

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
November 30, 2011



CliftonLarsonAllen

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

		PAGE
INTRODUCTORY SECTION		
Table of Contents		i
FINANCIAL SECTION		
Independent Auditor's Report		1
	STATEMENT	
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	1	3
Statement of Activities.....	2	4
Fund Financial Statements:		
Balance Sheet - Governmental Funds	3	6
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	4	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	5	9
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to Statement of Activities	6	11
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	7	12
Notes to Basic Financial Statements		13
Required Supplementary Information (Unaudited):		
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund.....		40
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Special Revenue Funds.....		41
Illinois Municipal Retirement Fund - Schedule of Funding Progress.....		43
Other Post-Employment Benefits - Schedule of Funding Progress.....		44
Notes to Required Supplementary Information		45

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
General Fund:	
Balance Sheet - By Account	47
Schedule of Revenues, Expenditures, and Changes in Fund Balance - By Account.....	49
General Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	51
Liability Insurance Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	62
County Farm Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	63
Airport Operating Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	64
Working Cash Account:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	65
County Health Department Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	66
Illinois Municipal Retirement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	69
County Highway Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	70
County Motor Fuel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	71
County Bridge Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	72

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Combining Balance Sheet - Nonmajor Governmental Funds	77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	85
Governmental Fund Types - Nonmajor Funds: Special Revenue Funds:	
Matching Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	93
Ambulance Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	94
Animal Control Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	95
Tuberculosis Sanitarium Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	96
Senior Citizens Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	97
Emergency Management Agency Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	98
Cooperative Extension Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	99
GIS Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	100
Child Support Maintenance Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	101
State's Attorney's State Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	102

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Sheriff's Drug Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	103
Court Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	104
County Clerk's Document Storage System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	105
Hotel Operators' Occupation Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	106
Drug Investigation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	107
Court Security Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	108
Solid Waste Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	109
Court Document Storage Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	110
Tax Sale Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	111
911 Emergency System Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	112
Public Safety Complex Communications Equipment Replacement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	113

LOGAN COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
FINANCIAL SECTION (CONTINUED)	
Governmental Fund Types - Nonmajor Funds (Continued):	
Special Revenue Funds (Continued):	
Historic Sites Motel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	114
Probation Services Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	115
Coroner Fees Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	116
Law Library Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	117
State's Attorney's Federal Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	118
Indemnity Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	119
Tax Sale in Error Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	120
Inmate Benefit Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	121
Police Vehicle Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	122
Circuit Clerk Operation and Administrative Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	123
Capital Projects Fund:	
Airport Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	124
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities	126

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, 2011, 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.

As described in Note 1 to the financial statements, during the year ended November 30, 2011, the County adopted the provisions of Governmental Accounting Standards Board No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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, 2011, 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 March 30, 2012 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, 2010, which are not presented with the accompanying financial statements. In our report dated June 9, 2011, 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 2010 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, 2010 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
March 30, 2012

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2011**

STATEMENT 1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,589,407
Certificates of deposit, at cost	5,681,488
Receivables:	
Sales tax	291,764
Income and replacement taxes	285,708
Property taxes	3,534,400
Other taxes	6,808
Grants	361,348
Interest	25,132
State salary reimbursements	157,245
Motor fuel tax receivable	35,133
Accounts	269,331
Inventory	17,563
Prepaid items	73,476
Capital assets not being depreciated	405,718
Capital assets being depreciated, net	7,161,937
Net postemployment benefits asset	<u>24,345</u>
TOTAL ASSETS	<u>\$ 22,920,803</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 773,423
Accrued salaries	77,866
Accrued interest payable	6,246
Unearned revenue - property taxes	3,534,400
Unearned revenue - other	55,583
Short-term obligations, due within one year:	
Compensated absences payable	210,678
Debt certificate	22,500
Notes payable	35,913
Capital leases	59,000
Long-term obligations, due in more than one year:	
Compensated absences payable	58,041
Debt certificate	401,000
Capital leases	74,344
Pension obligation	<u>131,178</u>
Total liabilities	<u>5,440,172</u>
NET ASSETS	
Invested in capital assets, net of related debt	7,398,398
Restricted for:	
General government	446,252
Tuberculosis sanitarium	146,157
Public health	112,564
Public safety	32,352
Judiciary and court related	706,702
Transportation	5,094,704
Retirement	303,482
County development	4,755
Unrestricted net assets	<u>3,235,265</u>
Total net assets	<u>17,480,631</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 22,920,803</u>

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2011**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,099,105
Public health	3,845,006
Public safety	3,842,734
Judiciary and court related	2,275,325
Transportation	1,882,816
County development	611,217
Interest on long-term debt	<u>36,515</u>
 TOTAL	 <u>\$ 14,592,718</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>	
\$ 461,547	\$ 58,579	\$ -	\$ (1,578,979)
1,505,539	1,589,901	-	(749,566)
846,779	206,887	29,824	(2,759,244)
1,310,415	369,781	-	(595,129)
232,573	-	702,605	(947,638)
215,170	-	3,350	(392,697)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,515)</u>
 <u>\$ 4,572,023</u>	 <u>\$ 2,225,148</u>	 <u>\$ 735,779</u>	 <u>(7,059,768)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	3,371,995
Income and replacement tax	1,157,557
Sales tax	1,726,725
Motor fuel taxes	643,334
Other taxes	162,106
Investment earnings	57,322
Gain on sale of capital assets	3,000
Franchise taxes based on gross receipts and other fees	20,789
Miscellaneous	<u>7,057</u>

