

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2009

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

		PAGE
INTRODUCTORY SECTION		
Table of Contents		i
FINANCIAL SECTION		
Independent Auditor's Report		1
	STATEMENT	
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	3
Statement of Activities.....	2	4
Fund Financial Statements:		
Balance Sheet - Governmental Funds	3	6
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	4	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	5	9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	6	11
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	7	12
Notes to Basic Financial Statements		13
Required Supplementary Information (Unaudited):		
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and Major Special Revenue Funds		37
Illinois Municipal Retirement Fund - Schedule of Funding Progress.....		39
Notes to Required Supplementary Information		40

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
General Fund:	
Balance Sheet - By Account.....	42
Schedule of Revenues, Expenditures, and Changes in Fund Balance - By Account.....	43
General Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	44
Liability Insurance Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	55
County Health Department Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	56
Illinois Municipal Retirement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	59
County Highway Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	60
County Motor Fuel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	61
Combining Balance Sheet - Nonmajor Governmental Funds	66
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	74

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds:	
Special Revenue Funds:	
County Farm Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	82
Airport Operating Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	83
County Bridge Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	84
Matching Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	85
Ambulance Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	86
Animal Control Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	87
Tuberculosis Sanitarium Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	88
Senior Citizens Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	89
Emergency Management Agency Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	90
Cooperative Extension Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	91
GIS Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	92
Child Support Maintenance Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	93

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
State's Attorney's State Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	94
Sheriff's Drug Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	95
Court Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	96
County Clerk's Document Storage System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	97
Hotel Operators' Occupation Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	98
Drug Investigation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	99
Court Security Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	100
Solid Waste Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	101
Court Document Storage Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	102

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Tax Sale Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	103
911 Emergency System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	104
Public Safety Complex Communications Equipment Replacement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	105
Historic Sites Motel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	106
Probation Services Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	107
Law Library Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	108
State's Attorney's Federal Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	109
Working Cash Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	110
Indemnity Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	111
Tax Sale in Error Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	112
Inmate Benefit Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	113

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Police Vehicle Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	114
Circuit Clerk Operation and Administrative Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	115
Capital Projects Fund:	
Airport Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	116
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities	119

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, 2009, 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, 2009, 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 April 9, 2010 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 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and Major Special Revenue Funds on pages 37 and 38, the schedule of funding progress related to historical pension information on page 39, and The Related Notes to Required Supplementary Information on page 40 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Logan County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Logan County, Illinois' basic financial statements. The combining individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2008, which are not presented with the accompanying financial statements. In our report dated July 13, 2009, 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 2008 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, 2008 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
April 9, 2010

LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2009

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,060,016
Certificates of deposit, at cost	6,437,317
Receivables:	
Sales tax	265,782
Income and replacement taxes	205,985
Property taxes	3,230,150
Other taxes	22,205
Grants	371,578
Interest	57,278
State salary reimbursements	98,069
Motor fuel tax receivable	51,282
Accounts	553,693
Inventory	31,111
Prepaid items	91,714
Capital assets not being depreciated	598,239
Capital assets being depreciated, net	<u>6,054,775</u>
TOTAL ASSETS	<u>\$ 21,129,194</u>
	LIABILITIES AND NET ASSETS
LIABILITIES	
Accounts payable	\$ 274,808
Accrued salaries	72,092
Accrued interest payable	2,658
Retainage payable	20,623
Unearned revenue - property taxes	3,230,150
Unearned revenue - other	11,811
Short-term obligations, due within one year:	
Compensated absences payable	265,873
Debt certificate	20,000
Notes payable	41,952
Capital leases	30,246
Long-term obligations, due in more than one year:	
Compensated absences payable	43,929
Debt certificate	444,500
Notes payable	80,142
Total liabilities	<u>4,538,784</u>
NET ASSETS	
Invested in capital assets, net of related debt	6,500,674
Restricted for:	
Tuberculosis sanitarium	135,851
Public health	24,101
Public safety	599
Judiciary and court related	492,301
Roads and bridges	6,310,734
County development	3,917
Liability Insurance	4,304
Working cash	52,924
Unrestricted net assets	<u>3,065,005</u>
Total net assets	<u>16,590,410</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 21,129,194</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2009**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,062,073
Public health	3,421,907
Public safety	3,478,587
Judiciary and court related	2,186,622
Roads and bridges	1,606,109
County development	598,876
Interest on long-term debt	<u>46,768</u>
TOTAL	<u>\$ 13,400,942</u>

STATEMENT 2

<u>Fees, Fines, and Charges for Services</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets Governmental Activities</u>
	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 483,900	\$ 70,676	\$ -	\$ (1,507,497)
1,301,805	1,672,845	-	(447,257)
893,834	98,187	336,174	(2,150,392)
1,092,615	300,193	-	(793,814)
367,741	-	140,414	(1,097,954)
323,193	-	-	(275,683)
-	-	-	(46,768)
<u>\$ 4,463,088</u>	<u>\$ 2,141,901</u>	<u>\$ 476,588</u>	<u>(6,319,365)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	3,214,582
Income tax	1,134,310
Sales tax	1,627,467
Motor fuel taxes	641,640
Other taxes	190,513
Investment earnings	141,021
Gain on disposal of fixed assets	860
Franchise taxes based on gross receipts and other fees	17,400
Miscellaneous	38,768

Total general revenues 7,006,561

Change in net assets 687,196

Net assets, beginning of year 15,903,214

Net assets, end of year \$ 16,590,410

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

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2009**

	County General Fund
ASSETS	
Cash and cash equivalents	\$ 147,295
Certificates of deposit, at cost	294,358
Receivables:	
Sales tax	265,782
Income and replacement taxes	205,985
Property taxes	980,237
Hotel and historic sites tax	-
Grants	19,210
Interest	-
State salary reimbursements	98,069
Inheritance tax	10,033
Motor fuel tax allotment receivable	-
Accounts	17,418
Inventory	-
Prepaid items	91,714
Due from other funds	26,539
TOTAL ASSETS	\$ 2,156,640
LIABILITIES AND FUND BALANCES (DEFICIT)	
Liabilities:	
Accounts payable	\$ 113,183
Accrued salaries	-
Due to other funds	59,598
Retainage payable	-
Unearned revenue - property taxes	980,237
Unearned revenue - other	-
Total liabilities	1,153,018
Fund balances (deficit):	
Reserved for working cash	-
Reserved for inventory	-
Reserved for prepaid items	91,714
Unreserved, reported in:	
General Fund	911,908
Special Revenue Funds	-
Capital Projects Fund	-
Total fund balances (deficit)	1,003,622
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,156,640

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
\$ 798,650	\$ -	\$ 327,626	\$ 64,837	\$ 1,721,608	\$ 3,060,016
102,959	-	200,000	4,490,000	1,350,000	6,437,317
-	-	-	-	-	265,782
-	-	-	-	-	205,985
370,870	812,500	379,145	-	687,398	3,230,150
-	-	-	-	12,172	12,172
339,968	-	-	-	12,400	371,578
1,039	-	1,894	42,510	11,835	57,278
-	-	-	-	-	98,069
-	-	-	-	-	10,033
-	-	-	51,282	-	51,282
191,807	-	780	294,113	49,575	553,693
-	-	-	-	31,111	31,111
-	-	-	-	-	91,714
-	45,542	10,479	-	310,511	393,071
<u>\$ 1,805,293</u>	<u>\$ 858,042</u>	<u>\$ 919,924</u>	<u>\$ 4,942,742</u>	<u>\$ 4,186,610</u>	<u>\$ 14,869,251</u>
\$ 36,250	\$ -	\$ 8,024	\$ 13,775	\$ 103,576	\$ 274,808
59,470	-	12,622	-	-	72,092
38,266	159,262	18,342	18,847	98,756	393,071
-	-	-	-	20,623	20,623
370,870	812,500	379,145	-	687,398	3,230,150
11,811	-	-	-	-	11,811
<u>516,667</u>	<u>971,762</u>	<u>418,133</u>	<u>32,622</u>	<u>910,353</u>	<u>4,002,555</u>
-	-	-	-	52,924	52,924
-	-	-	-	31,111	31,111
-	-	-	-	-	91,714
-	-	-	-	-	911,908
1,288,626	(113,720)	501,791	4,910,120	3,168,882	9,755,699
-	-	-	-	23,340	23,340
<u>1,288,626</u>	<u>(113,720)</u>	<u>501,791</u>	<u>4,910,120</u>	<u>3,276,257</u>	<u>10,866,696</u>
<u>\$ 1,805,293</u>	<u>\$ 858,042</u>	<u>\$ 919,924</u>	<u>\$ 4,942,742</u>	<u>\$ 4,186,610</u>	<u>\$ 14,869,251</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, 2009**

Total fund balances - governmental funds		\$ 10,866,696
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.		6,653,014
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(2,658)
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	\$ (309,802)	
Debt certificate	(464,500)	
Notes payable	(122,094)	
Capital leases	<u>(30,246)</u>	
Total long-term liabilities		<u>(926,642)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 16,590,410</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, 2009

	General Fund
REVENUES	
Property taxes and payments in lieu of taxes	\$ 1,009,948
Income taxes	1,134,310
Sales tax	1,627,467
Hotel and historic site tax	-
Inheritance tax and other taxes	18,167
Other intergovernmental revenues	518,884
Federal and state operating and capital grants	30,465
Fines, fees, forfeitures, and licenses	1,217,668
Charges for services	35,695
Interest and investment income	12,974
Other revenues	116,994
Total revenues	5,722,572
EXPENDITURES	
Current:	
General government	1,730,259
County development	214,693
Public health	-
Public safety	1,984,442
Judiciary and court related	1,736,256
Roads and bridges	-
Retirement system	-
Capital outlay	103,451
Debt service:	
Principal	101,349
Interest	40,223
Total expenditures	5,910,673
Excess (deficiency) of revenues over expenditures	(188,101)
OTHER FINANCING SOURCES (USES)	
Transfers in	52,000
Transfers out	(157,000)
Total other financing sources (uses)	(105,000)
CHANGE IN FUND BALANCES	(293,101)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	1,296,723
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 1,003,622

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
\$ 349,003	\$ 811,849	\$ 379,744	\$ -	\$ 664,038	\$ 3,214,582
-	-	-	-	-	1,134,310
-	-	-	-	-	1,627,467
-	-	-	-	172,346	172,346
-	-	-	-	-	18,167
-	-	-	641,640	-	1,160,524
1,672,845	-	-	-	424,434	2,127,744
-	-	-	-	1,004,096	2,221,764
1,176,590	-	52,830	312,025	213,311	1,790,451
7,712	-	2,510	89,559	28,266	141,021
54,091	-	499,998	-	355,062	1,026,145
<u>3,260,241</u>	<u>811,849</u>	<u>935,082</u>	<u>1,043,224</u>	<u>2,861,553</u>	<u>14,634,521</u>
-	-	-	-	94,818	1,825,077
-	-	-	-	374,280	588,973
3,171,225	-	-	-	141,155	3,312,380
-	-	-	-	1,006,208	2,990,650
-	-	-	-	148,540	1,884,796
-	-	754,416	971,084	178,225	1,903,725
-	664,829	-	-	-	664,829
23,207	-	81,808	9,839	1,172,660	1,390,965
40,151	-	-	-	-	141,500
6,724	-	-	-	-	46,947
<u>3,241,307</u>	<u>664,829</u>	<u>836,224</u>	<u>980,923</u>	<u>3,115,886</u>	<u>14,749,842</u>
<u>18,934</u>	<u>147,020</u>	<u>98,858</u>	<u>62,301</u>	<u>(254,333)</u>	<u>(115,321)</u>
43,686	-	-	-	157,000	252,686
-	-	-	-	(95,686)	(252,686)
<u>43,686</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,314</u>	<u>-</u>
62,620	147,020	98,858	62,301	(193,019)	(115,321)
<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>\$ 1,288,626</u>	<u>\$ (113,720)</u>	<u>\$ 501,791</u>	<u>\$ 4,910,120</u>	<u>\$ 3,276,257</u>	<u>\$ 10,866,696</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, 2009

Net change in fund balances - total governmental funds \$ (115,321)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount that by which capital outlays exceeded depreciation in the current period.

Capital outlay	1,390,965
Depreciation expense	<u>(862,165)</u>
	<u>528,800</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:	
Debt certificate	19,000
Notes payable	40,151
Capital leases	<u>82,349</u>
	<u>141,500</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 from IDOT	140,414
Accrued interest	179
Loss on disposal of capital assets	(23,300)
Gain on disposal of capital assets	860
Accrued compensated absences	<u>14,064</u>
	<u>132,217</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 687,196

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 783,377
Certificates of deposit, at cost	865,000
Interest and other receivables	127,292
Stamp inventory, at cost	<u>28,380</u>
TOTAL ASSETS	<u>\$ 1,804,049</u>
LIABILITIES	
Accounts payable	\$ 101,885
Bail bonds outstanding	165,815
Due to township road districts	1,169,015
Due to taxing bodies	74,272
Due to others	224,091
Due to other governments	<u>68,971</u>
TOTAL LIABILITIES	<u>\$ 1,804,049</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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, 2009

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, 2009

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 collectible within the current period or soon enough thereafter to pay liabilities of the current 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:

General Fund - The 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, 2009

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, 2009

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, 2009

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	20-100 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, 2009

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, 2009

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.

(n) Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

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, 2009, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$10,620,324 (excludes \$2,769 in cash on hand and undeposited receipts) and the bank balance was \$11,379,431. Of the bank balance, \$4,465,324 was covered by Federal depository insurance and \$6,914,107 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2009, none of the County's bank balance of \$11,379,431 was exposed to custodial credit risk.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments

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

As of November 30, 2009, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 7,302,317
Illinois Funds - money market fund	<u>522,617</u>
	<u>\$ 7,824,934</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.

