt is comprised of the following components:

Debt Certificate

In 2005, the County issued debt certificates in the original amount of \$536,000 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 4.88 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 \$97,632 at November 30, 2008.

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 January 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, 2008 of \$130,200.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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

Capital Lease Obligations (Continued)

The annual requirements to amortize debt outstanding at November 30, 2008 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>
2009	\$ 19,000	\$ 29,846	\$ 40,031	\$ 6,843	\$ 78,726	\$ 7,941	\$ 137,757	\$ 44,630
2010	20,000	28,898	41,952	4,922	33,869	1,637	95,821	35,457
2011	21,000	27,866	43,965	2,909	-	-	64,965	30,775
2012	22,500	26,744	36,297	817	-	-	58,797	27,561
2013	23,500	25,500	-	-	-	-	23,500	25,500
2014-2018	139,500	104,842	-	-	-	-	139,500	104,842
2019-2023	191,500	53,203	-	-	-	-	191,500	53,203
2024	46,500	2,411	-	-	-	-	46,500	2,411
Total	<u>\$ 483,500</u>	<u>\$ 299,310</u>	<u>\$ 162,245</u>	<u>\$ 15,491</u>	<u>\$ 112,595</u>	<u>\$ 9,578</u>	<u>\$ 758,340</u>	<u>\$ 324,379</u>

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, 2008, using the 2008 assessed value of all taxable property of \$399,154,003, the statutory limit for the County was \$11,475,678, providing a debt margin of \$10,717,338.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2008, the County reflected accrued compensated absences totaling \$323,866; of this amount, \$267,653 is expected to be paid in the next year. Accrued compensated absences activity during 2008 is as follows:

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008**

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental <u>Activities</u>
Balance, November 30, 2007	\$ 311,512
Amount accumulated	269,797
Amount paid	<u>(257,443)</u>
Balance, November 30, 2008	<u>\$ 323,866</u>
Due within one year	<u>\$ 267,653</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
Special Revenue Funds:			
County Farm Fund	\$ 12,000	\$ 12,400	\$ 400
Airport Operating Fund	108,000	141,592	33,592
Matching Tax Fund	36,000	193,336	157,336
County Clerk's Document Storage System Fund	5,000	13,584	8,584
Solid Waste Fund	76,782	77,205	423
Historic Sites Motel Tax Fund	28,100	28,684	584

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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	\$ 501,536
County Highway Fund	14,227
Other nonmajor governmental funds	<u>38,386</u>
Total due to General Fund from other funds	<u>\$ 554,149</u>
Due to other nonmajor governmental funds from:	
General Fund	\$ 414,915
Illinois Municipal Retirement Fund	260,740
Other nonmajor governmental funds	<u>33,943</u>
	<u>\$ 709,598</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, 2008 consisted of the following:

Transfers to the General Fund from:	
Other nonmajor governmental funds	<u>\$ 30,000</u>

These above 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>\$ 41,689</u>

These above transfers were made to the Tuberculosis Sanitarium Fund (Health Department) for its tuberculosis sanitarium program.

Transfers to other nonmajor governmental funds from:	
General Fund	<u>\$ 163,000</u>

These above transfers were made to transfer funds to subsidize operations.

Transfers to other nonmajor governmental funds from:	
Other nonmajor governmental funds	<u>\$ 9,021</u>

These above transfers were made to transfer funds to subsidize operations.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008**

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>
Special Revenue Funds:	
Illinois Municipal Retirement Fund	\$ 260,740
Emergency Management Agency Fund	82,836

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
- 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
- Circuit Clerk Operation and Administrative Fund

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.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008**

NOTE 10 - RISK MANAGEMENT (CONTINUED)

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 2008 and 2007 were:

	<u>Unemployment Claims</u>	
	<u>2008</u>	<u>2007</u>
Balance, beginning of year	\$ -	\$ -
Claims incurred	-	2,000
Claims paid	<u>-</u>	<u>(2,000)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>

NOTE 11 - PENSION PLAN

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 11 - PENSION PLAN (CONTINUED)

Funding Policy. As set by statute, the County's Regular, Elected County Official (ECO), and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 7.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County contribution rate for calendar year 2008 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 7.41, 25.67, and 18.74 percent, respectively, of annual covered payroll. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2008, the County's annual pension cost for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans of \$327,451, \$98,923, and \$142,666, respectively, was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2008	\$ 327,451	100%	\$0
December 31, 2007	298,537	100	0
December 31, 2006	312,799	100	0

Three-Year Trend Information for the Elected County Official

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2008	\$ 98,923	100%	\$0
December 31, 2007	81,610	100	0
December 31, 2006	74,711	100	0

Three-Year Trend Information for the Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2008	\$ 142,666	100%	\$0
December 31, 2007	127,552	100	0
December 31, 2006	122,981	100	0

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution was determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's Regular, ECO, and Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular, ECO, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2006 was 24 years.

Funded Status and Funding Progress. As of December 31, 2008, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 85.72, 48.52, and 57.65 percent, respectively, funded. The actuarial accrued liability for benefits was \$12,722,699, \$1,956,781, and \$2,752,124, respectively, and the actuarial value of assets was \$10,905,638, \$949,349, and \$1,586,553, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,817,061, \$1,007,432, and \$1,165,571, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,419,047, \$385,363, and \$761,294, respectively, and the ratio of the UAAL to the covered payroll was 41.12, 261.42, and 153.10 percent, respectively.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 12 - LITIGATION

The County is a defendant in several claims and lawsuits. The County intends to defend these claims. No amount has been accrued in these financial statements as the outcomes of the pending matters are uncertain and the amount of liability, if any, cannot be determined.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2008

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:	
2009	\$ 43,357
2010	19,179
2011	19,067
2012	<u>9,623</u>
Total	<u>\$ 91,226</u>

The expense recognized under these agreements during 2008 was \$43,357.

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.

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, 2008

(Unaudited)

	General Fund			Variance
	Original	Final	Actual	from Budget
	Budget	Budget		Positive
				(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 1,298,793	\$ 1,298,793	\$ 1,298,704	\$ (89)
Income tax	1,270,000	1,270,000	1,302,134	32,134
Sales taxes	1,535,000	1,535,000	1,821,445	286,445
Inheritance taxes and other taxes	15,000	15,000	24,929	9,929
Other intergovernmental revenues	584,497	633,808	624,369	(9,439)
Federal and state operating grants	6,000	7,565	29,063	21,498
Fines, fees, forfeitures, and licenses	1,060,750	1,060,750	1,077,736	16,986
Charges for services	46,353	36,753	39,466	2,713
Interest and investment income	40,000	40,000	36,020	(3,980)
Miscellaneous revenue	13,200	13,200	190,960	177,760
Total revenues	<u>5,869,593</u>	<u>5,910,869</u>	<u>6,444,826</u>	<u>533,957</u>
EXPENDITURES				
Current:				
General government	1,997,597	1,997,597	1,844,748	152,849
County development	243,530	243,530	246,491	(2,961)
Public health	-	-	-	-
Public safety	1,941,995	1,941,995	1,839,396	102,599
Roads and bridges	-	-	-	-
Judiciary and court related	1,887,926	1,887,926	1,702,662	185,264
Retirement system	-	-	-	-
Capital outlay	-	-	78,030	(78,030)
Debt service:	-	-	-	-
Principal retired	48,711	-	97,380	(97,380)
Interest and charges	-	-	32,055	(32,055)
Total expenditures	<u>6,119,759</u>	<u>6,071,048</u>	<u>5,840,762</u>	<u>230,286</u>
Excess (deficiency) of revenues over expenditures	<u>(250,166)</u>	<u>(160,179)</u>	<u>604,064</u>	<u>764,243</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	36,000	36,000	30,000	(6,000)
Transfers out	(163,000)	(163,000)	(163,000)	-
Total other financing sources (uses)	<u>(127,000)</u>	<u>(127,000)</u>	<u>(133,000)</u>	<u>(6,000)</u>
CHANGE IN FUND BALANCES	<u>\$ (377,166)</u>	<u>\$ (287,179)</u>	<u>471,064</u>	<u>\$ 758,243</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR			<u>825,659</u>	
FUND BALANCES (DEFICIT) AT END OF YEAR			<u>\$ 1,296,723</u>	

<u>County Health Department Fund</u>			<u>Illinois Municipal Retirement Fund</u>			<u>County Highway 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>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>
\$ 301,507	\$ 299,748	\$ (1,759)	\$ 800,000	\$ 797,618	\$ (2,382)	\$ 335,000	\$ 333,094	\$ (1,906)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,637,552	1,516,824	(120,728)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
959,864	1,029,080	69,216	-	-	-	70,000	33,873	(36,127)
18,000	21,686	3,686	-	-	-	10,000	8,679	(1,321)
52,600	51,487	(1,113)	-	-	-	405,000	396,413	(8,587)
<u>2,969,523</u>	<u>2,918,825</u>	<u>(50,698)</u>	<u>800,000</u>	<u>797,618</u>	<u>(2,382)</u>	<u>820,000</u>	<u>772,059</u>	<u>(47,941)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,017,088	2,877,042	140,046	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	854,800	758,456	96,344
-	-	-	-	-	-	-	-	-
-	26,254	(26,254)	945,500	912,081	33,419	-	90,214	(90,214)
100,000	38,311	61,689	-	-	-	-	-	-
-	8,564	(8,564)	-	-	-	-	-	-
<u>3,117,088</u>	<u>2,950,171</u>	<u>166,917</u>	<u>945,500</u>	<u>912,081</u>	<u>33,419</u>	<u>854,800</u>	<u>848,670</u>	<u>6,130</u>
<u>(147,565)</u>	<u>(31,346)</u>	<u>116,219</u>	<u>(145,500)</u>	<u>(114,463)</u>	<u>31,037</u>	<u>(34,800)</u>	<u>(76,611)</u>	<u>(41,811)</u>
41,689	41,689	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>41,689</u>	<u>41,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (105,876)</u>	<u>10,343</u>	<u>\$ 116,219</u>	<u>\$ (145,500)</u>	<u>(114,463)</u>	<u>\$ 31,037</u>	<u>\$ (34,800)</u>	<u>(76,611)</u>	<u>\$ (41,811)</u>
	<u>1,215,663</u>			<u>(146,277)</u>			<u>479,544</u>	
	<u>\$ 1,226,006</u>			<u>\$ (260,740)</u>			<u>\$ 402,933</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2008**

(Unaudited)

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

REGULAR

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)
12/31/08	\$ 10,905,638	\$ 12,722,699	\$ 1,817,061	85.72%	\$ 4,419,047	41.12%
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%

ELECTED COUNTY OFFICIALS

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)
12/31/08	\$ 949,349	\$ 1,956,781	\$ 1,007,432	48.52%	\$ 385,363	261.42%
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%

SHERIFF'S LAW ENFORCEMENT PERSONNEL

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)
12/31/08	\$ 1,586,553	\$ 2,752,124	\$ 1,165,571	57.65%	\$ 761,294	153.10%
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%

LOGAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2008

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

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

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 expenditures 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, 2008
(With Comparative Total for November 30, 2007)**

	<u>County General Account</u>	<u>Public Safety Complex Account</u>	<u>Audit Account</u>
ASSETS			
Cash and cash equivalents	\$ 597,684	\$ -	\$ -
Certificates of deposit, at cost	187,710	-	-
Receivables:			
Sales tax	294,863	-	-
Income and replacement taxes	181,504	-	-
Property taxes	848,530	-	-
Grants	7,952	-	-
State salary reimbursements	134,609	-	-
Accounts	15,145	6,000	-
Prepaid items	123,152	-	-
Due from other funds	<u>52,613</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,443,762</u>	<u>\$ 6,000</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 46,368	\$ 7,842	\$ -
Due to other funds	524,844	71,613	24,619
Unearned revenue - property taxes	<u>848,530</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,419,742</u>	<u>79,455</u>	<u>24,619</u>
Fund balances (deficit):			
Fund balance, reserved:			
Reserved for prepaid items	123,152	-	-
Fund balance (deficit), unreserved	<u>900,868</u>	<u>(73,455)</u>	<u>(24,619)</u>
Total fund balances (deficit)	<u>1,024,020</u>	<u>(73,455)</u>	<u>(24,619)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,443,762</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>2008</u>	<u>2007</u>
\$ 6,099	\$ 190,491	\$ -	\$ 3,582	\$ 2,830	\$ 800,686	\$ 647,874
-	-	-	-	-	187,710	178,720
-	-	-	-	-	294,863	272,658
-	-	-	-	-	181,504	213,101
170,000	-	-	-	-	1,018,530	1,296,973
-	-	-	-	-	7,952	-
-	-	-	-	-	134,609	82,164
-	-	-	-	-	21,145	34,980
-	-	-	-	-	123,152	124,251
<u>130,000</u>	<u>231,536</u>	<u>-</u>	<u>140,000</u>	<u>-</u>	<u>554,149</u>	<u>530,031</u>
<u>\$ 306,099</u>	<u>\$ 422,027</u>	<u>\$ -</u>	<u>\$ 143,582</u>	<u>\$ 2,830</u>	<u>\$ 3,324,300</u>	<u>\$ 3,380,752</u>
\$ -	\$ 23,519	\$ 14,867	\$ -	\$ -	\$ 92,596	\$ 96,732
-	-	295,375	-	-	916,451	1,161,386
<u>170,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,018,530</u>	<u>1,296,973</u>
<u>170,000</u>	<u>23,519</u>	<u>310,242</u>	<u>-</u>	<u>-</u>	<u>2,027,577</u>	<u>2,555,091</u>
-	-	-	-	-	123,152	124,251
<u>136,099</u>	<u>398,508</u>	<u>(310,242)</u>	<u>143,582</u>	<u>2,830</u>	<u>1,173,571</u>	<u>701,410</u>
<u>136,099</u>	<u>398,508</u>	<u>(310,242)</u>	<u>143,582</u>	<u>2,830</u>	<u>1,296,723</u>	<u>825,661</u>
<u>\$ 306,099</u>	<u>\$ 422,027</u>	<u>\$ -</u>	<u>\$ 143,582</u>	<u>\$ 2,830</u>	<u>\$ 3,324,300</u>	<u>\$ 3,380,752</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2008
(With Comparative Total for the Year Ended November 30, 2007)