Total general revenues 7,149,885

Change in net assets 90,117

Net assets, beginning of year 17,390,514

Net assets, end of year \$ 17,480,631

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

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2011**

	General Fund	County Health Department Fund
ASSETS		
Cash and cash equivalents	\$ 480,909	\$ 783,952
Certificates of deposit, at cost	-	106,488
Receivables:		
Sales tax	291,764	-
Income and replacement taxes	285,708	-
Property taxes	1,480,726	332,847
Hotel and historic sites tax	-	-
Grants	1,027	324,649
Interest	-	-
State salary reimbursements	157,245	-
Motor fuel tax allotment	-	-
Accounts	9,805	212,214
Inventory	17,563	-
Prepaid items	73,476	-
Due from other funds	59,749	-
TOTAL ASSETS	\$ 2,857,972	\$ 1,760,150
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 180,398	\$ 84,277
Accrued salaries	-	63,683
Due to other funds	123,404	80,440
Unearned revenue - property taxes	1,480,726	332,847
Unearned revenue - other	-	8,517
Total liabilities	1,784,528	569,764
Fund balances:		
Nonspendable:		
Inventory	17,563	-
Prepays	73,476	-
Restricted for:		
General government	-	-
Tuberculosis Sanitarium	-	-
Public Health	-	-
Public Safety	-	-
Judiciary and court related	-	-
Transportation	-	-
Retirement	-	-
County Development	-	-
Committed to:		
General government	-	-
Public Safety	-	-
County Development	-	-
Assigned to:		
General government	141,408	-
Working Cash	52,941	-
Capital Projects	-	-
Public Health	-	1,190,386
Public Safety	-	-
Judiciary and court related	-	-
Transportation	135,395	-
Retirement	-	-
Unassigned	652,661	-
Total fund balances	1,073,444	1,190,386
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,857,972	\$ 1,760,150

STATEMENT 3

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Activities
\$ 195,193	\$ 291,198	\$ 458,840	\$ 376,324	\$ 2,002,991	\$ 4,589,407
-	200,000	4,350,000	550,000	475,000	5,681,488
-	-	-	-	-	291,764
-	-	-	-	-	285,708
771,750	260,830	-	144,960	543,287	3,534,400
-	-	-	-	6,808	6,808
-	918	19,968	2,525	35,672	361,348
-	-	-	-	1,721	25,132
-	-	-	-	-	157,245
-	-	35,133	-	-	35,133
-	-	-	-	47,312	269,331
-	-	-	-	-	17,563
-	-	-	-	-	73,476
110,290	24,411	-	-	139,640	334,090
<u>\$ 1,077,233</u>	<u>\$ 777,357</u>	<u>\$ 4,863,941</u>	<u>\$ 1,073,809</u>	<u>\$ 3,252,431</u>	<u>\$ 15,662,893</u>
\$ -	\$ 17,805	\$ 14,882	\$ 406,616	\$ 69,445	\$ 773,423
-	14,183	-	-	-	77,866
-	19,209	15,062	17,432	78,543	334,090
771,750	260,830	-	144,960	543,287	3,534,400
-	-	47,066	-	-	55,583
771,750	312,027	77,010	569,008	691,275	4,775,362
-	-	-	-	-	17,563
-	-	-	-	-	73,476
-	-	-	-	446,252	446,252
-	-	-	-	146,157	146,157
-	-	-	-	112,564	112,564
-	-	-	-	32,352	32,352
-	-	-	-	706,702	706,702
-	-	3,836,174	408,403	850,127	5,094,704
303,482	-	-	-	-	303,482
-	-	-	-	4,755	4,755
-	-	-	-	4,028	4,028
-	-	-	-	5,259	5,259
-	-	-	-	1,863	1,863
-	-	-	-	120,541	261,949
-	-	-	-	-	52,941
-	-	-	-	24,602	24,602
-	-	-	-	57,535	1,247,921
-	-	-	-	24,503	24,503
-	-	-	-	10	10
-	465,330	950,757	96,398	66,596	1,714,476
2,001	-	-	-	-	2,001
-	-	-	-	(42,690)	609,971
305,483	465,330	4,786,931	504,801	2,561,156	10,887,531
<u>\$ 1,077,233</u>	<u>\$ 777,357</u>	<u>\$ 4,863,941</u>	<u>\$ 1,073,809</u>	<u>\$ 3,252,431</u>	<u>\$ 15,662,893</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, 2011**

Total fund balances - governmental funds		\$ 10,887,531
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.		7,567,655
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds:		
Pension obligation		(131,178)
Net postemployment benefit asset		24,345
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(6,246)
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	\$ (268,719)	
Debt certificate	(423,500)	
Notes payable	(35,913)	
Capital leases	<u>(133,344)</u>	
Total long-term liabilities		<u>(861,476)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 17,480,631</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, 2011

	County General Fund	County Health Department Fund
REVENUES		
Property taxes and payments in lieu of taxes	\$ 1,150,600	\$ 340,050
Income and replacement taxes	1,064,142	-
Sales tax	1,726,725	-
Hotel and historic site tax	-	-
Inheritance tax and other taxes	90	-
Other intergovernmental revenues	510,790	-
Federal and state operating and capital grants	50,266	1,589,901
Fines, fees, forfeitures, and licenses	1,341,073	-
Charges for services	184,506	1,366,162
Interest and investment income	3,342	3,383
Other revenues	96,491	50,513
Total revenues	6,128,025	3,350,009
EXPENDITURES		
Current:		
General government	1,693,948	-
County development	245,914	-
Public health	-	3,501,470
Public safety	1,976,808	-
Judiciary and court related	1,689,128	-
Transportation	120,407	-
Retirement system	-	-
Capital outlay	293,170	-
Debt service:		
Principal	85,333	44,101
Interest	30,070	2,773
Total expenditures	6,134,778	3,548,344
Excess (deficiency) of revenues over expenditures	(6,753)	(198,335)
OTHER FINANCING SOURCES (USES)		
Transfers in	83,100	43,398
Transfers out	(182,000)	-
Proceeds from sale of capital assets	-	-
Proceeds from capital lease	165,770	-
Total other financing sources (uses)	66,870	43,398
CHANGE IN FUND BALANCES	60,117	(154,937)
FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED	1,013,327	1,345,323
FUND BALANCES AT END OF YEAR	\$ 1,073,444	\$ 1,190,386