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, 2009, 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, 2009 are all less than one year.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

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, 2009 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 3,060,016	\$ 783,377	\$ 3,843,393
Certificates of deposit	<u>6,437,317</u>	<u>865,000</u>	<u>7,302,317</u>
Total	<u>\$ 9,497,333</u>	<u>\$ 1,648,377</u>	<u>\$ 11,145,710</u>
Deposits			\$ 10,620,324
Cash on hand			2,769
Illinois Funds - money market fund			<u>522,617</u>
Total			<u>\$ 11,145,710</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 2008 tax levy is reflected as revenue in fiscal year 2009 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2009 to be collected in 2010 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2010.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2009 was as follows:

	Balance at November 30, <u>2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2009</u>
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	23,300	202,875	(23,300)	-	202,875
Other construction in progress	<u>-</u>	<u>84,422</u>	<u>-</u>	<u>-</u>	<u>84,422</u>
 Total capital assets not being depreciated	 <u>334,242</u>	 <u>287,297</u>	 <u>(23,300)</u>	 <u>-</u>	 <u>598,239</u>
Depreciated:					
Infrastructure and land improvements	1,370,839	496,345	-	-	1,867,184
Buildings and improvements	4,067,588	50,000	-	-	4,117,588
Machinery and equipment	<u>5,488,680</u>	<u>700,102</u>	<u>(21,844)</u>	<u>-</u>	<u>6,166,938</u>
 Total capital assets being depreciated, gross	 <u>10,927,107</u>	 <u>1,246,447</u>	 <u>(21,844)</u>	 <u>-</u>	 <u>12,151,710</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(449,301)	(34,120)	-	-	(483,421)
Buildings and improvements	(1,926,451)	(83,285)	-	-	(2,009,736)
Machinery and equipment	<u>(2,879,357)</u>	<u>(744,760)</u>	<u>20,339</u>	<u>-</u>	<u>(3,603,778)</u>
 Total accumulated depreciation	 <u>(5,255,109)</u>	 <u>(862,165)</u>	 <u>20,339</u>	 <u>-</u>	 <u>(6,096,935)</u>
 Capital assets being depreciated, net	 <u>5,671,998</u>	 <u>384,282</u>	 <u>(1,505)</u>	 <u>-</u>	 <u>6,054,775</u>
 Total capital assets, net	 <u>\$ 6,006,240</u>	 <u>\$ 671,579</u>	 <u>\$ (24,805)</u>	 <u>\$ -</u>	 <u>\$ 6,653,014</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 4 - CAPITAL ASSETS (CONTINUED)

A loss on disposal of assets of \$23,300 is included in the road and bridges expenses in the government-wide Statement of Activities.

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 103,451
Expenditures from County Health Department Fund	23,207
Expenditures from County Highway Fund	81,808
Expenditures from County Motor Fuel Fund	9,839
Expenditures from Special Revenue Funds	<u>1,172,660</u>
	<u>\$ 1,390,965</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 119,181
Public health	120,439
Public safety	381,124
Judiciary and court related	59,842
Roads and bridges	179,082
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u>\$ 862,165</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2009 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>	<u>Total Accounts Receivable</u>
Accounts receivable:						
Assessment services	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Public safety complex charge	6,000	-	-	-	-	6,000
Telephone surcharges	-	-	-	-	45,248	45,248
Fees for services provided	-	62,843	780	294,113	4,327	362,063
Other	<u>7,418</u>	<u>128,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,382</u>
	<u>\$ 17,418</u>	<u>\$ 191,807</u>	<u>\$ 780</u>	<u>\$ 294,113</u>	<u>\$ 49,575</u>	<u>\$ 553,693</u>

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2009:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2008	\$ -
Additions	400,000
Retirements	<u>(400,000)</u>
Balance at November 30, 2009	<u>\$ -</u>

The 2008 tax anticipation warrant was dated April 10, 2009 and was repaid on July 28, 2009, plus interest at 1.89 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.

Changes in long-term debt obligations for the year ended November 30, 2009 are as follows:

	<u>November 30, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2009</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 483,500	\$ -	\$ 19,000	\$ 464,500	\$ 20,000
Notes payable	162,245	-	40,151	122,094	41,952
Capital leases	<u>112,595</u>	<u>-</u>	<u>82,349</u>	<u>30,246</u>	<u>30,246</u>
Total	<u>\$ 758,340</u>	<u>\$ -</u>	<u>\$ 141,500</u>	<u>\$ 616,840</u>	<u>\$ 92,198</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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

At November 30, 2009, 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 5.05 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 an original cost of \$122,040 and accumulated depreciation of \$48,816 at November 30, 2009.

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 ran from November 15, 2007 to January 15, 2009 and required annual payments of \$43,272, including interest. The vehicles under lease have been capitalized and have an original cost of \$163,176 and accumulated depreciation of \$65,612 at November 30, 2009. This lease was repaid in full during the year ended November 30, 2009.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

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

Capital Lease Obligations (Continued)

The annual requirements to amortize debt outstanding at November 30, 2009 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>
2010	\$ 20,000	\$ 28,898	\$ 41,952	\$ 4,922	\$ 30,246	1,315	\$ 92,198	\$ 35,135
2011	21,000	27,866	43,965	2,909	-	-	64,965	30,775
2012	22,500	26,744	36,177	817	-	-	58,677	27,561
2013	23,500	25,500	-	-	-	-	23,500	25,500
2014	24,500	24,160	-	-	-	-	24,500	24,160
2015-2019	148,500	96,131	-	-	-	-	148,500	96,131
2020-2024	<u>204,500</u>	<u>40,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,500</u>	<u>40,166</u>
Total	<u>\$ 464,500</u>	<u>\$ 269,465</u>	<u>\$ 122,094</u>	<u>\$ 8,648</u>	<u>\$ 30,246</u>	<u>\$ 1,315</u>	<u>\$ 616,840</u>	<u>\$ 279,428</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, 2009, using the 2009 assessed value of all taxable property of \$403,950,574, the statutory limit for the County was \$11,613,579, providing a debt margin of \$10,996,739.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2009, the County reflected accrued compensated absences totaling \$309,802; of this amount, \$265,873 is expected to be paid in the next year. Accrued compensated absences activity during 2009 is as follows:

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental <u>Activities</u>
Balance, November 30, 2008	\$ 323,866
Amount accumulated	263,879
Amount paid	<u>(277,943)</u>
Balance, November 30, 2009	<u>\$ 309,802</u>
Due within one year	<u>\$ 265,873</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:			
Emergency Management Agency Fund	\$ 172,158	\$ 226,340	\$ 54,182
Court Automation	30,000	44,263	14,263
Drug Investigation Fund	5,000	5,008	8
Public Safety Complex Communications Equipment Replacement Fund	5,000	33,673	28,673
Historic Sites Motel Tax Fund	28,100	31,421	3,321

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	County Health Department	\$ 5,082
	County Highway	14,352
	Nonmajor governmental	7,105
Illinois Municipal Retirement	County Health Department	33,184
	County Highway	3,990
	County Motor Fuel Tax	8,368
County Highway	County Motor Fuel Tax	10,479
Nonmajor Governmental	General	59,598
	Illinois Municipal Retirement	159,262
	Nonmajor Governmental	<u>91,651</u>
		<u>\$ 393,071</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, 2009 consisted of the following:

Transfers to the General Fund from:
 Other nonmajor governmental funds \$ 52,000

These above transfers were made from the Community Development Account, Court Automation, and Document Storage to fund expenditures of the General Fund.

Transfers to the County Health Department Fund from:
 Other nonmajor governmental funds \$ 43,686

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 \$ 157,000

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

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009**

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	\$ 113,720
Emergency Management Agency Fund	102,227
Drug Investigation Fund	4,615

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 Fund
- 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, 2009

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. In addition, the Health Department, County Highway, and County Motor Fuel reimbursed the General Account for workers' compensation insurance, liability insurance, and unemployment claims.

Changes in the unemployment claims liability in fiscal years 2009 and 2008 were:

	Unemployment Claims	
	2009	2008
Balance, beginning of year	\$ -	\$ -
Claims incurred	28,572	-
Claims paid	28,572	-
Balance, end of year	\$ -	\$ -

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, 2009

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, 2009

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2008 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, 2009

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:	
2010	\$ 27,555
2011	25,442
2012	15,999
2013	2,976
2014	<u>1,305</u>
Total	<u>\$ 73,277</u>

The expense recognized under these agreements during 2009 was \$45,592.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)

In March 2009, the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balances classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The County will adopt this new statement beginning in fiscal year 2011, 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, 2009

(Unaudited)

	General Fund			Variance
	Original	Final	Actual	from Budget
	Budget	Budget		Positive
				(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 1,020,530	\$ 1,020,530	\$ 1,009,948	\$ (10,582)
Income tax	1,413,000	1,413,000	1,134,310	(278,690)
Sales taxes	1,680,000	1,680,000	1,627,467	(52,533)
Inheritance taxes and other taxes	15,000	15,000	18,167	3,167
Other intergovernmental revenues	583,887	583,887	518,884	(65,003)
Federal and state operating grants	6,000	20,440	30,465	10,025
Fines, fees, forfeitures, and licenses	922,750	922,750	1,217,668	294,918
Charges for services	53,553	53,553	35,695	(17,858)
Interest and investment income	40,000	40,000	12,974	(27,026)
Miscellaneous revenue	152,000	152,000	116,994	(35,006)
Total revenues	<u>5,886,720</u>	<u>5,901,160</u>	<u>5,722,572</u>	<u>(178,588)</u>
EXPENDITURES				
Current:				
General government	2,115,360	2,129,800	1,730,259	399,541
County development	216,027	216,027	214,693	1,334
Public health	-	-	-	-
Public safety	2,117,832	2,117,832	1,984,442	133,390
Roads and bridges	-	-	-	-
Judiciary and court related	1,935,999	1,935,999	1,736,256	199,743
Retirement system	-	-	-	-
Capital outlay	-	-	103,451	(103,451)
Debt service:				
Principal retired	19,000	19,000	101,349	(82,349)
Interest and charges	29,846	29,846	40,223	(10,377)
Total expenditures	<u>6,434,064</u>	<u>6,448,504</u>	<u>5,910,673</u>	<u>537,831</u>
Excess (deficiency) of revenues over expenditures	<u>(547,344)</u>	<u>(547,344)</u>	<u>(188,101)</u>	<u>359,243</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	46,000	52,000	52,000	-
Transfers out	(157,000)	(157,000)	(157,000)	-
Total other financing sources (uses)	<u>(111,000)</u>	<u>(105,000)</u>	<u>(105,000)</u>	<u>-</u>
CHANGE IN FUND BALANCES	<u>\$ (658,344)</u>	<u>\$ (652,344)</u>	<u>(293,101)</u>	<u>\$ 359,243</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR			<u>1,296,723</u>	
FUND BALANCES (DEFICIT) AT END OF YEAR			<u>\$ 1,003,622</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>
\$ 351,000	\$ 349,003	\$ (1,997)	\$ 812,500	\$ 811,849	\$ (651)	\$ 381,160	\$ 379,744	\$ (1,416)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,839,278	1,672,845	(166,433)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
913,750	1,176,590	262,840	-	-	-	50,000	52,830	2,830
18,000	7,712	(10,288)	-	-	-	10,000	2,510	(7,490)
41,640	54,091	12,451	-	-	-	410,000	499,998	89,998
<u>3,163,668</u>	<u>3,260,241</u>	<u>96,573</u>	<u>812,500</u>	<u>811,849</u>	<u>(651)</u>	<u>851,160</u>	<u>935,082</u>	<u>83,922</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,427,991	3,171,225	256,766	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	789,300	754,416	34,884
-	-	-	-	-	-	-	-	-
-	-	-	965,500	664,829	300,671	-	-	-
-	23,207	(23,207)	-	-	-	115,000	81,808	33,192
40,151	40,151	-	-	-	-	-	-	-
6,724	6,724	-	-	-	-	-	-	-
<u>3,474,866</u>	<u>3,241,307</u>	<u>233,559</u>	<u>965,500</u>	<u>664,829</u>	<u>300,671</u>	<u>904,300</u>	<u>836,224</u>	<u>68,076</u>
(311,198)	18,934	330,132	(153,000)	147,020	300,020	(53,140)	98,858	15,846
43,398	43,686	288	157,639	-	(157,639)	-	-	-
(122,639)	-	122,639	-	-	-	(15,000)	-	15,000
<u>(79,241)</u>	<u>43,686</u>	<u>122,927</u>	<u>157,639</u>	<u>-</u>	<u>(157,639)</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
<u>\$ (390,439)</u>	62,620	<u>\$ 453,059</u>	<u>\$ 4,639</u>	147,020	<u>\$ 142,381</u>	<u>\$ (68,140)</u>	98,858	<u>\$ 166,998</u>
	<u>1,226,006</u>			<u>(260,740)</u>			<u>402,933</u>	
	<u>\$ 1,288,626</u>			<u>\$ (113,720)</u>			<u>\$ 501,791</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2009**

(Unaudited)

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

REGULAR

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
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, 2009

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

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

GENERAL FUND

A fund used to account for all transactions of a governmental unit which are not accounted for in another 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. Activities relating to the Public Safety Complex, Audit, County Offices, Elections, Juvenile Support and Welfare, and Community Development are also included in this fund.

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.