	<u>County General Account</u>	<u>Public Safety Complex Account</u>	<u>Audit Account</u>
REVENUES			
Property taxes and payments in lieu of taxes	\$ 1,128,978	\$ -	\$ -
Income taxes	1,302,134	-	-
Sales taxes	1,821,445	-	-
Other taxes	24,929	-	-
Other intergovernmental revenues	624,369	-	-
Federal and state operating and capital grants	18,787	-	-
Fines, fees, forfeitures, and licenses	1,077,736	-	-
Charges for services	39,466	-	-
Interest and investment income	36,020	-	-
Miscellaneous revenue	174,286	-	-
Total revenues	<u>6,248,150</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	1,456,982	-	81,312
County development	210,241	-	-
Public safety	1,730,265	109,131	-
Judiciary and court related	1,551,641	-	-
Capital outlay	-	8,488	-
Debt service:			
Principal	97,380	-	-
Interest	32,055	-	-
Total expenditures	<u>5,078,564</u>	<u>117,619</u>	<u>81,312</u>
Excess (deficiency) of revenues over expenditures	<u>1,169,586</u>	<u>(117,619)</u>	<u>(81,312)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease	-	-	-
Transfers in	-	-	-
Transfers out	(163,000)	-	-
Transfers from (to) other subfunds	(425,625)	60,000	70,000
Total other financing sources (uses)	<u>(588,625)</u>	<u>60,000</u>	<u>70,000</u>
CHANGE IN FUND BALANCES	580,961	(57,619)	(11,312)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>443,059</u>	<u>(15,836)</u>	<u>(13,307)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,024,020</u>	<u>\$ (73,455)</u>	<u>\$ (24,619)</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>2008</u>	<u>2007</u>
\$ 169,726	\$ -	\$ -	\$ -	\$ -	\$ 1,298,704	\$ 1,189,873
-	-	-	-	-	1,302,134	1,268,529
-	-	-	-	-	1,821,445	1,625,239
-	-	-	-	-	24,929	22,358
-	-	-	-	-	624,369	602,249
-	-	10,276	-	-	29,063	57,453
-	-	-	-	-	1,077,736	1,187,471
-	-	-	-	-	39,466	43,746
-	-	-	-	-	36,020	27,524
<u>16,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,960</u>	<u>10,670</u>
<u>186,400</u>	<u>-</u>	<u>10,276</u>	<u>-</u>	<u>-</u>	<u>6,444,826</u>	<u>6,035,112</u>
20,394	108,800	177,260	-	-	1,844,748	1,729,328
-	-	-	-	36,250	246,491	221,343
-	-	-	-	-	1,839,396	1,778,533
-	-	-	151,021	-	1,702,662	1,736,736
-	43,311	26,231	-	-	78,030	191,635
-	-	-	-	-	97,380	31,137
-	-	-	-	-	32,055	34,802
<u>20,394</u>	<u>152,111</u>	<u>203,491</u>	<u>151,021</u>	<u>36,250</u>	<u>5,840,762</u>	<u>5,723,514</u>
<u>166,006</u>	<u>(152,111)</u>	<u>(193,215)</u>	<u>(151,021)</u>	<u>(36,250)</u>	<u>604,064</u>	<u>311,598</u>
-	-	-	-	-	-	83,572
-	-	-	-	30,000	30,000	25,000
-	-	-	-	-	(163,000)	(267,000)
<u>(309,375)</u>	<u>310,000</u>	<u>-</u>	<u>295,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(309,375)</u>	<u>310,000</u>	<u>-</u>	<u>295,000</u>	<u>30,000</u>	<u>(133,000)</u>	<u>(158,428)</u>
(143,369)	157,889	(193,215)	143,979	(6,250)	471,064	153,170
<u>279,468</u>	<u>240,619</u>	<u>(117,027)</u>	<u>(397)</u>	<u>9,080</u>	<u>825,659</u>	<u>672,491</u>
<u>\$ 136,099</u>	<u>\$ 398,508</u>	<u>\$ (310,242)</u>	<u>\$ 143,582</u>	<u>\$ 2,830</u>	<u>\$ 1,296,723</u>	<u>\$ 825,661</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 1,126,793	\$ 1,126,793	\$ 1,127,414	\$ 877,932
Mobile home privilege and other taxes	<u>2,000</u>	<u>2,000</u>	<u>1,564</u>	<u>2,498</u>
Total property taxes and payments in lieu of taxes	<u>1,128,793</u>	<u>1,128,793</u>	<u>1,128,978</u>	<u>880,430</u>
Income taxes:				
Replacement tax	420,000	420,000	392,052	416,624
Income tax	<u>850,000</u>	<u>850,000</u>	<u>910,082</u>	<u>851,905</u>
Total income taxes	<u>1,270,000</u>	<u>1,270,000</u>	<u>1,302,134</u>	<u>1,268,529</u>
Sales taxes:				
Sales tax 1%	125,000	125,000	198,200	141,259
Sales tax 1/4%	475,000	475,000	546,208	508,736
Use tax	120,000	120,000	141,282	125,920
Public safety tax	<u>815,000</u>	<u>815,000</u>	<u>935,755</u>	<u>849,324</u>
Total sales taxes	<u>1,535,000</u>	<u>1,535,000</u>	<u>1,821,445</u>	<u>1,625,239</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>24,929</u>	<u>22,114</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	120,000	120,000	149,585	146,566
Salary reimbursement probations officers	110,779	110,779	110,727	120,202
Salary reimbursement Supervisor of Assessments	15,000	15,000	19,750	19,000
Salary reimbursement child support	19,000	19,000	11,000	14,000
Salary reimbursement State's Attorney Drug Fund	10,000	10,000	-	55
Salary reimbursement 911/ESDA	24,000	73,311	2,160	-
Workforce incentive salary reimbursement	75,000	75,000	95,036	99,209
Waste management salary reimbursement	33,000	33,000	31,217	30,147
Victim Witness Program	5,000	5,000	12,833	14,167
Regional planning salary reimbursement	39,382	39,382	41,947	38,721
ETSB salary reimbursement	-	-	5,880	6,707
Public Defender	48,076	48,076	48,072	47,150
Probation fees	70,010	70,010	30,894	66,325
Workmen's compensation reimbursement	<u>-</u>	<u>-</u>	<u>65,268</u>	<u>68,051</u>
Total other intergovernmental revenues	<u>569,247</u>	<u>618,558</u>	<u>624,369</u>	<u>670,300</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 11,001	\$ 11,829
Coroner Grant	-	1,565	186	-
Sheriff's Grant	-	-	7,600	-
Total Federal and state operating grants	<u>6,000</u>	<u>7,565</u>	<u>18,787</u>	<u>11,829</u>
Fines, fees, forfeitures, and licenses:				
Fines	350,000	350,000	281,185	318,092
Circuit Clerk special	225,000	225,000	233,100	252,466
Zoning/building permits	-	-	15,908	17,595
Drug fines	5,000	5,000	7,527	6,839
Circuit Clerk fees	200,000	200,000	164,569	176,033
County Clerk fees	150,000	150,000	159,358	177,915
Sheriff fees	100,000	100,000	106,712	115,549
States Attorney fees	5,000	5,000	16,770	5,418
Coroner fees	750	750	1,884	2,464
Treasurer and Assessor's fees	4,000	4,000	3,518	4,646
Franchise fees	11,000	11,000	12,539	18,539
Liquor licenses	4,000	4,000	3,930	3,839
Public Defender fees	6,000	6,000	3,168	9,599
County Collector fees and costs	-	-	67,568	66,176
Juvenile Probation fees	-	-	-	12,301
Total fines, fees, forfeitures, and licenses	<u>1,060,750</u>	<u>1,060,750</u>	<u>1,077,736</u>	<u>1,187,471</u>
Charges for services:				
New complex lease	26,753	26,753	28,466	27,772
Township Assessor reimbursement	10,000	10,000	11,000	15,974
ETSB communications room rent	9,600	-	-	-
Total charges for services	<u>46,353</u>	<u>36,753</u>	<u>39,466</u>	<u>43,746</u>
Interest and investment income	<u>40,000</u>	<u>40,000</u>	<u>36,020</u>	<u>27,524</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 6,000	\$ 6,000	\$ 15,673	\$ 367
Scully Trust	-	-	500	500
Centennial Committee review	-	-	113	115
Wind farm fees	-	-	155,600	-
Administration fee	2,400	2,400	2,400	600
Total miscellaneous revenue	<u>8,400</u>	<u>8,400</u>	<u>174,286</u>	<u>1,582</u>
 Total revenues	 <u>5,679,543</u>	 <u>5,720,819</u>	 <u>6,248,150</u>	 <u>5,738,764</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	46,000	46,000	46,000	45,185
Salary of deputies	86,026	86,026	77,730	77,730
Salary extra help	15,000	15,000	15,299	14,207
Group insurance	17,088	17,088	18,250	17,096
Postage	8,750	8,750	6,578	6,723
Publication of notices	1,800	1,800	1,972	1,608
Office supplies and printing	8,400	8,400	9,641	8,014
Maintenance contracts	2,000	2,000	1,517	537
Dues, subscriptions, meetings	1,000	1,000	620	728
Office equipment	1,700	1,700	782	299
E-mail upgrade	1,569	1,569	1,569	-
Total County Treasurer	<u>189,333</u>	<u>189,333</u>	<u>179,958</u>	<u>172,127</u>
 County Clerk:				
Salary of County Clerk	46,000	46,000	46,000	44,200
Salaries of deputies	133,969	133,969	148,260	130,034
Extra help	4,500	4,500	7,058	1,185
Group insurance	29,890	29,890	31,631	29,588
Postage	4,200	4,200	1,958	3,406
Computerization of records	4,000	4,000	3,363	1,147
Office supplies	6,500	6,500	3,979	5,473
Dues, subscriptions, meetings	1,100	1,100	936	1,162
Printing and legal notices	1,500	1,500	1,471	1,144
Office equipment and contracts	7,400	7,400	5,450	7,541