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 814,424	\$ 356,560	\$ -	\$ 168,389	\$ 541,972	\$ 3,371,995
93,415	-	-	-	-	1,157,557
-	-	-	-	-	1,726,725
-	-	-	-	162,016	162,016
-	-	-	-	-	90
-	-	643,334	-	-	1,154,124
-	-	-	-	279,267	1,919,434
-	-	-	-	950,775	2,291,848
-	8,648	194,753	29,172	103,105	1,886,346
-	1,820	37,681	8,141	2,955	57,322
-	418,501	-	-	328,837	894,342
<u>907,839</u>	<u>785,529</u>	<u>875,768</u>	<u>205,702</u>	<u>2,368,927</u>	<u>14,621,799</u>
-	-	-	-	79,141	1,773,089
-	-	-	-	361,690	607,604
-	-	-	-	156,378	3,657,848
-	-	-	-	1,270,641	3,247,449
-	-	-	-	213,709	1,902,837
-	743,830	951,905	175,121	193,242	2,184,505
705,213	-	-	-	-	705,213
-	-	-	164,741	103,947	561,858
-	-	-	-	-	129,434
-	-	-	-	-	32,843
<u>705,213</u>	<u>743,830</u>	<u>951,905</u>	<u>339,862</u>	<u>2,378,748</u>	<u>14,802,680</u>
<u>202,626</u>	<u>41,699</u>	<u>(76,137)</u>	<u>(134,160)</u>	<u>(9,821)</u>	<u>(180,881)</u>
-	-	-	-	182,000	308,498
-	-	-	-	(126,498)	(308,498)
-	-	-	-	3,000	3,000
-	-	-	-	-	165,770
-	-	-	-	58,502	168,770
202,626	41,699	(76,137)	(134,160)	48,681	(12,111)
<u>102,857</u>	<u>423,631</u>	<u>4,863,068</u>	<u>638,961</u>	<u>2,512,475</u>	<u>10,899,642</u>
<u>\$ 305,483</u>	<u>\$ 465,330</u>	<u>\$ 4,786,931</u>	<u>\$ 504,801</u>	<u>\$ 2,561,156</u>	<u>\$ 10,887,531</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, 2011

Net change in fund balances - total governmental funds \$ (12,111)

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

Capital outlay	561,858
Depreciation expense	<u>(958,409)</u>
	<u>(396,551)</u>

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. (165,770)

Repayment of debt principal or long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal or long-term debt repayments:	
Debt certificate	21,000
Notes payable	44,101
Capital leases	<u>64,333</u>
	<u>129,434</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Capital contribution	663,399
Accrued interest	(3,672)
Accrued compensated absences	(16,277)
Pension obligation	(131,178)
Other postemployment benefits	<u>22,843</u>
	<u>535,115</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 90,117

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 701,737
Certificates of deposit, at cost	915,000
Interest and other receivables	95,565
Stamp inventory, at cost	<u>24,243</u>
TOTAL ASSETS	<u>\$ 1,736,545</u>
LIABILITIES	
Accounts payable	\$ 163,205
Bail bonds outstanding	208,610
Due to township road districts	1,053,996
Due to taxing bodies	25,554
Due to others	158,382
Due to other governments	<u>126,798</u>
TOTAL LIABILITIES	<u>\$ 1,736,545</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011

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, 2011

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, 2011

**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, 2011

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 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, 2011

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, 2011

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 Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

(I) Fund Balance Classification (Continued)

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified inventory and prepaids as nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified state and federal grants as being restricted because their use is restricted by granting agencies. The County has also classified property taxes and various fees and fines as being restricted because their use is restricted by state laws and regulations.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County has classified coroner fees, hotel operations taxes, and historic sites taxes as being committed because their use is formally committed by the County Board.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to a board member or the Treasurer through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Beginning fund balances for the County's governmental funds have been restated to reflect the above reclassifications.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

(m) Use of Estimates in Preparing Financial Statements

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

(n) Reclassifications

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

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

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

At November 30, 2011, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$11,676,114 (excludes \$2,769 in cash on hand and undeposited receipts) and the bank balance was \$12,027,499. Of the bank balance, \$2,972,987 was covered by Federal Depository Insurance and \$9,054,512 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2011, none of the County's bank balance of \$12,027,499 was exposed to custodial credit risk.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,596,488
Illinois Funds - money market fund	<u>208,749</u>
	<u><u>\$ 6,805,237</u></u>

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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, 2011, 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, 2011

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, 2011 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2011 financial statements:

	Government-wide Statement of <u>Net Assets</u>	Fiduciary Funds Statement of <u>Net Assets</u>	<u>Total</u>
Cash	\$ 4,589,407	\$ 701,737	\$ 5,291,144
Certificates of deposit	<u>5,681,488</u>	<u>915,000</u>	<u>6,596,488</u>
Total	<u>\$ 10,270,895</u>	<u>\$ 1,616,737</u>	<u>\$ 11,887,632</u>
Deposits			\$ 11,676,114
Cash on hand			2,769
Illinois Funds - money market fund			<u>208,749</u>
Total			<u>\$ 11,887,632</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, 2011

NOTE 3 - PROPERTY TAXES (CONTINUED)

The 2010 tax levy is reflected as revenue in fiscal year 2011 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2011 to be collected in 2012 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2012.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

	Balance at November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u>	Balance at November 30, <u>2011</u>
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	556,055	-	-	(546,217)	9,838
Airport construction in progress	252,206	84,938	-	(252,206)	84,938
Other construction in progress	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Total capital assets not being depreciated	<u>1,129,203</u>	<u>84,938</u>	<u>-</u>	<u>(808,423)</u>	<u>405,718</u>
Depreciated:					
Infrastructure and land improvements	2,230,785	785,759	-	808,423	3,824,967
Buildings and improvements	4,183,533	127,400	-	-	4,310,933
Machinery and equipment	<u>6,755,348</u>	<u>227,160</u>	<u>-</u>	<u>-</u>	<u>6,982,508</u>
Total capital assets being depreciated, gross	<u>13,169,666</u>	<u>1,140,319</u>	<u>-</u>	<u>808,423</u>	<u>15,118,408</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(534,558)	(94,584)	-	-	(629,142)
Buildings and improvements	(2,094,593)	(85,494)	-	-	(2,180,087)
Machinery and equipment	<u>(4,368,911)</u>	<u>(778,331)</u>	<u>-</u>	<u>-</u>	<u>(5,147,242)</u>
Total accumulated depreciation	<u>(6,998,062)</u>	<u>(958,409)</u>	<u>-</u>	<u>-</u>	<u>(7,956,471)</u>
Capital assets being depreciated, net	<u>6,171,604</u>	<u>181,910</u>	<u>-</u>	<u>808,423</u>	<u>7,161,937</u>
Total capital assets, net	<u>\$ 7,300,807</u>	<u>\$ 266,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,567,655</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 293,170
Expenditures from County Bridge Fund	164,741
Expenditures from Nonmajor Funds	103,947
Capital contributions	<u>663,399</u>
	<u>\$ 1,225,257</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 77,095
Public health	145,002
Public safety	429,516
Judiciary and court related	76,873
Transportation	227,426
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u>\$ 958,409</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2011 for the County's major funds and nonmajor governmental funds are as follows:

	<u>General Fund</u>	<u>County Health Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Accounts Receivable</u>
Accounts receivable:				
Public safety complex charge	\$ 6,000	\$ -	\$ -	\$ 6,000
Telephone surcharges	-	-	46,790	46,790
Fees for services provided	-	58,543	522	59,065
Other	<u>3,805</u>	<u>153,671</u>	<u>-</u>	<u>157,476</u>
	<u>\$ 9,805</u>	<u>\$ 212,214</u>	<u>\$ 47,312</u>	<u>\$ 269,331</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 6 - SHORT-TERM DEBT

Following is a summary of changes in short-term debt for the year ended November 30, 2011:

	<u>Tax Anticipation Warrants</u>
Balance at November 30, 2010	\$ -
Additions	400,000
Retirements	<u>400,000</u>
Balance at November 30, 2011	<u>\$ -</u>

The 2010 tax anticipation warrant was dated March 31, 2011 and was repaid on June 27, 2011, plus interest at .75 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, 2011 are as follows:

	<u>November 30, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>November 30, 2011</u>	<u>Due Within One Year</u>
Governmental activities:					
Debt certificates	\$ 444,500	\$ -	\$ 21,000	\$ 423,500	\$ 22,500
Notes payable	80,014	-	44,101	35,913	35,913
Capital leases	<u>31,907</u>	<u>165,770</u>	<u>64,333</u>	<u>133,344</u>	<u>59,000</u>
Total	<u>\$ 556,421</u>	<u>\$ 165,770</u>	<u>\$ 129,434</u>	<u>\$ 592,757</u>	<u>\$ 117,413</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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

At November 30, 2011, 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 March 2011 for police vehicles. The original amount of the lease was \$165,770. The terms of the lease run from March 22, 2011 to March 22, 2014 and require annual payments of \$58,107, including interest. The vehicles acquired under this lease have been capitalized and had an original cost of \$165,770 and accumulated depreciation of \$36,838 at November 30, 2011.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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 \$9,044 at November 30, 2011.

The annual requirements to amortize debt outstanding at November 30, 2011 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>
2012	\$ 22,500	\$ 26,744	\$ 35,913	\$ 817	\$ 59,000	\$ 6,787	\$ 117,413	\$ 34,348
2013	23,500	25,500	-	-	62,087	3,699	85,587	29,199
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	27,500	21,101	-	-	-	-	27,500	21,101
2017-2021	168,500	76,405	-	-	-	-	168,500	76,405
2022-2024	<u>130,500</u>	<u>16,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,500</u>	<u>16,086</u>
Total	<u>\$ 423,500</u>	<u>\$ 212,700</u>	<u>\$ 35,913</u>	<u>\$ 817</u>	<u>\$ 133,344</u>	<u>\$ 11,030</u>	<u>\$ 592,757</u>	<u>\$ 224,547</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, 2011, using the 2011 assessed value of all taxable property of \$420,472,025, the statutory limit for the County was \$12,088,571, providing a debt margin of \$11,495,814.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

At November 30, 2011, the County reflected accrued compensated absences totaling \$268,719; of this amount, \$210,678 is expected to be paid in the next year. Accrued compensated absences activity during 2011 is as follows:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 8 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental Activities
Balance, November 30, 2010	\$ 252,442
Amount accumulated	214,194
Amount paid	<u>(197,917)</u>
Balance, November 30, 2011	<u>\$ 268,719</u>
Due within one year	<u>\$ 210,678</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	\$ 3,330,311	\$ 3,548,344	\$ 218,033
Senior Citizens Tax Fund	69,600	69,681	81
Emergency Management Agency Fund	121,386	165,292	43,906
Cooperative Extension Service Fund	105,500	105,573	73
Animal Control Fund	126,532	143,991	17,459
Court Automation Fund	30,000	40,279	10,279
Historical Sites Motel Tax Fund	27,500	29,595	2,095
County Clerk's Document Storage System Fund	50,000	58,903	8,903
Hotel Operators' Occupation Tax Fund	119,000	124,265	5,265
Court Document Storage Fund	40,000	53,852	13,852
Public Safety Complex Communications Equipment Replacement Fund	13,200	47,947	34,747
Airport Capital Improvement Fund	15,000	62,794	47,794

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011**

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	\$ 38,430
	County Highway	10,494
	County Motor Fuel Tax	3,726
	Nonmajor governmental	7,099
Illinois Municipal Retirement	General	55,208
	County Health Department	42,010
	County Highway	8,715
	County Motor Fuel Tax	4,357
County Highway	County Motor Fuel Tax	6,979
	County Bridge	17,432
Nonmajor Governmental	General	68,196
	Nonmajor governmental	<u>71,444</u>
		<u>\$ 334,090</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, 2011 consisted of the following:

Transfers to the General Fund from:

Other nonmajor governmental funds \$ 83,100

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

Transfers to the County Health Department Fund from:

Other nonmajor governmental funds \$ 43,398

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

Transfers to other nonmajor governmental funds from:

General Fund \$ 182,000

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

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011**

NOTE 9 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

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

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Special Revenue Funds:	
Emergency Management Agency Fund	<u>\$ 42,690</u>

This deficit 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
- Coroner Fees Fund
- Law Library Fund
- State's Attorney's Federal Forfeiture Fund
- Indemnity Fund
- Tax Sale in Error Fund
- Inmate Benefit Fund
- Police Vehicle Fund
- Circuit Clerk Operation and Administrative Fund

NOTE 10 - RISK MANAGEMENT

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 10 - RISK MANAGEMENT (CONTINUED)

In addition, for risk of loss for workers' compensation, torts, theft, damages to and destruction of assets, natural disasters, and errors and omissions, the County participates in a public entity risk pool, the Counties of Illinois Risk Management Agency (CIRMA), which is a protected self-insurance risk management program for member counties. The County pays annual premiums on an installment basis for its insurance coverage. CIRMA provides coverage to the County with the following limits: \$1 million on property, flood, and earthquake claims, \$2 million on general, law enforcement, automobile, errors and omissions, and employee benefits liability claims, and \$100,000 on crime claims. Workers' compensation claims are statutory per occurrence. 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.