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2009
(With Comparative Total for November 30, 2008)**

	<u>General Account</u>	<u>Liability Insurance Account</u>	<u>Total</u>	
			<u>2009</u>	<u>2008</u>
ASSETS				
Cash and cash equivalents	\$ 142,991	\$ 4,304	\$ 147,295	\$ 800,686
Certificates of deposit, at cost	294,358	-	294,358	187,710
Receivables:				
Sales tax	265,782	-	265,782	294,863
Income and replacement taxes	205,985	-	205,985	181,504
Property taxes	810,237	170,000	980,237	1,018,530
Grants	19,210	-	19,210	7,952
State salary reimbursements	98,069	-	98,069	134,609
Inheritance tax	10,033	-	10,033	-
Accounts	17,418	-	17,418	21,145
Prepaid items	91,714	-	91,714	123,152
Due from other funds	26,539	-	26,539	554,149
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,982,336</u>	<u>\$ 174,304</u>	<u>\$ 2,156,640</u>	<u>\$ 3,324,300</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 113,183	\$ -	\$ 113,183	\$ 92,596
Due to other funds	59,598	-	59,598	916,451
Unearned revenue - property taxes	810,237	170,000	980,237	1,018,530
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>983,018</u>	<u>170,000</u>	<u>1,153,018</u>	<u>2,027,577</u>
Fund balances:				
Fund balance, reserved:				
Reserved for prepaid items	91,714	-	91,714	123,152
Fund balance, unreserved	907,604	4,304	911,908	1,173,571
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>999,318</u>	<u>4,304</u>	<u>1,003,622</u>	<u>1,296,723</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,982,336</u>	<u>\$ 174,304</u>	<u>\$ 2,156,640</u>	<u>\$ 3,324,300</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2009
(With Comparative Total for the Year Ended November 30, 2008)

	<u>General Account</u>	<u>Liability Insurance Account</u>	<u>Total</u>	
			<u>2009</u>	<u>2008</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 840,054	\$ 169,894	\$ 1,009,948	\$ 1,298,704
Income taxes	1,134,310	-	1,134,310	1,302,134
Sales taxes	1,627,467	-	1,627,467	1,821,445
Other taxes	18,167	-	18,167	24,929
Other intergovernmental revenues	518,884	-	518,884	559,101
Federal and state operating and capital grants	30,465	-	30,465	29,063
Fines, fees, forfeitures, and licenses	1,217,668	-	1,217,668	1,077,736
Charges for services	35,695	-	35,695	41,866
Interest and investment income	12,974	-	12,974	36,020
Miscellaneous revenue	95,367	21,627	116,994	188,560
Total revenues	<u>5,531,051</u>	<u>191,521</u>	<u>5,722,572</u>	<u>6,379,558</u>
EXPENDITURES				
Current:				
General government	1,716,318	13,941	1,730,259	1,789,942
County development	214,693	-	214,693	236,029
Public safety	1,984,442	-	1,984,442	1,839,396
Judiciary and court related	1,736,256	-	1,736,256	1,702,662
Capital outlay	103,451	-	103,451	78,030
Debt service:				
Principal	101,349	-	101,349	97,380
Interest	40,223	-	40,223	32,055
Total expenditures	<u>5,896,732</u>	<u>13,941</u>	<u>5,910,673</u>	<u>5,775,494</u>
Excess (deficiency) of revenues over expenditures	<u>(365,681)</u>	<u>177,580</u>	<u>(188,101)</u>	<u>604,064</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	52,000	-	52,000	30,000
Transfers out	(157,000)	-	(157,000)	(163,000)
Transfers from (to) other subfunds	309,375	(309,375)	-	-
Total other financing sources (uses)	<u>204,375</u>	<u>(309,375)</u>	<u>(105,000)</u>	<u>(133,000)</u>
CHANGE IN FUND BALANCES	(161,306)	(131,795)	(293,101)	471,064
FUND BALANCE AT BEGINNING OF YEAR	<u>1,160,624</u>	<u>136,099</u>	<u>1,296,723</u>	<u>825,659</u>
FUND BALANCE AT END OF YEAR	<u>\$ 999,318</u>	<u>\$ 4,304</u>	<u>\$ 1,003,622</u>	<u>\$ 1,296,723</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009		Actual	2008 Actual
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 848,530	\$ 848,530	\$ 839,529	\$ 1,127,414
Mobile home privilege and other taxes	<u>2,000</u>	<u>2,000</u>	<u>525</u>	<u>1,564</u>
Total property taxes and payments in lieu of taxes	<u>850,530</u>	<u>850,530</u>	<u>840,054</u>	<u>1,128,978</u>
Income taxes:				
Replacement tax	438,000	438,000	349,358	392,052
Income tax	<u>975,000</u>	<u>975,000</u>	<u>784,952</u>	<u>910,082</u>
Total income taxes	<u>1,413,000</u>	<u>1,413,000</u>	<u>1,134,310</u>	<u>1,302,134</u>
Sales taxes:				
Sales tax 1%	130,000	130,000	137,498	198,200
Sales tax 1/4%	530,000	530,000	504,737	546,208
Use tax	130,000	130,000	121,579	141,282
Public safety tax	<u>890,000</u>	<u>890,000</u>	<u>863,653</u>	<u>935,755</u>
Total sales taxes	<u>1,680,000</u>	<u>1,680,000</u>	<u>1,627,467</u>	<u>1,821,445</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>18,167</u>	<u>24,929</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	120,000	120,000	150,777	149,585
Salary reimbursement probations officers	110,779	110,779	79,316	110,727
Salary reimbursement Supervisor of Assessments	15,000	15,000	19,750	19,750
Salary reimbursement child support	19,000	19,000	12,200	11,000
Salary reimbursement State's Attorney Drug Fund	10,000	10,000	-	-
Salary reimbursement 911/ESDA	24,000	24,000	-	2,160
Workforce incentive salary reimbursement	75,000	75,000	98,615	95,036
Waste management salary reimbursement	33,000	33,000	31,217	31,217
Victim Witness Program	5,000	5,000	16,000	12,833
Regional planning salary reimbursement	41,282	41,282	38,721	41,947
ETSB salary reimbursement	-	-	-	5,880
Public Defender	50,701	50,701	29,573	48,072
Probation fees	70,000	70,000	-	30,894
Election reimbursement	10,125	10,125	32,229	-
Stipend reimbursement	-	-	<u>10,486</u>	-
Total other intergovernmental revenues	<u>583,887</u>	<u>583,887</u>	<u>518,884</u>	<u>559,101</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008 Actual
	<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	\$ 12,327	\$ 11,001
Coroner Grant	-	-	4,313	186
ESDA Grant	-	-	225	-
Sheriff's Grant	-	14,440	6,700	7,600
Election Grants	-	-	6,900	10,276
	<u>6,000</u>	<u>20,440</u>	<u>30,465</u>	<u>29,063</u>
Total Federal and state operating grants				
	<u>6,000</u>	<u>20,440</u>	<u>30,465</u>	<u>29,063</u>
Fines, fees, forfeitures, and licenses:				
Fines	260,000	260,000	324,469	281,185
Circuit Clerk special	215,000	215,000	297,567	233,100
Zoning/building permits	5,000	5,000	9,315	15,908
Drug fines	1,000	1,000	6,467	7,527
Circuit Clerk fees	165,000	165,000	166,644	164,569
County Clerk fees	150,000	150,000	183,063	159,358
Sheriff fees	100,000	100,000	112,652	106,712
States Attorney fees	5,000	5,000	23,141	16,770
Coroner fees	750	750	754	1,884
Treasurer and Assessor's fees	4,000	4,000	6,409	3,518
Franchise fees	11,000	11,000	17,400	12,539
Liquor licenses	4,000	4,000	3,930	3,930
Public Defender fees	2,000	2,000	3,727	3,168
County Collector fees and costs	-	-	58,630	67,568
Gaming fees	-	-	3,500	-
	<u>922,750</u>	<u>922,750</u>	<u>1,217,668</u>	<u>1,077,736</u>
Total fines, fees, forfeitures, and licenses				
	<u>922,750</u>	<u>922,750</u>	<u>1,217,668</u>	<u>1,077,736</u>
Charges for services:				
New complex lease	26,753	26,753	28,495	28,466
Township Assessor reimbursement	10,000	10,000	6,000	11,000
Public Safety Complex	4,800	4,800	-	-
Administration fee	2,400	2,400	1,200	2,400
ETSB communications room rent	9,600	9,600	-	-
	<u>53,553</u>	<u>53,553</u>	<u>35,695</u>	<u>41,866</u>
Total charges for services				
	<u>53,553</u>	<u>53,553</u>	<u>35,695</u>	<u>41,866</u>
Interest and investment income				
	<u>40,000</u>	<u>40,000</u>	<u>12,974</u>	<u>36,020</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 22,312	\$ 15,673
Scully Trust	500	500	500	500
Centennial Committee review	-	-	-	113
Wind farm fees	<u>150,000</u>	<u>150,000</u>	<u>72,555</u>	<u>155,600</u>
Total miscellaneous revenue	<u>152,000</u>	<u>152,000</u>	<u>95,367</u>	<u>171,886</u>
Total revenues	<u>5,716,720</u>	<u>5,731,160</u>	<u>5,531,051</u>	<u>6,193,158</u>
EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	48,000	48,000	48,000	46,000
Salary of deputies	87,607	87,607	76,616	77,730
Salary extra help	15,000	15,000	16,788	15,299
Group insurance	19,016	19,016	20,156	18,250
Postage	9,000	9,000	10,372	6,578
Publication of notices	1,800	1,800	2,409	1,972
Office supplies and printing	8,500	8,500	9,858	9,641
Maintenance contracts	2,000	2,000	2,030	1,517
Dues, subscriptions, meetings	572	572	695	620
Office equipment	2,000	2,000	286	782
E-mail upgrade	-	-	-	1,569
Total County Treasurer	<u>193,495</u>	<u>193,495</u>	<u>187,210</u>	<u>179,958</u>
County Clerk:				
Salary of County Clerk	48,000	48,000	48,000	46,000
Salaries of deputies	137,988	137,988	146,535	148,260
Extra help	4,500	4,500	5,492	7,058
Group insurance	30,976	30,976	30,976	31,631
Postage	4,200	4,200	3,497	1,958
Computerization of records	3,385	3,385	1,438	3,363
Office supplies	6,500	6,500	5,938	3,979
Dues, subscriptions, meetings	1,100	1,100	965	936
Printing and legal notices	1,500	1,500	1,066	1,471
Office equipment and contracts	7,500	7,500	4,568	5,450

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008 Actual
	<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	\$ 559	\$ 627
Tax extension - PTELL Software	6,500	6,500	17,474	6,264
Document storage costs	<u>40,000</u>	<u>40,000</u>	<u>30,855</u>	<u>23,232</u>
Total County Clerk	<u>292,849</u>	<u>292,849</u>	<u>297,363</u>	<u>280,229</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	30,655	30,655	30,655	27,407
Group insurance	4,754	4,754	-	-
Telephone	29,288	29,288	28,924	27,901
Small tools and equipment	500	500	545	33
Maintenance contracts	4,800	4,800	5,875	4,708
Scully expenditures	<u>500</u>	<u>500</u>	<u>166</u>	<u>295</u>
Total Courthouse buildings and grounds	<u>70,497</u>	<u>70,497</u>	<u>66,165</u>	<u>60,344</u>
Supervisor of Assessments:				
Salary of Supervisor	39,500	39,500	39,500	39,500
Salaries of clerks	96,744	96,744	82,864	74,664
Extra help	5,000	5,000	3,611	6,177
Group insurance	19,016	19,016	19,240	18,272
Postage	4,500	4,500	2,325	5,759
Printing and legal publications	7,500	7,500	4,849	13,953
Office supplies	2,500	2,500	2,004	2,739
Dues, subscriptions, and meetings	2,000	2,000	1,316	1,513
Office equipment	3,000	3,000	371	3,503
Computerization of records	-	-	-	129
Travel	4,000	4,000	2,339	4,179
Appraisal software	<u>20,000</u>	<u>20,000</u>	<u>22,346</u>	<u>16,573</u>
Total Supervisor of Assessments	<u>203,760</u>	<u>203,760</u>	<u>180,765</u>	<u>186,961</u>
County Board:				
County Board per diem	40,000	40,000	36,580	36,636
Salary County Board secretary	30,714	30,714	30,784	29,819
County Board part-time help	2,000	2,000	1,810	1,400
Group insurance County Board	54,000	54,000	37,335	49,990
County Board supplies	9,000	9,000	11,150	11,960
Dues, subscriptions, meetings	2,350	2,350	-	2,042
Coordinator, zoning officer, and zoning expense	<u>45,900</u>	<u>45,900</u>	<u>36,072</u>	<u>40,462</u>
Total County Board	<u>183,964</u>	<u>183,964</u>	<u>153,731</u>	<u>172,309</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Offices:				
Major repairs	\$ 30,000	\$ 30,000	\$ 14,320	\$ 17,622
Supplies	5,000	5,000	6,592	8,073
Utilities	81,909	81,909	62,727	65,055
Courthouse and park maintenance	10,000	10,000	21,844	13,051
Shelves and files	5,000	5,000	143	-
Courthouse roofing	10,000	10,000	47	-
Repair of park lighting	3,000	3,000	-	-
Contractual cleaning service	15,000	15,000	5,946	4,080
Courthouse equipment/building pool	75,000	75,000	-	-
Park improvements	12,000	12,000	223	218
Sidewalk and curb repairs	10,000	10,000	463	-
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 County Offices	<u>306,009</u>	<u>306,009</u>	<u>112,305</u>	<u>108,800</u>
Elections:				
Election judges	65,625	65,625	35,921	52,904
Election supplies	93,000	107,440	89,257	80,086
Advertising	8,000	8,000	7,326	8,150
Training	3,500	3,500	3,500	2,178
Postage	8,500	8,500	8,714	8,702
Maintenance of equipment	7,000	7,000	-	6,832
Education, training, and support	15,000	15,000	7,224	18,408
Total Elections	<u>200,625</u>	<u>215,065</u>	<u>151,942</u>	<u>177,260</u>
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	246,106	230,396
Professional and audit fees	90,000	90,000	152,274	232,536
Data processing	159,000	159,000	53,996	53,381
Administrative services	7,500	7,500	10,318	10,668
Group health insurance	10,000	10,000	15,108	-
Miscellaneous	5,000	5,000	4,583	1,730
Stipend for county officials	-	-	10,687	-
Education Service Region	58,676	58,676	62,965	64,176
Total other	<u>664,161</u>	<u>664,161</u>	<u>566,837</u>	<u>603,687</u>
Total general government	<u>2,115,360</u>	<u>2,129,800</u>	<u>1,716,318</u>	<u>1,769,548</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,583	\$ 10,583	\$ -	\$ 20,473
Regional Planning Commission (EZ)	10,000	10,000	10,000	10,000
Waste management	24,060	24,060	26,466	24,060
JTPA salary	75,000	75,000	88,630	85,649
Waste management salary expenditure	33,000	33,000	31,000	31,000
Regional Planning Director	<u>32,384</u>	<u>32,384</u>	<u>28,597</u>	<u>28,597</u>
Total Aid to County Programs	<u>185,027</u>	<u>185,027</u>	<u>184,693</u>	<u>199,779</u>
Community Development				
Area economic development	30,000	30,000	30,000	36,250
Postage and fees	500	500	-	-
Travel and conferences	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total Community Development	<u>31,000</u>	<u>31,000</u>	<u>30,000</u>	<u>36,250</u>
Total County development	<u>216,027</u>	<u>216,027</u>	<u>214,693</u>	<u>236,029</u>
Public safety:				
County Coroner:				
Salary of Coroner	22,350	22,350	22,350	21,750
Deputy salary	12,500	12,500	12,910	11,675
Coroner's secretary	1,900	1,900	1,800	1,800
Supplies	1,000	1,000	921	-
Mileage	3,725	3,725	2,167	4,380
Rental allowance	2,000	2,000	2,257	1,980
Equipment	-	-	-	800
Group insurance	4,754	4,754	4,864	4,569
Training and education	3,000	3,000	1,748	1,960
Radio equipment and repair	1,232	1,232	1,805	1,015
Telephone	<u>1,300</u>	<u>1,300</u>	<u>1,451</u>	<u>1,541</u>
Total County Coroner	<u>53,761</u>	<u>53,761</u>	<u>52,273</u>	<u>51,470</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</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	\$ 58,995	\$ 58,995	\$ 58,995	\$ 56,995
Salary deputies	806,317	806,317	812,443	750,933
Salary correctional officers	207,907	207,907	188,879	209,197
Salary secretarial	70,648	70,648	70,560	68,674
Salary janitorial	37,098	37,098	37,052	36,062
Salary cooks	21,857	21,857	21,857	20,329
Salary part-time cooks	10,000	10,000	2,585	1,658
Deputy's overtime	45,000	45,000	44,846	24,296
Group insurance	152,128	152,128	146,608	131,090
Postage and printing	2,500	2,500	914	1,459
Office supplies	4,000	4,000	7,116	4,926
Maintenance contracts	17,000	17,000	21,767	18,381
Dues, subscriptions, meetings	2,500	2,500	3,014	1,036
Office equipment	2,000	2,000	2,245	2,215
Travel	7,500	7,500	6,478	1,638
Schools and training	6,000	6,000	5,578	4,788
Radio repair	5,000	5,000	15,461	3,206
Auto repair and maintenance	20,000	20,000	27,882	14,441
Gas and oil	130,000	130,000	48,295	91,562
Tools and maintenance supplies	10,000	10,000	12,708	14,873
Auxiliary police	2,500	2,500	872	619
Crime prevention program	750	750	370	150
Purchase of autos	52,000	52,000	-	1,315
Purchase of radios	10,000	10,000	19,371	5,321
Law enforcement equipment	5,000	5,000	14,669	3,593
Uniforms	15,000	15,000	13,963	15,592
Feeding prisoners	55,000	55,000	55,389	46,452
Prisoner medical	42,500	42,500	32,255	36,030
Total County Sheriff	<u>1,799,200</u>	<u>1,799,200</u>	<u>1,672,172</u>	<u>1,566,831</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	141,371	141,371	144,242	111,964
Public Safety Complex:				
Utilities	68,000	68,000	75,254	84,243
Repairs and maintenance	55,000	55,000	40,501	24,013
Miscellaneous	500	500	-	875
Total Public Safety Complex	<u>123,500</u>	<u>123,500</u>	<u>115,755</u>	<u>109,131</u>
Total public safety	<u>2,117,832</u>	<u>2,117,832</u>	<u>1,984,442</u>	<u>1,839,396</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</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	\$ 47,520	\$ 47,520	\$ 46,000	\$ 46,000
Salary deputies	344,358	344,358	340,018	318,242
Salary extra help	4,950	4,950	8,744	6,038
Group insurance	51,771	51,771	42,771	40,886
Postage	8,415	8,415	7,779	3,470
Rental and service contracts	7,920	7,920	6,437	12,988
Office supplies	13,365	13,365	9,909	13,443
Dues, subscriptions, meetings	2,722	2,722	1,568	2,011
Office equipment	2,772	2,772	1,780	2,800
Child support system	-	-	8,738	7,481
Training and education	990	990	355	684
Travel	990	990	884	960
Total Circuit Clerk	<u>485,773</u>	<u>485,773</u>	<u>474,983</u>	<u>455,003</u>
States Attorney:				
Salary States Attorney	169,005	169,005	166,508	162,952
Salary of assistants	113,531	113,531	154,500	126,658
Salary secretarial	82,065	82,065	85,300	87,874
Salary Victim Witness	33,533	33,533	22,500	26,813
Group insurance	33,278	33,278	33,650	31,873
Postage and supplies	10,000	10,000	7,337	12,613
Rental and service contracts	5,500	5,500	4,932	3,973
Subpoenas and court costs	6,000	6,000	521	77
Office expenditure	7,500	7,500	3,064	2,532
Dues, subscriptions, meetings	11,000	11,000	9,165	4,420
Computer software	5,000	5,000	5,645	2,413
Trial costs and witness fees	5,043	5,043	7,898	2,597
Equipment and maintenance contracts	2,500	2,500	4,822	140
Purchase of equipment	-	-	911	-
Appellate Prosecutor Service	12,530	12,530	11,000	11,000
Total States Attorney	<u>496,485</u>	<u>496,485</u>	<u>517,753</u>	<u>475,935</u>
Adult and juvenile probation:				
Salary chief probation officer	65,475	65,475	44,026	66,285
Salary adult probation officer	45,187	45,187	16,945	43,871
Salary adult probation officer 2	36,395	36,395	36,395	35,335
Adult probation officer 3	34,402	34,402	49,726	33,600
Salary juvenile probation officer	38,766	38,766	38,766	37,637