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008**

(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Clerk (continued):				
Registrations of births and deaths	\$ 700	\$ 700	\$ 627	\$ 723
Tax extension - PTELL Software	6,500	6,500	6,264	2,690
Document storage costs	30,000	30,000	23,232	28,739
Total County Clerk	<u>276,259</u>	<u>276,259</u>	<u>280,229</u>	<u>257,032</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	26,609	26,609	27,407	26,609
Group insurance	4,270	4,270	-	-
Telephone	25,000	25,000	27,901	35,062
Small tools and equipment	500	500	33	654
Maintenance contracts	4,800	4,800	4,708	4,657
Scully expenditures	500	500	295	-
Total Courthouse buildings and grounds	<u>61,679</u>	<u>61,679</u>	<u>60,344</u>	<u>66,982</u>
Supervisor of Assessments:				
Salary of Supervisor	39,500	39,500	39,500	38,365
Salaries of clerks	95,896	95,896	74,664	74,696
Extra help	5,000	5,000	6,177	7,128
Group insurance	21,350	21,350	18,272	17,105
Postage	8,500	8,500	5,759	1,428
Printing and legal publications	14,500	14,500	13,953	5,549
Office supplies	2,500	2,500	2,739	2,375
Dues, subscriptions, and meetings	3,000	3,000	1,513	1,920
Office equipment	3,000	3,000	3,503	604
Computerization of records	-	-	129	138
Travel	4,000	4,000	4,179	2,415
Appraisal software	20,000	20,000	16,573	5,278
Total Supervisor of Assessments	<u>217,246</u>	<u>217,246</u>	<u>186,961</u>	<u>157,001</u>
County Board:				
County Board per diem	40,000	40,000	36,636	37,067
Salary County Board secretary	29,819	29,819	29,819	29,932
County Board part-time help	2,000	2,000	1,400	560
Group insurance County Board	52,000	52,000	49,990	36,055
County Board supplies	9,000	9,000	11,960	14,121
Dues, subscriptions, meetings	1,000	1,000	2,042	-
Coordinator and zoning officer	-	-	30,000	45,325
Total County Board	<u>133,819</u>	<u>133,819</u>	<u>161,847</u>	<u>163,060</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
Other:				
Salary Board of Review	\$ 11,800	\$ 11,800	\$ 10,800	\$ 10,800
Group Insurance	12,810	12,810	-	-
Insurance and bonds	309,375	309,375	295,664	315,858
Professional fees	10,000	10,000	151,224	45,387
RC&D area	-	-	-	200
Data processing	159,000	159,000	53,381	178,599
Administrative services	7,500	7,500	10,668	11,707
Group health insurance	10,000	10,000	-	9,997
Miscellaneous	5,000	5,000	1,730	10,910
Education Service Region	<u>58,676</u>	<u>58,676</u>	<u>64,176</u>	<u>63,439</u>
Total other	<u>584,161</u>	<u>584,161</u>	<u>587,643</u>	<u>646,897</u>
Total general government	<u>1,462,497</u>	<u>1,462,497</u>	<u>1,456,982</u>	<u>1,463,099</u>
County development:				
Aid to County Programs:				
Regional Planning Commission	18,898	18,898	20,473	18,898
Zoning expense	30,000	30,000	10,462	5,460
Waste management	19,248	19,248	24,060	19,248
Soil and water service	4,000	4,000	-	-
JTPA salary	75,000	75,000	85,649	90,390
Waste management salary expenditure	33,000	33,000	31,000	30,000
Regional Planning Director	<u>32,384</u>	<u>32,384</u>	<u>38,597</u>	<u>38,597</u>
Total County development	<u>212,530</u>	<u>212,530</u>	<u>210,241</u>	<u>202,593</u>
Public safety:				
County Coroner:				
Salary of Coroner	21,150	21,150	21,750	22,935
Deputy salary	11,500	11,500	11,675	9,960
Coroner's secretary	1,800	1,800	1,800	1,800
Supplies	750	750	-	104
Mileage	3,000	3,000	4,380	2,664
Rental allowance	2,000	2,000	1,980	2,258
Equipment	-	-	800	-
Group insurance	4,270	4,270	4,569	4,277
Training and education	3,000	3,000	1,960	2,247
Radio equipment and repair	2,000	2,000	1,015	2,647
Telephone	<u>2,000</u>	<u>2,000</u>	<u>1,541</u>	<u>1,943</u>
Total County Coroner	<u>51,470</u>	<u>51,470</u>	<u>51,470</u>	<u>50,835</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 56,995	\$ 56,995	\$ 56,995	\$ 56,180
Salary deputies	721,469	721,469	750,933	692,144
Salary correctional officers	198,819	198,819	209,197	194,368
Salary secretarial	66,510	66,510	68,674	66,032
Salary janitorial	35,000	35,000	36,062	32,423
Salary cooks	18,576	18,576	20,329	26,124
Salary part-time cooks	12,500	12,500	1,658	2,250
Deputy's overtime	45,000	45,000	24,296	38,928
Bailey contract settlement	-	-	-	7,627
Group insurance	136,640	136,640	131,090	128,863
Postage and printing	2,500	2,500	1,459	1,634
Office supplies	4,000	4,000	4,926	4,501
Maintenance contracts	17,000	17,000	18,381	19,041
Dues, subscriptions, meetings	2,500	2,500	1,036	1,734
Office equipment	2,000	2,000	2,215	2,006
Travel	7,500	7,500	1,638	3,533
Schools and training	6,000	6,000	4,788	-
Radio repair	5,000	5,000	3,206	4,390
Auto repair and maintenance	17,500	17,500	14,441	29,474
Gas and oil	100,000	100,000	91,562	60,816
Tools and maintenance supplies	10,000	10,000	14,873	18,343
Auxiliary police	2,500	2,500	619	581
Crime prevention program	750	750	150	36
Purchase of autos	45,201	45,201	1,315	-
Purchase of radios	10,000	10,000	5,321	2,502
Law enforcement equipment	5,000	5,000	3,593	5,842
Uniforms	15,000	15,000	15,592	11,022
Sheriff's Grant	-	-	-	1,275
Feeding prisoners	55,000	55,000	46,452	53,329
Prisoner medical	42,500	42,500	36,030	35,493
Total County Sheriff	<u>1,641,460</u>	<u>1,641,460</u>	<u>1,566,831</u>	<u>1,500,491</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	<u>138,565</u>	<u>138,565</u>	<u>111,964</u>	<u>122,123</u>
Total public safety	<u>1,831,495</u>	<u>1,831,495</u>	<u>1,730,265</u>	<u>1,673,449</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	\$ 45,200	\$ 45,200	\$ 46,000	\$ 43,400
Salary deputies	337,597	337,597	318,242	305,290
Salary extra help	5,000	5,000	6,038	12,618
Group insurance	42,700	42,700	40,886	43,113
Postage	8,500	8,500	3,470	8,170
Rental and service contracts	8,000	8,000	12,988	7,798
Office supplies	13,500	13,500	13,443	12,923
Dues, subscriptions, meetings	2,750	2,750	2,011	2,969
Office equipment	2,800	2,800	2,800	2,896
Public Defender Pilot Project	8,000	8,000	-	-
Child support system	-	-	7,481	6,379
Training and education	1,000	1,000	684	994
Travel	1,000	1,000	960	951
Total Circuit Clerk	<u>476,047</u>	<u>476,047</u>	<u>455,003</u>	<u>447,501</u>
States Attorney:				
Salary States Attorney	160,257	160,257	162,952	157,247
Salary of assistants	110,224	110,224	126,658	108,617
Salary secretarial	79,675	79,675	87,874	79,200
Salary Victim Witness	33,533	33,533	26,813	19,134
Group insurance	29,890	29,890	31,873	29,566
Postage and supplies	10,000	10,000	12,613	12,021
Rental and service contracts	5,500	5,500	3,973	3,981
Subpoenas and court costs	6,000	6,000	77	614
Office expenditure	7,500	7,500	2,532	1,723
Dues, subscriptions, meetings	11,000	11,000	4,420	9,294
Computer software	5,000	5,000	2,413	2,633
Trial costs and witness fees	10,000	10,000	2,597	2,240
Equipment and maintenance contracts	2,500	2,500	140	81
Appellate Prosecutor Service	12,530	12,530	11,000	-
Total States Attorney	<u>483,609</u>	<u>483,609</u>	<u>475,935</u>	<u>426,351</u>
Adult and juvenile probation:				
Salary chief probation officer	66,285	66,285	66,285	64,668
Salary adult probation officer	43,871	43,871	43,871	42,801
Salary adult probation officer 2	35,335	35,335	35,335	34,473
Adult probation officer 3	33,400	33,400	33,600	32,585
Salary juvenile probation officer	37,637	37,637	37,637	36,719

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</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):				
Salary secretarial	\$ 21,359	\$ 21,359	\$ 21,359	\$ 20,838
Group insurance	25,620	25,620	27,411	25,660
Office supplies	5,000	5,000	2,098	3,363
Postage	1,500	1,500	1,040	-
Conferences	1,000	1,000	176	747
Office equipment	5,000	5,000	1,293	4,107
Travel	1,000	1,000	842	907
Total adult and juvenile probation	<u>277,007</u>	<u>277,007</u>	<u>270,947</u>	<u>266,868</u>
Public Defender:				
Salary Public Defender	72,115	72,115	72,115	72,664
Second assistant public defender	26,000	26,000	27,550	23,437
Salary of assistant	29,725	29,725	30,182	29,000
Salary secretarial	18,547	18,547	18,547	16,587
Group insurance	8,540	8,540	4,869	217
Postage and supplies	12,000	12,000	1,600	6,917
Books and transcripts	1,600	1,600	12,000	2,250
Dues	3,000	3,000	2,367	626
Contractual (3rd Assistant)	17,500	17,500	1,834	4,003
Professional services	15,000	15,000	4,085	1,192
Total Public Defender	<u>204,027</u>	<u>204,027</u>	<u>175,149</u>	<u>156,893</u>
Associate Judge:				
Salary of secretary	26,218	26,218	26,219	25,579
Group insurance	4,272	4,272	1,367	4,277
Postage and supplies	1,500	1,500	882	1,554
Legal publications	3,000	3,000	5,602	4,569
Dues, subscriptions, meetings	750	750	560	200
Court appointed attorneys	5,000	5,000	-	-
Part-time help	1,200	1,200	-	-
Total Associate Judge	<u>41,940</u>	<u>41,940</u>	<u>34,630</u>	<u>36,179</u>
Circuit Judge:				
Salary secretary	27,535	27,535	27,534	26,863
Fees for bailiffs	10,000	10,000	9,544	8,190
Group insurance	4,270	4,270	4,569	4,277
Postage	250	250	41	82
Office supplies	2,000	2,000	1,170	831
Legal publications	3,500	3,500	404	279

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</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):				
Dues, subscriptions, meetings	\$ 350	\$ 350	\$ 320	\$ 320
Office equipment	1,400	1,400	55	-
Professional associations	500	500	200	200
Jury fees	24,000	24,000	2,803	7,682
Jury meals	3,500	3,500	368	752
Witness fees	500	500	-	-
Part-time help	1,200	1,200	-	-
Attorney fees indigent defendants	48,000	48,000	16,388	10,418
Visiting judge	<u>4,500</u>	<u>4,500</u>	<u>2,020</u>	<u>4,050</u>
Total Circuit Judge	<u>131,505</u>	<u>131,505</u>	<u>65,416</u>	<u>63,944</u>
Jury Commission:				
Salary Jury Commission Clerk	12,916	12,916	12,916	12,601
Salary Commissioners	900	900	900	900
Postage	4,500	4,500	614	2,106
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	506	1,260
Equipment	<u>600</u>	<u>600</u>	<u>-</u>	<u>-</u>
Total Jury Commission	<u>20,591</u>	<u>20,591</u>	<u>14,936</u>	<u>16,867</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	1,126	1,169
Legal notices	-	-	616	1,230
Paternity tests and HIV testing	500	500	-	-
Autopsy charges	25,000	25,000	56,560	33,655
Court Reporter - inquests	1,000	1,000	799	686
Count Language Translator	<u>2,000</u>	<u>2,000</u>	<u>524</u>	<u>1,603</u>
Total other judicial expenditures	<u>33,200</u>	<u>33,200</u>	<u>59,625</u>	<u>38,343</u>
Total judiciary and court related	<u>1,667,926</u>	<u>1,667,926</u>	<u>1,551,641</u>	<u>1,452,946</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,572</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Debt service:				
Principal payments	\$ 48,711	\$ -	\$ 97,380	\$ 31,137
Interest payments	-	-	32,055	34,802
	<u>48,711</u>	<u>-</u>	<u>129,435</u>	<u>65,939</u>
 Total debt service	 <u>48,711</u>	 <u>-</u>	 <u>129,435</u>	 <u>65,939</u>
 Total expenditures	 <u>5,223,159</u>	 <u>5,174,448</u>	 <u>5,078,564</u>	 <u>5,041,598</u>
 Excess of revenues over expenditures	 <u>456,384</u>	 <u>546,371</u>	 <u>1,169,586</u>	 <u>697,166</u>
 OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease - police cars	-	-	-	83,572
Transfers:				
Liability Insurance Account	309,375	309,375	309,375	309,375
Emergency Management Agency Fund	(126,000)	(126,000)	(126,000)	(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)	(60,000)
Audit Account	(70,000)	(70,000)	(70,000)	(35,000)
County Offices Account	(310,000)	(310,000)	(310,000)	(290,000)
Animal Control Fund	(12,000)	(12,000)	(12,000)	(112,000)
Court Security Fund	(16,000)	(16,000)	(16,000)	-
Juvenile Support Account	(295,000)	(295,000)	(295,000)	(295,000)
	<u>(582,625)</u>	<u>(582,625)</u>	<u>(588,625)</u>	<u>(554,053)</u>
 Total other financing sources (uses)	 <u>(582,625)</u>	 <u>(582,625)</u>	 <u>(588,625)</u>	 <u>(554,053)</u>
 CHANGE IN FUND BALANCE	 <u>\$ (126,241)</u>	 <u>\$ (36,254)</u>	 580,961	 143,113
 FUND BALANCE AT BEGINNING OF YEAR			 <u>443,059</u>	 <u>299,946</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 1,024,020</u>	 <u>\$ 443,059</u>

**LOGAN COUNTY, ILLINOIS
PUBLIC SAFETY COMPLEX ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Miscellaneous revenue	\$ 4,800	\$ 4,800	\$ -	\$ -
 EXPENDITURES				
Public safety:				
Utilities	65,000	65,000	84,243	73,011
Repairs and maintenance	45,000	45,000	24,013	31,903
Miscellaneous expenditures	<u>500</u>	<u>500</u>	<u>875</u>	<u>170</u>
	110,500	110,500	109,131	105,084
Capital outlay	<u>-</u>	<u>-</u>	<u>8,488</u>	<u>8,063</u>
Total expenditures	<u>110,500</u>	<u>110,500</u>	<u>117,619</u>	<u>113,147</u>
Deficiency of revenues over expenditures	(105,700)	(105,700)	(117,619)	(113,147)
 OTHER FINANCING SOURCES				
Transfers in	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
 CHANGE IN FUND BALANCE	<u>\$ (45,700)</u>	<u>\$ (45,700)</u>	(57,619)	(53,147)
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(15,836)</u>	<u>37,311</u>
 FUND DEFICIT AT END OF YEAR			<u>\$ (73,455)</u>	<u>\$ (15,836)</u>