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

Changes in the unemployment claims liability in fiscal years 2011 and 2010 were:

	<u>Unemployment Claims</u>	
	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ -	\$ -
Claims incurred	15,374	19,226
Claims paid	<u>15,374</u>	<u>19,226</u>
Balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NOTE 11 - PENSION PLAN

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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 2010 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 8.49, 29.50, and 18.05 percent, respectively, of annual covered payroll. The County annual required contribution rate for calendar year 2010 was 10.76, 33.73, and 21.21 percent, respectively. 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 calendar year ending December 31, 2010, the County's actual contributions for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans of \$385,969, \$100,801, and \$146,373, respectively. The County's required contributions for calendar year 2010 was \$489,166, \$115,255, and \$171,998, respectively.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 489,166	79%	\$94,173
December 31, 2009	323,902	100	0
December 31, 2008	327,451	100	0

Three-Year Trend Information for the Elected County Official

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 115,255	87%	\$13,418
December 31, 2009	103,525	100	0
December 31, 2008	98,923	100	0

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

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 171,998	85%	\$23,587
December 31, 2009	136,633	100	0
December 31, 2008	142,666	100	0

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 11 - PENSION PLAN (CONTINUED)

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 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 20 percent corridor between the actuarial and market value of assets. The County's Regular, ECO, and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 83.57, 58.14, and 28.55 percent funded, respectively. The actuarial accrued liability for benefits was \$13,843,280, \$1,895,166, and \$2,300,681, respectively, and the actuarial value of assets was \$11,568,222, \$1,101,758, and \$656,730, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,275,058, \$793,408, and \$1,643,951, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,546,155, \$341,699, and \$810,928, respectively, and the ratio of the UAAL to the covered payroll was 50, 232, and 203 percent, respectively.

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

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.

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011**

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

At November 30, 2011, 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>

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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 and amortization of any unfunded actuarial liabilities over a period not to exceed 30 years on the net OPEB obligation. The following table shows the components of the County's OPEB cost for the year ended November 30, 2011:

Annual required contribution	\$ 8,982
Interest on net OPEB obligation	923
Amortization	<u>9,484</u>
Annual OPEB cost	19,389
Contributions made	<u>(42,232)</u>
Increase (decrease) in net OPEB obligation	(22,843)
Net OPEB obligation (asset), beginning of year	<u>(1,502)</u>
Net OPEB obligation (asset), end of year	<u>\$ (24,345)</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, 2011, 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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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 on an open basis over thirty years, resulting in an amortization of \$9,484 for the twelve month period.

In the November 30, 2010 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of November 30, 2010 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.

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:	
2012	\$ 28,887
2013	14,781
2014	9,105
2015	6,180
2016	<u>940</u>
Total	<u>\$ 59,893</u>

The expense recognized under these agreements during 2011 was \$33,165.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

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 - RESTATEMENT OF FUND BALANCES FOR GASB 54

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was required and was adopted at the beginning of fiscal year 2011. One aspect of the statement was to clarify the interpretation of certain aspects of the definitions of the governmental fund types.

Under GASB Statement No. 54, Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a Special Revenue Fund.

Under GASB Statement No. 54, several funds previously reported as Special Revenue Funds no longer qualify to be defined as Special Revenue Funds. Thereby, the County has discontinued reporting those as Special Revenue Funds, and instead is reporting the revenues in the General Fund. Fund balances have thereby been restated as follows:

	General Fund	Nonmajor Governmental Funds
Fund balance, beginning of year, as previously reported	\$ 693,934	\$ 2,831,868
Adjustment for implementation of GASB 54:		
County Farm Account	129,399	(129,399)
Airport Operating Account	137,058	(137,058)
Working Cash Account	<u>52,936</u>	<u>(52,936)</u>
Fund balance, beginning of year, as restated	<u>\$ 1,013,327</u>	<u>\$ 2,512,475</u>

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

REQUIRED SUPPLEMENTARY INFORMATION

LOGAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
Year Ended November 30, 2011

(Unaudited)

	General Fund			Variance
	Original	Final	Actual	from Budget
	Budget	Budget	Actual	Positive
				(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 1,150,609	\$ 1,150,609	\$ 1,150,600	\$ (9)
Income and replacement tax	1,025,000	1,025,000	1,064,142	39,142
Sales taxes	1,580,000	1,580,000	1,726,725	146,725
Inheritance taxes and other taxes	15,000	15,000	90	(14,910)
Other intergovernmental revenues	497,349	497,349	510,790	13,441
Federal and state operating grants	25,000	25,000	50,266	25,266
Fines, fees, forfeitures, and licenses	1,228,630	1,228,630	1,341,073	112,443
Charges for services	181,873	181,873	184,506	2,633
Interest and investment income	10,000	10,000	3,342	(6,658)
Miscellaneous revenue	104,507	104,507	96,491	(8,016)
Total revenues	<u>5,817,968</u>	<u>5,817,968</u>	<u>6,128,025</u>	<u>310,057</u>
EXPENDITURES				
Current:				
General government	1,928,996	1,928,996	1,693,948	235,048
County development	304,129	304,129	245,914	58,215
Public safety	2,182,499	2,182,499	1,976,808	205,691
Judiciary and court related	1,653,168	1,653,168	1,689,128	(35,960)
Transportation	123,000	123,000	120,407	2,593
Capital outlay	-	-	293,170	(293,170)
Debt service:				
Principal retired	421,000	421,000	85,333	335,667
Interest and charges	29,866	29,866	30,070	(204)
Total expenditures	<u>6,642,658</u>	<u>6,642,658</u>	<u>6,134,778</u>	<u>507,880</u>
Excess (deficiency) of revenues over expenditures	<u>(824,690)</u>	<u>(824,690)</u>	<u>(6,753)</u>	<u>817,937</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	53,000	53,000	83,100	30,100
Transfers out	(137,450)	(137,450)	(182,000)	(44,550)
Proceeds from capital lease	-	-	165,770	165,770
Total other financing sources (uses)	<u>(84,450)</u>	<u>(84,450)</u>	<u>66,870</u>	<u>151,320</u>
CHANGE IN FUND BALANCES	<u>\$ (909,140)</u>	<u>\$ (909,140)</u>	<u>60,117</u>	<u>\$ 969,257</u>
FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED			<u>1,013,327</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 1,073,444</u>	

LOGAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

(Unaudited)

	County Health Department Fund			
	Original Budget	Final Budget	Actual	Variance from Budget Positive (Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 340,640	\$ 340,640	\$ 340,050	\$ (590)
Income and replacement tax	-	-	-	-
Federal and state operating grants	1,274,917	1,366,995	1,589,901	222,906
Charges for services	1,181,836	1,093,182	1,366,162	272,980
Interest and investment income	4,500	5,000	3,383	(1,617)
Miscellaneous revenue	39,240	39,240	50,513	11,273
	<u>2,841,133</u>	<u>2,845,057</u>	<u>3,350,009</u>	<u>504,952</u>
Total revenues				
EXPENDITURES				
Current:				
Public health	2,939,326	3,283,437	3,501,470	(218,033)
Transportation	-	-	-	-
Retirement system	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retired	44,101	44,101	44,101	-
Interest and charges	2,773	2,773	2,773	-
	<u>2,986,200</u>	<u>3,330,311</u>	<u>3,548,344</u>	<u>(218,033)</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(145,067)</u>	<u>(485,254)</u>	<u>(198,335)</u>	<u>286,919</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers in	43,398	43,398	43,398	-
Transfers out	(260,447)	-	-	-
	<u>(217,049)</u>	<u>43,398</u>	<u>43,398</u>	<u>-</u>
Total other financing sources (uses)				
CHANGE IN FUND BALANCES	<u>\$ (362,116)</u>	<u>\$ (441,856)</u>	(154,937)	<u>\$ 286,919</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>1,345,323</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 1,190,386</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	\$ 814,424	\$ 1,924	\$ 356,830	\$ 356,560	\$ (270)	\$ 169,210	\$ 168,389	\$ (821)
-	93,415	93,415	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	40,000	8,648	(31,352)	-	29,172	29,172
-	-	-	5,000	1,820	(3,180)	20,000	8,141	(11,859)
-	-	-	420,000	418,501	(1,499)	-	-	-
<u>812,500</u>	<u>907,839</u>	<u>95,339</u>	<u>821,830</u>	<u>785,529</u>	<u>(36,301)</u>	<u>189,210</u>	<u>205,702</u>	<u>16,492</u>
-	-	-	-	-	-	-	-	-
-	-	-	919,400	743,830	175,570	725,000	175,121	549,879
1,177,778	705,213	472,565	-	-	-	-	-	-
-	-	-	-	-	-	-	164,741	(164,741)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,177,778</u>	<u>705,213</u>	<u>472,565</u>	<u>919,400</u>	<u>743,830</u>	<u>175,570</u>	<u>725,000</u>	<u>339,862</u>	<u>385,138</u>
<u>(365,278)</u>	<u>202,626</u>	<u>567,904</u>	<u>(97,570)</u>	<u>41,699</u>	<u>139,269</u>	<u>(535,790)</u>	<u>(134,160)</u>	<u>(368,646)</u>
367,292	-	(367,292)	-	-	-	-	-	-
-	-	-	(65,000)	-	65,000	-	-	-
<u>367,292</u>	<u>-</u>	<u>(367,292)</u>	<u>(65,000)</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,014</u>	<u>202,626</u>	<u>\$ 200,612</u>	<u>\$ (162,570)</u>	<u>41,699</u>	<u>\$ 204,269</u>	<u>\$ (535,790)</u>	<u>(134,160)</u>	<u>\$ 401,630</u>
	<u>102,857</u>			<u>423,631</u>			<u>638,961</u>	
	<u>\$ 305,483</u>			<u>\$ 465,330</u>			<u>\$ 504,801</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2011**

(Unaudited)

Trend information for the three years ended December 31, 2010 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)
12/31/10	\$ 11,568,222	\$ 13,843,280	\$ 2,275,058	83.57%	\$ 4,546,155	50.04%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$12,313,690. On a market basis, the funded ratio would be 88.95%.

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)
12/31/10	\$ 1,101,758	\$ 1,895,166	\$ 793,408	58.14%	\$ 341,699	232.20%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$1,163,867. On a market basis, the funded ratio would be 61.41%.

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)
12/31/10	\$ 656,730	\$ 2,300,681	\$ 1,643,951	28.55%	\$ 810,928	202.72%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$894,069. On a market value basis, the funded ratio would be 38.86%.

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS
November 30, 2011**

(Unaudited)

Trend information for the years ended November 30, 2010 and 2011 are 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)
11/30/11	\$ -	\$ 284,534	\$ 284,534	0.00%	N/A	N/A
11/30/10	-	284,534	284,534	0.00%	N/A	N/A

Information for years prior to November 30, 2010 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, 2011

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.

County Farm Account - 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 Account - To account for the revenues and costs associated with providing management and operations of the County Airport and related property.

Working Cash Account (Loan Account) - 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 Account is to be reimbursed out of the first taxes collected. Monies held in the Working Cash Account 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.