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Judiciary and court related (continued):				
Adult and juvenile probation (continued):				
Salary secretarial	\$ 22,000	\$ 22,000	\$ 22,000	\$ 21,359
Group insurance	28,524	28,524	26,736	27,411
Office supplies	5,000	5,000	4,287	2,098
Postage	1,500	1,500	1,157	1,040
Conferences	1,000	1,000	676	176
Office equipment	5,000	5,000	4,712	1,293
Travel	1,000	1,000	941	842
Total adult and juvenile probation	<u>284,249</u>	<u>284,249</u>	<u>246,367</u>	<u>270,947</u>
Public Defender:				
Salary Public Defender	76,052	76,052	76,872	72,115
Second assistant public defender	29,725	29,725	27,248	27,550
Salary of assistant	30,617	30,617	30,617	30,182
Salary secretarial	19,103	19,103	20,695	18,547
Group insurance	4,754	4,754	4,901	4,869
Postage and supplies	11,394	11,394	14,625	1,600
Books and transcripts	1,800	1,800	1,950	12,000
Dues	4,000	4,000	3,878	2,367
Contractual (3rd Assistant)	17,500	17,500	7,409	1,834
Professional services	15,000	15,000	9,103	4,085
Total Public Defender	<u>209,945</u>	<u>209,945</u>	<u>197,298</u>	<u>175,149</u>
Associate Judge:				
Salary of secretary	27,005	27,005	27,005	26,219
Group insurance	4,754	4,754	386	1,367
Postage and supplies	1,500	1,500	1,666	882
Legal publications	2,576	2,576	1,548	5,602
Dues, subscriptions, meetings	750	750	635	560
Court appointed attorneys	5,000	5,000	-	-
Part-time help	1,200	1,200	895	-
Total Associate Judge	<u>42,785</u>	<u>42,785</u>	<u>32,135</u>	<u>34,630</u>
Circuit Judge:				
Salary secretary	28,361	28,361	28,361	27,534
Fees for bailiffs	12,500	12,500	9,775	9,544
Group insurance	4,754	4,754	4,864	4,569
Postage	250	250	86	41
Office supplies	2,000	2,000	1,885	1,170
Legal publications	3,500	3,500	3,604	404

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	2009			2008
	<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	\$ 395	\$ 320
Office equipment	1,400	1,400	-	55
Professional associations	600	600	295	200
Jury fees	22,669	22,669	6,409	2,803
Jury meals	3,500	3,500	1,737	368
Witness fees	500	500	-	-
Part-time help	1,200	1,200	-	-
Attorney fees indigent defendants	48,000	48,000	2,838	16,388
Visiting judge	3,000	3,000	2,125	2,020
Total Circuit Judge	<u>132,584</u>	<u>132,584</u>	<u>62,374</u>	<u>65,416</u>
Jury Commission:				
Salary Jury Commission Clerk	13,303	13,303	13,303	12,916
Salary Commissioners	900	900	900	900
Postage	4,500	4,500	2,124	614
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	1,024	506
Equipment	600	600	-	-
Total Jury Commission	<u>20,978</u>	<u>20,978</u>	<u>17,351</u>	<u>14,936</u>
Juvenile Support and Welfare:				
Guardian Ad Litem fees	90,000	90,000	102,919	89,429
Care of minors	140,000	140,000	45,221	61,592
Total Juvenile Support and Welfare	<u>230,000</u>	<u>230,000</u>	<u>148,140</u>	<u>151,021</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	1,150	1,126
Legal notices	-	-	1,248	616
Paternity tests and HIV testing	500	500	-	-
Autopsy charges	25,000	25,000	36,434	56,560
Court Reporter - inquests	1,000	1,000	381	799
Count Language Translator	2,000	2,000	642	524
Total other judicial expenditures	<u>33,200</u>	<u>33,200</u>	<u>39,855</u>	<u>59,625</u>
Total judiciary and court related	<u>1,935,999</u>	<u>1,935,999</u>	<u>1,736,256</u>	<u>1,702,662</u>
Capital outlay	-	-	103,451	78,030

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
EXPENDITURES (CONTINUED)				
Debt service:				
Principal payments	\$ 19,000	\$ 19,000	\$ 101,349	\$ 97,380
Interest payments	<u>29,846</u>	<u>29,846</u>	<u>40,223</u>	<u>32,055</u>
Total debt service	<u>48,846</u>	<u>48,846</u>	<u>141,572</u>	<u>129,435</u>
Total expenditures	<u>6,434,064</u>	<u>6,448,504</u>	<u>5,896,732</u>	<u>5,755,100</u>
Excess (deficiency) of revenues over expenditures	<u>(717,344)</u>	<u>(717,344)</u>	<u>(365,681)</u>	<u>438,058</u>
OTHER FINANCING SOURCES (USES)				
Transfers:				
Liability Insurance Fund	309,375	309,375	309,375	309,375
Emergency Management Agency Fund	(120,000)	(120,000)	(120,000)	(126,000)
Court Automation Fund	6,000	6,000	6,000	-
Public Safety Complex Communications Equipment Replacement Fund	(9,000)	(9,000)	(9,000)	(9,000)
Animal Control Fund	(12,000)	(12,000)	(12,000)	(12,000)
Court Security Fund	(16,000)	(16,000)	(16,000)	(16,000)
County Farm Fund	30,000	30,000	30,000	30,000
County Clerk's Document Storage System Fund	<u>10,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Total other financing sources (uses)	<u>198,375</u>	<u>204,375</u>	<u>204,375</u>	<u>176,375</u>
CHANGE IN FUND BALANCE	<u>\$ (518,969)</u>	<u>\$ (512,969)</u>	(161,306)	614,433
FUND BALANCE AT BEGINNING OF YEAR			<u>1,160,624</u>	<u>546,191</u>
FUND BALANCE AT END OF YEAR			<u>\$ 999,318</u>	<u>\$ 1,160,624</u>

**LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,281	\$ 169,291
Mobile home privilege tax and other taxes	-	-	613	435
	<u>170,000</u>	<u>170,000</u>	<u>169,894</u>	<u>169,726</u>
Miscellaneous revenue	-	-	21,627	16,674
Total revenues	170,000	170,000	191,521	186,400
EXPENDITURES				
General government	-	-	13,941	20,394
Excess of revenues over expenditures	170,000	170,000	177,580	166,006
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>	(131,795)	(143,369)
FUND BALANCE AT BEGINNING OF YEAR			<u>136,099</u>	<u>279,468</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,304</u>	<u>\$ 136,099</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>		<u>Actual</u>	<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
REVENUES				
Property taxes and payments in lieu of taxes	\$ 351,000	\$ 351,000	\$ 349,003	\$ 299,748
Federal and state operating grants:				
Basic Health Grant	61,305	61,305	62,095	93,113
IBCC Program	598,260	598,260	465,587	502,686
Vision and Hearing Grants	7,000	7,000	3,129	10,003
WIC Program	289,800	289,800	438,564	264,783
Family Case Management	101,811	101,811	98,823	103,000
Healthworks of Illinois	115,000	115,000	116,536	113,011
IHCF Dental Clinic Grant	293,068	293,068	-	-
Medicaid Match	65,000	65,000	64,553	51,434
Vaccine allowance	141,825	141,825	192,560	155,647
Tobacco-Free Communities	37,405	37,405	37,075	33,550
Emergency Preparedness Grants	38,074	38,074	87,347	49,451
Teen Parent Services Grant	31,680	31,680	29,322	31,486
Vector Grant	1,000	1,000	310	2,358
Other grants	58,050	58,050	76,944	106,302
Total federal and state operating grants	<u>1,839,278</u>	<u>1,839,278</u>	<u>1,672,845</u>	<u>1,516,824</u>
Charges for services:				
Home Health Care Program	630,000	630,000	919,518	681,610
Vaccination and other fees	226,000	226,000	225,835	264,984
Other health program charges	57,750	57,750	31,237	82,486
Total charges for services	<u>913,750</u>	<u>913,750</u>	<u>1,176,590</u>	<u>1,029,080</u>
Interest and investment income	<u>18,000</u>	<u>18,000</u>	<u>7,712</u>	<u>21,686</u>
Warehouse lease	39,120	39,120	39,240	39,140
Elder services lease	2,520	2,520	1,680	2,677
Miscellaneous revenue	-	-	13,171	9,670
Total other revenues	<u>41,640</u>	<u>41,640</u>	<u>54,091</u>	<u>51,487</u>
Total revenues	<u>3,163,668</u>	<u>3,163,668</u>	<u>3,260,241</u>	<u>2,918,825</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries and benefits	\$ 1,714,256	\$ 1,714,256	\$ 1,649,909	\$ 1,461,345
Small office equipment	5,000	5,000	3,660	4,915
Office supplies	30,000	30,000	16,735	27,652
Office equipment	30,000	30,000	17,388	25,347
Postage	23,000	23,000	18,489	23,857
Books	500	500	746	772
Medical equipment	132,168	132,168	-	6,042
Environmental health supplies and equipment	2,019	2,019	210	835
Maintenance equipment	500	500	-	-
Car seats	1,500	1,500	8,243	2,129
Contingency	40,000	40,000	1,500	-
WIC - food instruments - noncash	190,000	190,000	334,092	165,980
Vaccine	195,945	195,945	217,024	207,071
Medical supplies	27,653	27,653	20,422	26,373
Community education	47,550	47,550	35,119	42,314
Professional fees	5,000	5,000	5,885	5,312
Contractual	492,035	492,035	492,984	483,987
Mileage	54,700	54,700	34,576	36,713
Travel	6,000	6,000	1,873	3,928
Advertising	55,000	55,000	39,964	61,499
Printing	3,500	3,500	1,109	3,227
Employee health insurance	175,908	175,908	157,117	161,996
Telecommunications	26,950	26,950	20,921	23,983
Maintenance on building equipment	5,000	5,000	15,077	4,984
Maintenance supplies	6,050	6,050	3,400	3,532
Building improvements	75,758	75,758	5,611	17,231
Equipment maintenance	500	500	1,249	57
Custodial and grounds maintenance	19,750	19,750	22,016	19,727
Utilities	25,374	25,374	18,421	22,042
Water/sewer service	2,200	2,200	2,054	1,967

