

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2010

LOGAN COUNTY, ILLINOIS

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Independent Auditor's Report

Chairman and Members of the County Board
Logan County, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois (County) as of and for the year ended November 30, 2010, 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, 2010, 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 June 9, 2011 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 40 through 42, the schedule of funding progress related to historical pension information on page 43, schedule of funding progress on other postemployment benefits on page 44, and the related notes to required supplementary information on page 45 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, 2009, which are not presented with the accompanying financial statements. In our report dated April 9, 2010, 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 2009 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, 2009 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
June 9, 2011

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2010**

STATEMENT 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,743,129
Certificates of deposit, at cost	6,089,620
Receivables:	
Sales tax	296,455
Income and replacement taxes	345,991
Property taxes	3,365,328
Other taxes	12,846
Grants	497,202
Interest	50,956
State salary reimbursements	147,860
Motor fuel tax receivable	40,917
Accounts	312,277
Inventory	10,261
Prepaid items	143,700
Capital assets not being depreciated	1,129,203
Capital assets being depreciated, net	6,171,604
Net postemployment benefits asset	<u>1,502</u>
TOTAL ASSETS	<u>\$ 22,358,851</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 621,887
Accrued salaries	71,279
Accrued interest payable	2,574
Unearned revenue - property taxes	3,365,328
Unearned revenue - other	98,406
Short-term obligations, due within one year:	
Compensated absences payable	201,647
Debt certificate	21,000
Notes payable	43,965
Capital leases	6,226
Long-term obligations, due in more than one year:	
Compensated absences payable	50,795
Debt certificate	423,500
Notes payable	36,049
Capital leases	<u>25,681</u>
Total liabilities	<u>4,968,337</u>
NET ASSETS	
Invested in capital assets, net of related debt	7,188,886
Restricted for:	
Tuberculosis sanitarium	144,424
Public health	12,790
Public safety	6,003
Judiciary and court related	593,767
Transportation	6,846,515
Retirement	102,857
County development	4,410
Working cash	52,936
Unrestricted net assets	<u>2,437,926</u>
Total net assets	<u>17,390,514</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 22,358,851</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,096,424
Public health	3,407,681
Public safety	3,520,167
Judiciary and court related	2,258,339
Transportation	1,578,404
County development	591,454
Interest on long-term debt	<u>37,341</u>
 TOTAL	 <u>\$ 13,489,810</u>

STATEMENT 2

<u>Program Revenues</u>			Net (Expense) Revenue and Changes in <u>Net Assets</u> Governmental <u>Activities</u>
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 501,545	\$ 49,534	\$ -	\$ (1,545,345)
1,311,997	1,603,881	-	(491,803)
880,643	76,515	280,879	(2,282,130)
1,084,796	473,389	-	(700,154)
142,820	-	645,997	(789,587)
247,674	-	-	(343,780)
-	-	-	(37,341)
<u>\$ 4,169,475</u>	<u>\$ 2,203,319</u>	<u>\$ 926,876</u>	<u>(6,190,140)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	3,226,471
Income and replacement tax	1,074,993
Sales tax	1,677,092
Motor fuel taxes	640,732
Other taxes	164,796
Investment earnings	109,750
Gain on insurance recovery	38,125
Franchise taxes based on gross receipts and other fees	18,768
Miscellaneous	39,517

Total general revenues 6,990,244

Change in net assets 800,104

Net assets, beginning of year 16,590,410

Net assets, end of year \$ 17,390,514

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

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2010**

	General Fund	County Health Department Fund
ASSETS		
Cash and cash equivalents	\$ 2,538	\$ 761,816
Certificates of deposit, at cost	294,358	105,262
Receivables:		
Sales tax	296,455	-
Income and replacement taxes	345,991	-
Property taxes	1,148,609	339,640
Hotel and historic sites tax	-	-
Grants	1,027	468,010
Interest	-	-
State salary reimbursements	147,860	-
Motor fuel tax allotment	-	-
Accounts	14,871	226,857
Inventory	-	-
Prepaid items	143,700	-
Due from other funds	53,306	-
	<u>\$ 2,448,715</u>	<u>\$ 1,901,585</u>
TOTAL ASSETS		
	<u>\$ 2,448,715</u>	<u>\$ 1,901,585</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 157,366	\$ 40,584
Accrued salaries	-	56,348
Due to other funds	448,806	68,350
Unearned revenue - property taxes	1,148,609	339,640
Unearned revenue - other	-	51,340
Total liabilities	<u>1,754,781</u>	<u>556,262</u>
Fund balances:		
Reserved for working cash	-	-
Reserved for inventory	-	-
Reserved for prepaid items	143,700	-
Unreserved, reported in:		
General Fund	550,234	-
Special Revenue Funds	-	1,345,323
Capital Projects Fund	-	-
Total fund balances	<u>693,934</u>	<u>1,345,323</u>
	<u>\$ 2,448,715</u>	<u>\$ 1,901,585</u>
TOTAL LIABILITIES AND FUND BALANCES		

Major Governmental Funds

<u>Illinois Municipal Retirement Fund</u>	<u>County Highway Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Activities</u>
\$ 52,833	\$ 452,521	\$ 420,530	\$ 449,009	\$ 1,603,882	\$ 3,743,129
-	-	4,440,000	500,000	750,000	6,089,620
-	-	-	-	-	296,455
-	-	-	-	-	345,991
812,500	355,830	-	168,210	540,539	3,365,328
-	-	-	-	12,846	12,846
-	-	-	-	28,165	497,202
-	-	40,473	4,558	5,925	50,956
-	-	-	-	-	147,860
-	-	40,917	-	-	40,917
-	5,326	-	8,007	57,216	312,277
-	-	-	-	10,261	10,261
-	-	-	-	-	143,700
50,024	6,374	-	-	505,432	615,136
<u>\$ 915,357</u>	<u>\$ 820,051</u>	<u>\$ 4,941,920</u>	<u>\$ 1,129,784</u>	<u>\$ 3,514,266</u>	<u>\$ 15,671,678</u>
\$ -	\$ 11,063	\$ 12,129	\$ 322,613	\$ 78,132	\$ 621,887
-	14,931	-	-	-	71,279
-	14,596	19,657	-	63,727	615,136
812,500	355,830	-	168,210	540,539	3,365,328
-	-	47,066	-	-	98,406
<u>812,500</u>	<u>396,420</u>	<u>78,852</u>	<u>490,823</u>	<u>682,398</u>	<u>4,772,036</u>
-	-	-	-	52,936	52,936
-	-	-	-	10,261	10,261
-	-	-	-	-	143,700
-	-	-	-	-	550,234
102,857	423,631	4,863,068	638,961	2,738,831	10,112,671
-	-	-	-	29,840	29,840
<u>102,857</u>	<u>423,631</u>	<u>4,863,068</u>	<u>638,961</u>	<u>2,831,868</u>	<u>10,899,642</u>
<u>\$ 915,357</u>	<u>\$ 820,051</u>	<u>\$ 4,941,920</u>	<u>\$ 1,129,784</u>	<u>\$ 3,514,266</u>	<u>\$ 15,671,678</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, 2010**

Total fund balances - governmental funds		\$ 10,899,642
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.		7,300,807
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds: Net postemployment benefit asset		1,502
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(2,574)
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	\$ (252,442)	
Debt certificate	(444,500)	
Notes payable	(80,014)	
Capital leases	<u>(31,907)</u>	
Total long-term liabilities		<u>(808,863)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 17,390,514</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, 2010

	<u>County General Fund</u>	<u>County Health Department Fund</u>
REVENUES		
Property taxes and payments in lieu of taxes	\$ 978,823	\$ 370,359
Income and replacement taxes	994,750	-
Sales tax	1,677,092	-
Hotel and historic site tax	-	-
Inheritance tax and other taxes	20,556	-
Other intergovernmental revenues	623,672	-
Federal and state operating and capital grants	65,792	1,603,881
Fines, fees, forfeitures, and licenses	1,207,229	-
Charges for services	22,832	1,173,848
Interest and investment income	2,379	3,981
Other revenues	44,464	46,109
Total revenues	<u>5,637,589</u>	<u>3,198,178</u>
EXPENDITURES		
Current:		
General government	1,738,852	-
County development	209,160	-
Public health	-	3,132,038
Public safety	1,973,211	-
Judiciary and court related	1,774,344	-
Transportation	-	-
Retirement system	-	-
Capital outlay	62,241	5,957
Debt service:		
Principal	52,253	42,080
Interest	32,630	4,795
Total expenditures	<u>5,842,691</u>	<u>3,184,870</u>
Excess (deficiency) of revenues over expenditures	<u>(205,102)</u>	<u>13,308</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	53,000	43,389
Transfers out	(191,500)	-
Insurance proceeds	-	-
Proceeds from capital lease	33,914	-
Total other financing sources (uses)	<u>(104,586)</u>	<u>43,389</u>
CHANGE IN FUND BALANCES	(309,688)	56,697
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>1,003,622</u>	<u>1,288,626</u>
FUND BALANCES AT END OF YEAR	<u>\$ 693,934</u>	<u>\$ 1,345,323</u>

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 811,946	\$ 378,523	\$ -	\$ 99,865	\$ 586,955	\$ 3,226,471
80,243	-	-	-	-	1,074,993
-	-	-	-	-	1,677,092
-	-	-	-	144,240	144,240
-	-	-	-	-	20,556
-	-	640,732	-	-	1,264,404
-	-	-	-	351,774	2,021,447
-	-	-	-	953,250	2,160,479
-	30,489	104,324	8,007	244,592	1,584,092
-	936	79,098	11,304	12,052	109,750
2,001	336,571	-	-	409,350	838,495
<u>894,190</u>	<u>746,519</u>	<u>824,154</u>	<u>119,176</u>	<u>2,702,213</u>	<u>14,122,019</u>
-	-	-	-	135,128	1,873,980
-	-	-	-	374,483	583,643
-	-	-	-	138,634	3,270,672
-	-	-	-	1,066,922	3,040,133
-	-	-	-	155,977	1,930,321
-	763,359	871,206	78,527	5,795	1,718,887
677,613	-	-	-	-	677,613
-	61,320	-	314,490	568,972	1,012,980
-	-	-	-	-	94,333
-	-	-	-	-	37,425
<u>677,613</u>	<u>824,679</u>	<u>871,206</u>	<u>393,017</u>	<u>2,445,911</u>	<u>14,239,987</u>
<u>216,577</u>	<u>(78,160)</u>	<u>(47,052)</u>	<u>(273,841)</u>	<u>256,302</u>	<u>(117,968)</u>
-	-	-	13,979	206,600	316,968
-	-	-	-	(125,468)	(316,968)
-	-	-	-	117,000	117,000
-	-	-	-	-	33,914
-	-	-	13,979	198,132	150,914
216,577	(78,160)	(47,052)	(259,862)	454,434	32,946
<u>(113,720)</u>	<u>501,791</u>	<u>4,910,120</u>	<u>898,823</u>	<u>2,377,434</u>	<u>10,866,696</u>
<u>\$ 102,857</u>	<u>\$ 423,631</u>	<u>\$ 4,863,068</u>	<u>\$ 638,961</u>	<u>\$ 2,831,868</u>	<u>\$ 10,899,642</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, 2010

Net change in fund balances - total governmental funds	<u>\$ 32,946</u>
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount that by which capital outlays exceeded depreciation in the current period.</p>	
Capital outlay	1,012,980
Depreciation expense	<u>(932,309)</u>
	<u>80,671</u>
<p>Issuance of capital lease obligation provides current financial resources to governmental funds, but the issuance increases capital lease obligations in the statement of net assets.</p>	
	<u>(33,914)</u>
<p>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.</p>	
Principal or long-term debt repayments:	
Debt certificate	20,000
Notes payable	42,080
Capital leases	<u>32,253</u>
	<u>94,333</u>
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Capital contribution	645,997
Accrued interest	84
Accrued compensated absences	57,360
Other postemployment benefits	<u>1,502</u>
	<u>704,943</u>
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, and disposals) is to increase/decrease net assets:</p>	
Gain on insurance recovery	38,125
Insurance proceeds	<u>(117,000)</u>
	<u>(78,875)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 800,104</u>

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2010

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 695,448
Certificates of deposit, at cost	765,000
Interest and other receivables	100,093
Stamp inventory, at cost	<u>9,793</u>
 TOTAL ASSETS	 <u>\$ 1,570,334</u>
LIABILITIES	
Accounts payable	\$ 40,233
Bail bonds outstanding	215,395
Due to township road districts	901,618
Due to taxing bodies	96,450
Due to others	214,666
Due to other governments	<u>101,972</u>
 TOTAL LIABILITIES	 <u>\$ 1,570,334</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

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, 2010

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, 2010

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 180 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Taxes, including property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Governmental Funds

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

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.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

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

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

Governmental Funds (Continued)

County 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.

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.

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, 2010

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, 2010

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.

In accordance with Governmental Accounting Standards Board Statement 34, the County has only 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, 2010

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, 2010

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.

(o) Adoption of New Accounting Standard

As further discussed in Note 12, effective December 1, 2009, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires a systematic, accrual basis measurement and recognition of other postemployment benefit (OPEB) expense over a period that approximates employees' years of service. The statement also requires the information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan.

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, 2010, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$10,931,866 (excludes \$2,769 in cash on hand and undeposited receipts) and the bank balance was \$11,382,577. Of the bank balance, \$3,479,948 was covered by Federal depository insurance and \$7,902,629 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2010, none of the County's bank balance of \$11,382,577 was exposed to custodial credit risk.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits (Continued)

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

Investments

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

As of November 30, 2010, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,854,620
Illinois Funds - money market fund	<u>358,562</u>
	<u>\$ 7,213,182</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, 2010, the County's investments in the Illinois Funds were rated AAAM by Standard and Poor's.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

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, 2010 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2010 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 3,743,129	\$ 695,448	\$ 4,438,577
Certificates of deposit	<u>6,089,620</u>	<u>765,000</u>	<u>6,854,620</u>
Total	<u>\$ 9,832,749</u>	<u>\$ 1,460,448</u>	<u>\$ 11,293,197</u>
Deposits			\$ 10,931,866
Cash on hand			2,769
Illinois Funds - money market fund			<u>358,562</u>
Total			<u>\$ 11,293,197</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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 3 - PROPERTY TAXES (CONTINUED)

The 2009 tax levy is reflected as revenue in fiscal year 2010 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2010 to be collected in 2011 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2011.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2010 was as follows:

	Balance at November 30, <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2010</u>
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	202,875	716,781	-	(363,601)	556,055
Airport construction in progress	-	252,206	-	-	252,206
Other construction in progress	<u>84,422</u>	<u>10,000</u>	<u>-</u>	<u>(84,422)</u>	<u>10,000</u>
Total capital assets not being depreciated	<u>598,239</u>	<u>978,987</u>	<u>-</u>	<u>(448,023)</u>	<u>1,129,203</u>
Depreciated:					
Infrastructure and land improvements	1,867,184	-	-	363,601	2,230,785
Buildings and improvements	4,117,588	65,945	-	-	4,183,533
Machinery and equipment	<u>6,166,938</u>	<u>614,045</u>	<u>(110,057)</u>	<u>84,422</u>	<u>6,755,348</u>
Total capital assets being depreciated, gross	<u>12,151,710</u>	<u>679,990</u>	<u>(110,057)</u>	<u>448,023</u>	<u>13,169,666</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(483,421)	(51,137)	-	-	(534,558)
Buildings and improvements	(2,009,736)	(84,857)	-	-	(2,094,593)
Machinery and equipment	<u>(3,603,778)</u>	<u>(796,315)</u>	<u>31,182</u>	<u>-</u>	<u>(4,368,911)</u>
Total accumulated depreciation	<u>(6,096,935)</u>	<u>(932,309)</u>	<u>31,182</u>	<u>-</u>	<u>(6,998,062)</u>
Capital assets being depreciated, net	<u>6,054,775</u>	<u>(252,319)</u>	<u>(78,875)</u>	<u>448,023</u>	<u>6,171,604</u>
Total capital assets, net	<u>\$ 6,653,014</u>	<u>\$ 726,668</u>	<u>\$ (78,875)</u>	<u>\$ -</u>	<u>\$ 7,300,807</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 62,241
Expenditures from County Health Department Fund	5,957
Expenditures from County Highway Fund	61,320
Expenditures from County Bridge Fund	314,490
Expenditures from Nonmajor Funds	568,972
Capital contributions	<u>645,997</u>
	<u><u>\$ 1,658,977</u></u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 99,182
Public health	140,216
Public safety	424,459
Judiciary and court related	69,868
Transportation	196,087
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u><u>\$ 932,309</u></u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2010 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 Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Accounts Receivable</u>
Accounts receivable:						
Public safety complex charge	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Telephone surcharges	-	-	-	-	46,263	46,263
Fees for services provided	-	57,837	5,326	8,007	10,953	82,123
Other	<u>8,871</u>	<u>169,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,891</u>
	<u>\$ 14,871</u>	<u>\$ 226,857</u>	<u>\$ 5,326</u>	<u>\$ 8,007</u>	<u>\$ 57,216</u>	<u>\$ 312,277</u>

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2010:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2009	\$ -
Additions	400,000
Retirements	<u>(400,000)</u>
Balance at November 30, 2010	<u>\$ -</u>

The 2009 tax anticipation warrant was dated March 31, 2010 and was repaid on June 28, 2010, plus interest at 1.87 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, 2010 are as follows:

	<u>November 30, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2010</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 464,500	\$ -	\$ 20,000	\$ 444,500	\$ 21,000
Notes payable	122,094	-	42,080	80,014	43,965
Capital leases	<u>30,246</u>	<u>33,914</u>	<u>32,253</u>	<u>31,907</u>	<u>6,226</u>
Total	<u>\$ 616,840</u>	<u>\$ 33,914</u>	<u>\$ 94,333</u>	<u>\$ 556,421</u>	<u>\$ 71,191</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

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

At November 30, 2010, 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 \$73,223 at November 30, 2010. This lease was repaid in full during the year ended November 30, 2010.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

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

Capital Lease Obligations (Continued)

The County entered into a capitalized lease in February 2010 for copiers. The original amount of the lease was \$33,914. The terms of the lease run from April 1, 2010 to July 31, 2015 and require monthly payments of \$640. The copiers acquired under this lease have been capitalized and had an original cost of \$33,914 and accumulated depreciation of \$2,261 at November 30, 2010.

The annual requirements to amortize debt outstanding at November 30, 2010 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>
2011	\$ 21,000	\$ 27,866	\$ 43,965	\$ 2,909	\$ 6,226	\$ 1,454	\$ 71,191	\$ 32,229
2012	22,500	26,744	36,049	817	6,545	1,135	65,094	28,696
2013	23,500	25,500	-	-	6,879	801	30,379	26,301
2014	24,500	24,160	-	-	7,231	449	31,731	24,609
2015	26,500	22,704	-	-	5,026	95	31,526	22,799
2016-2020	157,500	86,664	-	-	-	-	157,500	86,664
2021-2024	<u>169,000</u>	<u>26,929</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,000</u>	<u>26,929</u>
Total	<u>\$ 444,500</u>	<u>\$ 240,567</u>	<u>\$ 80,014</u>	<u>\$ 3,726</u>	<u>\$ 31,907</u>	<u>\$ 3,934</u>	<u>\$ 556,421</u>	<u>\$ 248,227</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, 2010, using the 2010 assessed value of all taxable property of \$410,165,417, the statutory limit for the County was \$11,792,256, providing a debt margin of \$11,235,835.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2010, the County reflected accrued compensated absences totaling \$252,442; of this amount, \$201,647 is expected to be paid in the next year. Accrued compensated absences activity during 2010 is as follows:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental Activities
Balance, November 30, 2009	\$ 309,802
Amount accumulated	190,105
Amount paid	<u>(247,465)</u>
Balance, November 30, 2010	<u>\$ 252,442</u>
Due within one year	<u>\$ 201,647</u>

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES

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

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

<u>Fund</u>	Expenditures		
	<u>Final Budget</u>	<u>Actual</u>	Excess Actual Over Final Budget
Special Revenue Funds:			
County Health Department Fund	\$ 2,934,909	\$ 3,184,870	\$ 249,961
County Bridge Fund	233,500	393,017	159,517
Airport Operating Fund	123,000	138,346	15,346
Ambulance Service Fund	150,000	278,240	128,240
Animal Control Fund	171,272	173,928	2,656
Tax Sale Automation Fund	3,000	6,647	3,647
Historical Sites Motel Tax Fund	41,400	46,149	4,749

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

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	\$ 31,397
	County Highway	10,217
	County Motor Fuel Tax	4,591
	Nonmajor governmental	7,101
Illinois Municipal Retirement	County Health Department	36,953
	County Highway	4,379
	County Motor Fuel Tax	8,692
County Highway	County Motor Fuel Tax	6,374
Nonmajor Governmental	General	448,806
	Nonmajor governmental	<u>56,626</u>
		<u>\$ 615,136</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, 2010 consisted of the following:

Transfers to the General Fund from:
 Other nonmajor governmental funds \$ 53,000

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 \$ 43,389

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

Transfers to County Bridge Fund from:
 Other nonmajor governmental funds \$ 13,979

The above transfers were made to reimburse expenditures paid in a previous period.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

(c) Continued

Transfers to other nonmajor governmental funds from:	
General Fund	<u>\$ 191,500</u>

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

Transfers to other nonmajor governmental funds from:	
Other nonmajor governmental funds	<u>\$ 15,100</u>

These above transfers were made from the Airport Operating Fund to the Airport Capital Project Fund and from the 911 Emergency System Fund to the Public Safety Complex - Communications Equipment Replacement Fund to subsidize operations.

(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:	
Emergency Management Agency Fund	\$ 29,317
Hotel Operators' Occupation Tax Fund	3,444

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 10 - RISK MANAGEMENT

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

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

In addition, for risk of loss for workers' compensation, the County participates in a public entity risk pool, the Illinois Public Risk Fund, which is a workers' compensation management and insurance program for member counties. The County pays annual premiums on an installment basis for its workers' compensation insurance coverage. The County submits claims to the fund as cases arise. There were no significant reductions in insurance coverage from the prior year and settled claims have not exceeded coverage in any of the last three years. Transfers are made from the Liability Insurance Account to the General Account to provide for the payment of workers' compensation insurance, liability insurance, and unemployment claims. 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 2010 and 2009 were:

	Unemployment Claims	
	2010	2009
Balance, beginning of year	\$ -	\$ -
Claims incurred	19,226	28,572
Claims paid	19,226	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, 2010

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 2009 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 7.20, 26.82, and 16.51 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 the fiscal year ending December 31, 2009, the County's annual pension cost for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans of \$323,902, \$103,525, and \$136,633, 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, 2009	\$ 323,902	100%	\$0
December 31, 2008	327,451	100	0
December 31, 2007	298,537	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, 2009	\$ 103,525	100%	\$0
December 31, 2008	98,923	100	0
December 31, 2007	81,610	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, 2009	\$ 136,633	100%	\$0
December 31, 2008	142,666	100	0
December 31, 2007	127,552	100	0

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 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 10 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 15 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, 2007 was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 85.23, 55.06, and 34.58 percent, respectively, funded. The actuarial accrued liability for benefits was \$13,331,531, \$1,920,884, and \$2,353,628, respectively, and the actuarial value of assets was \$11,362,181, \$1,057,567, and \$813,816, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,969,350, \$863,317, and \$1,539,812, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,498,642, \$385,998, and \$827,579, respectively, and the ratio of the UAAL to the covered payroll was 44, 224, and 186 percent, respectively. In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 - OTHER POSTEMPLOYMENT BENEFITS

The County implemented Governmental Accounting Standards Board Statement (GASB) No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2009. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Implementation of this statement results in disclosure of an asset of \$1,502. Additional disclosures required by this statement are included below.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

a. Plan Description

In addition to providing the pension benefits described in Note 11, the County provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

b. Benefits Provided

The County provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the County's retirement plans. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer.

c. Membership

The County's Retiree Healthcare Program includes two employee groups: deputies and all other eligible employees.

At November 30, 2010, membership consisted of:

Retirees and beneficiaries currently receiving benefits	8
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	71
Active nonvested plan members	<u>56</u>
Total	<u><u>135</u></u>
Participating employers	<u><u>1</u></u>

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010**

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC is the periodic required contribution to fund the postemployment health care benefits of both active and retired employees, calculated in accordance with GASB Statement No. 45. It includes both the value of benefits earned during the year (normal cost) and an amortization of the unfunded actuarial accrued liability. Although there is no requirement to make contributions equal to the ARC, it serves as the starting point for determining the annual OPEB cost.

The County first had an actuarial valuation performed for the plan as of November 30, 2010 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended November 30, 2010 and 2011. The annual OPEB cost is the cost of the postemployment health care benefits each fiscal year. If there is no net OPEB obligation, then the annual OPEB cost is equal to the ARC. However, if there is a net OPEB obligation, the annual OPEB cost reflects adjustment for interest on the net OPEB obligation. The County's annual OPEB cost of \$20,141 was equal to the ARC for the fiscal year 2010, as the transition liability was set at zero as of December 1, 2009. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended November 30, 2010 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
November 30, 2010	\$ 20,141	\$ 21,643	107.5%	\$ (1,502)

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

The net OPEB obligation as of November 30, 2010 (most recent information available), was calculated as follows:

Annual required contribution	\$ 20,141
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	20,141
 Contributions made	 21,643
Increase (decrease) in net OPEB obligation	(1,502)
 Net OPEB obligation (asset), beginning of year	 -
 Net OPEB obligation (asset), end of year	 <u>\$ (1,502)</u>

The net OPEB obligation is the difference between the annual OPEB cost and the County's contributions to the plan since the implementation date.

Funded Status and Funding Progress. The funded status of the plan as of November 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 284,534
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	284,534
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, typically presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits. In the current year, only one year is reflected as this is the first year of implementation.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The unfunded actuarial accrued liability is amortized as a level percentage of pay, open over thirty years, resulting in an amortization of \$10,003 for the twelve month period.

In the November 30, 2009 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of November 30, 2009 is 5.00 percent. The discount rate is determined by the plan sponsor based on the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits.

Trend Rate for Health Claims. The trend rate for health claims is 8.00 percent initial and 6.00 percent ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

Actuarial Cost Method. The method used to calculate normal cost and actuarial accrued liability is the entry age cost method.

There is no actuarial value of assets as the County has not advance funded its obligation.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

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:	
2011	\$ 31,097
2012	20,283
2013	7,259
2014	3,465
2015	<u>540</u>
Total	<u>\$ 62,644</u>

The expense recognized under these agreements during 2010 was \$34,731.

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 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
Year Ended November 30, 2010

(Unaudited)

	General Fund			Variance from Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Property tax and payments in lieu of taxes	\$ 982,237	\$ 982,237	\$ 978,823	\$ (3,414)
Income and replacement tax	1,115,000	1,115,000	994,750	(120,250)
Sales taxes	1,615,000	1,615,000	1,677,092	62,092
Inheritance taxes and other taxes	15,000	15,000	20,556	5,556
Other intergovernmental revenues	752,083	752,083	623,672	(128,411)
Federal and state operating grants	6,000	18,885	65,792	46,907
Fines, fees, forfeitures, and licenses	1,058,630	1,058,630	1,207,229	148,599
Charges for services	53,553	53,553	22,832	(30,721)
Interest and investment income	20,000	20,000	2,379	(17,621)
Miscellaneous revenue	2,001	2,001	44,464	42,463
Total revenues	<u>5,619,504</u>	<u>5,632,389</u>	<u>5,637,589</u>	<u>5,200</u>
EXPENDITURES				
Current:				
General government	2,072,267	2,085,152	1,738,852	346,300
County development	290,861	290,861	209,160	81,701
Public safety	2,073,290	2,073,290	1,973,211	100,079
Judiciary and court related	1,780,936	1,796,363	1,774,344	22,019
Capital outlay	-	-	62,241	(62,241)
Debt service:				
Principal retired	20,000	20,000	52,253	(32,253)
Interest and charges	28,898	28,898	32,630	(3,732)
Total expenditures	<u>6,266,252</u>	<u>6,294,564</u>	<u>5,842,691</u>	<u>451,873</u>
Excess (deficiency) of revenues over expenditures	<u>(646,748)</u>	<u>(662,175)</u>	<u>(205,102)</u>	<u>457,073</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	53,000	53,000	53,000	-
Transfers out	(187,500)	(187,500)	(191,500)	(4,000)
Proceeds from capital lease	-	-	33,914	33,914
Total other financing sources (uses)	<u>(134,500)</u>	<u>(134,500)</u>	<u>(104,586)</u>	<u>29,914</u>
CHANGE IN FUND BALANCES	<u>\$ (781,248)</u>	<u>\$ (796,675)</u>	<u>(309,688)</u>	<u>\$ 486,987</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>1,003,622</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 693,934</u>	

LOGAN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2010

(Unaudited)

	<u>County Health Department Fund</u>		
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance from Budget Positive (Negative)</u>
REVENUES			
Property tax and payments in lieu of taxes	\$ 371,870	\$ 370,359	\$ (1,511)
Income and replacement tax	-	-	-
Federal and state operating grants	1,488,885	1,603,881	114,996
Charges for services	987,000	1,173,848	186,848
Interest and investment income	5,000	3,981	(1,019)
Miscellaneous revenue	<u>39,120</u>	<u>46,109</u>	<u>6,989</u>
Total revenues	<u>2,891,875</u>	<u>3,198,178</u>	<u>306,303</u>
EXPENDITURES			
Current:			
Public health	2,888,034	3,132,038	(244,004)
Transportation	-	-	-
Retirement system	-	-	-
Capital outlay	-	5,957	(5,957)
Debt service:			
Principal retired	41,953	42,080	(127)
Interest and charges	<u>4,922</u>	<u>4,795</u>	<u>127</u>
Total expenditures	<u>2,934,909</u>	<u>3,184,870</u>	<u>(249,961)</u>
Excess (deficiency) of revenues over expenditures	<u>(43,034)</u>	<u>13,308</u>	<u>56,342</u>
OTHER FINANCIAL SOURCES (USES)			
Transfers in	43,398	43,389	(9)
Transfers out	<u>(230,938)</u>	<u>-</u>	<u>230,938</u>
Total other financing sources (uses)	<u>(187,540)</u>	<u>43,389</u>	<u>230,929</u>
CHANGE IN FUND BALANCES	<u>\$ (230,574)</u>	56,697	<u>\$ 287,271</u>
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR		<u>1,288,626</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 1,345,323</u>	

<u>Illinois Municipal Retirement Fund</u>			<u>County Highway Fund</u>			<u>County Bridge 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>
\$ 812,500	\$ 811,946	\$ (554)	\$ 380,145	\$ 378,523	\$ (1,622)	\$ 100,500	\$ 99,865	\$ (635)
-	80,243	80,243	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	40,000	30,489	(9,511)	-	8,007	8,007
-	-	-	5,000	936	(4,064)	20,000	11,304	(8,696)
-	2,001	2,001	430,000	336,571	(93,429)	-	-	-
<u>812,500</u>	<u>894,190</u>	<u>81,690</u>	<u>855,145</u>	<u>746,519</u>	<u>(108,626)</u>	<u>120,500</u>	<u>119,176</u>	<u>(1,324)</u>
-	-	-	-	-	-	-	-	-
-	-	-	890,092	763,359	126,733	233,500	78,527	154,973
1,084,365	677,613	406,752	-	-	-	-	-	-
-	-	-	-	61,320	(61,320)	-	314,490	(314,490)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,084,365</u>	<u>677,613</u>	<u>406,752</u>	<u>890,092</u>	<u>824,679</u>	<u>65,413</u>	<u>233,500</u>	<u>393,017</u>	<u>(159,517)</u>
<u>(271,865)</u>	<u>216,577</u>	<u>488,442</u>	<u>(34,947)</u>	<u>(78,160)</u>	<u>(43,213)</u>	<u>(113,000)</u>	<u>(273,841)</u>	<u>158,193</u>
328,757	-	(328,757)	-	-	-	-	13,979	13,979
-	-	-	(62,500)	-	62,500	-	-	-
<u>328,757</u>	<u>-</u>	<u>(328,757)</u>	<u>(62,500)</u>	<u>-</u>	<u>62,500</u>	<u>-</u>	<u>13,979</u>	<u>13,979</u>
<u>\$ 56,892</u>	216,577	<u>\$ 159,685</u>	<u>\$ (97,447)</u>	(78,160)	<u>\$ 19,287</u>	<u>\$ (113,000)</u>	(259,862)	<u>\$ (146,862)</u>
	<u>(113,720)</u>			<u>501,791</u>			<u>898,823</u>	
	<u>\$ 102,857</u>			<u>\$ 423,631</u>			<u>\$ 638,961</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2010**

(Unaudited)

Trend information for the three years ended December 31, 2009 is as follows:

REGULAR

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ 11,362,181	\$ 13,331,531	\$ 1,969,350	85.23%	\$ 4,498,642	43.78%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$11,036,408. On a market basis, the funded ratio would be 82.78%.