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2011
(With Comparative Total for November 30, 2010)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
ASSETS		
Cash and cash equivalents	\$ 325,280	\$ (123,180)
Certificates of deposit, at cost	-	-
Receivables:		
Sales tax	291,764	-
Income and replacement taxes	285,708	-
Property taxes	1,310,726	170,000
Grants	1,027	-
State salary reimbursements	157,245	-
Accounts	6,000	-
Inventory	-	-
Prepaid items	73,476	-
Due from other funds	59,749	-
Due from (to) other general fund accounts	<u>(49,998)</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 2,460,977</u>	 <u>\$ 46,820</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 177,530	\$ -
Due to other funds	123,404	-
Unearned revenue - property taxes	<u>1,310,726</u>	<u>170,000</u>
Total liabilities	<u>1,611,660</u>	<u>170,000</u>
 Fund balances (deficit):		
Nonspendable:		
Inventory	-	-
Prepays	73,476	-
Assigned to:		
General government	-	-
Working cash	-	-
Transportation	-	-
Unassigned	<u>775,841</u>	<u>(123,180)</u>
Total fund balances (deficit)	<u>849,317</u>	<u>(123,180)</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 2,460,977</u>	 <u>\$ 46,820</u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2011</u>	<u>2010</u>
\$ 141,514	\$ 134,352	\$ 2,943	\$ 480,909	\$ 136,942
-	-	-	-	294,358
-	-	-	291,764	296,455
-	-	-	285,708	345,991
-	-	-	1,480,726	1,148,609
-	-	-	1,027	1,027
-	-	-	157,245	147,860
-	3,805	-	9,805	21,230
-	17,563	-	17,563	10,261
-	-	-	73,476	143,700
-	-	-	59,749	53,306
-	-	49,998	-	-
<u>\$ 141,514</u>	<u>\$ 155,720</u>	<u>\$ 52,941</u>	<u>\$ 2,857,972</u>	<u>\$ 2,599,739</u>
\$ 106	\$ 2,762	\$ -	\$ 180,398	\$ 158,995
-	-	-	123,404	278,808
-	-	-	1,480,726	1,148,609
<u>106</u>	<u>2,762</u>	<u>-</u>	<u>1,784,528</u>	<u>1,586,412</u>
-	17,563	-	17,563	10,261
-	-	-	73,476	143,700
141,408	-	-	141,408	129,399
-	-	52,941	52,941	52,936
-	135,395	-	135,395	126,797
-	-	-	652,661	550,234
<u>141,408</u>	<u>152,958</u>	<u>52,941</u>	<u>1,073,444</u>	<u>1,013,327</u>
<u>\$ 141,514</u>	<u>\$ 155,720</u>	<u>\$ 52,941</u>	<u>\$ 2,857,972</u>	<u>\$ 2,599,739</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2011
(With Comparative Total for the Year Ended November 30, 2010)

	<u>General Account</u>	<u>Liability Insurance Account</u>
REVENUES		
Property taxes and payments in lieu of taxes	\$ 980,245	\$ 170,355
Income taxes	1,064,142	-
Sales taxes	1,726,725	-
Other taxes	90	-
Other intergovernmental revenues	510,790	-
Federal and state operating and capital grants	40,816	-
Fines, fees, forfeitures, and licenses	1,341,073	-
Charges for services	42,763	-
Interest and investment income	3,337	-
Miscellaneous revenue	36,205	729
Total revenues	5,746,186	171,084
 EXPENDITURES		
Current:		
General government	1,674,374	11,140
County development	236,914	-
Public safety	1,976,808	-
Judiciary and court related	1,689,128	-
Transportation	-	-
Capital outlay	293,170	-
Debt service:		
Principal	85,333	-
Interest	30,070	-
Total expenditures	5,985,797	11,140
Excess (deficiency) of revenues over expenditures	(239,611)	159,944
 OTHER FINANCING SOURCES (USES)		
Transfers in	83,100	-
Transfers out	(167,000)	-
Transfers from (to) other general fund accounts	272,844	(242,844)
Proceeds from capital lease	165,770	-
Total other financing sources (uses)	354,714	(242,844)
 CHANGE IN FUND BALANCES	 115,103	 (82,900)
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR, AS RESTATED	 734,214	 (40,280)
 FUND BALANCE (DEFICIT) AT END OF YEAR	 \$ 849,317	 \$ (123,180)