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 1,000	\$ 1,000	\$ 942	\$ 1,497
Dues/memberships	5,000	5,000	4,602	6,548
Employee training	7,500	7,500	5,697	7,809
Liability/unemployment insurance	14,475	14,475	11,287	12,333
Miscellaneous	<u>6,200</u>	<u>6,200</u>	<u>2,903</u>	<u>4,038</u>
Total public health	<u>3,427,991</u>	<u>3,427,991</u>	<u>3,171,225</u>	<u>2,877,042</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>23,207</u>	<u>26,254</u>
Debt service:				
Principal	40,151	40,151	40,151	38,311
Interest	<u>6,724</u>	<u>6,724</u>	<u>6,724</u>	<u>8,564</u>
Total expenditures	<u>3,474,866</u>	<u>3,474,866</u>	<u>3,241,307</u>	<u>2,950,171</u>
Excess (deficiency) of revenues over expenditures	<u>(311,198)</u>	<u>(311,198)</u>	<u>18,934</u>	<u>(31,346)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	43,398	43,398	43,686	41,689
Transfers out	<u>(122,639)</u>	<u>(122,639)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(79,241)</u>	<u>(79,241)</u>	<u>43,686</u>	<u>41,689</u>
CHANGE IN FUND BALANCE	<u>\$ (390,439)</u>	<u>\$ (390,439)</u>	62,620	10,343
FUND BALANCE AT BEGINNING OF YEAR			<u>1,226,006</u>	<u>1,215,663</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,288,626</u>	<u>\$ 1,226,006</u>

**LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 812,500	\$ 812,500	\$ 811,849	\$ 797,618
EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	960,000	960,000	664,829	912,081
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>965,500</u>	<u>965,500</u>	<u>664,829</u>	<u>912,081</u>
Excess (deficiency) of revenues over expenditures	<u>(153,000)</u>	<u>(153,000)</u>	<u>147,020</u>	<u>(114,463)</u>
OTHER FINANCING SOURCES				
Transfers in	<u>157,639</u>	<u>157,639</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 4,639</u>	<u>\$ 4,639</u>	147,020	(114,463)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(260,740)</u>	<u>(146,277)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (113,720)</u>	<u>\$ (260,740)</u>

LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			<u>2008</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 381,160	\$ 381,160	\$ 379,744	\$ 333,094
Charges for services:				
Sale of material, labor, and rent	50,000	50,000	52,830	33,873
Motor fuel tax payroll	165,000	165,000	-	-
Motor fuel tax equipment rental	115,000	115,000	-	-
Interest and investment income	10,000	10,000	2,510	8,679
Miscellaneous - reimbursement from other funds and road district	130,000	130,000	499,998	396,413
Total revenues	<u>851,160</u>	<u>851,160</u>	<u>935,082</u>	<u>772,059</u>
EXPENDITURES				
Roads and bridges:				
County and office salaries and benefits	535,500	535,500	573,682	511,718
Office supplies	15,000	15,000	8,508	12,233
Superintendent's expenditures	1,800	1,800	800	1,739
County engineering costs	5,000	5,000	3,031	745
Township engineering costs	1,000	1,000	128	277
Construction	1,000	1,000	-	-
Maintenance of roads	30,000	30,000	8,318	39,593
Maintenance of bridges	1,000	1,000	128	1,246
Machinery and equipment purchase	-	-	-	1,250
Purchase of right-of-way	1,000	1,000	99	1
Maintenance of machinery and equipment	40,000	40,000	41,615	55,854
Shelter maintenance	30,000	30,000	23,435	23,211
Group insurance	58,000	58,000	53,128	41,826
Gas, oil, and grease	70,000	70,000	41,544	68,763
	<u>789,300</u>	<u>789,300</u>	<u>754,416</u>	<u>758,456</u>
Capital outlay	115,000	115,000	81,808	90,214
Total expenditures	<u>904,300</u>	<u>904,300</u>	<u>836,224</u>	<u>848,670</u>
Excess (deficiency) of revenue over expenditures	<u>(53,140)</u>	<u>(53,140)</u>	<u>98,858</u>	<u>(76,611)</u>
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (68,140)</u>	<u>\$ (68,140)</u>	98,858	(76,611)
FUND BALANCE AT BEGINNING OF YEAR			<u>402,933</u>	<u>479,544</u>
FUND BALANCE AT END OF YEAR			<u>\$ 501,791</u>	<u>\$ 402,933</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Other intergovernmental revenues - motor fuel tax allotments	\$ 641,640	\$ 736,977
Charges for services - labor and materials	312,025	9,419
Interest and investment income	<u>89,559</u>	<u>123,898</u>
Total revenues	<u>1,043,224</u>	<u>870,294</u>
EXPENDITURES		
Roads and bridges:		
Salary and benefits of Superintendent and Construction	971,084	760,093
Capital outlay	<u>9,839</u>	<u>-</u>
Total expenditures	<u>980,923</u>	<u>760,093</u>
CHANGE IN FUND BALANCE	62,301	110,201
FUND BALANCE AT BEGINNING OF YEAR	<u>4,847,819</u>	<u>4,737,618</u>
FUND BALANCE AT END OF YEAR	<u>\$ 4,910,120</u>	<u>\$ 4,847,819</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 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.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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

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

Child Support Maintenance 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.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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

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

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

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, 2009**

	County Farm <u>Fund</u>	Airport Operating <u>Fund</u>
ASSETS		
Cash and cash equivalents	\$ 5,441	\$ 113,051
Certificates of deposit, at cost	-	-
Receivables:		
Property taxes	-	-
Hotel and historic sites tax	-	-
Grants	-	-
Interest	-	-
Accounts	-	3,805
Inventory	-	31,111
Due from other funds	<u>120,000</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 125,441</u>	<u>\$ 147,967</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ 22
Due to other funds	-	-
Retainage payable	-	-
Unearned revenue - property taxes	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>22</u>
Fund balances (deficit):		
Reserved for working cash	-	-
Reserved for inventory	-	31,111
Unreserved, reported in:		
Special Revenue Funds	125,441	116,834
Capital Projects Fund	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>125,441</u>	<u>147,945</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 125,441</u>	<u>\$ 147,967</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
\$ 251,179	\$ 176,758	\$ 24,101	\$ 16,042	\$ 84,938	\$ 1,606	\$ 675
650,000	600,000	-	-	-	-	-
100,000	199,000	150,000	-	55,398	80,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,606
6,154	5,681	-	-	-	-	-
-	-	-	522	-	-	-
-	-	-	-	-	-	-
-	-	-	-	50,913	-	-
<u>\$ 1,007,333</u>	<u>\$ 981,439</u>	<u>\$ 174,101</u>	<u>\$ 16,564</u>	<u>\$ 191,249</u>	<u>\$ 81,606</u>	<u>\$ 7,281</u>
\$ 8,510	30,248	\$ -	\$ 1,372	\$ -	\$ -	\$ 22,493
-	-	-	-	-	-	87,015
-	20,623	-	-	-	-	-
<u>100,000</u>	<u>199,000</u>	<u>150,000</u>	<u>-</u>	<u>55,398</u>	<u>80,000</u>	<u>-</u>
<u>108,510</u>	<u>249,871</u>	<u>150,000</u>	<u>1,372</u>	<u>55,398</u>	<u>80,000</u>	<u>109,508</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
898,823	731,568	24,101	15,192	135,851	1,606	(102,227)
-	-	-	-	-	-	-
<u>898,823</u>	<u>731,568</u>	<u>24,101</u>	<u>15,192</u>	<u>135,851</u>	<u>1,606</u>	<u>(102,227)</u>
<u>\$ 1,007,333</u>	<u>\$ 981,439</u>	<u>\$ 174,101</u>	<u>\$ 16,564</u>	<u>\$ 191,249</u>	<u>\$ 81,606</u>	<u>\$ 7,281</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2009**

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
ASSETS			
Cash and cash equivalents	\$ 2,311	\$ 101,901	\$ 539
Certificates of deposit, at cost	-	100,000	-
Receivables:			
Property taxes	103,000	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 105,311</u>	<u>\$ 201,901</u>	<u>\$ 539</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 5,208	\$ -
Due to other funds	-	-	-
Retainage payable	-	-	-
Unearned revenue - property taxes	103,000	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>103,000</u>	<u>5,208</u>	<u>-</u>
 Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	2,311	196,693	539
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>2,311</u>	<u>196,693</u>	<u>539</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 105,311</u>	<u>\$ 201,901</u>	<u>\$ 539</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
\$ 9,821	\$ 7,607	\$ 63,340	\$ 151,968	\$ 8,565	\$ 21	\$ 14,439
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	9,738	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 9,821</u>	<u>\$ 7,607</u>	<u>\$ 63,340</u>	<u>\$ 151,968</u>	<u>\$ 18,303</u>	<u>\$ 21</u>	<u>\$ 14,439</u>
\$ -	\$ -	\$ -	\$ -	12,013	\$ -	\$ -
-	-	-	-	-	4,636	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,013	4,636	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,821	7,607	63,340	151,968	6,290	(4,615)	14,439
-	-	-	-	-	-	-
<u>9,821</u>	<u>7,607</u>	<u>63,340</u>	<u>151,968</u>	<u>6,290</u>	<u>(4,615)</u>	<u>14,439</u>
<u>\$ 9,821</u>	<u>\$ 7,607</u>	<u>\$ 63,340</u>	<u>\$ 151,968</u>	<u>\$ 18,303</u>	<u>\$ 21</u>	<u>\$ 14,439</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2009**

	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
ASSETS			
Cash and cash equivalents	\$ 55,829	\$ 65,641	\$ 16,256
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 55,829</u>	<u>\$ 65,641</u>	<u>\$ 16,256</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,092	\$ -	\$ -
Due to other funds	-	-	-
Retainage payable	-	-	-
Unearned revenue - property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,092</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	53,737	65,641	16,256
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>53,737</u>	<u>65,641</u>	<u>16,256</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 55,829</u>	<u>\$ 65,641</u>	<u>\$ 16,256</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
\$ 86,353	\$ 7,094	\$ 16,083	\$ 262,259	\$ 31,688	\$ 7,139
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,434	-	-	-
5,794	-	-	-	-	-
-	-	-	-	-	-
45,248	-	-	-	-	-
-	-	-	-	-	-
-	9,600	-	80,000	-	-
<u>\$ 137,395</u>	<u>\$ 16,694</u>	<u>\$ 18,517</u>	<u>\$ 342,259</u>	<u>\$ 31,688</u>	<u>\$ 7,139</u>
\$ 5,794	\$ 10,725	\$ -	\$ 463	567	\$ -
-	-	-	-	-	7,101
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,794</u>	<u>10,725</u>	<u>-</u>	<u>463</u>	<u>567</u>	<u>7,101</u>
-	-	-	-	-	-
-	-	-	-	-	-
131,601	5,969	18,517	341,796	31,121	38
-	-	-	-	-	-
<u>131,601</u>	<u>5,969</u>	<u>18,517</u>	<u>341,796</u>	<u>31,121</u>	<u>38</u>
<u>\$ 137,395</u>	<u>\$ 16,694</u>	<u>\$ 18,517</u>	<u>\$ 342,259</u>	<u>\$ 31,688</u>	<u>\$ 7,139</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2009**

	<u>Working Cash Fund</u>	<u>Indemnity Fund</u>	<u>Tax Sale in Error Fund</u>
ASSETS			
Cash and cash equivalents	\$ 2,930	\$ 50,172	\$ 32,878
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>\$ 52,928</u>	<u>\$ 50,172</u>	<u>\$ 32,878</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	4	-	-
Retainage payable	-	-	-
Unearned revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	52,924	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	-	50,172	32,878
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>52,924</u>	<u>50,172</u>	<u>32,878</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 52,928</u>	<u>\$ 50,172</u>	<u>\$ 32,878</u>

Special Revenue Funds

Inmate Benefit Fund	Police Vehicle Fund	Circuit Clerk Operation and Administrative Fund	Total Nonmajor Special Revenue Funds	Capital Projects Fund Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 22,498	\$ 599	\$ 6,546	\$ 1,698,268	\$ 23,340	\$ 1,721,608
-	-	-	1,350,000	-	1,350,000
-	-	-	687,398	-	687,398
-	-	-	12,172	-	12,172
-	-	-	12,400	-	12,400
-	-	-	11,835	-	11,835
-	-	-	49,575	-	49,575
-	-	-	31,111	-	31,111
-	-	-	310,511	-	310,511
<u>\$ 22,498</u>	<u>\$ 599</u>	<u>\$ 6,546</u>	<u>\$ 4,163,270</u>	<u>\$ 23,340</u>	<u>\$ 4,186,610</u>
\$ 4,069	\$ -	\$ -	\$ 103,576	\$ -	\$ 103,576
-	-	-	98,756	-	98,756
-	-	-	20,623	-	20,623
-	-	-	687,398	-	687,398
<u>4,069</u>	<u>-</u>	<u>-</u>	<u>910,353</u>	<u>-</u>	<u>910,353</u>
-	-	-	52,924	-	52,924
-	-	-	31,111	-	31,111
18,429	599	6,546	3,168,882	-	3,168,882
-	-	-	-	23,340	23,340
<u>18,429</u>	<u>599</u>	<u>6,546</u>	<u>3,252,917</u>	<u>23,340</u>	<u>3,276,257</u>
<u>\$ 22,498</u>	<u>\$ 599</u>	<u>\$ 6,546</u>	<u>\$ 4,163,270</u>	<u>\$ 23,340</u>	<u>\$ 4,186,610</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2009**