ELECTED COUNTY OFFICIALS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ 1,057,567	\$ 1,920,884	\$ 863,317	55.06%	\$ 385,998	223.66%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$1,036,510. On a market basis, the funded ratio would be 53.96%.

SHERIFF'S LAW ENFORCEMENT PERSONNEL

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
12/31/09	\$ 813,816	\$ 2,353,628	\$ 1,539,812	34.58%	\$ 827,579	186.06%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$708,055. On a market value basis, the funded ratio would be 30.08%.

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS
November 30, 2010**

(Unaudited)

Trend information for the year ended November 30, 2010 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
11/30/10	\$ -	\$ 284,534	\$ 284,534	0.00%	N/A	N/A

Information for years prior to 11/30/10 is not available as the County implemented Governmental Accounting Standards Board Statement No. 45 for the fiscal year 2010.

LOGAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2010

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

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:

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, 2010
(With Comparative Total for November 30, 2009)**

	<u>General Account</u>	<u>Liability Insurance Account</u>	<u>Total</u>	
			<u>2010</u>	<u>2009</u>
ASSETS				
Cash and cash equivalents	\$ 2,538	\$ -	\$ 2,538	\$ 147,295
Certificates of deposit, at cost	294,358	-	294,358	294,358
Receivables:				
Sales tax	296,455	-	296,455	265,782
Income and replacement taxes	345,991	-	345,991	205,985
Property taxes	978,609	170,000	1,148,609	980,237
Grants	1,027	-	1,027	19,210
State salary reimbursements	147,860	-	147,860	98,069
Inheritance tax	-	-	-	10,033
Accounts	14,871	-	14,871	17,418
Prepaid items	143,700	-	143,700	91,714
Due from other funds	<u>53,306</u>	<u>-</u>	<u>53,306</u>	<u>26,539</u>
TOTAL ASSETS	<u>\$ 2,278,715</u>	<u>\$ 170,000</u>	<u>\$ 2,448,715</u>	<u>\$ 2,156,640</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 152,216	\$ 5,150	\$ 157,366	\$ 113,183
Due to other funds	413,676	35,130	448,806	59,598
Unearned revenue - property taxes	<u>978,609</u>	<u>170,000</u>	<u>1,148,609</u>	<u>980,237</u>
Total liabilities	<u>1,544,501</u>	<u>210,280</u>	<u>1,754,781</u>	<u>1,153,018</u>
Fund balances (deficit):				
Fund balance, reserved:				
Reserved for prepaid items	143,700	-	143,700	91,714
Fund balance, unreserved	<u>590,514</u>	<u>(40,280)</u>	<u>550,234</u>	<u>911,908</u>
Total fund balances (deficit)	<u>734,214</u>	<u>(40,280)</u>	<u>693,934</u>	<u>1,003,622</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,278,715</u>	<u>\$ 170,000</u>	<u>\$ 2,448,715</u>	<u>\$ 2,156,640</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2010
(With Comparative Total for the Year Ended November 30, 2009)

	<u>General Account</u>	<u>Liability Insurance Account</u>	<u>Total</u>	
			<u>2010</u>	<u>2009</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 808,932	\$ 169,891	\$ 978,823	\$ 1,009,948
Income taxes	994,750	-	994,750	1,134,310
Sales taxes	1,677,092	-	1,677,092	1,627,467
Other taxes	20,556	-	20,556	18,167
Other intergovernmental revenues	623,672	-	623,672	518,884
Federal and state operating and capital grants	65,792	-	65,792	30,465
Fines, fees, forfeitures, and licenses	1,207,229	-	1,207,229	1,217,668
Charges for services	22,832	-	22,832	35,695
Interest and investment income	2,379	-	2,379	12,974
Miscellaneous revenue	9,371	35,093	44,464	116,994
Total revenues	<u>5,432,605</u>	<u>204,984</u>	<u>5,637,589</u>	<u>5,722,572</u>
EXPENDITURES				
Current:				
General government	1,697,750	41,102	1,738,852	1,730,259
County development	209,160	-	209,160	214,693
Public safety	1,973,211	-	1,973,211	1,984,442
Judiciary and court related	1,774,344	-	1,774,344	1,736,256
Capital outlay	62,241	-	62,241	103,451
Debt service:				
Principal	52,253	-	52,253	101,349
Interest	32,630	-	32,630	40,223
Total expenditures	<u>5,801,589</u>	<u>41,102</u>	<u>5,842,691</u>	<u>5,910,673</u>
Excess (deficiency) of revenues over expenditures	<u>(368,984)</u>	<u>163,882</u>	<u>(205,102)</u>	<u>(188,101)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	53,000	-	53,000	52,000
Transfers out	(191,500)	-	(191,500)	(157,000)
Transfers from (to) other subfunds	208,466	(208,466)	-	-
Proceeds from capital lease	33,914	-	33,914	-
Total other financing sources (uses)	<u>103,880</u>	<u>(208,466)</u>	<u>(104,586)</u>	<u>(105,000)</u>
CHANGE IN FUND BALANCES	(265,104)	(44,584)	(309,688)	(293,101)
FUND BALANCE AT BEGINNING OF YEAR	<u>999,318</u>	<u>4,304</u>	<u>1,003,622</u>	<u>1,296,723</u>
FUND BALANCE AT END OF YEAR	<u>\$ 734,214</u>	<u>\$ (40,280)</u>	<u>\$ 693,934</u>	<u>\$ 1,003,622</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>		<u>Actual</u>	<u>2009 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 810,237	\$ 810,237	\$ 807,973	\$ 839,529
Mobile home privilege and other taxes	2,000	2,000	959	525
Total property taxes and payments in lieu of taxes	<u>812,237</u>	<u>812,237</u>	<u>808,932</u>	<u>840,054</u>
Income taxes:				
Replacement tax	325,000	325,000	238,815	349,358
Income tax	790,000	790,000	755,935	784,952
Total income taxes	<u>1,115,000</u>	<u>1,115,000</u>	<u>994,750</u>	<u>1,134,310</u>
Sales taxes:				
Sales tax 1%	160,000	160,000	107,830	137,498
Sales tax 1/4%	490,000	490,000	539,841	504,737
Use tax	130,000	130,000	123,597	121,579
Public safety tax	835,000	835,000	905,824	863,653
Total sales taxes	<u>1,615,000</u>	<u>1,615,000</u>	<u>1,677,092</u>	<u>1,627,467</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>20,556</u>	<u>18,167</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	154,386	154,386	148,949	150,777
Salary reimbursement probations officers	110,919	110,919	193,552	79,316
Salary reimbursement Supervisor of Assessments	15,000	15,000	11,769	19,750
Salary reimbursement child support	14,000	14,000	-	12,200
Salary reimbursement State's Attorney Drug Fund	10,000	10,000	-	-
Salary reimbursement 911/ESDA	56,873	56,873	-	-
Workforce incentive salary reimbursement	95,036	95,036	102,635	98,615
Waste management salary reimbursement	33,000	33,000	31,217	31,217
Victim Witness Program	5,000	5,000	18,417	16,000
Regional planning salary reimbursement	41,282	41,282	23,916	38,721
Autopsy reimbursements	-	-	3,153	-
Public Defender	51,462	51,462	68,799	29,573
Probation fees	90,000	90,000	-	-
Election reimbursement	10,125	10,125	10,662	32,229
Workmen's compensation reimbursement	65,000	65,000	-	-
Stipend reimbursement	-	-	10,603	10,486
Total other intergovernmental revenues	<u>752,083</u>	<u>752,083</u>	<u>623,672</u>	<u>518,884</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	2010		Actual	2009 Actual
	Original Budget	Final Budget		
REVENUES (CONTINUED)				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 12,318	\$ 12,327
Coroner Grant	-	-	20	4,313
ESDA Grant	-	-	-	225
Sheriff's Grant	-	-	5,600	6,700
Probation Grant	-	-	31,354	-
Election Grants	-	12,885	16,500	6,900
Total Federal and state operating grants	<u>6,000</u>	<u>18,885</u>	<u>65,792</u>	<u>30,465</u>
Fines, fees, forfeitures, and licenses:				
Fines	300,000	300,000	328,190	324,469
Circuit Clerk special	260,000	260,000	288,019	297,567
Zoning/building permits	5,000	5,000	24,110	9,315
Drug fines	7,500	7,500	4,716	6,467
Circuit Clerk fees	150,000	150,000	171,103	166,644
County Clerk fees	150,000	150,000	168,436	183,063
Sheriff fees	80,000	80,000	101,621	112,652
States Attorney fees	20,000	20,000	23,942	23,141
Coroner fees	750	750	706	754
Treasurer and Assessor's fees	4,000	4,000	4,334	6,409
Franchise fees	11,000	11,000	18,768	17,400
Liquor licenses	3,930	3,930	4,580	3,930
Public Defender fees	3,000	3,000	4,254	3,727
County Collector fees and costs	60,000	60,000	60,975	58,630
Gaming fees	3,450	3,450	3,475	3,500
Total fines, fees, forfeitures, and licenses	<u>1,058,630</u>	<u>1,058,630</u>	<u>1,207,229</u>	<u>1,217,668</u>
Charges for services:				
New complex lease	26,753	26,753	14,632	28,495
Township Assessor reimbursement	10,000	10,000	7,000	6,000
Public Safety Complex	4,800	4,800	-	-
Administration fee	2,400	2,400	1,200	1,200
ETSB communications room rent	9,600	9,600	-	-
Total charges for services	<u>53,553</u>	<u>53,553</u>	<u>22,832</u>	<u>35,695</u>
Interest and investment income	<u>20,000</u>	<u>20,000</u>	<u>2,379</u>	<u>12,974</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 8,871	\$ 22,312
Scully Trust	500	500	500	500
Wind farm fees	<u>1</u>	<u>1</u>	<u>-</u>	<u>72,555</u>
Total miscellaneous revenue	<u>2,001</u>	<u>2,001</u>	<u>9,371</u>	<u>95,367</u>
Total revenues	<u>5,449,504</u>	<u>5,462,389</u>	<u>5,432,605</u>	<u>5,531,051</u>
EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	47,533	47,533	50,000	48,000
Salary of deputies	86,762	86,762	81,908	76,616
Salary extra help	14,260	14,260	14,639	16,788
Group insurance	18,823	18,823	19,817	20,156
Postage	9,031	9,031	9,939	10,372
Publication of notices	1,711	1,711	1,863	2,409
Office supplies and printing	8,556	8,556	10,004	9,858
Maintenance contracts	2,377	2,377	2,469	2,030
Dues, subscriptions, meetings	951	951	3,508	695
Office equipment	<u>1,901</u>	<u>1,901</u>	<u>127</u>	<u>286</u>
Total County Treasurer	<u>191,905</u>	<u>191,905</u>	<u>194,274</u>	<u>187,210</u>
County Clerk:				
Salary of County Clerk	47,535	47,626	50,000	48,000
Salaries of deputies	145,220	156,927	151,304	146,535
Extra help	5,704	5,715	5,524	5,492
Group insurance	32,942	33,005	32,086	30,976
Postage	3,993	4,001	-	3,497
Computerization of records	3,803	3,810	1,125	1,438
Office supplies	6,180	6,191	3,996	5,938
Dues, subscriptions, meetings	1,046	1,048	1,015	965
Printing and legal notices	1,426	1,429	1,419	1,066
Office equipment and contracts	<u>7,130</u>	<u>7,144</u>	<u>3,622</u>	<u>4,568</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	2010			2009 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	\$ 665	\$ 667	\$ 156	\$ 559
Tax extension - PTELL Software	4,754	4,763	-	17,474
Document storage costs	<u>38,028</u>	<u>38,101</u>	<u>13,099</u>	<u>30,855</u>
Total County Clerk	<u>298,426</u>	<u>310,426</u>	<u>263,346</u>	<u>297,363</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	32,802	32,802	34,528	30,655
Group insurance	5,220	5,220	-	-
Telephone	28,500	28,500	21,304	28,924
Small tools and equipment	475	475	87	545
Maintenance contracts	4,560	4,560	7,712	5,875
Scully expenditures	<u>475</u>	<u>475</u>	<u>569</u>	<u>166</u>
Total Courthouse buildings and grounds	<u>72,032</u>	<u>72,032</u>	<u>64,200</u>	<u>66,165</u>
Supervisor of Assessments:				
Salary of Supervisor	38,693	38,693	40,700	39,500
Salaries of clerks	96,719	96,719	84,425	82,864
Extra help	4,753	4,753	6,387	3,611
Group insurance	23,530	23,530	19,933	19,240
Postage	4,278	4,278	1,588	2,325
Printing and legal publications	7,130	7,130	5,832	4,849
Office supplies	2,377	2,377	2,428	2,004
Dues, subscriptions, and meetings	1,901	1,901	1,090	1,316
Office equipment	2,852	2,852	-	371
Travel	3,803	3,803	3,233	2,339
Appraisal software	<u>19,014</u>	<u>19,014</u>	<u>27,785</u>	<u>22,346</u>
Total Supervisor of Assessments	<u>205,050</u>	<u>205,050</u>	<u>193,401</u>	<u>180,765</u>
County Board:				
County Board per diem	40,000	40,000	39,302	36,580
Salary County Board secretary	31,635	31,635	31,635	30,784
County Board part-time help	2,000	2,000	1,750	1,810
Group insurance County Board	34,000	34,000	35,713	37,335
County Board supplies	9,500	9,500	15,259	11,150
Dues, subscriptions, meetings	3,000	3,000	-	-
Coordinator, zoning officer, and zoning expense	<u>45,900</u>	<u>45,900</u>	<u>36,659</u>	<u>36,072</u>
Total County Board	<u>166,035</u>	<u>166,035</u>	<u>160,318</u>	<u>153,731</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES (CONTINUED)				
General government (continued):				
County Offices:				
Major repairs	\$ 28,500	\$ 28,500	\$ 10,434	\$ 14,320
Supplies	7,600	7,600	8,117	6,592
Utilities	61,750	61,750	43,927	62,727
Courthouse and park maintenance	9,500	9,500	24,293	21,844
Shelves and files	2,375	2,375	280	143
Courthouse roofing	9,500	9,500	42	47
Repair of park lighting	2,850	2,850	-	-
Contractual cleaning service	9,500	9,500	4,409	5,946
Courthouse equipment/building pool	95,000	95,000	-	-
Park improvements	11,400	11,400	-	223
Sidewalk and curb repairs	4,750	4,750	11,791	463
Elevator	23,750	23,750	-	-
Repairs to courthouse stone	6,650	6,650	-	-
Energy management system	950	950	-	-
Weldon Frantz Memorial	1,995	1,995	-	-
Miscellaneous repairs/restrooms	4,750	4,750	-	-
Total County Offices	<u>280,820</u>	<u>280,820</u>	<u>103,293</u>	<u>112,305</u>
Elections:				
Election judges	65,625	53,625	54,212	35,921
Election supplies	93,000	105,885	111,431	89,257
Advertising	8,000	8,000	8,000	7,326
Training	3,000	3,000	2,997	3,500
Postage	8,500	8,500	7,681	8,714
Maintenance of equipment	7,000	7,000	6,855	-
Education, training, and support	15,000	15,000	14,841	7,224
Total Elections	<u>200,125</u>	<u>201,010</u>	<u>206,017</u>	<u>151,942</u>
Other:				
Salary Board of Review	11,800	11,800	10,800	10,800
Group Insurance	12,810	12,810	-	-
Insurance and bonds	275,000	275,000	208,466	246,106
Professional and audit fees	120,000	120,000	125,419	152,274
Data processing	159,000	159,000	53,313	53,996
Administrative services	7,500	7,500	8,139	10,318
Group health insurance	10,000	10,000	30,356	15,108
Miscellaneous	5,000	5,000	3,541	4,583
Stipend for county officials	-	-	10,603	10,687
Education Service Region	56,764	56,764	62,264	62,965
Total other	<u>657,874</u>	<u>657,874</u>	<u>512,901</u>	<u>566,837</u>
Total general government	<u>2,072,267</u>	<u>2,085,152</u>	<u>1,697,750</u>	<u>1,716,318</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	2010		Actual	2009 Actual
	<u>Original Budget</u>	<u>Final Budget</u>		
EXPENDITURES (CONTINUED)				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 8,083	\$ 8,083	\$ -	\$ -
Regional Planning Commission (EZ)	15,000	15,000	10,000	10,000
Waste management	28,872	28,872	28,872	26,466
JTPA salary	85,649	85,649	92,248	88,630
Waste management salary expenditure	33,000	33,000	31,000	31,000
One half ESDA salary	56,873	56,873	-	-
Regional Planning Director	32,384	32,384	17,040	28,597
Total Aid to County Programs	<u>259,861</u>	<u>259,861</u>	<u>179,160</u>	<u>184,693</u>
Community Development:				
Area economic development	25,000	25,000	25,000	30,000
CEDS	5,000	5,000	5,000	-
Postage and fees	500	500	-	-
Travel and conferences	500	500	-	-
Total Community Development	<u>31,000</u>	<u>31,000</u>	<u>30,000</u>	<u>30,000</u>
Total County development	<u>290,861</u>	<u>290,861</u>	<u>209,160</u>	<u>214,693</u>
Public safety:				
County Coroner:				
Salary of Coroner	21,993	21,993	23,150	22,350
Deputy salary	12,350	12,350	12,290	12,910
Coroner's secretary	1,900	1,900	1,800	1,800
Supplies	1,140	1,140	746	921
Mileage	3,325	3,325	1,997	2,167
Rental allowance	2,090	2,090	2,310	2,257
Group insurance	4,703	4,703	5,021	4,864
Training and education	2,850	2,850	2,634	1,748
Radio equipment and repair	1,425	1,425	1,177	1,805
Telephone	1,425	1,425	1,453	1,451
Total County Coroner	<u>53,200</u>	<u>53,200</u>	<u>52,578</u>	<u>52,273</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			<u>2009</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	\$ 58,828	\$ 58,828	\$ 60,995	\$ 58,995
Salary deputies	752,902	752,902	790,389	812,443
Salary correctional officers	208,684	208,684	179,835	188,879
Salary secretarial	70,095	70,095	72,677	70,560
Salary janitorial	36,807	36,807	38,163	37,052
Salary cooks	21,881	21,881	22,687	21,857
Salary part-time cooks	6,269	6,269	4,650	2,585
Deputy's overtime	50,635	50,635	50,527	44,846
Group insurance	154,268	154,268	140,737	146,608
Postage and printing	1,929	1,929	1,182	914
Office supplies	3,858	3,858	4,918	7,116
Maintenance contracts	31,346	31,346	25,790	21,767
Dues, subscriptions, meetings	2,411	2,411	2,074	3,014
Office equipment	1,929	1,929	2,305	2,245
Travel	7,234	7,234	1,785	6,478
Schools and training	5,787	5,787	3,712	5,578
Radio repair	4,822	4,822	1,383	15,461
Auto repair and maintenance	28,934	28,934	22,401	27,882
Gas and oil	96,448	96,448	58,859	48,295
Tools and maintenance supplies	9,645	9,645	12,471	12,708
Auxiliary police	1,447	1,447	696	872
Contractual services	46,295	46,295	20,073	-
Crime prevention program	723	723	325	370
Purchase of radios	9,645	9,645	3,869	19,371
Law enforcement equipment	4,822	4,822	12,003	14,669
Uniforms	14,467	14,467	22,782	13,963
Feeding prisoners	53,046	53,046	48,041	55,389
Prisoner medical	40,990	40,990	39,157	32,255
Total County Sheriff	<u>1,726,150</u>	<u>1,726,150</u>	<u>1,644,486</u>	<u>1,672,172</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	148,440	148,440	176,722	144,242
Public Safety Complex:				
Maintenance contracts	5,000	5,000	4,142	-
Utilities	85,000	85,000	66,822	75,254
Repairs and maintenance	55,000	55,000	28,156	40,817
Miscellaneous	500	500	305	(316)
Total Public Safety Complex	<u>145,500</u>	<u>145,500</u>	<u>99,425</u>	<u>115,755</u>
Total public safety	<u>2,073,290</u>	<u>2,073,290</u>	<u>1,973,211</u>	<u>1,984,442</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	2010			2009 Actual
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	\$ 47,553	\$ 47,553	\$ 50,000	\$ 46,000
Salary deputies	340,627	340,627	312,736	340,018
Salary extra help	4,755	4,755	4,753	8,744
Group insurance	42,369	42,369	40,988	42,771
Postage	8,084	8,084	8,095	7,779
Rental and service contracts	7,608	7,608	7,642	6,437
Office supplies	12,839	12,839	13,137	9,909
Dues, subscriptions, meetings	2,615	2,615	1,011	1,568
Office equipment	2,663	2,663	2,092	1,780
Child support system	-	-	10,072	8,738
Training and education	951	951	348	355
Travel	951	951	872	884
Total Circuit Clerk	<u>471,016</u>	<u>471,016</u>	<u>451,746</u>	<u>474,983</u>
States Attorney:				
Salary States Attorney	164,392	164,392	166,508	166,508
Salary of assistants	147,288	147,288	119,979	154,500
Salary secretarial	80,257	80,257	89,080	85,300
Salary Victim Witness	20,905	20,905	29,050	22,500
Group insurance	20,905	20,905	34,133	33,650
Postage and supplies	8,552	8,552	8,481	7,337
Rental and service contracts	4,276	4,276	1,893	4,932
Subpoenas and court costs	950	950	115	521
Office expenditure	3,326	3,326	2,622	3,064
Dues, subscriptions, meetings	7,602	7,602	11,140	9,165
Computer software	4,751	4,751	-	5,645
Trial costs and witness fees	4,751	4,751	8,468	7,898
Equipment and maintenance contracts	2,376	2,376	7,202	4,822
Purchase of equipment	-	-	-	911
Appellate Prosecutor Service	11,403	11,403	11,000	11,000
Total States Attorney	<u>481,735</u>	<u>481,735</u>	<u>489,671</u>	<u>517,753</u>
Adult and juvenile probation:				
Salary chief probation officer	48,699	51,197	44,826	44,026
Salary adult probation officer	32,756	34,436	30,392	16,945
Salary adult probation officer 2	35,658	37,487	37,487	36,395
Adult probation officer 3	33,705	35,434	38,220	49,726
Salary juvenile probation officer	37,981	39,929	39,929	38,766