LOGAN COUNTY, ILLINOIS
AUDIT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General government:				
Audit services	<u>60,000</u>	<u>60,000</u>	<u>81,312</u>	<u>17,424</u>
Deficiency of revenues over expenditures	(60,000)	(60,000)	(81,312)	(17,424)
OTHER FINANCING SOURCES				
Transfers in	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>35,000</u>
CHANGE IN FUND BALANCE	<u>\$ 10,000</u>	<u>\$ 10,000</u>	(11,312)	17,576
FUND DEFICIT AT BEGINNING OF YEAR			<u>(13,307)</u>	<u>(30,883)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (24,619)</u>	<u>\$ (13,307)</u>

**LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,291	\$ 309,443
Mobile home privilege tax and other taxes	-	-	435	244
	<u>170,000</u>	<u>170,000</u>	<u>169,726</u>	<u>309,687</u>
Miscellaneous revenue	-	-	16,674	9,088
Total revenues	170,000	170,000	186,400	318,775
EXPENDITURES				
General government	-	-	20,394	20,194
Excess of revenues over expenditures	170,000	170,000	166,006	298,581
OTHER FINANCING USES				
Transfers out	<u>(309,375)</u>	<u>(309,375)</u>	<u>(309,375)</u>	<u>(309,375)</u>
CHANGE IN FUND BALANCE	<u>\$ (139,375)</u>	<u>\$ (139,375)</u>	(143,369)	(10,794)
FUND BALANCE AT BEGINNING OF YEAR			<u>279,468</u>	<u>290,262</u>
FUND BALANCE AT END OF YEAR			<u>\$ 136,099</u>	<u>\$ 279,468</u>

**LOGAN COUNTY, ILLINOIS
COUNTY OFFICES ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General government:				
Major repairs	30,000	30,000	17,622	24,189
Supplies	5,000	5,000	8,073	6,647
Utilities	85,000	85,000	65,055	66,321
Courthouse and park maintenance	10,000	10,000	13,051	163
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	4,080	3,900
Remodeling pool/courthouse	75,000	75,000	-	-
Park improvements	12,000	12,000	218	16,053
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	701	-
Total general government	<u>309,100</u>	<u>309,100</u>	<u>108,800</u>	<u>123,153</u>
Capital outlay	-	-	43,311	-
Total expenditures	<u>309,100</u>	<u>309,100</u>	<u>152,111</u>	<u>123,153</u>
Deficiency of revenues over expenditures	(309,100)	(309,100)	(152,111)	(123,153)
OTHER FINANCING SOURCES				
Transfers in	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>290,000</u>
CHANGE IN FUND BALANCE	<u>\$ 900</u>	<u>\$ 900</u>	157,889	166,847
FUND BALANCE AT BEGINNING OF YEAR			<u>240,619</u>	<u>73,772</u>
FUND BALANCE AT END OF YEAR			<u>\$ 398,508</u>	<u>\$ 240,619</u>

**LOGAN COUNTY, ILLINOIS
ELECTIONS ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Other intergovernmental revenues:				
State operating and capital grants	\$ 15,250	\$ 15,250	\$ 10,276	\$ 45,624
EXPENDITURES				
General government:				
Election judges	51,000	51,000	52,904	48,183
Election supplies	73,000	73,000	80,086	89,320
Advertising	8,000	8,000	8,150	6,357
Training	3,500	3,500	2,178	3,180
Postage	8,500	8,500	8,702	6,866
Maintenance of equipment	7,000	7,000	6,832	6,800
Education, training, and support	15,000	15,000	18,408	12,805
Total general government	166,000	166,000	177,260	173,511
Capital outlay	-	-	26,231	-
Total expenditures	166,000	166,000	203,491	173,511
CHANGE IN FUND BALANCE	<u>\$ (150,750)</u>	<u>\$ (150,750)</u>	(193,215)	(127,887)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(117,027)</u>	<u>10,860</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (310,242)</u>	<u>\$ (117,027)</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, 2008
 (With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Judiciary and court related:				
Guardian Ad Litem fees	140,000	140,000	89,429	109,174
Care of minors	<u>80,000</u>	<u>80,000</u>	<u>61,592</u>	<u>174,616</u>
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>151,021</u>	<u>283,790</u>
Deficiency of revenues over expenditures	(220,000)	(220,000)	(151,021)	(283,790)
OTHER FINANCING SOURCES				
Transfers in	<u>295,000</u>	<u>295,000</u>	<u>295,000</u>	<u>295,000</u>
CHANGE IN FUND BALANCE	<u>\$ 75,000</u>	<u>\$ 75,000</u>	143,979	11,210
FUND DEFICIT AT BEGINNING OF YEAR			<u>(397)</u>	<u>(11,607)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 143,582</u>	<u>\$ (397)</u>

**LOGAN COUNTY, ILLINOIS
COMMUNITY DEVELOPMENT ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
County development:				
Area economic development	30,000	30,000	36,250	18,750
Postage and fees	500	500	-	-
Travel and conferences	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>31,000</u>	<u>31,000</u>	<u>36,250</u>	<u>18,750</u>
Deficiency of revenues over expenditures	(31,000)	(31,000)	(36,250)	(18,750)
OTHER FINANCING SOURCES				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>25,000</u>
CHANGE IN FUND BALANCE	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	(6,250)	6,250
FUND BALANCE AT BEGINNING OF YEAR			<u>9,080</u>	<u>2,830</u>
FUND BALANCE AT END OF YEAR			<u>\$ 2,830</u>	<u>\$ 9,080</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes	\$ 301,507	\$ 301,507	\$ 299,748	\$ 335,374
Federal and state operating grants:				
Basic Health Grant	63,201	63,201	93,113	85,131
IBCC Program	644,020	644,020	502,686	437,255
Vision and Hearing Grants	7,000	7,000	10,003	1,421
WIC Program	292,500	292,500	264,783	269,632
Family Case Management	102,588	102,588	103,000	101,094
Healthworks of Illinois	115,000	115,000	113,011	119,134
Medicaid Match	55,000	55,000	51,434	70,177
Title IIIB	-	-	-	1,324
Title IIID	-	-	-	5,465
Vaccine allowance	122,000	122,000	155,647	186,246
Tobacco-Free Communities	38,000	38,000	33,550	56,307
Emergency Preparedness Grants	49,986	49,986	49,451	53,742
Ticket for the Cure	45,000	45,000	-	-
Teen Parent Services Grant	32,000	32,000	31,486	29,353
Vector Grant	2,000	2,000	2,358	752
Other grants	69,257	69,257	106,302	109,087
Charges for services:				
Home Health Care Program	576,000	576,000	681,610	646,333
Vaccination and other fees	225,000	225,000	264,984	239,859
Other health program charges	158,864	158,864	82,486	151,265
Interest and investment income	18,000	18,000	21,686	37,698
Warehouse lease	40,140	40,140	39,140	39,120
Elder services lease	2,760	2,760	2,677	2,520
Miscellaneous revenue	9,700	9,700	9,670	8,647
	<u>2,969,523</u>	<u>2,969,523</u>	<u>2,918,825</u>	<u>2,986,936</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, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,505,244	\$ 1,505,244	\$ 1,461,345	\$ 1,395,599
Small office equipment	19,000	19,000	4,915	9,334
Office supplies	50,000	50,000	27,652	44,024
Office equipment	30,090	30,090	25,347	15
Postage	24,200	24,200	23,857	25,027
Books	1,000	1,000	772	702
Medical equipment	4,500	4,500	6,042	712
Environmental health supplies and equipment	1,500	1,500	835	119
Maintenance equipment	500	500	-	-
Car seats	-	-	2,129	1,043
Contingency	40,000	40,000	-	4,801
WIC - food instruments - noncash	200,000	200,000	165,980	180,059
Vaccine	122,000	122,000	207,071	239,938
Medical supplies	15,000	15,000	26,373	11,959
Community education	27,500	27,500	42,314	31,152
Professional fees	12,500	12,500	5,312	4,194
Contractual	472,167	472,167	496,320	429,624
Mileage	31,500	31,500	36,713	34,362
Travel	8,300	8,300	3,928	6,949
Advertising	60,000	60,000	61,499	62,002
Printing	6,600	6,600	3,227	3,392
Employee health insurance	184,532	184,532	161,996	149,001
Telecommunications	26,950	26,950	23,983	24,273
Maintenance on building equipment	5,000	5,000	4,984	3,886
Maintenance supplies	3,500	3,500	3,532	3,873
Building improvements	46,600	46,600	17,231	919
Equipment maintenance	500	500	57	482
Custodial and grounds maintenance	14,200	14,200	19,727	15,847
Property tax (warehouse)	46,875	46,875	-	-
Utilities	23,760	23,760	22,042	21,297
Water/sewer service	1,920	1,920	1,967	1,823

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 1,000	\$ 1,000	\$ 1,497	\$ 927
Dues/memberships	5,000	5,000	6,548	4,695
Employee training	8,500	8,500	7,809	7,410
Liability/unemployment insurance	16,400	16,400	-	-
Miscellaneous	750	750	4,038	590
	<u>3,017,088</u>	<u>3,017,088</u>	<u>2,877,042</u>	<u>2,720,030</u>
Total public health				
Capital outlay	<u>-</u>	<u>-</u>	<u>26,254</u>	<u>19,742</u>
Debt service:				
Principal	100,000	100,000	38,311	212,272
Interest	<u>-</u>	<u>-</u>	<u>8,564</u>	<u>16,571</u>
Total expenditures	<u>3,117,088</u>	<u>3,117,088</u>	<u>2,950,171</u>	<u>2,968,615</u>
Excess (deficiency) of revenues over expenditures	(147,565)	(147,565)	(31,346)	18,321
OTHER FINANCING SOURCES				
Transfers in	<u>41,689</u>	<u>41,689</u>	<u>41,689</u>	<u>40,672</u>
CHANGE IN FUND BALANCE	<u>\$ (105,876)</u>	<u>\$ (105,876)</u>	10,343	58,993
FUND BALANCE AT BEGINNING OF YEAR			<u>1,215,663</u>	<u>1,156,670</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,226,006</u>	<u>\$ 1,215,663</u>

LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 800,000	\$ 800,000	\$ 797,618	\$ 699,652
 EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	940,000	940,000	912,081	852,350
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>945,500</u>	<u>945,500</u>	<u>912,081</u>	<u>852,350</u>
 CHANGE IN FUND BALANCE	 <u>\$ (145,500)</u>	 <u>\$ (145,500)</u>	 (114,463)	 (152,698)
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			 <u>(146,277)</u>	 <u>6,421</u>
 FUND DEFICIT AT END OF YEAR			 <u>\$ (260,740)</u>	 <u>\$ (146,277)</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 335,000	\$ 335,000	\$ 333,094	\$ 348,819
Intergovernmental revenue - grants	-	-	-	21,717
Charges for services:				
Sale of material, labor, and rent	70,000	70,000	33,873	155,803
Motor fuel tax payroll	160,000	160,000	-	-
Motor fuel tax equipment rental	115,000	115,000	-	-
Interest and investment income	10,000	10,000	8,679	13,772
Miscellaneous - reimbursement from other funds and road district	130,000	130,000	396,413	437,195
Total revenues	<u>820,000</u>	<u>820,000</u>	<u>772,059</u>	<u>977,306</u>
EXPENDITURES				
Roads and bridges:				
County and office salaries	516,500	516,500	511,718	496,934
Office supplies	12,500	12,500	12,233	13,850
Superintendent's expenditures	1,800	1,800	1,739	418
County engineering costs	5,000	5,000	745	2,855
Township engineering costs	5,000	5,000	277	-
Construction	5,000	5,000	-	-
Maintenance of roads	30,000	30,000	39,593	172,760
Maintenance of bridges	1,000	1,000	1,246	26
Machinery and equipment purchase	115,000	115,000	1,250	5,886
Purchase of right-of-way	1,000	1,000	1	-
Maintenance of machinery and equipment	40,000	40,000	55,854	37,284
Shelter maintenance	25,000	25,000	23,211	24,067
Group insurance	52,000	52,000	41,826	51,917
Gas, oil, and grease	45,000	45,000	68,763	44,963
	<u>854,800</u>	<u>854,800</u>	<u>758,456</u>	<u>850,960</u>
Capital outlay	-	-	90,214	105,232
Total expenditures	<u>854,800</u>	<u>854,800</u>	<u>848,670</u>	<u>956,192</u>
CHANGE IN FUND BALANCE	<u>\$ (34,800)</u>	<u>\$ (34,800)</u>	(76,611)	21,114
FUND BALANCE AT BEGINNING OF YEAR			<u>479,544</u>	<u>458,430</u>
FUND BALANCE AT END OF YEAR			<u>\$ 402,933</u>	<u>\$ 479,544</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>	<u>2007</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Other intergovernmental revenues	\$ 736,977	\$ 723,787
Charges for services	9,419	-
Interest and investment income	<u>123,898</u>	<u>232,050</u>
Total revenues	<u>870,294</u>	<u>955,837</u>
 EXPENDITURES		
Roads and bridges:		
Salary of Superintendent and Construction	<u>760,093</u>	<u>768,642</u>
Total expenditures	<u>760,093</u>	<u>768,642</u>
 CHANGE IN FUND BALANCE	110,201	187,195
 FUND BALANCE AT BEGINNING OF YEAR	<u>4,737,618</u>	<u>4,550,423</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 4,847,819</u>	<u>\$ 4,737,618</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 nonmajor 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 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 Fund - 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.