	<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	-	110,837
Interest and investment income	-	-
Miscellaneous revenue	40,796	141
Total revenues	<u>40,796</u>	<u>110,978</u>
EXPENDITURES		
Current:		
General government	4,191	82,446
County development	9,000	-
Public health	-	-
Public safety	-	-
Judiciary and court related	-	-
Roads and bridges	-	-
Capital outlay	-	-
Total expenditures	<u>13,191</u>	<u>82,446</u>
Excess (deficiency) of revenues over expenditures	<u>27,605</u>	<u>28,532</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	(2,395)	28,532
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>127,836</u>	<u>119,413</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 125,441</u>	<u>\$ 147,945</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>
\$ 94,113	\$ 181,870	\$ 149,770	\$ -	\$ 55,402	\$ 79,962	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	86,949
-	-	-	63,717	-	-	-
2,886	-	-	45,133	-	-	-
13,948	12,091	-	-	-	-	-
-	-	-	2,502	-	-	-
<u>110,947</u>	<u>193,961</u>	<u>149,770</u>	<u>111,352</u>	<u>55,402</u>	<u>79,962</u>	<u>86,949</u>
-	-	-	-	-	-	-
-	-	-	-	-	79,622	-
-	-	59,687	-	6,643	-	-
-	-	-	121,725	-	-	144,764
-	-	-	-	-	-	-
35,638	142,587	-	-	-	-	-
<u>52,622</u>	<u>416,926</u>	<u>91,535</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>81,576</u>
<u>88,260</u>	<u>559,513</u>	<u>151,222</u>	<u>126,725</u>	<u>6,643</u>	<u>79,622</u>	<u>226,340</u>
<u>22,687</u>	<u>(365,552)</u>	<u>(1,452)</u>	<u>(15,373)</u>	<u>48,759</u>	<u>340</u>	<u>(139,391)</u>
-	-	-	12,000	-	-	120,000
-	-	-	-	(43,686)	-	-
-	-	-	<u>12,000</u>	<u>(43,686)</u>	-	<u>120,000</u>
22,687	(365,552)	(1,452)	(3,373)	5,073	340	(19,391)
<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>\$ 898,823</u>	<u>\$ 731,568</u>	<u>\$ 24,101</u>	<u>\$ 15,192</u>	<u>\$ 135,851</u>	<u>\$ 1,606</u>	<u>\$ (102,227)</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2009**

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 102,921	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	103,987	12,533
Charges for services	-	-	-
Interest and investment income	-	2,119	-
Miscellaneous revenue	-	2,000	-
Total revenues	<u>102,921</u>	<u>108,106</u>	<u>12,533</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	102,494	7,400	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	12,836
Roads and bridges	-	-	-
Capital outlay	-	67,708	-
Total expenditures	<u>102,494</u>	<u>75,108</u>	<u>12,836</u>
Excess (deficiency) of revenues over expenditures	<u>427</u>	<u>32,998</u>	<u>(303)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	427	32,998	(303)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,884</u>	<u>163,695</u>	<u>842</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,311</u>	<u>\$ 196,693</u>	<u>\$ 539</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	137,878	-	-
-	-	-	-	-	-	-
4,588	-	47,862	30,890	-	-	50,521
-	-	-	-	-	-	-
18	12	-	-	10	-	-
-	2,387	-	-	-	295	-
<u>4,606</u>	<u>2,399</u>	<u>47,862</u>	<u>30,890</u>	<u>137,888</u>	<u>295</u>	<u>50,521</u>
-	-	-	720	-	-	-
-	-	-	-	144,343	-	-
-	-	-	-	-	-	-
-	1,441	-	-	-	5,008	-
-	-	12,267	-	-	-	56,562
-	-	-	-	-	-	-
-	-	31,996	-	-	-	-
<u>-</u>	<u>1,441</u>	<u>44,263</u>	<u>720</u>	<u>144,343</u>	<u>5,008</u>	<u>56,562</u>
<u>4,606</u>	<u>958</u>	<u>3,599</u>	<u>30,170</u>	<u>(6,455)</u>	<u>(4,713)</u>	<u>(6,041)</u>
-	-	-	-	-	-	16,000
<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(16,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(16,000)</u>	<u>-</u>	<u>-</u>	<u>16,000</u>
4,606	958	(2,401)	14,170	(6,455)	(4,713)	9,959
<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>
<u>\$ 9,821</u>	<u>\$ 7,607</u>	<u>\$ 63,340</u>	<u>\$ 151,968</u>	<u>\$ 6,290</u>	<u>\$ (4,615)</u>	<u>\$ 14,439</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2009

	<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	84,295	47,835	4,412
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	1,970	-	-
Total revenues	<u>86,265</u>	<u>47,835</u>	<u>4,412</u>
EXPENDITURES			
Current:			
General government	-	-	1,562
County development	-	-	-
Public health	74,825	-	-
Public safety	-	-	-
Judiciary and court related	-	37,805	-
Roads and bridges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>74,825</u>	<u>37,805</u>	<u>1,562</u>
Excess (deficiency) of revenues over expenditures	<u>11,440</u>	<u>10,030</u>	<u>2,850</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	11,440	10,030	2,850
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>42,297</u>	<u>55,611</u>	<u>13,406</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 53,737</u>	<u>\$ 65,641</u>	<u>\$ 16,256</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	34,468	-	-	-
336,174	-	-	-	-	-
411,005	-	-	101,193	9,922	-
-	-	-	-	-	-
8	-	-	-	-	17
<u>286,867</u>	<u>18,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,034,054</u>	<u>18,104</u>	<u>34,468</u>	<u>101,193</u>	<u>9,922</u>	<u>17</u>
-	-	-	-	-	-
-	-	31,421	-	-	-
-	-	-	-	-	-
649,589	-	-	-	-	-
-	-	-	11,320	7,230	-
-	-	-	-	-	-
<u>382,624</u>	<u>33,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,032,213</u>	<u>33,673</u>	<u>31,421</u>	<u>11,320</u>	<u>7,230</u>	<u>-</u>
<u>1,841</u>	<u>(15,569)</u>	<u>3,047</u>	<u>89,873</u>	<u>2,692</u>	<u>17</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>
1,841	(6,569)	3,047	89,873	2,692	17
<u>129,760</u>	<u>12,538</u>	<u>15,470</u>	<u>251,923</u>	<u>28,429</u>	<u>21</u>
<u>\$ 131,601</u>	<u>\$ 5,969</u>	<u>\$ 18,517</u>	<u>\$ 341,796</u>	<u>\$ 31,121</u>	<u>\$ 38</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2009

	<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	-	6,330	4,950
Charges for services	-	-	-
Interest and investment income	15	28	-
Miscellaneous revenue	-	-	-
Total revenues	<u>15</u>	<u>6,358</u>	<u>4,950</u>
EXPENDITURES			
Current:			
General government	-	598	5,301
County development	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Roads and bridges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>598</u>	<u>5,301</u>
Excess (deficiency) of revenues over expenditures	<u>15</u>	<u>5,760</u>	<u>(351)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	15	5,760	(351)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>52,909</u>	<u>44,412</u>	<u>33,229</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 52,924</u>	<u>\$ 50,172</u>	<u>\$ 32,878</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>
\$ -	\$ -	\$ -	\$ 664,038	\$ -	\$ 664,038
-	-	-	172,346	-	172,346
-	-	-	423,123	1,311	424,434
-	11,710	8,346	1,004,096	-	1,004,096
54,455	-	-	213,311	-	213,311
-	-	-	28,266	-	28,266
-	-	-	355,062	-	355,062
<u>54,455</u>	<u>11,710</u>	<u>8,346</u>	<u>2,860,242</u>	<u>1,311</u>	<u>2,861,553</u>
-	-	-	94,818	-	94,818
-	-	-	374,280	-	374,280
-	-	-	141,155	-	141,155
76,994	6,687	-	1,006,208	-	1,006,208
-	-	10,520	148,540	-	148,540
-	-	-	178,225	-	178,225
-	9,000	-	1,172,660	-	1,172,660
<u>76,994</u>	<u>15,687</u>	<u>10,520</u>	<u>3,115,886</u>	<u>-</u>	<u>3,115,886</u>
<u>(22,539)</u>	<u>(3,977)</u>	<u>(2,174)</u>	<u>(255,644)</u>	<u>1,311</u>	<u>(254,333)</u>
-	-	-	157,000	-	157,000
-	-	-	(95,686)	-	(95,686)
-	-	-	61,314	-	61,314
(22,539)	(3,977)	(2,174)	(194,330)	1,311	(193,019)
<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>\$ 18,429</u>	<u>\$ 599</u>	<u>\$ 6,546</u>	<u>\$ 3,252,917</u>	<u>\$ 23,340</u>	<u>\$ 3,276,257</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Miscellaneous revenue:				
Rent and other	\$ 37,100	\$ 37,100	\$ 40,796	\$ 37,236
	<u>37,100</u>	<u>37,100</u>	<u>40,796</u>	<u>37,236</u>
Total revenues				
EXPENDITURES				
General government:				
Rental property expenditures	8,000	8,000	4,191	3,400
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Chamber of Commerce service	5,000	5,000	5,000	5,000
	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Total expenditures	<u>17,000</u>	<u>17,000</u>	<u>13,191</u>	<u>12,400</u>
Excess of revenues over expenditures	20,100	20,100	27,605	24,836
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (9,900)</u>	<u>\$ (9,900)</u>	(2,395)	(5,164)
FUND BALANCE AT BEGINNING OF YEAR			<u>127,836</u>	<u>133,000</u>
FUND BALANCE AT END OF YEAR			<u>\$ 125,441</u>	<u>\$ 127,836</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel	\$ 50,000	\$ 50,000	\$ 53,773	\$ 58,613
Rent and lease income	<u>25,000</u>	<u>25,000</u>	<u>57,064</u>	<u>52,726</u>
Total charges for services	75,000	75,000	110,837	111,339
Miscellaneous revenue:				
Land rent and other	<u>32,385</u>	<u>32,385</u>	<u>141</u>	<u>20</u>
Total revenues	<u>107,385</u>	<u>107,385</u>	<u>110,978</u>	<u>111,359</u>
EXPENDITURES				
General government:				
Insurance	5,000	5,000	4,580	4,580
Farm operating expenditures	1,500	1,500	967	86
Airport maintenance	24,000	24,000	28,933	34,042
Fuel purchases	55,000	55,000	35,852	78,495
Sales tax expenditures	3,000	3,000	3,761	3,928
Manager salary	6,000	6,000	6,000	6,000
Service charges	<u>1,000</u>	<u>1,000</u>	<u>2,353</u>	<u>1,461</u>
	95,500	95,500	82,446	128,592
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>13,000</u>
Total expenditures	<u>115,500</u>	<u>115,500</u>	<u>82,446</u>	<u>141,592</u>
Excess (deficiency) of revenues over expenditures	(8,115)	(8,115)	28,532	(30,233)
OTHER FINANCING USES				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (38,115)</u>	<u>\$ (38,115)</u>	28,532	(30,233)
FUND BALANCE AT BEGINNING OF YEAR			<u>119,413</u>	<u>149,646</u>
FUND BALANCE AT END OF YEAR			<u>\$ 147,945</u>	<u>\$ 119,413</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 95,000	\$ 95,000	\$ 94,113	999
Charges for services	4,000	4,000	2,886	5,756
Interest and investment income	<u>30,000</u>	<u>30,000</u>	<u>13,948</u>	<u>17,184</u>
Total revenues	<u>129,000</u>	<u>129,000</u>	<u>110,947</u>	<u>23,939</u>
EXPENDITURES				
Roads and bridges:				
Bridge construction and repair	129,000	129,000	35,638	86,056
Capital outlay	<u>-</u>	<u>-</u>	<u>52,622</u>	<u>-</u>
Total expenditures	<u>129,000</u>	<u>129,000</u>	<u>88,260</u>	<u>86,056</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	22,687	(62,117)
FUND BALANCE AT BEGINNING OF YEAR			<u>876,136</u>	<u>938,253</u>
FUND BALANCE AT END OF YEAR			<u>\$ 898,823</u>	<u>\$ 876,136</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 183,155	\$ 183,155	\$ 181,870	\$ 999
Interest and investment income	35,000	35,000	12,091	21,242
Federal Aid Matching Revenue	349,000	349,000	-	-
Miscellaneous revenue	-	-	-	20,969
	<u>567,155</u>	<u>567,155</u>	<u>193,961</u>	<u>43,210</u>
Total revenues				
EXPENDITURES				
Roads and bridges:				
Federal aid matching expenditures	377,000	377,000	142,587	193,336
Capital outlay	<u>1,000,000</u>	<u>1,000,000</u>	<u>416,926</u>	<u>-</u>
	<u>1,377,000</u>	<u>1,377,000</u>	<u>559,513</u>	<u>193,336</u>
Total expenditures				
CHANGE IN FUND BALANCE	<u>\$ (809,845)</u>	<u>\$ (809,845)</u>	(365,552)	(150,126)
FUND BALANCE AT BEGINNING OF YEAR			<u>1,097,120</u>	<u>1,247,246</u>
FUND BALANCE AT END OF YEAR			<u>\$ 731,568</u>	<u>\$ 1,097,120</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2009
 (With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 150,000	\$ 150,000	\$ 149,770	\$ 109,826
 EXPENDITURES				
Public health:				
Ambulance contract	50,000	50,000	51,834	33,000
Repairs and maintenance	<u>12,000</u>	<u>12,000</u>	<u>7,853</u>	<u>16,963</u>
Total public health expenditures	62,000	62,000	59,687	49,963
Capital outlay	<u>95,000</u>	<u>95,000</u>	<u>91,535</u>	<u>90,000</u>
Total expenditures	<u>157,000</u>	<u>157,000</u>	<u>151,222</u>	<u>139,963</u>
 CHANGE IN FUND BALANCE	 <u>\$ (7,000)</u>	 <u>\$ (7,000)</u>	 (1,452)	 (30,137)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>25,553</u>	 <u>55,690</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 24,101</u>	 <u>\$ 25,553</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 66,000	\$ 66,000	\$ 63,717	\$ 64,809
Charges for services	42,925	42,925	45,133	43,724
Miscellaneous revenue	6,000	6,000	2,502	5,573
Total revenues	<u>114,925</u>	<u>114,925</u>	<u>111,352</u>	<u>114,106</u>
EXPENDITURES				
Public safety:				
Salaries	48,662	48,662	46,390	45,047
Shelter supplies	6,240	6,240	5,044	3,343
Food supplies	2,200	2,200	-	-
Gas and oil	2,600	2,600	3,181	2,822
Truck repair and maintenance	2,600	2,600	44	242
Veterinarian care	8,000	8,000	3,510	8,221
Euthanasia	2,080	2,080	1,025	1,377
Training	500	500	-	-
Rabies tags/forms	1,100	1,100	962	1,068
Building repair and maintenance	2,600	2,600	2,740	3,673
Heat, light and power	9,360	9,360	7,388	8,951
Telephone	3,448	3,448	3,179	4,329
Equipment	1,352	1,352	1,081	-
Group insurance	-	-	2,657	-
Administration	13,560	13,560	13,560	13,560
Office supplies	2,080	2,080	3,575	3,949
Part-time help	24,828	24,828	27,383	26,657
Veterinarian supplies	-	-	6	-
Total public safety related	<u>131,210</u>	<u>131,210</u>	<u>121,725</u>	<u>123,239</u>
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>146,210</u>	<u>146,210</u>	<u>126,725</u>	<u>123,239</u>
Deficiency of revenues over expenditures	(31,285)	(31,285)	(15,373)	(9,133)
OTHER FINANCING SOURCES				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
CHANGE IN FUND BALANCE	<u>\$ (19,285)</u>	<u>\$ (19,285)</u>	(3,373)	2,867
FUND BALANCE AT BEGINNING OF YEAR			<u>18,565</u>	<u>15,698</u>
FUND BALANCE AT END OF YEAR			<u>\$ 15,192</u>	<u>\$ 18,565</u>

LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 55,398	\$ 55,398	\$ 55,402	\$ 43,565
EXPENDITURES				
Public health:				
Care of patients	<u>12,000</u>	<u>12,000</u>	<u>6,643</u>	<u>4,159</u>
Excess of revenues over expenditures	43,398	43,398	48,759	39,406
OTHER FINANCING USES				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,686)</u>	<u>(41,689)</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	5,073	(2,283)
FUND BALANCE AT BEGINNING OF YEAR			<u>130,778</u>	<u>133,061</u>
FUND BALANCE AT END OF YEAR			<u>\$ 135,851</u>	<u>\$ 130,778</u>

**LOGAN COUNTY, ILLINOIS
SENIOR CITIZENS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 80,000	\$ 80,000	\$ 79,962	\$ 79,777
EXPENDITURES				
County development:				
Oasis senior citizens	37,173	37,173	37,000	36,985
CIEDC	32,702	32,702	32,548	32,537
Rural Health Partnership	<u>10,125</u>	<u>10,125</u>	<u>10,074</u>	<u>10,074</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>79,622</u>	<u>79,596</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	340	181
FUND BALANCE AT BEGINNING OF YEAR			<u>1,266</u>	<u>1,085</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,606</u>	<u>\$ 1,266</u>

LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Intergovernmental revenues - grants	\$ 33,242	\$ 53,884	\$ 86,949	\$ 17,187
EXPENDITURES				
Public safety:				
Director's salary	26,985	26,985	26,759	26,289
Assistant director	15,712	15,712	15,819	15,525
Secretary salary	15,255	15,255	15,374	15,132
Part-time summer help	3,200	7,800	10,167	6,069
Car expenditure	9,500	9,500	8,388	9,145
Utilities	8,500	8,500	3,649	6,592
Conferences	1,000	1,250	1,719	1,479
Minor equipment and warehouse rent	16,842	31,684	28,242	12,394
Supplies	2,000	2,950	2,997	1,939
Repairs and maintenance	2,887	2,887	2,808	2,939
Training	1,000	1,000	1,328	1,120
Search and rescue	2,500	2,500	2,781	2,747
Group insurance	7,135	7,135	14,587	13,703
Disaster Fund	2,000	2,000	7,438	1,892
Truck maintenance	-	-	2,708	5,484
Total public safety related	<u>114,516</u>	<u>135,158</u>	<u>144,764</u>	<u>122,449</u>
Capital outlay	<u>37,000</u>	<u>37,000</u>	<u>81,576</u>	<u>7,162</u>
Total expenditures	<u>151,516</u>	<u>172,158</u>	<u>226,340</u>	<u>129,611</u>
Deficiency of revenues over expenditures	(118,274)	(118,274)	(139,391)	(112,424)
OTHER FINANCING SOURCES				
Transfers in	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>126,000</u>
CHANGE IN FUND BALANCE	<u>\$ 1,726</u>	<u>\$ 1,726</u>	(19,391)	13,576
FUND DEFICIT AT BEGINNING OF YEAR			<u>(82,836)</u>	<u>(96,412)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (102,227)</u>	<u>\$ (82,836)</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 103,000	\$ 103,000	\$ 102,921	\$ 100,315
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>103,000</u>	<u>103,000</u>	<u>102,494</u>	<u>100,090</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	427	225
 FUND BALANCE AT BEGINNING OF YEAR			<u>1,884</u>	<u>1,659</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 2,311</u>	<u>\$ 1,884</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 90,000	\$ 90,000	\$ 102,087	\$ 90,916
Data sale	<u>1,000</u>	<u>1,000</u>	<u>1,900</u>	<u>-</u>
Total fines, fees, forfeitures, and licenses	91,000	91,000	103,987	90,916
Interest and investment income	4,000	4,000	2,119	2,417
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>3,000</u>
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>108,106</u>	<u>96,333</u>
EXPENDITURES				
County development:				
Professional services	25,000	25,000	3,200	15,325
Other GIS services	<u>10,000</u>	<u>10,000</u>	<u>4,200</u>	<u>6,539</u>
	35,000	35,000	7,400	21,864
Capital outlay	<u>62,500</u>	<u>62,500</u>	<u>67,708</u>	<u>57,292</u>
Total expenditures	<u>97,500</u>	<u>97,500</u>	<u>75,108</u>	<u>79,156</u>
CHANGE IN FUND BALANCE	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	32,998	17,177
FUND BALANCE AT BEGINNING OF YEAR			<u>163,695</u>	<u>146,518</u>
FUND BALANCE AT END OF YEAR			<u>\$ 196,693</u>	<u>\$ 163,695</u>

**LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Child support maintenance fee	\$ 12,533	\$ 11,497
	<u> </u>	<u> </u>
EXPENDITURES		
Judiciary and court related:		
Salaries	12,700	11,000
Other expenditures	136	-
	<u> </u>	<u> </u>
Total expenditures	<u>12,836</u>	<u>11,000</u>
	<u> </u>	<u> </u>
CHANGE IN FUND BALANCE	(303)	497
	<u> </u>	<u> </u>
FUND BALANCE AT BEGINNING OF YEAR	<u>842</u>	<u>345</u>
	<u> </u>	<u> </u>
FUND BALANCE AT END OF YEAR	<u>\$ 539</u>	<u>\$ 842</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	2009 <u>Actual</u>	2008 <u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 4,588	\$ 6,867
Interest and investment income	<u>18</u>	<u>46</u>
Total revenues	<u>4,606</u>	<u>6,913</u>
 EXPENDITURES		
Judiciary and court related:		
Telephone	-	3,130
Other	<u>-</u>	<u>14,222</u>
Total expenditures	<u>-</u>	<u>17,352</u>
 CHANGE IN FUND BALANCE	4,606	(10,439)
 FUND BALANCE AT BEGINNING OF YEAR	<u>5,215</u>	<u>15,654</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 9,821</u>	<u>\$ 5,215</u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
REVENUES		
Interest and investment income	\$ 12	\$ 14
Miscellaneous revenue	<u>2,387</u>	<u>1,503</u>
Total revenues	<u>2,399</u>	<u>1,517</u>
 EXPENDITURES		
Public safety:		
Dare promotions	259	608
Dare supplies & clothing	120	-
Equipment	-	290
Dare role models	124	74
Dare miscellaneous expense	<u>938</u>	<u>417</u>
Total expenditures	1,441	1,389
Excess of revenues over expenditures	958	128
 OTHER FINANCING SOURCES		
Transfer out	<u>-</u>	<u>(9,021)</u>
 CHANGE IN FUND BALANCE	958	(8,893)
 FUND BALANCE AT BEGINNING OF YEAR	<u>6,649</u>	<u>15,542</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 7,607</u>	<u>\$ 6,649</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 36,000	\$ 36,000	\$ 47,862	\$ 39,709
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	12,267	19,612
Maintenance contract	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total judiciary and court related	30,000	30,000	12,267	19,612
Capital outlay	<u>-</u>	<u>-</u>	<u>31,996</u>	<u>7,286</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>44,263</u>	<u>26,898</u>
Excess of revenues over expenditures	6,000	6,000	3,599	12,811
OTHER FINANCING USES				
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(2,401)	12,811
FUND BALANCE AT BEGINNING OF YEAR			<u>65,741</u>	<u>52,930</u>
FUND BALANCE AT END OF YEAR			<u>\$ 63,340</u>	<u>\$ 65,741</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, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</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	\$ 25,440	\$ 26,044
GIS fee	<u>4,000</u>	<u>4,000</u>	<u>5,450</u>	<u>5,052</u>
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>30,890</u>	<u>31,096</u>
EXPENDITURES				
General government:				
Salary - clerks	4,031	4,031	-	-
Computerization costs	<u>5,000</u>	<u>5,000</u>	<u>720</u>	<u>13,584</u>
Total expenditures	<u>9,031</u>	<u>9,031</u>	<u>720</u>	<u>13,584</u>
Excess of revenues over expenditures	12,969	12,969	30,170	17,512
OTHER FINANCING USES				
Transfer out	<u>(10,000)</u>	<u>(16,000)</u>	<u>(16,000)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ 2,969</u>	<u>\$ (3,031)</u>	14,170	17,512
FUND BALANCE AT BEGINNING OF YEAR			<u>137,798</u>	<u>120,286</u>
FUND BALANCE AT END OF YEAR			<u>\$ 151,968</u>	<u>\$ 137,798</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, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			<u>2008</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 150,000	\$ 150,000	\$ 137,878	\$ 113,517
Interest	-	-	10	24
Total revenue	<u>150,000</u>	<u>150,000</u>	<u>137,888</u>	<u>113,541</u>
EXPENDITURES				
County development:				
Administration	6,940	6,940	144,343	103,171
Brochures	6,500	6,500	-	-
Maintenance	1,000	1,000	-	-
Meeting expense	4,700	4,700	-	-
Salaries	55,250	55,250	-	-
Payroll taxes	6,200	6,200	-	-
Postage	1,500	1,500	-	-
Telephone	1,200	1,200	-	-
Supplies and printing	2,700	2,700	-	-
Rent	3,600	3,600	-	-
Convention marketing	5,000	5,000	-	-
Office equipment	2,350	2,350	-	-
Mileage and conference	1,800	1,800	-	-
Other	2,000	2,000	-	-
Special projects	35,565	35,565	-	-
Bookkeeping	3,200	3,200	-	-
Membership dues	2,070	2,070	-	-
Souvenirs	2,000	2,000	-	-
Historical Tour	800	800	-	-
Main Street Lincoln	125	125	-	-
Historic Site Expense	4,500	4,500	-	-
Services	1,000	1,000	-	-
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>144,343</u>	<u>103,171</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(6,455)	10,370
FUND BALANCE AT BEGINNING OF YEAR			<u>12,745</u>	<u>2,375</u>
FUND BALANCE AT END OF YEAR			<u>\$ 6,290</u>	<u>\$ 12,745</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>		<u>2008</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Miscellaneous revenue	\$ 1,000	\$ 1,000	\$ 295	\$ 404
 EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>5,008</u>	<u>1,627</u>
 CHANGE IN FUND BALANCE	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	(4,713)	(1,223)
 FUND BALANCE AT BEGINNING OF YEAR			<u>98</u>	<u>1,321</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (4,615)</u>	<u>\$ 98</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 50,000	\$ 50,000	\$ 50,521	\$ 46,343
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	15	294
Courthouse deputies - sheriff	50,400	50,400	50,122	43,836
Courthouse deputies - civilian	7,400	7,400	6,425	13,321
Total expenditures	<u>64,800</u>	<u>64,800</u>	<u>56,562</u>	<u>57,451</u>
Deficiency of revenues over expenditures	(14,800)	(14,800)	(6,041)	(11,108)
OTHER FINANCING SOURCES				
Transfers in	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
CHANGE IN FUND BALANCE	<u>\$ 1,200</u>	<u>\$ 1,200</u>	9,959	4,892
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>4,480</u>	<u>(412)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 14,439</u>	<u>\$ 4,480</u>

LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			<u>2008</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses:				
Assessments	\$ 76,450	\$ 76,450	\$ 84,095	\$ 76,450
Fees	250	250	200	300
Total fines, fees, forfeitures, and licenses	<u>76,700</u>	<u>76,700</u>	<u>84,295</u>	<u>76,750</u>
Miscellaneous revenue	<u>1,500</u>	<u>1,500</u>	<u>1,970</u>	<u>1,814</u>
Total revenues	<u>78,200</u>	<u>78,200</u>	<u>86,265</u>	<u>78,564</u>
EXPENDITURES				
Public health:				
Coordinator salary	31,000	31,000	35,863	35,905
Postage	175	175	120	151
Office supplies	100	100	33	96
Truck repair	3,000	3,000	3,673	6,357
Printing	100	100	11	-
Auto mileage	150	150	-	111
Advertising/legal notices	100	100	600	690
Committee expenditures	650	650	585	585
Education (dues, subscriptions, conferences)	250	250	-	119
Illegal collection expense	100	100	-	-
Telephone	590	590	577	574
Container maintenance	1,065	1,065	-	1,570
Process and transport	13,500	13,500	16,206	11,562
Materials, miscellaneous	100	100	853	778
Container rent	3,900	3,900	3,374	3,590
Hired collectors	8,475	8,475	7,633	7,650
Payroll taxes	4,692	4,692	-	-
Truck reserve expenditures	2,000	2,000	-	-
Fuel and expenditures	11,140	11,140	5,297	7,467
Administration expenditures	600	600	-	-
Trailer expense	50	50	-	-
Insurance	40	40	-	-
Total expenditures	<u>81,777</u>	<u>81,777</u>	<u>74,825</u>	<u>77,205</u>
CHANGE IN FUND BALANCE	<u>\$ (3,577)</u>	<u>\$ (3,577)</u>	11,440	1,359
FUND BALANCE AT BEGINNING OF YEAR			<u>42,297</u>	<u>40,938</u>
FUND BALANCE AT END OF YEAR			<u>\$ 53,737</u>	<u>\$ 42,297</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</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	\$ 47,835	\$ 39,670
 EXPENDITURES				
Judiciary and court related:				
Electronic storage costs	<u>40,000</u>	<u>40,000</u>	<u>37,805</u>	<u>17,297</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	10,030	22,373
 FUND BALANCE AT BEGINNING OF YEAR			<u>55,611</u>	<u>33,238</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 65,641</u>	<u>\$ 55,611</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2008</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	\$ 4,412	\$ 3,910
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>1,562</u>	<u>1,451</u>
 CHANGE IN FUND BALANCE	 <u>\$ 1,700</u>	 <u>\$ 1,700</u>	 2,850	 2,459
 FUND BALANCE AT BEGINNING OF YEAR			 <u>13,406</u>	 <u>10,947</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 16,256</u>	 <u>\$ 13,406</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	2009	2008
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ 336,174	\$ 526,325
Fines, forfeitures, and licenses	411,005	426,482
Interest and investment income	8	526
Miscellaneous revenue	<u>286,867</u>	<u>250,530</u>
Total revenues	<u>1,034,054</u>	<u>1,203,863</u>
EXPENDITURES		
Public safety:		
Salaries and benefits	501,234	500,509
Telecommunications	55,934	68,021
Equipment maintenance	22,290	14,344
Conference and training	6,139	4,757
Consultant fees	10,868	13,601
Office and other	<u>53,124</u>	<u>40,555</u>
Total public safety expenditures	649,589	641,787
Capital outlay	<u>382,624</u>	<u>572,855</u>
Total expenditures	<u>1,032,213</u>	<u>1,214,642</u>
CHANGE IN FUND BALANCE	1,841	(10,779)
FUND BALANCE AT BEGINNING OF YEAR	<u>129,760</u>	<u>140,539</u>
FUND BALANCE AT END OF YEAR	<u>\$ 131,601</u>	<u>\$ 129,760</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, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Miscellaneous revenue	\$ 6,000	\$ 6,000	\$ 18,104	\$ 6,000
 EXPENDITURES				
Public safety:				
Replacement of equipment	-	-	-	2,460
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>33,673</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>33,673</u>	<u>2,460</u>
Excess (deficiency) of revenues over expenditures	1,000	1,000	(15,569)	3,540
 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>\$ 10,000</u>	<u>\$ 10,000</u>	(6,569)	12,540
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>12,538</u>	<u>(2)</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 5,969</u>	<u>\$ 12,538</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, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2008 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 13,500	\$ 13,500	\$ -	\$ -
Historic site revenue	<u>13,500</u>	<u>13,500</u>	<u>34,468</u>	<u>28,378</u>
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>34,468</u>	<u>28,378</u>
EXPENDITURES				
County development:				
Historic site operations	15,100	15,100	15,100	16,099
Main Street	<u>13,000</u>	<u>13,000</u>	<u>16,321</u>	<u>12,585</u>
Total expenditures	<u>28,100</u>	<u>28,100</u>	<u>31,421</u>	<u>28,684</u>
CHANGE IN FUND BALANCE	<u>\$ (1,100)</u>	<u>\$ (1,100)</u>	3,047	(306)
FUND BALANCE AT BEGINNING OF YEAR			<u>15,470</u>	<u>15,776</u>
FUND BALANCE AT END OF YEAR			<u>\$ 18,517</u>	<u>\$ 15,470</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 101,193	\$ 86,069
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>11,320</u>	<u>52,957</u>
 CHANGE IN FUND BALANCE	89,873	33,112
 FUND BALANCE AT BEGINNING OF YEAR	<u>251,923</u>	<u>218,811</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 341,796</u>	<u>\$ 251,923</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
	Actual	Actual
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 9,922	\$ 8,914
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>7,230</u>	<u>5,832</u>
 CHANGE IN FUND BALANCE	2,692	3,082
 FUND BALANCE AT BEGINNING OF YEAR	<u>28,429</u>	<u>25,347</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 31,121</u>	<u>\$ 28,429</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 17	\$ 21
 EXPENDITURES	 -	 -
 CHANGE IN FUND BALANCE	 17	 21
 FUND BALANCE AT BEGINNING OF YEAR	 <u>21</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 38</u>	 <u>\$ 21</u>

LOGAN COUNTY, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 15	\$ 26
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 15	 26
 FUND BALANCE AT BEGINNING OF YEAR	 <u>52,909</u>	 <u>52,883</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,924</u>	 <u>\$ 52,909</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,330	\$ 6,100
Interest and investment income	<u>28</u>	<u>304</u>
Total revenues	6,358	6,404
EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>598</u>	<u>5,187</u>
CHANGE IN FUND BALANCE	5,760	1,217
FUND BALANCE AT BEGINNING OF YEAR	<u>44,412</u>	<u>43,195</u>
FUND BALANCE AT END OF YEAR	<u>\$ 50,172</u>	<u>\$ 44,412</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 4,950	\$ 5,200
 EXPENDITURES		
General government	<u>5,301</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 (351)	 5,200
 FUND BALANCE AT BEGINNING OF YEAR	 <u>33,229</u>	 <u>28,029</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 32,878</u>	 <u>\$ 33,229</u>

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>
REVENUES		
Charges for services:		
Phone income	\$ 42,476	\$ 54,268
Commissary sales	11,979	12,167
Total charges for services	<u>54,455</u>	<u>66,435</u>
 Miscellaneous revenue	 <u>-</u>	 <u>22,285</u>
 Total revenues	 <u>54,455</u>	 <u>88,720</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	34,951	29,036
Noncapital equipment and repairs	36,357	45,215
Miscellaneous	5,686	3,383
Total public safety expenditures	<u>76,994</u>	<u>77,634</u>
 Capital outlay	 <u>-</u>	 <u>1,900</u>
 Total expenditures	 <u>76,994</u>	 <u>79,534</u>
 Excess (deficiency) of revenues over expenditures	 (22,539)	 9,186
 OTHER FINANCING SOURCES		
Transfers in	<u>-</u>	<u>9,021</u>
 CHANGE IN FUND BALANCE	 (22,539)	 18,207
 FUND BALANCE AT BEGINNING OF YEAR	 <u>40,968</u>	 <u>22,761</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 18,429</u>	 <u>\$ 40,968</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)**

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 11,710	\$ 18,752
Miscellaneous revenue	<u>-</u>	<u>32,608</u>
Total revenues	<u>11,710</u>	<u>51,360</u>
 EXPENDITURES		
Public safety:		
Vehicle fee disbursements	6,687	18,785
Capital outlay	<u>9,000</u>	<u>29,641</u>
Total expenditures	<u>15,687</u>	<u>48,426</u>
 CHANGE IN FUND BALANCE	 (3,977)	 2,934
 FUND BALANCE AT BEGINNING OF YEAR	 <u>4,576</u>	 <u>1,642</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 599</u>	 <u>\$ 4,576</u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>	<u>2008</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 8,346	\$ 10,387
 EXPENDITURES		
Judiciary and court related:		
Court supervision disbursements	<u>10,520</u>	<u>1,667</u>
 CHANGE IN FUND BALANCE	(2,174)	8,720
 FUND BALANCE AT BEGINNING OF YEAR	<u>8,720</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 6,546</u>	<u>\$ 8,720</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2009
(With Comparative Actual Amounts for the Year Ended November 30, 2008)

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ 1,311	\$ -
 EXPENDITURES				
General government:				
Airport improvement projects	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	(30,000)	(30,000)	1,311	-
 OTHER FINANCING SOURCES				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,311	-
 FUND BALANCE AT BEGINNING OF YEAR			<u>22,029</u>	<u>22,029</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 23,340</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.

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.

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.

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 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, 2009**

	<u>Balance, November 30, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2009</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 170,739	\$ 1,806,573	\$ 1,853,742	\$ 123,570
Certificates of deposit, at cost	<u> -</u>	<u>65,000</u>	<u> -</u>	<u>65,000</u>
	<u>\$ 170,739</u>	<u>\$ 1,871,573</u>	<u>\$ 1,853,742</u>	<u>\$ 188,570</u>
Liabilities:				
Bail bonds outstanding	\$ 136,620	\$ 367,663	\$ 338,468	\$ 165,815
Due to other governments	<u>34,119</u>	<u>1,602,603</u>	<u>1,613,967</u>	<u>22,755</u>
	<u>\$ 170,739</u>	<u>\$ 1,970,266</u>	<u>\$ 1,952,435</u>	<u>\$ 188,570</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ <u> -</u>	\$ 674,036	\$ 674,036	\$ <u> -</u>
Liabilities:				
Due to others	\$ <u> -</u>	\$ 674,036	\$ 674,036	\$ <u> -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 78,773	\$ 799,542	\$ 842,364	\$ 35,951
Stamp inventory, at cost	<u>10,572</u>	<u>80,000</u>	<u>62,192</u>	<u>28,380</u>
	<u>\$ 89,345</u>	<u>\$ 879,542</u>	<u>\$ 904,556</u>	<u>\$ 64,331</u>
Liabilities:				
Due to others	\$ 87,024	\$ 773,180	\$ 801,176	\$ 59,028
Due to other governments	<u>2,321</u>	<u>42,390</u>	<u>39,408</u>	<u>5,303</u>
	<u>\$ 89,345</u>	<u>\$ 815,570</u>	<u>\$ 840,584</u>	<u>\$ 64,331</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2009

	<u>Balance, November 30, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2009</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 19,806	\$ 92,511	\$ 91,088	\$ 21,229
Liabilities:				
Due to others	\$ 19,806	\$ 92,511	\$ 91,088	\$ 21,229
 STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 90	\$ 312	\$ 222	\$ 180
Liabilities:				
Due to others	\$ 90	\$ 312	\$ 222	\$ 180
 PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 38,893	\$ 23	\$ -	\$ 38,916
Liabilities:				
Due to others	\$ 38,893	\$ 23	\$ -	\$ 38,916
 PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 12,610	\$ 6,966,098	\$ 6,966,110	\$ 12,598
Liabilities:				
Due to others	\$ 12,610	\$ 6,966,098	\$ 6,966,110	\$ 12,598
 AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 73,066	\$ 860,547	\$ 861,451	\$ 72,162
Liabilities:				
Due to others	\$ 73,066	\$ 860,547	\$ 861,451	\$ 72,162

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2009

	<u>Balance,</u> <u>November 30,</u> <u>2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2009</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 19,965	\$ 13	\$ -	\$ 19,978
Liabilities:				
Due to others	\$ 19,965	\$ 13	\$ -	\$ 19,978
 TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 124,369	\$ 1,111,904	\$ 1,143,410	\$ 92,863
Certificates of deposit, at cost	800,000	-	-	800,000
Interest and other receivables	80,206	127,292	80,206	127,292
	<u>\$ 1,004,575</u>	<u>\$ 1,239,196</u>	<u>\$ 1,223,616</u>	<u>\$ 1,020,155</u>
Liabilities:				
Accounts payable	\$ 22,207	\$ 28,849	\$ 22,207	\$ 28,849
Due to township road districts	982,368	1,210,347	1,201,409	991,306
	<u>\$ 1,004,575</u>	<u>\$ 1,210,347</u>	<u>\$ 1,201,409</u>	<u>\$ 1,020,155</u>
 TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 105,612	\$ 301,729	\$ 157,522	\$ 249,819
Liabilities:				
Accounts payable	\$ 63,954	\$ 72,110	\$ 63,954	\$ 72,110
Due to township road districts	41,658	229,619	93,568	177,709
	<u>\$ 105,612</u>	<u>\$ 301,729</u>	<u>\$ 157,522</u>	<u>\$ 249,819</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2009

	Balance, November 30, <u>2008</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2009</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ 7,735	\$ 303,015	\$ 310,750	\$ -
Liabilities:				
Due to other governments	\$ 7,735	\$ 303,015	\$ 310,750	\$ -
 COUNTY COLLECTOR'S TAX FUND				
Assets:				
Cash and cash equivalents	\$ 103,299	\$ 33,024,795	\$ 33,052,896	\$ 75,198
Liabilities:				
Accounts payable	\$ 926	\$ -	\$ -	\$ 926
Due to taxing bodies	102,373	33,024,795	33,052,896	74,272
	<u>\$ 103,299</u>	<u>\$ 33,024,795</u>	<u>\$ 33,052,896</u>	<u>\$ 75,198</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 45,189	\$ 42,200	\$ 46,476	\$ 40,913
Liabilities:				
Due to other governments	\$ 45,189	\$ 46,475	\$ 50,751	\$ 40,913

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2009

	Balance, November 30, <u>2008</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2009</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 800,146	\$ 45,983,298	\$ 46,000,067	\$ 783,377
Certificates of deposit, at cost	800,000	65,000	-	865,000
Interest and other receivables	80,206	127,292	80,206	127,292
Stamp inventory, at cost	<u>10,572</u>	<u>80,000</u>	<u>62,192</u>	<u>28,380</u>
	<u>\$ 1,690,924</u>	<u>\$ 46,255,590</u>	<u>\$ 46,142,465</u>	<u>\$ 1,804,049</u>
Liabilities:				
Accounts payable	\$ 87,087	\$ 100,959	\$ 86,161	\$ 101,885
Bail bonds outstanding	136,620	367,663	338,468	165,815
Due to township road districts	1,024,026	1,439,966	1,294,977	1,169,015
Due to taxing bodies	102,373	33,024,795	33,052,896	74,272
Due to others	251,454	9,366,720	9,394,083	224,091
Due to other governments	<u>89,364</u>	<u>1,994,483</u>	<u>2,014,876</u>	<u>68,971</u>
	<u>\$ 1,690,924</u>	<u>\$ 46,294,586</u>	<u>\$ 46,181,461</u>	<u>\$ 1,804,049</u>