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	2010			2009 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Adult and juvenile probation (continued):				
Salary secretarial	\$ 21,554	\$ 22,660	\$ 22,660	\$ 22,000
Group insurance	28,251	29,700	24,033	26,736
Office supplies	4,756	5,000	2,909	4,287
Postage	1,427	1,500	998	1,157
Conferences	1,902	2,000	725	676
Office equipment	4,756	5,000	4,168	4,712
Federal grant expenses	-	-	31,348	-
Travel	2,854	3,000	1,168	941
Total adult and juvenile probation	<u>254,298</u>	<u>267,343</u>	<u>278,863</u>	<u>246,367</u>
Public Defender:				
Salary Public Defender	76,421	76,427	77,193	76,872
Second assistant public defender	29,428	30,312	-	27,248
Salary of assistant	30,311	31,222	86,535	30,617
Salary secretarial	18,912	19,481	21,316	20,695
Group insurance	4,901	4,901	14,274	4,901
Postage and supplies	13,365	13,366	14,625	14,625
Books and transcripts	1,782	1,782	1,950	1,950
Dues	4,713	4,714	2,888	3,878
Contractual (3rd Assistant)	17,325	17,326	6,648	7,409
Guardian Ad Litem fees	89,100	89,107	70,473	-
Professional services	14,850	14,851	4,780	9,103
Total Public Defender	<u>301,108</u>	<u>303,490</u>	<u>300,682</u>	<u>197,298</u>
Associate Judge:				
Salary of secretary	26,454	26,454	28,355	27,005
Group insurance	476	476	386	386
Postage and supplies	1,427	1,427	1,163	1,666
Legal publications	476	476	704	1,548
Dues, subscriptions, meetings	713	713	520	635
Court appointed attorneys	4,755	4,755	-	-
Part-time help	1,598	1,598	220	895
Total Associate Judge	<u>35,898</u>	<u>35,898</u>	<u>31,348</u>	<u>32,135</u>
Circuit Judge:				
Salary secretary	27,761	27,761	29,212	28,361
Fees for bailiffs	11,879	11,879	8,350	9,775
Group insurance	4,704	4,704	5,021	4,864
Postage	238	238	176	86
Office supplies	1,901	1,901	1,929	1,885
Legal publications	3,326	3,326	5,304	3,604

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Circuit Judge (continued):				
Dues, subscriptions, meetings	\$ 380	\$ 380	\$ 140	\$ 395
Office equipment	1,330	1,330	75	-
Professional associations	570	570	520	295
Jury fees	22,808	22,808	11,090	6,409
Jury meals	3,326	3,326	2,063	1,737
Witness fees	475	475	-	-
Part-time help	1,140	1,140	425	-
Attorney fees indigent defendants	45,615	45,615	3,375	2,838
Visiting judge	2,851	2,851	2,150	2,125
Total Circuit Judge	<u>128,304</u>	<u>128,304</u>	<u>69,830</u>	<u>62,374</u>
Jury Commission:				
Salary Jury Commission Clerk	13,702	13,702	13,702	13,303
Salary Commissioners	900	900	900	900
Postage	4,500	4,500	2,575	2,124
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	240	1,024
Equipment	600	600	-	-
Total Jury Commission	<u>21,377</u>	<u>21,377</u>	<u>17,417</u>	<u>17,351</u>
Juvenile Support and Welfare:				
Guardian Ad Litem fees	-	-	9,205	102,919
Care of minors	55,000	55,000	77,189	45,221
Total Juvenile Support and Welfare	<u>55,000</u>	<u>55,000</u>	<u>86,394</u>	<u>148,140</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	1,151	1,150
Legal notices	-	-	2,670	1,248
Paternity tests and HIV testing	500	500	40	-
Autopsy charges	25,000	25,000	43,473	36,434
Court Reporter - inquests	-	-	94	381
Count Language Translator	2,000	2,000	965	642
Total other judicial expenditures	<u>32,200</u>	<u>32,200</u>	<u>48,393</u>	<u>39,855</u>
Total judiciary and court related	<u>1,780,936</u>	<u>1,796,363</u>	<u>1,774,344</u>	<u>1,736,256</u>
Capital outlay	-	-	62,241	103,451

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>Original Budget</u>	<u>2010 Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
EXPENDITURES (CONTINUED)				
Debt service:				
Principal payments	\$ 20,000	\$ 20,000	\$ 52,253	\$ 101,349
Interest payments	28,898	28,898	32,630	40,223
Total debt service	<u>48,898</u>	<u>48,898</u>	<u>84,883</u>	<u>141,572</u>
Total expenditures	<u>6,266,252</u>	<u>6,294,564</u>	<u>5,801,589</u>	<u>5,896,732</u>
Excess (deficiency) of revenues over expenditures	<u>(816,748)</u>	<u>(832,175)</u>	<u>(368,984)</u>	<u>(365,681)</u>
OTHER FINANCING SOURCES (USES)				
Transfers:				
Liability Insurance Fund	275,000	275,000	208,466	309,375
Court Automation Fund	6,000	6,000	6,000	6,000
County Farm Fund	30,000	30,000	30,000	30,000
County Clerk's Document Storage System Fund	17,000	17,000	17,000	16,000
Proceeds from capital lease	-	-	33,914	-
Emergency Management Agency Fund	(130,000)	(130,000)	(130,000)	(120,000)
Public Safety Complex Communications				
Equipment Replacement Fund	(9,000)	(9,000)	(9,000)	(9,000)
Animal Control Fund	(42,500)	(42,500)	(42,500)	(12,000)
Court Security Fund	(4,000)	(4,000)	(4,000)	(16,000)
Drug Investigation	(2,000)	(2,000)	(6,000)	-
Total other financing sources	<u>140,500</u>	<u>140,500</u>	<u>103,880</u>	<u>204,375</u>
CHANGE IN FUND BALANCE	<u>\$ (676,248)</u>	<u>\$ (691,675)</u>	(265,104)	(161,306)
FUND BALANCE AT BEGINNING OF YEAR			<u>999,318</u>	<u>1,160,624</u>
FUND BALANCE AT END OF YEAR			<u>\$ 734,214</u>	<u>\$ 999,318</u>

**LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,538	\$ 169,281
Mobile home privilege tax and other taxes	-	-	353	613
	<u>170,000</u>	<u>170,000</u>	<u>169,891</u>	<u>169,894</u>
Miscellaneous revenue	-	-	35,093	21,627
	<u>-</u>	<u>-</u>	<u>35,093</u>	<u>21,627</u>
Total revenues	170,000	170,000	204,984	191,521
EXPENDITURES				
General government	-	-	41,102	13,941
	<u>-</u>	<u>-</u>	<u>41,102</u>	<u>13,941</u>
Excess of revenues over expenditures	170,000	170,000	163,882	177,580
OTHER FINANCING USES				
Transfers out	(275,000)	(275,000)	(208,466)	(309,375)
	<u>(275,000)</u>	<u>(275,000)</u>	<u>(208,466)</u>	<u>(309,375)</u>
CHANGE IN FUND BALANCE	<u>\$ (105,000)</u>	<u>\$ (105,000)</u>	(44,584)	(131,795)
FUND BALANCE AT BEGINNING OF YEAR			<u>4,304</u>	<u>136,099</u>
FUND BALANCE AT END OF YEAR			<u>\$ (40,280)</u>	<u>\$ 4,304</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes	\$ 371,870	\$ 371,870	\$ 370,359	\$ 349,003
Federal and state operating grants:				
Basic Health Grant	63,201	63,201	63,201	62,095
IBCC Program	455,480	455,480	400,918	465,587
Vision and Hearing Grants	5,500	5,500	406	3,129
WIC Program	281,700	281,700	413,093	438,564
Family Case Management	98,823	98,823	97,052	98,823
Healthworks of Illinois	122,325	122,325	147,426	116,536
Medicaid Match	50,000	50,000	57,932	64,553
Reality Grant	-	-	14,675	-
Vaccine allowance and grant	156,000	156,000	218,307	192,560
Tobacco-Free Communities	38,000	38,000	19,616	37,075
Emergency Preparedness Grants	44,424	44,424	91,833	87,347
Teen Parent Services Grant	27,300	27,300	30,288	29,322
Vector Grant	2,167	2,167	1,374	310
Other grants	143,965	143,965	47,760	76,944
Total federal and state operating grants	<u>1,488,885</u>	<u>1,488,885</u>	<u>1,603,881</u>	<u>1,672,845</u>
Charges for services:				
Home Health Care Program	650,000	650,000	897,570	919,518
Vaccination and other fees	300,000	300,000	245,651	225,835
Other health program charges	37,000	37,000	30,627	31,237
Total charges for services	<u>987,000</u>	<u>987,000</u>	<u>1,173,848</u>	<u>1,176,590</u>
Interest and investment income	<u>5,000</u>	<u>5,000</u>	<u>3,981</u>	<u>7,712</u>
Warehouse lease	39,120	39,120	39,230	39,240
Elder services lease	-	-	-	1,680
Miscellaneous revenue	-	-	6,879	13,171
Total other revenues	<u>39,120</u>	<u>39,120</u>	<u>46,109</u>	<u>54,091</u>
Total revenues	<u>2,891,875</u>	<u>2,891,875</u>	<u>3,198,178</u>	<u>3,260,241</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,440,996	\$ 1,440,996	1,419,950	1,450,156
IMRF	-	-	118,725	96,254
FICA and Medicare	-	-	101,562	94,440
Unemployment	-	-	5,604	9,059
Small office equipment	2,500	2,500	3,493	3,660
Office supplies	25,000	25,000	25,035	16,735
Office equipment	7,514	7,514	9,080	17,388
Postage	17,000	17,000	19,672	18,489
Books	700	700	746	746
Medical equipment	61,982	61,982	6,678	-
Environmental health supplies and equipment	900	900	959	210
Maintenance equipment	500	500	80	-
Car seats	7,125	7,125	9,929	8,243
Contingency	20,000	20,000	-	1,500
WIC - food instruments - noncash	175,000	175,000	302,120	334,092
Vaccine	196,298	196,298	263,078	217,024
Medical supplies	18,000	18,000	20,853	20,422
Community education	40,000	40,000	24,543	35,119
Professional fees	6,000	6,000	12,941	5,885
Contractual	524,183	524,183	487,674	492,984
Mileage	37,760	37,760	31,351	34,576
Travel	2,500	2,500	1,459	1,873
Advertising	25,000	25,000	21,031	39,964
Printing	2,500	2,500	1,646	1,109
Employee health insurance	145,276	145,276	132,256	157,117
Telecommunications	21,000	21,000	21,745	20,921
Maintenance on building equipment	10,000	10,000	19,283	15,077
Maintenance supplies	3,500	3,500	4,716	3,400
Building improvements	25,000	25,000	388	5,611
Equipment maintenance	1,000	1,000	4,097	1,249
Custodial and grounds maintenance	19,700	19,700	16,094	22,016
Vehicle maintenance/fees	1,000	1,000	-	-
Utilities	20,500	20,500	16,904	18,421
Water/sewer service	2,250	2,250	2,101	2,054

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 850	\$ 850	\$ 1,125	\$ 942
Dues/memberships	4,500	4,500	6,098	4,602
Employee training	5,000	5,000	4,658	5,697
Liability/unemployment insurance	12,000	12,000	11,913	11,287
Miscellaneous	5,000	5,000	2,451	2,903
	<u>2,888,034</u>	<u>2,888,034</u>	<u>3,132,038</u>	<u>3,171,225</u>
Total public health				
Capital outlay	-	-	5,957	23,207
Debt service:				
Principal	41,953	41,953	42,080	40,151
Interest	4,922	4,922	4,795	6,724
	<u>46,875</u>	<u>46,875</u>	<u>46,875</u>	<u>46,875</u>
Total expenditures	<u>2,934,909</u>	<u>2,934,909</u>	<u>3,184,870</u>	<u>3,241,307</u>
Excess (deficiency) of revenues over expenditures	<u>(43,034)</u>	<u>(43,034)</u>	<u>13,308</u>	<u>18,934</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	43,398	43,398	43,389	43,686
Transfers out	(230,938)	(230,938)	-	-
Total other financing sources (uses)	<u>(187,540)</u>	<u>(187,540)</u>	<u>43,389</u>	<u>43,686</u>
CHANGE IN FUND BALANCE	<u>\$ (230,574)</u>	<u>\$ (230,574)</u>	56,697	62,620
FUND BALANCE AT BEGINNING OF YEAR			<u>1,288,626</u>	<u>1,226,006</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,345,323</u>	<u>\$ 1,288,626</u>

**LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 812,500	\$ 812,500	\$ 811,946	\$ 811,849
Replacement tax	-	-	80,243	-
Miscellaneous income	-	-	2,001	-
Total revenues	<u>812,500</u>	<u>812,500</u>	<u>894,190</u>	<u>811,849</u>
EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	1,078,865	1,078,865	677,613	664,829
Regional Superintendent of Schools	5,500	5,500	-	-
Total expenditures	<u>1,084,365</u>	<u>1,084,365</u>	<u>677,613</u>	<u>664,829</u>
Excess (deficiency) of revenues over expenditures	<u>(271,865)</u>	<u>(271,865)</u>	<u>216,577</u>	<u>147,020</u>
OTHER FINANCING SOURCES				
Transfers in	<u>328,757</u>	<u>328,757</u>	-	-
CHANGE IN FUND BALANCE	<u>\$ 56,892</u>	<u>\$ 56,892</u>	216,577	147,020
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(113,720)</u>	<u>(260,740)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 102,857</u>	<u>\$ (113,720)</u>

LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			<u>2009</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	\$ 380,145	\$ 380,145	\$ 378,523	\$ 379,744
Charges for services:				
Sale of material, labor, and rent	40,000	40,000	30,489	52,830
Interest and investment income	5,000	5,000	936	2,510
Motor fuel tax payroll	185,000	185,000	130,744	166,075
Motor fuel tax equipment rental	115,000	115,000	120,439	243,457
Miscellaneous - reimbursement from other funds and road district	<u>130,000</u>	<u>130,000</u>	<u>85,388</u>	<u>90,466</u>
Total revenues	<u>855,145</u>	<u>855,145</u>	<u>746,519</u>	<u>935,082</u>
EXPENDITURES				
Transportation:				
County and office salaries and benefits	553,792	553,792	591,035	573,682
Office supplies	12,500	12,500	8,731	8,508
Superintendent's expenditures	1,800	1,800	627	800
County engineering costs	3,000	3,000	2,091	3,031
Township engineering costs	1,000	1,000	-	128
Construction	1,000	1,000	-	-
Maintenance of roads	10,000	10,000	5,745	8,318
Maintenance of bridges	1,000	1,000	443	128
Machinery and equipment purchase	115,000	115,000	230	-
Purchase of right-of-way	1,000	1,000	480	99
Maintenance of machinery and equipment	40,000	40,000	34,301	41,615
Shelter maintenance	30,000	30,000	24,184	23,435
Group insurance	40,000	40,000	42,515	53,128
Workman's comp insurance	35,000	35,000	-	-
Gas, oil, and grease	<u>45,000</u>	<u>45,000</u>	<u>52,977</u>	<u>41,544</u>
	890,092	890,092	763,359	754,416
Capital outlay	-	-	61,320	81,808
Total expenditures	<u>890,092</u>	<u>890,092</u>	<u>824,679</u>	<u>836,224</u>
Excess (deficiency) of revenue over expenditures	<u>(34,947)</u>	<u>(34,947)</u>	<u>(78,160)</u>	<u>98,858</u>
OTHER FINANCING USES				
Transfers out	<u>(62,500)</u>	<u>(62,500)</u>	-	-
CHANGE IN FUND BALANCE	<u>\$ (97,447)</u>	<u>\$ (97,447)</u>	(78,160)	98,858
FUND BALANCE AT BEGINNING OF YEAR			<u>501,791</u>	<u>402,933</u>
FUND BALANCE AT END OF YEAR			<u>\$ 423,631</u>	<u>\$ 501,791</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>	<u>2009</u>
REVENUES		
Other intergovernmental revenues - motor fuel tax allotments	\$ 640,732	\$ 641,640
Charges for services - labor and materials	104,324	312,025
Interest and investment income	<u>79,098</u>	<u>89,559</u>
Total revenues	<u>824,154</u>	<u>1,043,224</u>
 EXPENDITURES		
Transportation:		
Salary and benefits of Superintendent and Construction	871,206	971,084
Capital outlay	<u>-</u>	<u>9,839</u>
Total expenditures	<u>871,206</u>	<u>980,923</u>
 CHANGE IN FUND BALANCE	 (47,052)	 62,301
 FUND BALANCE AT BEGINNING OF YEAR	 <u>4,910,120</u>	 <u>4,847,819</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 4,863,068</u>	 <u>\$ 4,910,120</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 100,500	\$ 100,500	\$ 99,865	94,113
Charges for services	-	-	8,007	2,886
Interest and investment income	<u>20,000</u>	<u>20,000</u>	<u>11,304</u>	<u>13,948</u>
Total revenues	<u>120,500</u>	<u>120,500</u>	<u>119,176</u>	<u>110,947</u>
EXPENDITURES				
Transportation:				
Bridge construction and repair	233,500	233,500	78,527	35,638
Capital outlay	<u>-</u>	<u>-</u>	<u>314,490</u>	<u>52,622</u>
Total expenditures	<u>233,500</u>	<u>233,500</u>	<u>393,017</u>	<u>88,260</u>
Excess (deficiency) of revenues over expenditures	(113,000)	(113,000)	(273,841)	22,687
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>13,979</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (113,000)</u>	<u>\$ (113,000)</u>	(259,862)	22,687
FUND BALANCE AT BEGINNING OF YEAR			<u>898,823</u>	<u>876,136</u>
FUND BALANCE AT END OF YEAR			<u>\$ 638,961</u>	<u>\$ 898,823</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.

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

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

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

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

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

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

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

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

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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 Sale 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, 2010**

	<u>County Farm Fund</u>	<u>Airport Operating Fund</u>
ASSETS		
Cash and cash equivalents	\$ 9,399	\$ 122,067
Certificates of deposit, at cost	-	-
Receivables:		
Property taxes	-	-
Hotel and historic sites tax	-	-
Grants	-	-
Interest	-	-
Accounts	-	6,359
Inventory	-	10,261
Due from other funds	<u>120,000</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 129,399</u>	 <u>\$ 138,687</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ -	\$ 1,629
Due to other funds	-	-
Unearned revenue - property taxes	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>1,629</u>
 Fund balances (deficit):		
Reserved for working cash	-	-
Reserved for inventory	-	10,261
Unreserved, reported in:		
Special Revenue Funds	129,399	126,797
Capital Projects Fund	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>129,399</u>	<u>137,058</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 129,399</u>	 <u>\$ 138,687</u>

Special Revenue Funds

<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>
\$ 291,034	\$ 20,985	\$ 16,669	\$ 144,424	\$ 1,821	\$ 739
650,000	-	-	-	-	-
186,750	130,500	-	48,189	69,600	-
-	-	-	-	-	-
-	-	-	-	-	28,165
5,925	-	-	-	-	-
-	-	1,984	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 1,133,709</u>	<u>\$ 151,485</u>	<u>\$ 18,653</u>	<u>\$ 192,613</u>	<u>\$ 71,421</u>	<u>\$ 28,904</u>
\$ 26,104	\$ 8,195	\$ 2,377	\$ -	\$ -	\$ 1,595
-	-	-	-	-	56,626
<u>186,750</u>	<u>130,500</u>	<u>-</u>	<u>48,189</u>	<u>69,600</u>	<u>-</u>
<u>212,854</u>	<u>138,695</u>	<u>2,377</u>	<u>48,189</u>	<u>69,600</u>	<u>58,221</u>
-	-	-	-	-	-
-	-	-	-	-	-
920,855	12,790	16,276	144,424	1,821	(29,317)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>920,855</u>	<u>12,790</u>	<u>16,276</u>	<u>144,424</u>	<u>1,821</u>	<u>(29,317)</u>
<u>\$ 1,133,709</u>	<u>\$ 151,485</u>	<u>\$ 18,653</u>	<u>\$ 192,613</u>	<u>\$ 71,421</u>	<u>\$ 28,904</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2010**

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
ASSETS			
Cash and cash equivalents	\$ 2,589	\$ 126,979	\$ 79
Certificates of deposit, at cost	-	100,000	-
Receivables:			
Property taxes	105,500	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	2,000	-
Inventory	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 108,089	\$ 228,979	\$ 79
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 11,001	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	105,500	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	105,500	11,001	-
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	2,589	217,978	79
Capital Projects Fund	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances (deficit)	2,589	217,978	79
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 108,089	\$ 228,979	\$ 79

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
\$ 12,562	\$ 14,355	\$ 76,065	\$ 159,644	\$ 3,517	\$ 86	\$ 11,581
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,275	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>12,562</u>	<u>14,355</u>	<u>76,065</u>	<u>159,644</u>	<u>13,792</u>	<u>86</u>	<u>11,581</u>
\$ -	\$ -	\$ -	\$ -	\$ 17,236	\$ 50	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	17,236	50	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,562	14,355	76,065	159,644	(3,444)	36	11,581
-	-	-	-	-	-	-
<u>12,562</u>	<u>14,355</u>	<u>76,065</u>	<u>159,644</u>	<u>(3,444)</u>	<u>36</u>	<u>11,581</u>
<u>\$ 12,562</u>	<u>\$ 14,355</u>	<u>\$ 76,065</u>	<u>\$ 159,644</u>	<u>\$ 13,792</u>	<u>\$ 86</u>	<u>\$ 11,581</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2010**