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 Fund - 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.

Circuit Clerk Operation and Administrative Fund - To account for revenue derived from the court supervision fees and payment of expenses related to the office of the Circuit Clerk.

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 nonmajor 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, 2008**

	County Farm Fund	Airport Operating Fund
ASSETS		
Cash and cash equivalents	\$ 3,116	\$ 96,352
Certificates of deposit, at cost	-	-
Receivables:		
Property taxes	-	-
Hotel and historic sites tax	-	-
Grants	-	-
Interest	-	-
Accounts	-	2,180
Inventory	-	26,043
Due from other funds	<u>125,000</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 128,116</u>	<u>\$ 124,575</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 280	\$ 5,162
Accrued salaries	-	-
Due to other funds	-	-
Unearned revenue - property taxes	-	-
Unearned revenue - other	<u>-</u>	<u>-</u>
Total liabilities	<u>280</u>	<u>5,162</u>
Fund balances (deficit):		
Reserved for working cash	-	-
Reserved for inventory	-	26,043
Unreserved, reported in:		
Special Revenue Funds	127,836	93,370
Capital Projects Fund	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>127,836</u>	<u>119,413</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 128,116</u>	<u>\$ 124,575</u>

Special Revenue Funds

County Bridge Fund	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Emergency Management Agency Fund
\$ 113,734	\$ 102,630	\$ 25,553	\$ 20,974	\$ 5,778	\$ 1,266	\$ 885
760,000	1,000,000	-	-	-	-	-
94,500	182,655	150,000	-	55,398	80,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,473
10,470	13,776	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	125,000	-	-
<u>\$ 978,704</u>	<u>\$ 1,299,061</u>	<u>\$ 175,553</u>	<u>\$ 20,974</u>	<u>\$ 186,176</u>	<u>\$ 81,266</u>	<u>\$ 4,358</u>
\$ 8,068	\$ 19,286	\$ -	\$ 2,409	\$ -	\$ -	\$ 3,252
-	-	-	-	-	-	-
-	-	-	-	-	-	33,942
94,500	182,655	150,000	-	55,398	80,000	-
-	-	-	-	-	-	50,000
<u>102,568</u>	<u>201,941</u>	<u>150,000</u>	<u>2,409</u>	<u>55,398</u>	<u>80,000</u>	<u>87,194</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
876,136	1,097,120	25,553	18,565	130,778	1,266	(82,836)
-	-	-	-	-	-	-
<u>876,136</u>	<u>1,097,120</u>	<u>25,553</u>	<u>18,565</u>	<u>130,778</u>	<u>1,266</u>	<u>(82,836)</u>
<u>\$ 978,704</u>	<u>\$ 1,299,061</u>	<u>\$ 175,553</u>	<u>\$ 20,974</u>	<u>\$ 186,176</u>	<u>\$ 81,266</u>	<u>\$ 4,358</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2008**

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
ASSETS			
Cash and cash equivalents	\$ 1,884	\$ 103,695	\$ 842
Certificates of deposit, at cost	-	75,000	-
Receivables:			
Property taxes	103,000	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	-	-	-
TOTAL ASSETS	\$ 104,884	\$ 178,695	\$ 842
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 15,000	\$ -
Accrued salaries	-	-	-
Due to other funds	-	-	-
Unearned revenue - property taxes	103,000	-	-
Unearned revenue - other	-	-	-
	-	-	-
Total liabilities	103,000	15,000	-
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	1,884	163,695	842
Capital Projects Fund	-	-	-
	-	-	-
Total fund balances (deficit)	1,884	163,695	842
TOTAL LIABILITIES AND FUND BALANCES	\$ 104,884	\$ 178,695	\$ 842

Special Revenue Funds

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	Drug Investigation Fund	Court Security Fund
\$ 5,215	\$ 6,649	\$ 66,320	\$ 7,798	\$ 231	\$ 157	\$ 4,480
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,514	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	130,000	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 5,215	\$ 6,649	\$ 66,320	\$ 137,798	\$ 12,745	\$ 157	\$ 4,480
-	-	579	-	-	59	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	579	-	-	59	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,215	6,649	65,741	137,798	12,745	98	4,480
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5,215	6,649	65,741	137,798	12,745	98	4,480
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<u>\$ 5,215</u>	<u>\$ 6,649</u>	<u>\$ 66,320</u>	<u>\$ 137,798</u>	<u>\$ 12,745</u>	<u>\$ 157</u>	<u>\$ 4,480</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2008**

	<u>Solid Waste Fund</u>	<u>Court Document Storage Fund</u>	<u>Tax Sale Automation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 46,590	\$ 55,611	\$ 13,406
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	287	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 46,877</u>	<u>\$ 55,611</u>	<u>\$ 13,406</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,580	\$ -	\$ -
Accrued salaries	-	-	-
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>4,580</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	42,297	55,611	13,406
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>42,297</u>	<u>55,611</u>	<u>13,406</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 46,877</u>	<u>\$ 55,611</u>	<u>\$ 13,406</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Law Library Fund	State's Attorney's Federal Forfeiture Fund
\$ 52,814	\$ 13,663	\$ 12,342	\$ 13,636	\$ 28,429	\$ 7,122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,128	-	-	-
8,925	-	-	-	-	-
-	-	-	-	-	-
77,334	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>9,600</u>	<u>-</u>	<u>270,000</u>	<u>-</u>	<u>-</u>
<u>\$ 139,073</u>	<u>\$ 23,263</u>	<u>\$ 15,470</u>	<u>\$ 283,636</u>	<u>\$ 28,429</u>	<u>\$ 7,122</u>
\$ 8,925	\$ 10,725	\$ -	\$ 819	\$ -	\$ -
-	-	-	-	-	-
388	-	-	30,894	-	7,101
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,313</u>	<u>10,725</u>	<u>-</u>	<u>31,713</u>	<u>-</u>	<u>7,101</u>
-	-	-	-	-	-
-	-	-	-	-	-
129,760	12,538	15,470	251,923	28,429	21
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>129,760</u>	<u>12,538</u>	<u>15,470</u>	<u>251,923</u>	<u>28,429</u>	<u>21</u>
<u>\$ 139,073</u>	<u>\$ 23,263</u>	<u>\$ 15,470</u>	<u>\$ 283,636</u>	<u>\$ 28,429</u>	<u>\$ 7,122</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2008**

	<u>Working Cash Fund</u>	<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>
ASSETS			
Cash and cash equivalents	\$ 2,915	\$ 44,412	\$ 33,229
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	<u>49,998</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 52,913</u>	<u>\$ 44,412</u>	<u>\$ 33,229</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued salaries	-	-	-
Due to other funds	4	-	-
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	52,909	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	-	44,412	33,229
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>52,909</u>	<u>44,412</u>	<u>33,229</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 52,913</u>	<u>\$ 44,412</u>	<u>\$ 33,229</u>

Special Revenue Funds

<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 45,037	\$ 4,576	\$ 8,720	\$ 950,061	\$ 22,029	\$ 972,090
-	-	-	1,835,000	-	1,835,000
-	-	-	665,553	-	665,553
-	-	-	15,642	-	15,642
-	-	-	12,398	-	12,398
-	-	-	24,246	-	24,246
-	-	-	79,801	-	79,801
-	-	-	26,043	-	26,043
-	-	-	709,598	-	709,598
<u>\$ 45,037</u>	<u>\$ 4,576</u>	<u>\$ 8,720</u>	<u>\$ 4,318,342</u>	<u>\$ 22,029</u>	<u>\$ 4,340,371</u>
\$ 4,069	\$ -	\$ -	\$ 83,213	\$ -	\$ 83,213
-	-	-	-	-	-
-	-	-	72,329	-	72,329
-	-	-	665,553	-	665,553
-	-	-	50,000	-	50,000
<u>4,069</u>	<u>-</u>	<u>-</u>	<u>871,095</u>	<u>-</u>	<u>871,095</u>
-	-	-	52,909	-	52,909
-	-	-	26,043	-	26,043
40,968	4,576	8,720	3,368,295	-	3,368,295
-	-	-	-	22,029	22,029
<u>40,968</u>	<u>4,576</u>	<u>8,720</u>	<u>3,447,247</u>	<u>22,029</u>	<u>3,469,276</u>
<u>\$ 45,037</u>	<u>\$ 4,576</u>	<u>\$ 8,720</u>	<u>\$ 4,318,342</u>	<u>\$ 22,029</u>	<u>\$ 4,340,371</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2008**

	<u>County Farm Fund</u>	<u>Airport Operating Fund</u>
REVENUES		
Property taxes and other payments in lieu of taxes	\$ -	\$ -
Hotel and historic sites tax	-	-
Federal and state operating and capital grants	-	-
Fines, fees, forfeitures, and licenses	-	-
Charges for services	-	111,339
Interest and investment income	-	-
Miscellaneous revenue	37,236	20
Total revenues	<u>37,236</u>	<u>111,359</u>
EXPENDITURES		
Current:		
General government	3,400	128,592
County development	9,000	-
Public health	-	-
Public safety	-	-
Judiciary and court related	-	-
Roads and bridges	-	-
Capital outlay	-	13,000
Total expenditures	<u>12,400</u>	<u>141,592</u>
Excess (deficiency) of revenues over expenditures	<u>24,836</u>	<u>(30,233)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(30,000)	-
Total other financing sources (uses)	<u>(30,000)</u>	<u>-</u>
CHANGE IN FUND BALANCE	(5,164)	(30,233)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>133,000</u>	<u>149,646</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 127,836</u>	<u>\$ 119,413</u>

Special Revenue Funds

<u>County Bridge Fund</u>	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>	<u>Tuberculosis Sanitarium Fund</u>	<u>Senior Citizens Tax Fund</u>	<u>Emergency Management Agency Fund</u>
\$ 999	\$ 999	\$ 109,826	\$ -	\$ 43,565	\$ 79,777	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	17,182
-	-	-	64,809	-	-	-
5,756	-	-	43,724	-	-	-
17,184	21,242	-	-	-	-	-
-	20,969	-	5,573	-	-	5
<u>23,939</u>	<u>43,210</u>	<u>109,826</u>	<u>114,106</u>	<u>43,565</u>	<u>79,777</u>	<u>17,187</u>
-	-	-	-	-	-	-
-	-	-	-	-	79,596	-
-	-	49,963	-	4,159	-	-
-	-	-	123,239	-	-	122,449
-	-	-	-	-	-	-
86,056	193,336	-	-	-	-	-
-	-	90,000	-	-	-	7,162
<u>86,056</u>	<u>193,336</u>	<u>139,963</u>	<u>123,239</u>	<u>4,159</u>	<u>79,596</u>	<u>129,611</u>
<u>(62,117)</u>	<u>(150,126)</u>	<u>(30,137)</u>	<u>(9,133)</u>	<u>39,406</u>	<u>181</u>	<u>(112,424)</u>
-	-	-	12,000	-	-	126,000
-	-	-	-	(41,689)	-	-
-	-	-	12,000	(41,689)	-	126,000
(62,117)	(150,126)	(30,137)	2,867	(2,283)	181	13,576
<u>938,253</u>	<u>1,247,246</u>	<u>55,690</u>	<u>15,698</u>	<u>133,061</u>	<u>1,085</u>	<u>(96,412)</u>
<u>\$ 876,136</u>	<u>\$ 1,097,120</u>	<u>\$ 25,553</u>	<u>\$ 18,565</u>	<u>\$ 130,778</u>	<u>\$ 1,266</u>	<u>\$ (82,836)</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2008

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 100,315	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	90,916	11,497
Charges for services	-	-	-
Interest and investment income	-	2,417	-
Miscellaneous revenue	-	3,000	-
Total revenues	<u>100,315</u>	<u>96,333</u>	<u>11,497</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	100,090	21,864	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	11,000
Roads and bridges	-	-	-
Capital outlay	-	57,292	-
Total expenditures	<u>100,090</u>	<u>79,156</u>	<u>11,000</u>
Excess (deficiency) of revenues over expenditures	<u>225</u>	<u>17,177</u>	<u>497</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	225	17,177	497
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,659</u>	<u>146,518</u>	<u>345</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,884</u>	<u>\$ 163,695</u>	<u>\$ 842</u>