	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
ASSETS			
Cash and cash equivalents	\$ 76,019	\$ 91,856	\$ 14,224
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	610	-	-
Inventory	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 76,629</u>	<u>\$ 91,856</u>	<u>\$ 14,224</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,228	\$ 3,756	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,228</u>	<u>3,756</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	-	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	74,401	88,100	14,224
Capital Projects Fund	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>74,401</u>	<u>88,100</u>	<u>14,224</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 76,629</u>	<u>\$ 91,856</u>	<u>\$ 14,224</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
\$ 77,099	\$ 9,091	\$ 801	\$ 104,014	\$ 34,724	\$ 7,156
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,571	-	-	-
-	-	-	-	-	-
46,263	-	-	-	-	-
-	-	-	-	-	-
<u>25,977</u>	<u>9,600</u>	<u>-</u>	<u>299,857</u>	<u>-</u>	<u>-</u>
<u>\$ 149,339</u>	<u>\$ 18,691</u>	<u>\$ 3,372</u>	<u>\$ 403,871</u>	<u>\$ 34,724</u>	<u>\$ 7,156</u>
\$ -	\$ -	\$ 2,155	\$ 616	\$ 1,190	\$ -
-	-	-	-	-	7,101
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>2,155</u>	<u>616</u>	<u>1,190</u>	<u>7,101</u>
-	-	-	-	-	-
-	-	-	-	-	-
149,339	18,691	1,217	403,255	33,534	55
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>149,339</u>	<u>18,691</u>	<u>1,217</u>	<u>403,255</u>	<u>33,534</u>	<u>55</u>
<u>\$ 149,339</u>	<u>\$ 18,691</u>	<u>\$ 3,372</u>	<u>\$ 403,871</u>	<u>\$ 34,724</u>	<u>\$ 7,156</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2010**

	Working Cash Fund	Indemnity Fund	Tax Sale in Error Fund
ASSETS			
Cash and cash equivalents	\$ 2,938	\$ 56,195	\$ 39,308
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>\$ 52,936</u>	<u>\$ 56,195</u>	<u>\$ 39,308</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):			
Reserved for working cash	52,936	-	-
Reserved for inventory	-	-	-
Unreserved, reported in:			
Special Revenue Funds	-	56,195	39,308
Capital Projects Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>52,936</u>	<u>56,195</u>	<u>39,308</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 52,936</u>	<u>\$ 56,195</u>	<u>\$ 39,308</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
\$ 25,332	\$ 6,003	\$ 14,687	\$ 1,574,042	\$ 29,840	\$ 1,603,882
-	-	-	750,000	-	750,000
-	-	-	540,539	-	540,539
-	-	-	12,846	-	12,846
-	-	-	28,165	-	28,165
-	-	-	5,925	-	5,925
-	-	-	57,216	-	57,216
-	-	-	10,261	-	10,261
-	-	-	505,432	-	505,432
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 25,332	\$ 6,003	\$ 14,687	\$ 3,484,426	\$ 29,840	\$ 3,514,266
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -	\$ 78,132	\$ -	\$ 78,132
-	-	-	63,727	-	63,727
-	-	-	540,539	-	540,539
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	682,398	-	682,398
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	52,936	-	52,936
-	-	-	10,261	-	10,261
25,332	6,003	14,687	2,738,831	-	2,738,831
-	-	-	-	29,840	29,840
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
25,332	6,003	14,687	2,802,028	29,840	2,831,868
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 25,332	\$ 6,003	\$ 14,687	\$ 3,484,426	\$ 29,840	\$ 3,514,266
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2010**

	<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	-	142,308
Interest and investment income	-	-
Miscellaneous revenue	<u>54,102</u>	<u>151</u>
Total revenues	<u>54,102</u>	<u>142,459</u>
EXPENDITURES		
Current:		
General government	6,144	120,446
County development	14,000	-
Public health	-	-
Public safety	-	-
Judiciary and court related	-	-
Transportation	-	-
Capital outlay	-	17,900
Total expenditures	<u>20,144</u>	<u>138,346</u>
Excess (deficiency) of revenues over expenditures	<u>33,958</u>	<u>4,113</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(30,000)	(15,000)
Insurance proceeds	-	-
Total other financing sources (uses)	<u>(30,000)</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	3,958	(10,887)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>125,441</u>	<u>147,945</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 129,399</u>	<u>\$ 137,058</u>

Special Revenue Funds

<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>
\$ 198,729	\$ 149,929	\$ -	\$ 55,374	\$ 79,965	\$ -
-	-	-	-	-	-
-	-	-	-	-	70,895
-	-	82,487	-	-	-
-	-	46,027	-	-	-
10,332	-	-	-	-	-
-	-	3,998	-	-	7,224
<u>209,061</u>	<u>149,929</u>	<u>132,512</u>	<u>55,374</u>	<u>79,965</u>	<u>78,119</u>
-	-	-	-	-	-
-	-	-	-	79,750	-
-	61,423	-	3,412	-	-
-	-	173,928	-	-	135,209
-	-	-	-	-	-
5,795	-	-	-	-	-
-	216,817	-	-	-	-
<u>5,795</u>	<u>278,240</u>	<u>173,928</u>	<u>3,412</u>	<u>79,750</u>	<u>135,209</u>
<u>203,266</u>	<u>(128,311)</u>	<u>(41,416)</u>	<u>51,962</u>	<u>215</u>	<u>(57,090)</u>
-	-	42,500	-	-	130,000
(13,979)	-	-	(43,389)	-	-
-	117,000	-	-	-	-
<u>(13,979)</u>	<u>117,000</u>	<u>42,500</u>	<u>(43,389)</u>	<u>-</u>	<u>130,000</u>
189,287	(11,311)	1,084	8,573	215	72,910
<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>\$ 920,855</u>	<u>\$ 12,790</u>	<u>\$ 16,276</u>	<u>\$ 144,424</u>	<u>\$ 1,821</u>	<u>\$ (29,317)</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2010

	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 102,958	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	97,013	10,137
Charges for services	-	-	-
Interest and investment income	-	1,547	-
Miscellaneous revenue	-	2,000	-
Total revenues	<u>102,958</u>	<u>100,560</u>	<u>10,137</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	102,680	16,775	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	10,597
Transportation	-	-	-
Capital outlay	-	62,500	-
Total expenditures	<u>102,680</u>	<u>79,275</u>	<u>10,597</u>
Excess (deficiency) of revenues over expenditures	<u>278</u>	<u>21,285</u>	<u>(460)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Insurance proceeds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	278	21,285	(460)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,311</u>	<u>196,693</u>	<u>539</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,589</u>	<u>\$ 217,978</u>	<u>\$ 79</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	115,391	-	-
-	-	-	-	-	-	-
2,766	-	44,967	26,567	-	-	54,642
-	-	-	-	-	-	-
25	10	-	-	4	-	-
-	7,288	-	-	-	815	-
<u>2,791</u>	<u>7,298</u>	<u>44,967</u>	<u>26,567</u>	<u>115,395</u>	<u>815</u>	<u>54,642</u>
-	-	-	1,891	-	-	-
-	-	-	-	125,129	-	-
-	-	-	-	-	-	-
-	550	-	-	-	2,164	-
50	-	26,242	-	-	-	61,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50</u>	<u>550</u>	<u>26,242</u>	<u>1,891</u>	<u>125,129</u>	<u>2,164</u>	<u>61,500</u>
<u>2,741</u>	<u>6,748</u>	<u>18,725</u>	<u>24,676</u>	<u>(9,734)</u>	<u>(1,349)</u>	<u>(6,858)</u>
-	-	-	-	-	6,000	4,000
-	-	(6,000)	(17,000)	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(17,000)</u>	<u>-</u>	<u>6,000</u>	<u>4,000</u>
2,741	6,748	12,725	7,676	(9,734)	4,651	(2,858)
<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>\$ 12,562</u>	<u>\$ 14,355</u>	<u>\$ 76,065</u>	<u>\$ 159,644</u>	<u>\$ (3,444)</u>	<u>\$ 36</u>	<u>\$ 11,581</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2010**

	<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	92,040	44,907	4,615
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	<u>2,423</u>	<u>-</u>	<u>-</u>
Total revenues	<u>94,463</u>	<u>44,907</u>	<u>4,615</u>
EXPENDITURES			
Current:			
General government	-	-	6,647
County development	-	-	-
Public health	73,799	-	-
Public safety	-	-	-
Judiciary and court related	-	22,448	-
Transportation	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>73,799</u>	<u>22,448</u>	<u>6,647</u>
Excess (deficiency) of revenues over expenditures	<u>20,664</u>	<u>22,459</u>	<u>(2,032)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Insurance proceeds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	20,664	22,459	(2,032)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>53,737</u>	<u>65,641</u>	<u>16,256</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 74,401</u>	<u>\$ 88,100</u>	<u>\$ 14,224</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Law Library Fund	State's Attorney's Federal Forfeiture Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	28,849	-	-	-
-	280,879	-	-	-	-
367,486	-	-	88,454	9,438	-
-	-	-	-	-	-
82	-	-	-	-	17
<u>325,349</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>692,917</u>	<u>286,879</u>	<u>28,849</u>	<u>88,454</u>	<u>9,438</u>	<u>17</u>
-	-	-	-	-	-
-	-	36,149	-	-	-
-	-	-	-	-	-
675,079	30,002	-	-	-	-
-	-	-	26,995	7,025	-
-	-	-	-	-	-
-	<u>253,255</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>675,079</u>	<u>283,257</u>	<u>46,149</u>	<u>26,995</u>	<u>7,025</u>	<u>-</u>
<u>17,838</u>	<u>3,622</u>	<u>(17,300)</u>	<u>61,459</u>	<u>2,413</u>	<u>17</u>
-	9,100	-	-	-	-
(100)	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(100)</u>	<u>9,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17,738	12,722	(17,300)	61,459	2,413	17
<u>131,601</u>	<u>5,969</u>	<u>18,517</u>	<u>341,796</u>	<u>31,121</u>	<u>38</u>
<u>\$ 149,339</u>	<u>\$ 18,691</u>	<u>\$ 1,217</u>	<u>\$ 403,255</u>	<u>\$ 33,534</u>	<u>\$ 55</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2010

	Working Cash Fund	Indemnity Fund	Tax Sale in Error Fund
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	-	6,000	6,430
Charges for services	-	-	-
Interest and investment income	12	23	-
Miscellaneous revenue	-	-	-
Total revenues	12	6,023	6,430
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	12	6,023	6,430
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Insurance proceeds	-	-	-
Total other financing sources (uses)	-	-	-
CHANGE IN FUND BALANCE	12	6,023	6,430
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	52,924	50,172	32,878
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 52,936	\$ 56,195	\$ 39,308

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>
\$ -	\$ -	\$ -	\$ 586,955	\$ -	\$ 586,955
-	-	-	144,240	-	144,240
-	-	-	351,774	-	351,774
-	6,040	9,261	953,250	-	953,250
56,257	-	-	244,592	-	244,592
-	-	-	12,052	-	12,052
-	-	-	409,350	-	409,350
<u>56,257</u>	<u>6,040</u>	<u>9,261</u>	<u>2,702,213</u>	<u>-</u>	<u>2,702,213</u>
-	-	-	135,128	-	135,128
-	-	-	374,483	-	374,483
-	-	-	138,634	-	138,634
49,354	636	-	1,066,922	-	1,066,922
-	-	1,120	155,977	-	155,977
-	-	-	5,795	-	5,795
-	-	-	560,472	8,500	568,972
<u>49,354</u>	<u>636</u>	<u>1,120</u>	<u>2,437,411</u>	<u>8,500</u>	<u>2,445,911</u>
<u>6,903</u>	<u>5,404</u>	<u>8,141</u>	<u>264,802</u>	<u>(8,500)</u>	<u>256,302</u>
-	-	-	191,600	15,000	206,600
-	-	-	(125,468)	-	(125,468)
-	-	-	117,000	-	117,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>183,132</u>	<u>15,000</u>	<u>198,132</u>
6,903	5,404	8,141	447,934	6,500	454,434
<u>18,429</u>	<u>599</u>	<u>6,546</u>	<u>2,354,094</u>	<u>23,340</u>	<u>2,377,434</u>
<u>\$ 25,332</u>	<u>\$ 6,003</u>	<u>\$ 14,687</u>	<u>\$ 2,802,028</u>	<u>\$ 29,840</u>	<u>\$ 2,831,868</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Miscellaneous revenue:				
Rent and other	\$ 52,470	\$ 52,470	\$ 54,102	\$ 40,796
EXPENDITURES				
General government:				
Rental property expenditures	8,000	8,000	6,144	4,191
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Balloon festival	5,000	5,000	5,000	-
Chamber of Commerce service	5,000	5,000	5,000	5,000
	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>9,000</u>
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>20,144</u>	<u>13,191</u>
Excess of revenues over expenditures	30,470	30,470	33,958	27,605
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>\$ 470</u>	<u>\$ 470</u>	3,958	(2,395)
FUND BALANCE AT BEGINNING OF YEAR			<u>125,441</u>	<u>127,836</u>
FUND BALANCE AT END OF YEAR			<u>\$ 129,399</u>	<u>\$ 125,441</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel	\$ 55,000	\$ 55,000	\$ 64,729	\$ 53,773
Rent and lease income	<u>25,000</u>	<u>25,000</u>	<u>77,579</u>	<u>57,064</u>
Total charges for services	80,000	80,000	142,308	110,837
Miscellaneous revenue:				
Land rent and other	<u>48,960</u>	<u>48,960</u>	<u>151</u>	<u>141</u>
Total revenues	<u>128,960</u>	<u>128,960</u>	<u>142,459</u>	<u>110,978</u>
EXPENDITURES				
General government:				
Insurance	5,000	5,000	4,580	4,580
Farm operating expenditures	3,000	3,000	729	967
Airport maintenance	40,000	40,000	38,259	28,933
Fuel purchases	55,000	55,000	64,625	35,852
Sales tax expenditures	3,000	3,000	3,770	3,761
Manager salary	6,000	6,000	5,500	6,000
Other	-	-	30	-
Service charges	<u>1,000</u>	<u>1,000</u>	<u>2,953</u>	<u>2,353</u>
	113,000	113,000	120,446	82,446
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>17,900</u>	<u>-</u>
Total expenditures	<u>123,000</u>	<u>123,000</u>	<u>138,346</u>	<u>82,446</u>
Excess of revenues over expenditures	5,960	5,960	4,113	28,532
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (9,040)</u>	<u>\$ (9,040)</u>	(10,887)	28,532
FUND BALANCE AT BEGINNING OF YEAR			<u>147,945</u>	<u>119,413</u>
FUND BALANCE AT END OF YEAR			<u>\$ 137,058</u>	<u>\$ 147,945</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 200,000	\$ 200,000	\$ 198,729	\$ 181,870
Interest and investment income	<u>25,000</u>	<u>25,000</u>	<u>10,332</u>	<u>12,091</u>
Total revenues	<u>225,000</u>	<u>225,000</u>	<u>209,061</u>	<u>193,961</u>
EXPENDITURES				
Transportation:				
Federal aid matching expenditures	-	-	5,795	142,587
Capital outlay	<u>650,000</u>	<u>650,000</u>	<u>-</u>	<u>416,926</u>
Total expenditures	<u>650,000</u>	<u>650,000</u>	<u>5,795</u>	<u>559,513</u>
Excess (deficiency) of revenues over expenditures	(425,000)	(425,000)	203,266	(365,552)
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>(13,979)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (425,000)</u>	<u>\$ (425,000)</u>	189,287	(365,552)
FUND BALANCE AT BEGINNING OF YEAR			<u>731,568</u>	<u>1,097,120</u>
FUND BALANCE AT END OF YEAR			<u>\$ 920,855</u>	<u>\$ 731,568</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2010
 (With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 150,000	\$ 150,000	\$ 149,929	\$ 149,770
EXPENDITURES				
Public health:				
Ambulance contract	45,000	45,000	45,000	51,834
Repairs and maintenance	10,000	10,000	16,423	7,853
Total public health expenditures	55,000	55,000	61,423	59,687
Capital outlay	95,000	95,000	216,817	91,535
Total expenditures	150,000	150,000	278,240	151,222
OTHER FINANCING SOURCES				
Insurance proceeds	-	-	117,000	-
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(11,311)	(1,452)
FUND BALANCE AT BEGINNING OF YEAR			<u>24,101</u>	<u>25,553</u>
FUND BALANCE AT END OF YEAR			<u>\$ 12,790</u>	<u>\$ 24,101</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			<u>2009</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	\$ 96,000	\$ 96,000	\$ 82,487	\$ 63,717
Charges for services	44,724	44,724	46,027	45,133
Miscellaneous revenue	1,500	1,500	3,998	2,502
Total revenues	<u>142,224</u>	<u>142,224</u>	<u>132,512</u>	<u>111,352</u>
EXPENDITURES				
Public safety:				
Salaries	47,532	47,532	47,394	46,390
Shelter supplies	6,450	6,450	4,963	5,044
Food supplies	300	300	-	-
Gas and oil	3,000	3,000	3,381	3,181
Cages	-	-	36,007	-
Truck repair and maintenance	1,000	1,000	995	44
Veterinarian care	4,000	4,000	4,965	3,510
Euthanasia	1,500	1,500	802	1,025
Rabies tags/forms	1,200	1,200	1,867	962
Building repair and maintenance	3,000	3,000	9,021	2,740
Heat, light and power	9,000	9,000	8,689	7,388
Telephone	3,500	3,500	3,680	3,179
Equipment	1,400	1,400	1,364	1,081
Group insurance	4,950	4,950	4,635	2,657
Administration	13,560	13,560	13,967	13,560
Office supplies	2,150	2,150	3,566	3,575
Part-time help	28,730	28,730	28,632	27,383
Veterinarian supplies	40,000	40,000	-	6
Total public safety related	<u>171,272</u>	<u>171,272</u>	<u>173,928</u>	<u>121,725</u>
Capital outlay	-	-	-	5,000
Total expenditures	<u>171,272</u>	<u>171,272</u>	<u>173,928</u>	<u>126,725</u>
Deficiency of revenues over expenditures	(29,048)	(29,048)	(41,416)	(15,373)
OTHER FINANCING SOURCES				
Transfers in	<u>42,500</u>	<u>42,500</u>	<u>42,500</u>	<u>12,000</u>
CHANGE IN FUND BALANCE	<u>\$ 13,452</u>	<u>\$ 13,452</u>	1,084	(3,373)
FUND BALANCE AT BEGINNING OF YEAR			<u>15,192</u>	<u>18,565</u>
FUND BALANCE AT END OF YEAR			<u>\$ 16,276</u>	<u>\$ 15,192</u>

**LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 55,398	\$ 55,398	\$ 55,374	\$ 55,402
EXPENDITURES				
Public health:				
Care of patients	<u>12,000</u>	<u>12,000</u>	<u>3,412</u>	<u>6,643</u>
Excess of revenues over expenditures	43,398	43,398	51,962	48,759
OTHER FINANCING USES				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,389)</u>	<u>(43,686)</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	8,573	5,073
FUND BALANCE AT BEGINNING OF YEAR			<u>135,851</u>	<u>130,778</u>
FUND BALANCE AT END OF YEAR			<u>\$ 144,424</u>	<u>\$ 135,851</u>

LOGAN COUNTY, ILLINOIS
SENIOR CITIZENS TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 80,000	\$ 80,000	\$ 79,965	\$ 79,962
EXPENDITURES				
County development:				
Oasis senior citizens	37,173	37,173	37,057	37,000
CIEDC	32,702	32,702	32,600	32,548
Rural Health Partnership	10,125	10,125	10,093	10,074
	<u>80,000</u>	<u>80,000</u>	<u>79,750</u>	<u>79,622</u>
Total expenditures				
	<u>80,000</u>	<u>80,000</u>	<u>79,750</u>	<u>79,622</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	215	340
FUND BALANCE AT BEGINNING OF YEAR			<u>1,606</u>	<u>1,266</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,821</u>	<u>\$ 1,606</u>

LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ 25,200	\$ 25,200	\$ 70,895	\$ 86,949
Miscellaneous revenue	-	21,225	7,224	-
Total revenues	<u>25,200</u>	<u>46,425</u>	<u>78,119</u>	<u>86,949</u>
EXPENDITURES				
Public safety:				
Director's salary	25,848	26,083	27,338	26,759
Assistant director	15,505	15,646	16,398	15,819
Secretary salary	15,084	15,221	15,953	15,374
Part-time summer help	3,026	19,034	9,281	10,167
Car expenditure	8,982	9,064	8,920	8,388
Contractual	-	-	5,000	-
Utilities	8,037	8,110	4,880	3,649
Conferences	1,182	1,193	1,615	1,719
Minor equipment and warehouse rent	11,157	11,258	10,427	28,242
Supplies	1,891	4,055	4,171	2,997
Repairs and maintenance	2,836	2,862	2,144	2,808
Training	945	954	1,028	1,328
Hemp Grant expenses	-	-	3,000	-
Search and rescue	2,836	3,339	2,588	2,781
Group insurance	7,020	7,084	18,867	14,587
Disaster Fund	2,836	4,508	3,599	7,438
Truck maintenance	-	-	-	2,708
Total public safety related	<u>107,186</u>	<u>128,411</u>	<u>135,209</u>	<u>144,764</u>
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>81,576</u>
Total expenditures	<u>119,186</u>	<u>140,411</u>	<u>135,209</u>	<u>226,340</u>
Deficiency of revenues over expenditures	(93,986)	(93,986)	(57,090)	(139,391)
OTHER FINANCING SOURCES				
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>120,000</u>
CHANGE IN FUND BALANCE	<u>\$ 36,014</u>	<u>\$ 36,014</u>	72,910	(19,391)
FUND DEFICIT AT BEGINNING OF YEAR			<u>(102,227)</u>	<u>(82,836)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (29,317)</u>	<u>\$ (102,227)</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</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	\$ 102,958	\$ 102,921
EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>103,000</u>	<u>103,000</u>	<u>102,680</u>	<u>102,494</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	278	427
FUND BALANCE AT BEGINNING OF YEAR			<u>2,311</u>	<u>1,884</u>
FUND BALANCE AT END OF YEAR			<u>\$ 2,589</u>	<u>\$ 2,311</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</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	\$ 90,763	\$ 102,087
Data sale	<u>1,000</u>	<u>1,000</u>	<u>6,250</u>	<u>1,900</u>
Total fines, fees, forfeitures, and licenses	91,000	91,000	97,013	103,987
Interest and investment income	4,000	4,000	1,547	2,119
Miscellaneous revenue	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total revenues	<u>97,000</u>	<u>97,000</u>	<u>100,560</u>	<u>108,106</u>
EXPENDITURES				
County development:				
Salary GIS Coordinator	55,000	55,000	7,000	-
Group insurance	4,950	4,950	-	-
Professional services	15,000	15,000	2,700	3,200
Other GIS services	<u>10,000</u>	<u>10,000</u>	<u>7,075</u>	<u>4,200</u>
Total county development	84,950	84,950	16,775	7,400
Capital outlay	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>	<u>67,708</u>
Total expenditures	<u>147,450</u>	<u>147,450</u>	<u>79,275</u>	<u>75,108</u>
OTHER FINANCING USES				
Transfers out	<u>(8,877)</u>	<u>(8,877)</u>	-	-
CHANGE IN FUND BALANCE	<u>\$ (59,327)</u>	<u>\$ (59,327)</u>	21,285	32,998
FUND BALANCE AT BEGINNING OF YEAR			<u>196,693</u>	<u>163,695</u>
FUND BALANCE AT END OF YEAR			<u>\$ 217,978</u>	<u>\$ 196,693</u>

**LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Child support maintenance fee	\$ 10,137	\$ 12,533
	<u> </u>	<u> </u>
EXPENDITURES		
Judiciary and court related:		
Salaries	10,500	12,700
Other expenditures	97	136
	<u> </u>	<u> </u>
Total expenditures	<u>10,597</u>	<u>12,836</u>
	<u> </u>	<u> </u>
CHANGE IN FUND BALANCE	(460)	(303)
	<u> </u>	<u> </u>
FUND BALANCE AT BEGINNING OF YEAR	<u>539</u>	<u>842</u>
	<u> </u>	<u> </u>
FUND BALANCE AT END OF YEAR	<u>\$ 79</u>	<u>\$ 539</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 2,766	\$ 4,588
Interest and investment income	<u>25</u>	<u>18</u>
Total revenues	<u>2,791</u>	<u>4,606</u>
 EXPENDITURES		
Judiciary and court related:		
Supplies	<u>50</u>	<u>-</u>
Total expenditures	<u>50</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 2,741	 4,606
 FUND BALANCE AT BEGINNING OF YEAR	 <u>9,821</u>	 <u>5,215</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ 12,562</u></u>	 <u><u>\$ 9,821</u></u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	2010 <u>Actual</u>	2009 <u>Actual</u>
REVENUES		
Interest and investment income	\$ 10	\$ 12
Miscellaneous revenue	<u>7,288</u>	<u>2,387</u>
Total revenues	<u>7,298</u>	<u>2,399</u>
EXPENDITURES		
Public safety:		
Dare promotions	134	259
Dare supplies and clothing	-	120
Dare role models	119	124
Dare miscellaneous expense	<u>297</u>	<u>938</u>
Total expenditures	<u>550</u>	<u>1,441</u>
CHANGE IN FUND BALANCE	6,748	958
FUND BALANCE AT BEGINNING OF YEAR	<u>7,607</u>	<u>6,649</u>
FUND BALANCE AT END OF YEAR	<u>\$ 14,355</u>	<u>\$ 7,607</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 36,000	\$ 36,000	\$ 44,967	\$ 47,862
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	26,242	12,267
Maintenance contract	15,000	15,000	-	-
Total judiciary and court related	30,000	30,000	26,242	12,267
Capital outlay	-	-	-	31,996
Total expenditures	30,000	30,000	26,242	44,263
Excess of revenues over expenditures	6,000	6,000	18,725	3,599
OTHER FINANCING USES				
Transfers out	(6,000)	(6,000)	(6,000)	(6,000)
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	12,725	(2,401)
FUND BALANCE AT BEGINNING OF YEAR			<u>63,340</u>	<u>65,741</u>
FUND BALANCE AT END OF YEAR			<u>\$ 76,065</u>	<u>\$ 63,340</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, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Intergovernmental	\$ 150,000	\$ 150,000	\$ -	\$ -
Fines, fees, forfeitures, and licenses:				
Recording fee	20,000	20,000	22,507	25,440
GIS fee	4,500	4,500	4,060	5,450
	<u>174,500</u>	<u>174,500</u>	<u>26,567</u>	<u>30,890</u>
Total revenues				
EXPENDITURES				
General government:				
Computerization costs	7,068	7,068	1,891	720
	<u>7,068</u>	<u>7,068</u>	<u>1,891</u>	<u>720</u>
Total expenditures				
Excess of revenues over expenditures	167,432	167,432	24,676	30,170
OTHER FINANCING USES				
Transfer out	(17,000)	(17,000)	(17,000)	(16,000)
CHANGE IN FUND BALANCE	<u>\$ 150,432</u>	<u>\$ 150,432</u>	7,676	14,170
FUND BALANCE AT BEGINNING OF YEAR			<u>151,968</u>	<u>137,798</u>
FUND BALANCE AT END OF YEAR			<u>\$ 159,644</u>	<u>\$ 151,968</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, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 135,000	\$ 135,000	\$ 115,391	\$ 137,878
Interest	-	-	4	10
Total revenue	<u>135,000</u>	<u>135,000</u>	<u>115,395</u>	<u>137,888</u>
EXPENDITURES				
County development:				
Administration	5,610	5,610	125,129	144,343
Brochures	6,500	6,500	-	-
Maintenance	500	500	-	-
Meeting expense	2,700	2,700	-	-
Salaries	61,600	61,600	-	-
Payroll taxes	8,000	8,000	-	-
Postage	1,500	1,500	-	-
Telephone	1,200	1,200	-	-
Supplies and printing	1,200	1,200	-	-
Rent	4,020	4,020	-	-
Convention marketing	1,000	1,000	-	-
Office equipment	250	250	-	-
Mileage and conference	2,400	2,400	-	-
Other	500	500	-	-
Special projects	22,000	22,000	-	-
Bookkeeping	3,400	3,400	-	-
Membership dues	2,195	2,195	-	-
Souvenirs	1,000	1,000	-	-
Historical Tour	800	800	-	-
Main Street Lincoln	125	125	-	-
Historic Site Expense	7,500	7,500	-	-
Services	1,000	1,000	-	-
Total expenditures	<u>135,000</u>	<u>135,000</u>	<u>125,129</u>	<u>144,343</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(9,734)	(6,455)
FUND BALANCE AT BEGINNING OF YEAR			<u>6,290</u>	<u>12,745</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (3,444)</u>	<u>\$ 6,290</u>

LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Miscellaneous revenue	\$ 100	\$ 100	\$ 815	\$ 295
 EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>2,164</u>	<u>5,008</u>
Deficiency of revenues over expenditures	(4,900)	(4,900)	(1,349)	(4,713)
 OTHER FINANCING SOURCES				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>6,000</u>	<u>-</u>
 CHANGE IN FUND BALANCE	<u>\$ (2,900)</u>	<u>\$ (2,900)</u>	4,651	(4,713)
 FUND BALANCE AT BEGINNING OF YEAR			<u>(4,615)</u>	<u>98</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 36</u>	<u>\$ (4,615)</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 50,000	\$ 50,000	\$ 54,642	\$ 50,521
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	252	15
Courthouse deputies - sheriff	53,612	53,612	53,123	50,122
Courthouse deputies - civilian	7,400	7,400	8,125	6,425
Total expenditures	<u>68,012</u>	<u>68,012</u>	<u>61,500</u>	<u>56,562</u>
Deficiency of revenues over expenditures	(18,012)	(18,012)	(6,858)	(6,041)
OTHER FINANCING SOURCES				
Transfers in	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>16,000</u>
CHANGE IN FUND BALANCE	<u>\$ (14,012)</u>	<u>\$ (14,012)</u>	(2,858)	9,959
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>14,439</u>	<u>4,480</u>
FUND BALANCE AT END OF YEAR			<u>\$ 11,581</u>	<u>\$ 14,439</u>

**LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			<u>2009</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	\$ 84,095	\$ 84,095	\$ 91,740	\$ 84,095
Fees	250	250	300	200
Total fines, fees, forfeitures, and licenses	84,345	84,345	92,040	84,295
Miscellaneous revenue	1,000	1,000	2,423	1,970
Total revenues	<u>85,345</u>	<u>85,345</u>	<u>94,463</u>	<u>86,265</u>
EXPENDITURES				
Public health:				
Coordinator salary	31,000	31,000	36,224	35,863
Postage	175	175	114	120
Office supplies	100	100	-	33
Truck repair	3,000	3,000	2,415	3,673
Printing	100	100	-	11
Auto mileage	100	100	-	-
Advertising/legal notices	100	100	668	600
Committee expenditures	650	650	650	585
Education (dues, subscriptions, conferences)	300	300	-	-
Illegal collection expense	50	50	-	-
Telephone	-	-	585	577
Container maintenance	4,000	4,000	615	-
Process and transport	11,925	11,925	15,141	16,206
Materials, miscellaneous	100	100	907	853
Container rent	2,256	2,256	2,250	3,374
Hired collectors	8,510	8,510	7,274	7,633
Payroll taxes	4,860	4,860	-	-
Truck reserve expenditures	2,500	2,500	-	-
Fuel and expenditures	6,510	6,510	6,881	5,297
Administration expenditures	600	600	-	-
Trailer expense	50	50	75	-
Insurance	4,950	4,950	-	-
Total expenditures	<u>81,836</u>	<u>81,836</u>	<u>73,799</u>	<u>74,825</u>
CHANGE IN FUND BALANCE	<u>\$ 3,509</u>	<u>\$ 3,509</u>	20,664	11,440
FUND BALANCE AT BEGINNING OF YEAR			<u>53,737</u>	<u>42,297</u>
FUND BALANCE AT END OF YEAR			<u>\$ 74,401</u>	<u>\$ 53,737</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 44,907	\$ 47,835
 EXPENDITURES				
Judiciary and court related:				
Electronic storage costs	<u>40,000</u>	<u>40,000</u>	<u>22,448</u>	<u>37,805</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	22,459	10,030
 FUND BALANCE AT BEGINNING OF YEAR			<u>65,641</u>	<u>55,611</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 88,100</u>	<u>\$ 65,641</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2009</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 4,000	\$ 4,000	\$ 4,615	\$ 4,412
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>6,647</u>	<u>1,562</u>
 CHANGE IN FUND BALANCE	 <u>\$ 1,000</u>	 <u>\$ 1,000</u>	 (2,032)	 2,850
 FUND BALANCE AT BEGINNING OF YEAR			 <u>16,256</u>	 <u>13,406</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 14,224</u>	 <u>\$ 16,256</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	2010	2009
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ -	\$ 336,174
Fines, forfeitures, and licenses	367,486	411,005
Interest and investment income	82	8
Miscellaneous revenue	<u>325,349</u>	<u>286,867</u>
Total revenues	<u>692,917</u>	<u>1,034,054</u>
 EXPENDITURES		
Public safety:		
Salaries and benefits	526,807	501,234
Telecommunications	72,490	55,934
Equipment maintenance	9,388	22,290
Conference and training	7,665	6,139
Consultant fees	3,988	10,868
Office and other	<u>54,741</u>	<u>53,124</u>
Total public safety expenditures	675,079	649,589
Capital outlay	<u>-</u>	<u>382,624</u>
Total expenditures	<u>675,079</u>	<u>1,032,213</u>
 OTHER FINANCING SOURCES		
Transfers out	<u>(100)</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 17,738	 1,841
 FUND BALANCE AT BEGINNING OF YEAR	 <u>131,601</u>	 <u>129,760</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 149,339</u>	 <u>\$ 131,601</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, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>		<u>Actual</u>	<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
REVENUES				
Federal capital grants	\$ 400,000	\$ 400,000	\$ 280,879	\$ -
Miscellaneous revenue	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>18,104</u>
Total revenues	<u>406,000</u>	<u>406,000</u>	<u>286,879</u>	<u>18,104</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	13,000	13,000	2,378	-
COPS grant noncapital expenditures	<u>400,000</u>	<u>400,000</u>	<u>27,624</u>	<u>-</u>
	413,000	413,000	30,002	-
Capital outlay - COPS grant	<u>-</u>	<u>-</u>	<u>253,255</u>	<u>33,673</u>
Total expenditures	<u>413,000</u>	<u>413,000</u>	<u>283,257</u>	<u>33,673</u>
Excess (deficiency) of revenues over expenditures	(7,000)	(7,000)	3,622	(15,569)
OTHER FINANCING SOURCES				
Transfers in	<u>9,000</u>	<u>9,000</u>	<u>9,100</u>	<u>9,000</u>
CHANGE IN FUND BALANCE	<u>\$ 2,000</u>	<u>\$ 2,000</u>	12,722	(6,569)
FUND BALANCE AT BEGINNING OF YEAR			<u>5,969</u>	<u>12,538</u>
FUND BALANCE AT END OF YEAR			<u>\$ 18,691</u>	<u>\$ 5,969</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, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 16,250	\$ 16,250	\$ -	\$ -
Historic site revenue	<u>16,250</u>	<u>16,250</u>	<u>28,849</u>	<u>34,468</u>
Total revenues	<u>32,500</u>	<u>32,500</u>	<u>28,849</u>	<u>34,468</u>
EXPENDITURES				
County development:				
Historic site operations	26,400	26,400	16,396	15,100
Main Street	<u>15,000</u>	<u>15,000</u>	<u>19,753</u>	<u>16,321</u>
Total County development related	41,400	41,400	36,149	31,421
Capital outlay	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>41,400</u>	<u>41,400</u>	<u>46,149</u>	<u>31,421</u>
CHANGE IN FUND BALANCE	<u>\$ (8,900)</u>	<u>\$ (8,900)</u>	(17,300)	3,047
FUND BALANCE AT BEGINNING OF YEAR			<u>18,517</u>	<u>15,470</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,217</u>	<u>\$ 18,517</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 88,454	\$ 101,193
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>26,995</u>	<u>11,320</u>
 CHANGE IN FUND BALANCE	61,459	89,873
 FUND BALANCE AT BEGINNING OF YEAR	<u>341,796</u>	<u>251,923</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 403,255</u>	<u>\$ 341,796</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>	<u>2009</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 9,438	\$ 9,922
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>7,025</u>	<u>7,230</u>
 CHANGE IN FUND BALANCE	 2,413	 2,692
 FUND BALANCE AT BEGINNING OF YEAR	 <u>31,121</u>	 <u>28,429</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 33,534</u>	 <u>\$ 31,121</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Interest and investment income	\$ 17	\$ 17
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 17	 17
 FUND BALANCE AT BEGINNING OF YEAR	 _____ 38	 _____ 21
 FUND BALANCE AT END OF YEAR	 <u>_____ 55</u>	 <u>_____ 38</u>

LOGAN COUNTY, ILLINOIS
WORKING CASH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Interest and investment income	\$ 12	\$ 15
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 12	 15
 FUND BALANCE AT BEGINNING OF YEAR	 <u>52,924</u>	 <u>52,909</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,936</u>	 <u>\$ 52,924</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>	<u>2009</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,000	\$ 6,330
Interest and investment income	<u>23</u>	<u>28</u>
Total revenues	6,023	6,358
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>-</u>	<u>598</u>
 CHANGE IN FUND BALANCE	6,023	5,760
 FUND BALANCE AT BEGINNING OF YEAR	<u>50,172</u>	<u>44,412</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 56,195</u>	<u>\$ 50,172</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 6,430	\$ 4,950
 EXPENDITURES		
General government	-	5,301
 CHANGE IN FUND BALANCE	6,430	(351)
 FUND BALANCE AT BEGINNING OF YEAR	32,878	33,229
 FUND BALANCE AT END OF YEAR	\$ 39,308	\$ 32,878

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u>	<u>2009</u>
REVENUES		
Charges for services:		
Phone income	\$ 37,687	\$ 42,476
Commissary sales	<u>18,570</u>	<u>11,979</u>
Total revenues	<u>56,257</u>	<u>54,455</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	32,919	34,951
Noncapital equipment and repairs	10,603	36,357
Miscellaneous	<u>5,832</u>	<u>5,686</u>
Total expenditures	<u>49,354</u>	<u>76,994</u>
 CHANGE IN FUND BALANCE	 6,903	 (22,539)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>18,429</u>	 <u>40,968</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 25,332</u>	 <u>\$ 18,429</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)**

	<u>2010</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 6,040	\$ 11,710
EXPENDITURES		
Public safety:		
Vehicle fee disbursements	636	6,687
Capital outlay	-	9,000
Total expenditures	<u>636</u>	<u>15,687</u>
CHANGE IN FUND BALANCE	5,404	(3,977)
FUND BALANCE AT BEGINNING OF YEAR	<u>599</u>	<u>4,576</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,003</u>	<u>\$ 599</u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 9,261	\$ 8,346
 EXPENDITURES		
Judiciary and court related:		
Court supervision disbursements	<u>1,120</u>	<u>10,520</u>
 CHANGE IN FUND BALANCE	 8,141	 (2,174)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>6,546</u>	 <u>8,720</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 14,687</u>	 <u>\$ 6,546</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2010
(With Comparative Actual Amounts for the Year Ended November 30, 2009)

	<u>2010</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2009</u> <u>Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ -	\$ 1,311
EXPENDITURES				
General government:				
Airport improvement projects	15,000	15,000	-	-
Capital outlay	-	-	8,500	-
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>8,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(15,000)	(15,000)	(8,500)	1,311
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	6,500	1,311
FUND BALANCE AT BEGINNING OF YEAR			<u>23,340</u>	<u>22,029</u>
FUND BALANCE AT END OF YEAR			<u>\$ 29,840</u>	<u>\$ 23,340</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.

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, 2010

	<u>Balance,</u> <u>November 30,</u> <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2010</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 123,570	\$ 1,788,975	\$ 1,710,161	\$ 202,384
Certificates of deposit, at cost	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	<u>\$ 188,570</u>	<u>\$ 1,788,975</u>	<u>\$ 1,710,161</u>	<u>\$ 267,384</u>
Liabilities:				
Bail bonds outstanding	\$ 165,815	\$ 391,216	\$ 341,636	\$ 215,395
Due to other governments	<u>22,755</u>	<u>1,606,608</u>	<u>1,577,374</u>	<u>51,989</u>
	<u>\$ 188,570</u>	<u>\$ 1,997,824</u>	<u>\$ 1,919,010</u>	<u>\$ 267,384</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 552,262	\$ 552,262	\$ -
	<u>\$ -</u>	<u>\$ 552,262</u>	<u>\$ 552,262</u>	<u>\$ -</u>
Liabilities:				
Due to others	\$ -	\$ 552,262	\$ 552,262	\$ -
	<u>\$ -</u>	<u>\$ 552,262</u>	<u>\$ 552,262</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 35,951	\$ 870,766	\$ 859,064	\$ 47,653
Stamp inventory, at cost	<u>28,380</u>	<u>40,000</u>	<u>58,587</u>	<u>9,793</u>
	<u>\$ 64,331</u>	<u>\$ 910,766</u>	<u>\$ 917,651</u>	<u>\$ 57,446</u>
Liabilities:				
Due to others	\$ 59,028	\$ 855,455	\$ 862,403	\$ 52,080
Due to other governments	<u>5,303</u>	<u>37,944</u>	<u>37,881</u>	<u>5,366</u>
	<u>\$ 64,331</u>	<u>\$ 893,399</u>	<u>\$ 900,284</u>	<u>\$ 57,446</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2010

	Balance, November 30, <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2010</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 21,229	\$ 289,661	\$ 297,275	\$ 13,615
Liabilities:				
Due to others	\$ 21,229	\$ 289,661	\$ 297,275	\$ 13,615
 STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 180	\$ 1,076	\$ 297	\$ 959
Liabilities:				
Due to others	\$ 180	\$ 1,076	\$ 297	\$ 959
 PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 38,916	\$ 20	\$ -	\$ 38,936
Liabilities:				
Due to others	\$ 38,916	\$ 20	\$ -	\$ 38,936
 PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 12,598	\$ 8,620,396	\$ 8,621,814	\$ 11,180
Liabilities:				
Due to others	\$ 12,598	\$ 8,620,396	\$ 8,621,814	\$ 11,180
 AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 72,162	\$ 919,972	\$ 914,226	\$ 77,908
Liabilities:				
Due to others	\$ 72,162	\$ 919,972	\$ 914,226	\$ 77,908

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2010**

	<u>Balance, November 30, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2010</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 19,978	\$ 10	\$ -	\$ 19,988
Liabilities:				
Due to others	\$ 19,978	\$ 10	\$ -	\$ 19,988
TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 92,863	\$ 1,216,282	\$ 1,220,192	\$ 88,953
Certificates of deposit, at cost	800,000	-	200,000	600,000
Interest and other receivables	127,292	99,182	127,292	99,182
	<u>\$ 1,020,155</u>	<u>\$ 1,315,464</u>	<u>\$ 1,547,484</u>	<u>\$ 788,135</u>
Liabilities:				
Accounts payable	\$ 28,849	\$ 34,061	\$ 28,849	\$ 34,061
Due to township road districts	991,306	1,088,172	1,325,404	754,074
	<u>\$ 1,020,155</u>	<u>\$ 1,122,233</u>	<u>\$ 1,354,253</u>	<u>\$ 788,135</u>
TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 249,819	\$ 2,225	\$ 205,411	\$ 46,633
Certificates of deposit, at cost	-	100,000	-	100,000
Interest and other receivables	-	911	-	911
	<u>\$ 249,819</u>	<u>\$ 103,136</u>	<u>\$ 205,411</u>	<u>\$ 147,544</u>
Liabilities:				
Accounts payable	\$ 72,110	\$ -	\$ 72,110	\$ -
Due to township road districts	177,709	33,302	63,467	147,544
	<u>\$ 249,819</u>	<u>\$ 33,302</u>	<u>\$ 135,577</u>	<u>\$ 147,544</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2010

	Balance, November 30, <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2010</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 359,900	\$ 359,900	\$ -
Liabilities:				
Due to other governments	\$ -	\$ 359,900	\$ 359,900	\$ -
 COUNTY COLLECTOR'S TAX FUND				
Assets:				
Cash and cash equivalents	\$ 75,198	\$ 34,584,721	\$ 34,562,543	\$ 97,376
Liabilities:				
Accounts payable	\$ 926	\$ -	\$ -	\$ 926
Due to taxing bodies	74,272	34,584,721	34,562,543	96,450
	<u>\$ 75,198</u>	<u>\$ 34,584,721</u>	<u>\$ 34,562,543</u>	<u>\$ 97,376</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 40,913	\$ 24,350	\$ 15,400	\$ 49,863
Liabilities:				
Accounts payable	\$ -	\$ 5,246	\$ -	\$ 5,246
Due to taxing bodies	40,913	35,400	31,696	44,617
	<u>\$ 40,913</u>	<u>\$ 40,646</u>	<u>\$ 31,696</u>	<u>\$ 49,863</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2010

	Balance, November 30, <u>2009</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2010</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 783,377	\$ 49,230,616	\$ 49,318,545	\$ 695,448
Certificates of deposit, at cost	865,000	100,000	200,000	765,000
Interest and other receivables	127,292	100,093	127,292	100,093
Stamp inventory, at cost	<u>28,380</u>	<u>40,000</u>	<u>58,587</u>	<u>9,793</u>
	<u>\$ 1,804,049</u>	<u>\$ 49,470,709</u>	<u>\$ 49,704,424</u>	<u>\$ 1,570,334</u>
Liabilities:				
Accounts payable	\$ 101,885	\$ 39,307	\$ 100,959	\$ 40,233
Bail bonds outstanding	165,815	391,216	341,636	215,395
Due to township road districts	1,169,015	1,121,474	1,388,871	901,618
Due to taxing bodies	74,272	34,584,721	34,562,543	96,450
Due to others	224,091	11,238,852	11,248,277	214,666
Due to other governments	<u>68,971</u>	<u>2,039,852</u>	<u>2,006,851</u>	<u>101,972</u>
	<u>\$ 1,804,049</u>	<u>\$ 49,415,422</u>	<u>\$ 49,649,137</u>	<u>\$ 1,570,334</u>