Special Revenue Funds

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	Drug Investigation Fund	Court Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	113,541	-	-
-	-	-	-	-	-	-
6,867	-	39,709	31,096	-	-	46,343
-	-	-	-	-	-	-
46	14	-	-	-	-	-
-	1,503	-	-	-	404	-
<u>6,913</u>	<u>1,517</u>	<u>39,709</u>	<u>31,096</u>	<u>113,541</u>	<u>404</u>	<u>46,343</u>
-	-	-	13,584	-	-	-
-	-	-	-	103,171	-	-
-	-	-	-	-	-	-
-	1,389	-	-	-	1,627	-
17,352	-	19,612	-	-	-	57,451
-	-	-	-	-	-	-
-	-	7,286	-	-	-	-
<u>17,352</u>	<u>1,389</u>	<u>26,898</u>	<u>13,584</u>	<u>103,171</u>	<u>1,627</u>	<u>57,451</u>
<u>(10,439)</u>	<u>128</u>	<u>12,811</u>	<u>17,512</u>	<u>10,370</u>	<u>(1,223)</u>	<u>(11,108)</u>
-	-	-	-	-	-	16,000
-	(9,021)	-	-	-	-	-
-	(9,021)	-	-	-	-	16,000
(10,439)	(8,893)	12,811	17,512	10,370	(1,223)	4,892
<u>15,654</u>	<u>15,542</u>	<u>52,930</u>	<u>120,286</u>	<u>2,375</u>	<u>1,321</u>	<u>(412)</u>
<u>\$ 5,215</u>	<u>\$ 6,649</u>	<u>\$ 65,741</u>	<u>\$ 137,798</u>	<u>\$ 12,745</u>	<u>\$ 98</u>	<u>\$ 4,480</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2008

	<u>Solid Waste Fund</u>	<u>Court Document Storage Fund</u>	<u>Tax Sale Automation Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	76,750	39,670	3,910
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	1,814	-	-
Total revenues	<u>78,564</u>	<u>39,670</u>	<u>3,910</u>
EXPENDITURES			
Current:			
General government	-	-	1,451
County development	-	-	-
Public health	77,205	-	-
Public safety	-	-	-
Judiciary and court related	-	17,297	-
Roads and bridges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>77,205</u>	<u>17,297</u>	<u>1,451</u>
Excess (deficiency) of revenues over expenditures	<u>1,359</u>	<u>22,373</u>	<u>2,459</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	1,359	22,373	2,459
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>40,938</u>	<u>33,238</u>	<u>10,947</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 42,297</u>	<u>\$ 55,611</u>	<u>\$ 13,406</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Law Library Fund	State's Attorney's Federal Forfeiture Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	28,378	-	-	-
526,325	-	-	-	-	-
426,482	-	-	86,069	8,914	-
-	-	-	-	-	-
526	-	-	-	-	21
<u>250,530</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,203,863</u>	<u>6,000</u>	<u>28,378</u>	<u>86,069</u>	<u>8,914</u>	<u>21</u>
-	-	-	-	-	-
-	-	28,684	-	-	-
-	-	-	-	-	-
641,787	2,460	-	-	-	-
-	-	-	52,957	5,832	-
-	-	-	-	-	-
<u>572,855</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,214,642</u>	<u>2,460</u>	<u>28,684</u>	<u>52,957</u>	<u>5,832</u>	<u>-</u>
<u>(10,779)</u>	<u>3,540</u>	<u>(306)</u>	<u>33,112</u>	<u>3,082</u>	<u>21</u>
-	9,000	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,779)	12,540	(306)	33,112	3,082	21
<u>140,539</u>	<u>(2)</u>	<u>15,776</u>	<u>218,811</u>	<u>25,347</u>	<u>-</u>
<u>\$ 129,760</u>	<u>\$ 12,538</u>	<u>\$ 15,470</u>	<u>\$ 251,923</u>	<u>\$ 28,429</u>	<u>\$ 21</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2008

	<u>Working Cash Fund</u>	<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	6,100	5,200
Charges for services	-	-	-
Interest and investment income	26	304	-
Miscellaneous revenue	-	-	-
Total revenues	26	6,404	5,200
EXPENDITURES			
Current:			
General government	-	5,187	-
County development	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	-
Capital outlay	-	-	-
Total expenditures	-	5,187	-
Excess (deficiency) of revenues over expenditures	26	1,217	5,200
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
CHANGE IN FUND BALANCE	26	1,217	5,200
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	52,883	43,195	28,029
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 52,909	\$ 44,412	\$ 33,229

Special Revenue Funds

<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 335,481	\$ -	\$ 335,481
-	-	-	141,919	-	141,919
-	-	-	543,507	-	543,507
-	18,752	10,387	973,471	-	973,471
66,435	-	-	227,254	-	227,254
-	-	-	41,780	-	41,780
<u>22,285</u>	<u>32,608</u>	<u>-</u>	<u>381,947</u>	<u>-</u>	<u>381,947</u>
<u>88,720</u>	<u>51,360</u>	<u>10,387</u>	<u>2,645,359</u>	<u>-</u>	<u>2,645,359</u>
-	-	-	152,214	-	152,214
-	-	-	342,405	-	342,405
-	-	-	131,327	-	131,327
77,634	18,785	1,667	991,037	-	991,037
-	-	-	181,501	-	181,501
-	-	-	279,392	-	279,392
<u>1,900</u>	<u>29,641</u>	<u>-</u>	<u>779,136</u>	<u>-</u>	<u>779,136</u>
<u>79,534</u>	<u>48,426</u>	<u>1,667</u>	<u>2,857,012</u>	<u>-</u>	<u>2,857,012</u>
<u>9,186</u>	<u>2,934</u>	<u>8,720</u>	<u>(211,653)</u>	<u>-</u>	<u>(211,653)</u>
9,021	-	-	172,021	-	172,021
<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,710)</u>	<u>-</u>	<u>(80,710)</u>
<u>9,021</u>	<u>-</u>	<u>-</u>	<u>91,311</u>	<u>-</u>	<u>91,311</u>
18,207	2,934	8,720	(120,342)	-	(120,342)
<u>22,761</u>	<u>1,642</u>	<u>-</u>	<u>3,567,589</u>	<u>22,029</u>	<u>3,589,618</u>
<u>\$ 40,968</u>	<u>\$ 4,576</u>	<u>\$ 8,720</u>	<u>\$ 3,438,527</u>	<u>\$ 22,029</u>	<u>\$ 3,469,276</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>		<u>Actual</u>	<u>2007 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Miscellaneous revenue:				
Sale of grain	\$ 32,100	\$ 32,100	\$ -	\$ 116
Rent and other	<u>5,000</u>	<u>5,000</u>	<u>37,236</u>	<u>36,223</u>
Total revenues	<u>37,100</u>	<u>37,100</u>	<u>37,236</u>	<u>36,339</u>
EXPENDITURES				
General government:				
Farm operating expenditures	-	-	3,400	7,019
Rental property expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Total general government	<u>8,000</u>	<u>8,000</u>	<u>3,400</u>	<u>7,019</u>
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Chamber of Commerce service	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>9,000</u>	<u>4,000</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>12,400</u>	<u>11,019</u>
Excess of revenues over expenditures	25,100	25,100	24,836	25,320
OTHER FINANCING USES				
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(30,000)</u>	<u>(25,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (9,900)</u>	<u>\$ (9,900)</u>	(5,164)	320
FUND BALANCE AT BEGINNING OF YEAR			<u>133,000</u>	<u>132,680</u>
FUND BALANCE AT END OF YEAR			<u>\$ 127,836</u>	<u>\$ 133,000</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel with interest	\$ 60,000	\$ 60,000	\$ 58,613	\$ 55,082
Rent and lease income	<u>25,000</u>	<u>25,000</u>	<u>52,726</u>	<u>60,757</u>
Total charges for services	85,000	85,000	111,339	115,839
Miscellaneous revenue:				
Sale of grain and other	<u>32,385</u>	<u>32,385</u>	<u>20</u>	<u>3,767</u>
Total revenues	<u>117,385</u>	<u>117,385</u>	<u>111,359</u>	<u>119,606</u>
EXPENDITURES				
General government:				
Insurance	5,000	5,000	4,580	4,580
Farm operating expenditures	-	-	86	3,721
Airport maintenance	25,000	25,000	34,042	27,820
Other	20,000	20,000	-	563
Fuel purchases	45,000	45,000	78,495	60,767
Sales tax expenditures	3,000	3,000	3,928	4,624
Manager salary	10,000	10,000	6,000	6,000
Service charges	<u>-</u>	<u>-</u>	<u>1,461</u>	<u>1,295</u>
Total expenditures	108,000	108,000	128,592	109,370
Capital outlay	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>15,387</u>
Total expenditures	<u>108,000</u>	<u>108,000</u>	<u>141,592</u>	<u>124,757</u>
Excess (deficiency) of revenues over expenditures	9,385	9,385	(30,233)	(5,151)
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (5,615)</u>	<u>\$ (5,615)</u>	(30,233)	(5,151)
FUND BALANCE AT BEGINNING OF YEAR			<u>149,646</u>	<u>154,797</u>
FUND BALANCE AT END OF YEAR			<u>\$ 119,413</u>	<u>\$ 149,646</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 999	\$ 1,030
Charges for services	-	-	5,756	375
Interest and investment income	<u>40,000</u>	<u>40,000</u>	<u>17,184</u>	<u>56,271</u>
Total revenues	41,000	41,000	23,939	57,676
EXPENDITURES				
Roads and bridges:				
Bridge construction and repair	<u>104,000</u>	<u>104,000</u>	<u>86,056</u>	<u>107,971</u>
CHANGE IN FUND BALANCE	<u>\$ (63,000)</u>	<u>\$ (63,000)</u>	(62,117)	(50,295)
FUND BALANCE AT BEGINNING OF YEAR			<u>938,253</u>	<u>988,548</u>
FUND BALANCE AT END OF YEAR			<u>\$ 876,136</u>	<u>\$ 938,253</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 1,000	\$ 1,000	\$ 999	\$ 1,030
Interest and investment income	40,000	40,000	21,242	68,828
Miscellaneous revenue	-	-	20,969	10,000
	<u>41,000</u>	<u>41,000</u>	<u>43,210</u>	<u>79,858</u>
Total revenues				
EXPENDITURES				
Roads and bridges:				
Federal aid matching expenditures	-	-	193,336	-
Road and bridge construction	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>-</u>
	<u>36,000</u>	<u>36,000</u>	<u>193,336</u>	<u>-</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	(150,126)	79,858
FUND BALANCE AT BEGINNING OF YEAR			<u>1,247,246</u>	<u>1,167,388</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,097,120</u>	<u>\$ 1,247,246</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2008
 (With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 110,000	\$ 110,000	\$ 109,826	\$ 150,929
EXPENDITURES				
Public health:				
Ambulance contract	44,000	35,000	33,000	35,000
Repairs and maintenance	<u>12,000</u>	<u>8,000</u>	<u>16,963</u>	<u>9,973</u>
Total public health expenditures	56,000	43,000	49,963	44,973
Capital outlay	<u>90,000</u>	<u>110,000</u>	<u>90,000</u>	<u>118,585</u>
Total expenditures	<u>146,000</u>	<u>153,000</u>	<u>139,963</u>	<u>163,558</u>
CHANGE IN FUND BALANCE	<u>\$ (36,000)</u>	<u>\$ (43,000)</u>	(30,137)	(12,629)
FUND BALANCE AT BEGINNING OF YEAR			<u>55,690</u>	<u>68,319</u>
FUND BALANCE AT END OF YEAR			<u>\$ 25,553</u>	<u>\$ 55,690</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</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	\$ 68,000	\$ 68,000	\$ 64,809	\$ 72,533
Charges for services	44,909	44,909	43,724	38,594
Miscellaneous revenue	5,000	5,000	5,573	4,270
Total revenues	<u>117,909</u>	<u>117,909</u>	<u>114,106</u>	<u>115,397</u>
EXPENDITURES				
Public safety:				
Salaries	50,504	50,504	45,047	44,591
Shelter supplies	6,000	6,000	3,343	6,380
Food supplies	2,200	2,200	-	-
Gas and oil	2,500	2,500	2,822	2,055
Truck repair and maintenance	2,500	2,500	242	785
Vehicle purchase	10,000	10,000	-	-
Veterinarian care	8,000	8,000	8,221	8,196
Euthanasia	2,000	2,000	1,377	1,636
Training	500	500	-	-
Rabies tags/forms	1,000	1,000	1,068	-
Building repair and maintenance	2,500	2,500	3,673	1,226
Heat, light and power	9,000	9,000	8,951	7,094
Telephone	3,200	3,200	4,329	3,590
Equipment	1,300	1,300	-	63
Group insurance	8,540	8,540	-	-
Administration	13,560	13,560	13,560	13,560
Office supplies	2,000	2,000	3,949	2,433
Part-time help	24,828	24,828	26,657	25,545
Veterinarian supplies	-	-	-	229
Total expenditures	<u>150,132</u>	<u>150,132</u>	<u>123,239</u>	<u>117,383</u>
Deficiency of revenues over expenditures	(32,223)	(32,223)	(9,133)	(1,986)
OTHER FINANCING SOURCES				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>112,000</u>
CHANGE IN FUND BALANCE	<u>\$ (20,223)</u>	<u>\$ (20,223)</u>	2,867	110,014
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>15,698</u>	<u>(94,316)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 18,565</u>	<u>\$ 15,698</u>

LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 43,689	\$ 43,689	\$ 43,565	\$ 40,607
 EXPENDITURES				
Public health:				
Care of patients	<u>12,000</u>	<u>12,000</u>	<u>4,159</u>	<u>3,681</u>
Excess of revenues over expenditures	31,689	31,689	39,406	36,926
 OTHER FINANCING USES				
Transfers out	<u>(41,689)</u>	<u>(41,689)</u>	<u>(41,689)</u>	<u>(40,672)</u>
 CHANGE IN FUND BALANCE	 <u>\$ (10,000)</u>	 <u>\$ (10,000)</u>	 (2,283)	 (3,746)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>133,061</u>	 <u>136,807</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 130,778</u>	 <u>\$ 133,061</u>

**LOGAN COUNTY, ILLINOIS
 SENIOR CITIZENS TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2008
 (With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 80,000	\$ 80,000	\$ 79,777	\$ 79,975
EXPENDITURES				
County development:				
Oasis senior citizens	37,173	37,173	36,985	37,083
CIEDC	32,702	32,702	32,537	32,623
Rural Health Partnership	<u>10,125</u>	<u>10,125</u>	<u>10,074</u>	<u>10,100</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>79,596</u>	<u>79,806</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	181	169
FUND BALANCE AT BEGINNING OF YEAR			<u>1,085</u>	<u>916</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,266</u>	<u>\$ 1,085</u>

LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ 18,400	\$ 18,400	\$ 17,182	\$ 23,689
Miscellaneous revenue	-	-	5	476
Total revenues	<u>18,400</u>	<u>18,400</u>	<u>17,187</u>	<u>24,165</u>
EXPENDITURES				
Public safety:				
Director's salary	26,199	26,199	26,289	25,562
Assistant director	15,254	15,254	15,525	14,849
Secretary salary	14,811	14,811	15,132	14,908
Part-time summer help	3,200	3,200	6,069	-
Car expenditure	7,500	7,500	9,145	6,335
Utilities	8,500	8,500	6,592	1,698
Conferences	1,500	1,500	1,479	2,423
Equipment	2,000	2,000	1,995	1,893
Supplies	2,000	2,000	1,939	3,263
Repairs and maintenance	3,000	3,000	2,939	2,985
Training	1,250	1,250	1,120	1,073
Search and rescue	2,500	2,500	2,747	4,300
Group insurance	6,410	6,410	13,703	14,587
Warehouse expenditure	25,000	25,000	10,399	3,600
Disaster Fund	2,500	2,500	1,892	4,366
Purchase of truck	13,966	13,966	5,484	-
Total public safety related	<u>135,590</u>	<u>135,590</u>	<u>122,449</u>	<u>101,842</u>
Capital outlay	-	-	7,162	-
Total expenditures	<u>135,590</u>	<u>135,590</u>	<u>129,611</u>	<u>101,842</u>
Deficiency of revenues over expenditures	(117,190)	(117,190)	(112,424)	(77,677)
OTHER FINANCING SOURCES				
Transfers in	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>	<u>146,000</u>
CHANGE IN FUND BALANCE	<u>\$ 8,810</u>	<u>\$ 8,810</u>	13,576	68,323
FUND DEFICIT AT BEGINNING OF YEAR			<u>(96,412)</u>	<u>(164,735)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (82,836)</u>	<u>\$ (96,412)</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 100,573	\$ 100,573	\$ 100,315	\$ 98,946
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>101,970</u>	<u>101,970</u>	<u>100,090</u>	<u>98,739</u>
 CHANGE IN FUND BALANCE	 <u>\$ (1,397)</u>	 <u>\$ (1,397)</u>	 225	 207
 FUND BALANCE AT BEGINNING OF YEAR			 <u>1,659</u>	 <u>1,452</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 1,884</u>	 <u>\$ 1,659</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	2008			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 95,000	\$ 95,000	\$ 90,916	\$ 96,547
Data sale	2,500	2,500	-	1,150
Interest and investment income	2,500	2,500	2,417	554
Miscellaneous revenue	-	-	3,000	12,933
	<u>100,000</u>	<u>100,000</u>	<u>96,333</u>	<u>111,184</u>
Total revenues				
EXPENDITURES				
County development:				
Other	87,500	87,500	21,864	5,124
Capital outlay	-	-	57,292	84,226
	<u>87,500</u>	<u>87,500</u>	<u>79,156</u>	<u>89,350</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ 12,500</u>	<u>\$ 12,500</u>	17,177	21,834
FUND BALANCE AT BEGINNING OF YEAR			<u>146,518</u>	<u>124,684</u>
FUND BALANCE AT END OF YEAR			<u>\$ 163,695</u>	<u>\$ 146,518</u>

LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Child support maintenance fee	\$ 11,497	\$ 13,332
 EXPENDITURES		
Judiciary and court related:		
Salaries	<u>11,000</u>	<u>14,000</u>
 CHANGE IN FUND BALANCE	497	(668)
 FUND BALANCE AT BEGINNING OF YEAR	<u>345</u>	<u>1,013</u>
 FUND BALANCE AT END OF YEAR	<u><u>\$ 842</u></u>	<u><u>\$ 345</u></u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
REVENUES		
Fines, forfeitures	\$ 6,867	\$ 4,245
Interest and investment income	<u>46</u>	<u>118</u>
Total revenues	<u>6,913</u>	<u>4,363</u>
 EXPENDITURES		
Judiciary and court related:		
Telephone	3,130	3,589
Other	<u>14,222</u>	<u>2,716</u>
Total expenditures	<u>17,352</u>	<u>6,305</u>
 CHANGE IN FUND BALANCE	 (10,439)	 (1,942)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>15,654</u>	 <u>17,596</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 5,215</u>	 <u>\$ 15,654</u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Interest and investment income	\$ 14	\$ 24
Miscellaneous revenue	<u>1,503</u>	<u>1,991</u>
Total revenues	1,517	2,015
EXPENDITURES		
Public safety:		
Other	<u>1,389</u>	<u>791</u>
Excess of revenues over expenditures	128	1,224
OTHER FINANCING SOURCES		
Transfer out	<u>(9,021)</u>	<u>-</u>
CHANGE IN FUND BALANCE	(8,893)	1,224
FUND BALANCE AT BEGINNING OF YEAR	<u>15,542</u>	<u>14,318</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,649</u>	<u>\$ 15,542</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 36,000	\$ 36,000	\$ 39,709	\$ 36,028
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	19,612	11,717
Maintenance contract	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total judiciary and court related	30,000	30,000	19,612	11,717
Capital outlay	<u>-</u>	<u>-</u>	<u>7,286</u>	<u>-</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>26,898</u>	<u>11,717</u>
Excess of revenues over expenditures	6,000	6,000	12,811	24,311
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>	12,811	24,311
FUND BALANCE AT BEGINNING OF YEAR			<u>52,930</u>	<u>28,619</u>
FUND BALANCE AT END OF YEAR			<u>\$ 65,741</u>	<u>\$ 52,930</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, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 18,000	\$ 18,000	\$ 26,044	\$ 22,842
GIS fee	<u>6,500</u>	<u>6,500</u>	<u>5,052</u>	<u>5,416</u>
Total revenues	<u>24,500</u>	<u>24,500</u>	<u>31,096</u>	<u>28,258</u>
EXPENDITURES				
General government:				
Salary - clerks	-	-	-	15,500
Computerization costs	<u>5,000</u>	<u>5,000</u>	<u>13,584</u>	<u>1,221</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>13,584</u>	<u>16,721</u>
CHANGE IN FUND BALANCE	<u>\$ 19,500</u>	<u>\$ 19,500</u>	17,512	11,537
FUND BALANCE AT BEGINNING OF YEAR			<u>120,286</u>	<u>108,749</u>
FUND BALANCE AT END OF YEAR			<u>\$ 137,798</u>	<u>\$ 120,286</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, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 120,000	\$ 120,000	\$ 113,541	\$ 110,848
Route 66 program	17,000	17,000	-	-
Total revenue	<u>137,000</u>	<u>137,000</u>	<u>113,541</u>	<u>110,848</u>
EXPENDITURES				
County development:				
Administration	6,940	6,940	103,171	112,836
Brochures	2,000	2,000	-	-
Maintenance	1,000	1,000	-	-
Meeting expense	3,200	3,200	-	-
Salaries	53,380	53,380	-	-
Payroll taxes	5,420	5,420	-	-
Postage	1,500	1,500	-	-
Telephone	1,440	1,440	-	-
Supplies and printing	2,700	2,700	-	-
Rent	3,600	3,600	-	-
Convention marketing	1,500	1,500	-	-
Office equipment	3,850	3,850	-	-
Mileage and conference	1,500	1,500	-	-
Other	2,000	2,000	-	-
Special projects	23,700	23,700	-	-
Bookkeeping	3,200	3,200	-	-
Membership dues	2,070	2,070	-	-
Services	1,000	1,000	-	-
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>103,171</u>	<u>112,836</u>
Excess (deficiency) of revenues over expenditures	17,000	17,000	10,370	(1,988)
OTHER FINANCING SOURCES				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 22,000</u>	<u>\$ 22,000</u>	10,370	(1,988)
FUND BALANCE AT BEGINNING OF YEAR			<u>2,375</u>	<u>4,363</u>
FUND BALANCE AT END OF YEAR			<u>\$ 12,745</u>	<u>\$ 2,375</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>		<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Miscellaneous revenue	\$ 1,000	\$ 1,000	\$ 404	\$ 1,276
EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>1,627</u>	<u>2,257</u>
CHANGE IN FUND BALANCE	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	(1,223)	(981)
FUND BALANCE AT BEGINNING OF YEAR			<u>1,321</u>	<u>2,302</u>
FUND BALANCE AT END OF YEAR			<u>\$ 98</u>	<u>\$ 1,321</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			<u>2007</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ -	\$ -	\$ -	\$ 8,100
Fines, fees, forfeitures, and licenses:				
Court service fees	45,000	45,000	46,343	45,787
Miscellaneous revenue	-	-	-	5,474
	<u>45,000</u>	<u>45,000</u>	<u>46,343</u>	<u>59,361</u>
Total revenues				
	<u>45,000</u>	<u>45,000</u>	<u>46,343</u>	<u>59,361</u>
 EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	294	6,901
Courthouse deputies - sheriff	43,680	43,680	43,836	39,954
Courthouse deputies - civilian	7,419	7,419	13,321	7,806
	<u>58,099</u>	<u>58,099</u>	<u>57,451</u>	<u>54,661</u>
Capital outlay	-	-	-	9,773
	<u>58,099</u>	<u>58,099</u>	<u>57,451</u>	<u>64,434</u>
Total expenditures				
	<u>58,099</u>	<u>58,099</u>	<u>57,451</u>	<u>64,434</u>
 OTHER FINANCING SOURCES				
Transfers in	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
 CHANGE IN FUND BALANCE	<u>\$ 2,901</u>	<u>\$ 2,901</u>	4,892	(5,073)
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(412)</u>	<u>4,661</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 4,480</u>	<u>\$ (412)</u>

**LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Assessments	\$ 61,160	\$ 61,160	\$ 76,450	\$ 61,478
Fees	250	250	300	250
Miscellaneous revenue	1,000	-	1,814	926
Total revenues	<u>62,410</u>	<u>61,410</u>	<u>78,564</u>	<u>62,654</u>
EXPENDITURES				
Public health:				
Coordinator salary	31,000	31,000	35,905	34,608
Postage	175	175	151	154
Office supplies	200	200	96	107
Truck repair	4,000	4,000	6,357	11,136
Printing	100	100	-	10
Auto mileage	150	150	111	101
Advertising/legal notices	100	100	690	-
Committee expenditures	650	650	585	715
Education (dues, subscriptions, conferences)	300	300	119	250
Illegal collection expense	100	100	-	-
Telephone	590	590	574	624
Container maintenance	1,000	1,000	1,570	1,194
Process and transport	12,000	12,000	11,562	12,012
Materials, miscellaneous	150	150	778	666
Container rent	3,900	3,900	3,590	4,333
Hired collectors	8,438	8,438	7,650	6,991
Payroll taxes	4,692	4,692	-	-
Truck reserve expenditures	3,000	3,000	-	-
Fuel and expenditures	5,500	5,500	7,467	5,989
Administration expenditures	600	600	-	1,100
Trailer expense	100	100	-	-
Insurance	37	37	-	9
Total expenditures	<u>76,782</u>	<u>76,782</u>	<u>77,205</u>	<u>79,999</u>
CHANGE IN FUND BALANCE	<u>\$ (14,372)</u>	<u>\$ (15,372)</u>	1,359	(17,345)
FUND BALANCE AT BEGINNING OF YEAR			<u>40,938</u>	<u>58,283</u>
FUND BALANCE AT END OF YEAR			<u>\$ 42,297</u>	<u>\$ 40,938</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 39,670	\$ 35,702
EXPENDITURES				
Judiciary and court related:				
Electronic storage costs	<u>40,000</u>	<u>40,000</u>	<u>17,297</u>	<u>17,276</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	22,373	18,426
FUND BALANCE AT BEGINNING OF YEAR			<u>33,238</u>	<u>14,812</u>
FUND BALANCE AT END OF YEAR			<u>\$ 55,611</u>	<u>\$ 33,238</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 4,700	\$ 4,700	\$ 3,910	\$ 3,680
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>1,451</u>	<u>2,107</u>
 CHANGE IN FUND BALANCE	 <u>\$ 1,700</u>	 <u>\$ 1,700</u>	 2,459	 1,573
 FUND BALANCE AT BEGINNING OF YEAR			 <u>10,947</u>	 <u>9,374</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 13,406</u>	 <u>\$ 10,947</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	2008	2007
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ 526,325	\$ 248,399
Fines, forfeitures, and licenses	426,482	392,599
Interest and investment income	526	10,503
Miscellaneous revenue	<u>250,530</u>	<u>254,090</u>
Total revenues	<u>1,203,863</u>	<u>905,591</u>
EXPENDITURES		
Public safety:		
Salaries and benefits	500,509	476,950
Telecommunications	68,021	51,627
Equipment maintenance	14,344	25,991
Conference and training	4,757	10,533
Consultant fees	13,601	14,001
Office and other	<u>40,555</u>	<u>45,611</u>
Total public safety expenditures	641,787	624,713
Capital outlay	<u>572,855</u>	<u>445,352</u>
Total expenditures	<u>1,214,642</u>	<u>1,070,065</u>
CHANGE IN FUND BALANCE	(10,779)	(164,474)
FUND BALANCE AT BEGINNING OF YEAR	<u>140,539</u>	<u>305,013</u>
FUND BALANCE AT END OF YEAR	<u>\$ 129,760</u>	<u>\$ 140,539</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, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Interest and investment income	\$ 500	\$ 500	\$ -	\$ 147
Miscellaneous revenue	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>6,000</u>	<u>6,147</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	5,000	5,000	2,460	13,327
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,067</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,460</u>	<u>166,394</u>
Excess (deficiency) of revenues over expenditures	1,500	1,500	3,540	(160,247)
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>	12,540	(151,247)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(2)</u>	<u>151,245</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 12,538</u>	<u>\$ (2)</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, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 11,250	\$ 11,250	\$ -	\$ -
Historic site revenue	<u>11,250</u>	<u>11,250</u>	<u>28,378</u>	<u>27,711</u>
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>28,378</u>	<u>27,711</u>
EXPENDITURES				
County development:				
Historic site operations	21,100	16,100	16,099	6,593
Main Street	<u>12,000</u>	<u>12,000</u>	<u>12,585</u>	<u>19,925</u>
Total expenditures	<u>33,100</u>	<u>28,100</u>	<u>28,684</u>	<u>26,518</u>
CHANGE IN FUND BALANCE	<u>\$ (10,600)</u>	<u>\$ (5,600)</u>	(306)	1,193
FUND BALANCE AT BEGINNING OF YEAR			<u>15,776</u>	<u>14,583</u>
FUND BALANCE AT END OF YEAR			<u>\$ 15,470</u>	<u>\$ 15,776</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
	Actual	Actual
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 86,069	\$ 74,087
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>52,957</u>	<u>77,797</u>
 CHANGE IN FUND BALANCE	33,112	(3,710)
 FUND BALANCE AT BEGINNING OF YEAR	<u>218,811</u>	<u>222,521</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 251,923</u>	<u>\$ 218,811</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 8,914	\$ 8,326
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>5,832</u>	<u>5,077</u>
 CHANGE IN FUND BALANCE	 3,082	 3,249
 FUND BALANCE AT BEGINNING OF YEAR	 <u>25,347</u>	 <u>22,098</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 28,429</u>	 <u>\$ 25,347</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 21	\$ 55
 EXPENDITURES		
Judiciary and court related:		
Drug Fund expense	-	55
 CHANGE IN FUND BALANCE	21	-
 FUND BALANCE AT BEGINNING OF YEAR	-	-
 FUND BALANCE AT END OF YEAR	\$ 21	\$ -

**LOGAN COUNTY, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>	<u>2007</u>	
REVENUES			
Interest and investment income	\$ 26	\$ 43	
 EXPENDITURES			
General government:			
Working cash expenses	<u>-</u>	<u>-</u>	
 CHANGE IN FUND BALANCE	 26	 43	
 FUND BALANCE AT BEGINNING OF YEAR	 <u>52,883</u>	 <u>52,840</u>	
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,909</u>	 <u>\$ 52,883</u>	

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>	<u>2007</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,100	\$ 6,700
Interest and investment income	<u>304</u>	<u>92</u>
Total revenues	6,404	6,792
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>5,187</u>	<u>9,675</u>
 CHANGE IN FUND BALANCE	1,217	(2,883)
 FUND BALANCE AT BEGINNING OF YEAR	<u>43,195</u>	<u>46,078</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 44,412</u>	<u>\$ 43,195</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
	Actual	Actual
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 5,200	\$ 6,890
 EXPENDITURES		
General government	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	5,200	6,890
 FUND BALANCE AT BEGINNING OF YEAR	<u>28,029</u>	<u>21,139</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 33,229</u>	<u>\$ 28,029</u>

LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
REVENUES		
Charges for services:		
Phone income	\$ 54,268	\$ 57,592
Commissary sales	12,167	19,733
Total charges for services	<u>66,435</u>	<u>77,325</u>
 Miscellaneous revenue	 <u>22,285</u>	 <u>-</u>
 Total revenues	 <u>88,720</u>	 <u>77,325</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	29,036	42,715
Noncapital equipment and repairs	45,215	22,303
Miscellaneous	3,383	5,455
Total public safety expenditures	<u>77,634</u>	<u>70,473</u>
 Capital outlay	 <u>1,900</u>	 <u>-</u>
 Total expenditures	 <u>79,534</u>	 <u>70,473</u>
 Excess of revenues over expenditures	 9,186	 6,852
 OTHER FINANCING SOURCES		
Transfers in	<u>9,021</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 18,207	 6,852
 FUND BALANCE AT BEGINNING OF YEAR	 <u>22,761</u>	 <u>15,909</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 40,968</u>	 <u>\$ 22,761</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)**

	<u>2008</u>	<u>2007</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 18,752	\$ 14,054
Miscellaneous revenue	<u>32,608</u>	<u>-</u>
Total revenues	<u>51,360</u>	<u>14,054</u>
 EXPENDITURES		
Public safety:		
Vehicle fee disbursements	18,785	12,412
Capital outlay	<u>29,641</u>	<u>-</u>
Total expenditures	<u>48,426</u>	<u>12,412</u>
 CHANGE IN FUND BALANCE	 2,934	 1,642
 FUND BALANCE AT BEGINNING OF YEAR	 <u>1,642</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 4,576</u>	 <u>\$ 1,642</u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>	<u>2007</u>
	Actual	Actual
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 10,387	\$ -
 EXPENDITURES		
Public safety:		
Court supervision disbursements	<u>1,667</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 8,720	 -
 FUND BALANCE AT BEGINNING OF YEAR	 <u>-</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 8,720</u>	 <u>\$ -</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2008
(With Comparative Actual Amounts for the Year Ended November 30, 2007)

	<u>2008</u>			<u>2007</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	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General government:				
Airport improvement projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 15,000</u>	<u>\$ 15,000</u>	-	-
FUND BALANCE AT BEGINNING OF YEAR			<u>22,029</u>	<u>22,029</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.

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, 2008

	<u>Balance,</u> <u>November 30,</u> <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2008</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 238,443	\$ 1,557,660	\$ 1,624,272	\$ 171,831
Liabilities:				
Bail bonds outstanding	\$ 205,911	\$ 285,855	\$ 355,146	\$ 136,620
Due to other governments	32,532	1,422,230	1,419,551	35,211
	<u>\$ 238,443</u>	<u>\$ 1,708,085</u>	<u>\$ 1,774,697</u>	<u>\$ 171,831</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 735,073	\$ 735,073	\$ -
Liabilities:				
Due to others	\$ -	\$ 735,073	\$ 735,073	\$ -
	<u>\$ -</u>	<u>\$ 735,073</u>	<u>\$ 735,073</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 103,822	\$ 840,252	\$ 865,301	\$ 78,773
Stamp inventory, at cost	21,977	60,000	71,405	10,572
	<u>\$ 125,799</u>	<u>\$ 900,252</u>	<u>\$ 936,706</u>	<u>\$ 89,345</u>
Liabilities:				
Due to others	\$ 119,328	\$ 800,486	\$ 832,790	\$ 87,024
Due to other governments	6,471	37,583	41,733	2,321
	<u>\$ 125,799</u>	<u>\$ 838,069</u>	<u>\$ 874,523</u>	<u>\$ 89,345</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2008

	<u>Balance, November 30, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2008</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 15,560	\$ 90,940	\$ 86,694	\$ 19,806
Liabilities:				
Due to others	\$ 15,560	\$ 90,940	\$ 86,694	\$ 19,806
STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 121	\$ 2,492	\$ 2,523	\$ 90
Liabilities:				
Due to others	\$ 121	\$ 2,492	\$ 2,523	\$ 90
PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 38,748	\$ 244	\$ 99	\$ 38,893
Liabilities:				
Due to others	\$ 38,748	\$ 244	\$ 99	\$ 38,893
PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 12,010	\$ 6,913,577	\$ 6,912,977	\$ 12,610
Liabilities:				
Due to others	\$ 12,010	\$ 6,913,577	\$ 6,912,977	\$ 12,610
AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 67,934	\$ 847,535	\$ 842,403	\$ 73,066
Liabilities:				
Due to others	\$ 67,934	\$ 847,535	\$ 842,403	\$ 73,066

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2008

	<u>Balance, November 30, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2008</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 20,724	\$ 176	\$ 935	\$ 19,965
Liabilities:				
Due to others	\$ 20,724	\$ 176	\$ 935	\$ 19,965
TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 147,562	\$ 1,215,241	\$ 1,238,434	\$ 124,369
Certificates of deposit, at cost	800,000	-	-	800,000
Interest and other receivables	134,128	80,206	134,128	80,206
	<u>\$ 1,081,690</u>	<u>\$ 1,295,447</u>	<u>\$ 1,372,562</u>	<u>\$ 1,004,575</u>
Liabilities:				
Accounts payable	\$ 44,716	\$ 22,207	\$ 44,716	\$ 22,207
Due to township road districts	1,036,974	1,161,284	1,215,890	982,368
	<u>\$ 1,081,690</u>	<u>\$ 1,161,284</u>	<u>\$ 1,215,890</u>	<u>\$ 1,004,575</u>
TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 48,650	\$ 265,304	\$ 208,342	\$ 105,612
Certificates of deposit, at cost	75,000	-	75,000	-
Interest and other receivables	126	-	126	-
	<u>\$ 123,776</u>	<u>\$ 265,304</u>	<u>\$ 283,468</u>	<u>\$ 105,612</u>
Liabilities:				
Accounts payable	\$ 1,631	\$ 63,954	\$ 1,631	\$ 63,954
Due to township road districts	122,145	265,430	345,917	41,658
	<u>\$ 123,776</u>	<u>\$ 329,384</u>	<u>\$ 347,548</u>	<u>\$ 105,612</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2008**

	Balance, November 30, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2008</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ 7,635	\$ 415,589	\$ 415,489	\$ 7,735
Liabilities:				
Due to other governments	\$ 7,635	\$ 415,589	\$ 415,489	\$ 7,735
 COUNTY COLLECTOR'S GENERAL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 219,566	\$ 31,468,731	\$ 31,584,998	\$ 103,299
Liabilities:				
Accounts payable	\$ 926	\$ -	\$ -	\$ 926
Due to taxing bodies	218,640	31,468,731	31,584,998	102,373
	<u>\$ 219,566</u>	<u>\$ 31,468,731</u>	<u>\$ 31,584,998</u>	<u>\$ 103,299</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 6,942	\$ 82,701	\$ 44,454	\$ 45,189
Liabilities:				
Accounts payable	\$ 359	\$ -	\$ 359	\$ -
Due to other governments	6,583	48,041	9,435	45,189
	<u>\$ 6,942</u>	<u>\$ 48,041</u>	<u>\$ 9,794</u>	<u>\$ 45,189</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2008

	Balance, November 30, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2008</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 927,717	\$ 44,435,515	\$ 44,561,994	\$ 801,238
Certificates of deposit, at cost	875,000	-	75,000	800,000
Interest and other receivables	134,254	80,206	134,254	80,206
Stamp inventory, at cost	<u>21,977</u>	<u>60,000</u>	<u>71,405</u>	<u>10,572</u>
	<u>\$ 1,958,948</u>	<u>\$ 44,575,721</u>	<u>\$ 44,842,653</u>	<u>\$ 1,692,016</u>
Liabilities:				
Accounts payable	\$ 47,632	\$ 86,161	\$ 46,706	\$ 87,087
Bail bonds outstanding	205,911	285,855	355,146	136,620
Due to township road districts	1,159,119	1,426,714	1,561,807	1,024,026
Due to taxing bodies	218,640	31,468,731	31,584,998	102,373
Due to others	274,425	9,390,523	9,413,494	251,454
Due to other governments	<u>53,221</u>	<u>1,923,443</u>	<u>1,886,208</u>	<u>90,456</u>
	<u>\$ 1,958,948</u>	<u>\$ 44,581,427</u>	<u>\$ 44,848,359</u>	<u>\$ 1,692,016</u>