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2011</u>	<u>2010</u>
\$ -	\$ -	\$ -	\$ 1,150,600	\$ 978,823
-	-	-	1,064,142	994,750
-	-	-	1,726,725	1,677,092
-	-	-	90	20,556
-	-	-	510,790	623,672
-	9,450	-	50,266	65,792
-	-	-	1,341,073	1,207,229
-	141,743	-	184,506	165,140
-	-	5	3,342	2,391
59,443	114	-	96,491	98,717
<u>59,443</u>	<u>151,307</u>	<u>5</u>	<u>6,128,025</u>	<u>5,834,162</u>
8,434	-	-	1,693,948	1,744,996
9,000	-	-	245,914	223,160
-	-	-	1,976,808	1,973,211
-	-	-	1,689,128	1,774,344
-	120,407	-	120,407	120,446
-	-	-	293,170	80,141
-	-	-	85,333	52,253
-	-	-	30,070	32,630
<u>17,434</u>	<u>120,407</u>	<u>-</u>	<u>6,134,778</u>	<u>6,001,181</u>
<u>42,009</u>	<u>30,900</u>	<u>5</u>	<u>(6,753)</u>	<u>(167,019)</u>
-	-	-	83,100	23,000
-	(15,000)	-	(182,000)	(206,500)
(30,000)	-	-	-	-
-	-	-	165,770	33,914
<u>(30,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>66,870</u>	<u>(149,586)</u>
12,009	15,900	5	60,117	(316,605)
<u>129,399</u>	<u>137,058</u>	<u>52,936</u>	<u>1,013,327</u>	<u>1,329,932</u>
<u>\$ 141,408</u>	<u>\$ 152,958</u>	<u>\$ 52,941</u>	<u>\$ 1,073,444</u>	<u>\$ 1,013,327</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</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:				
Property taxes	\$ 978,609	\$ 978,609	\$ 977,332	\$ 807,973
Mobile home privilege and other taxes	2,000	2,000	2,913	959
Total property taxes and payments in lieu of taxes	<u>980,609</u>	<u>980,609</u>	<u>980,245</u>	<u>808,932</u>
Income taxes:				
Replacement tax	325,000	325,000	293,558	238,815
Income tax	700,000	700,000	770,584	755,935
Total income taxes	<u>1,025,000</u>	<u>1,025,000</u>	<u>1,064,142</u>	<u>994,750</u>
Sales taxes:				
Sales tax 1%	100,000	100,000	97,334	107,830
Sales tax 1/4%	500,000	500,000	553,055	539,841
Use tax	105,000	105,000	148,008	123,597
Public safety tax	875,000	875,000	928,328	905,824
Total sales taxes	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,726,725</u>	<u>1,677,092</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>90</u>	<u>20,556</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	115,000	115,000	147,077	148,949
Salary reimbursement probations officers	131,716	131,716	132,337	193,552
Salary reimbursement Supervisor of Assessments	15,000	15,000	12,971	11,769
Salary reimbursement child support	14,000	14,000	14,000	-
Workforce incentive salary reimbursement	95,036	95,036	93,604	102,635
Waste management salary reimbursement	33,000	33,000	31,000	31,217
Victim Witness Program	15,000	15,000	11,083	18,417
Regional planning salary reimbursement	25,000	25,000	-	23,916
Autopsy reimbursements	-	-	8,092	3,153
Public Defender	38,597	38,597	51,457	68,799
Election reimbursement	5,000	5,000	-	10,662
Stipend reimbursement	10,000	10,000	9,169	10,603
Total other intergovernmental revenues	<u>497,349</u>	<u>497,349</u>	<u>510,790</u>	<u>623,672</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 13,827	\$ 12,318
Coroner Grant	-	-	-	20
Sheriff's Grant	-	-	-	5,600
Probation Grant	-	-	-	31,354
Safety and Educational Grant	-	-	6,800	-
Attorney General Grant	19,000	19,000	-	-
Election Grants	-	-	20,189	16,500
Total federal and state operating grants	<u>25,000</u>	<u>25,000</u>	<u>40,816</u>	<u>65,792</u>
Fines, fees, forfeitures, and licenses:				
Fines	429,000	429,000	419,040	328,190
Circuit Clerk special	275,000	275,000	395,645	288,019
Zoning/building permits	10,000	10,000	10,493	24,110
Drug fines	3,500	3,500	6,261	4,716
Circuit Clerk fees	160,000	160,000	163,453	171,103
County Clerk fees	150,000	150,000	138,588	168,436
Sheriff fees	100,000	100,000	84,508	101,621
States Attorney fees	20,000	20,000	25,221	23,942
Coroner fees	750	750	3,370	706
Treasurer and Assessor's fees	4,000	4,000	4,180	4,334
Franchise fees	11,000	11,000	20,789	18,768
Liquor licenses	3,930	3,930	4,093	4,580
Public Defender fees	3,000	3,000	9,957	4,254
County Collector fees and costs	55,000	55,000	52,651	60,975
Gaming fees	3,450	3,450	2,700	3,475
Other	-	-	124	-
Total fines, fees, forfeitures, and licenses	<u>1,228,630</u>	<u>1,228,630</u>	<u>1,341,073</u>	<u>1,207,229</u>
Charges for services:				
New complex lease	29,000	29,000	31,703	14,632
Township Assessor reimbursement	10,000	10,000	11,000	7,000
Administration fee	1,200	1,200	60	1,200
One half ESDA salary	56,873	56,873	-	-
ETSB communications room rent	4,800	4,800	-	-
Total charges for services	<u>101,873</u>	<u>101,873</u>	<u>42,763</u>	<u>22,832</u>
Interest and investment income	<u>10,000</u>	<u>10,000</u>	<u>3,337</u>	<u>2,379</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 5,705	\$ 8,871
Scully Trust	500	500	500	500
Enterprise zone fees	-	-	30,000	-
Total miscellaneous revenue	<u>2,000</u>	<u>2,000</u>	<u>36,205</u>	<u>9,371</u>
 Total revenues	 <u>5,465,461</u>	 <u>5,465,461</u>	 <u>5,746,186</u>	 <u>5,432,605</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	44,805	44,805	51,500	50,000
Salary of deputies	79,401	79,401	59,428	81,908
Salary extra help	17,400	17,400	17,173	14,639
Group insurance	17,661	17,661	12,571	19,817
Postage	9,570	9,570	8,933	9,939
Publication of notices	1,740	1,740	1,234	1,863
Office supplies and printing	13,050	13,050	7,543	10,004
Maintenance contracts	2,175	2,175	2,213	2,469
Dues, subscriptions, meetings	870	870	1,149	3,508
Office equipment	1,740	1,740	1,474	127
Total County Treasurer	<u>188,412</u>	<u>188,412</u>	<u>163,218</u>	<u>194,274</u>
 County Clerk:				
Salary of County Clerk	52,200	52,200	60,000	50,000
Salaries of deputies	132,892	132,892	147,886	151,304
Extra help	5,220	5,220	12,872	5,524
Group insurance	30,925	30,925	30,196	32,086
Postage	3,654	3,654	2,496	-
Computerization of records	3,480	3,480	-	1,125
Office supplies	5,655	5,655	3,284	3,996
Dues, subscriptions, meetings	957	957	344	1,015
Printing and legal notices	1,392	1,392	542	1,419
Office equipment and contracts	6,612	6,612	6,548	3,622

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Clerk (continued):				
Registrations of births and deaths	\$ -	\$ -	\$ -	\$ 156
Tax extension - PTELL Software	3,915	3,915	4,084	-
Document storage costs	34,800	34,800	21,125	13,099
Total County Clerk	<u>281,702</u>	<u>281,702</u>	<u>289,377</u>	<u>263,346</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	33,629	33,629	34,712	34,528
Group insurance	4,802	4,802	5,462	-
Telephone	26,004	26,004	24,497	21,304
Small tools and equipment	473	473	479	87
Maintenance contracts	6,619	6,619	6,270	7,712
Scully expenditures	473	473	72	569
Total Courthouse buildings and grounds	<u>72,000</u>	<u>72,000</u>	<u>71,492</u>	<u>64,200</u>
Supervisor of Assessments:				
Salary of Supervisor	36,453	36,453	41,900	40,700
Salaries of clerks	88,510	88,510	78,139	84,425
Extra help	4,350	4,350	4,984	6,387
Group insurance	17,671	17,671	16,192	19,933
Postage	3,915	3,915	3,080	1,588
Printing and legal publications	6,090	6,090	602	5,832
Office supplies	2,175	2,175	1,319	2,428
Dues, subscriptions, and meetings	1,740	1,740	232	1,090
Office equipment	2,610	2,610	1,777	-
Travel	3,045	3,045	2,042	3,233
Appraisal software	20,880	20,880	17,698	27,785
Total Supervisor of Assessments	<u>187,440</u>	<u>187,440</u>	<u>167,965</u>	<u>193,401</u>
County Board:				
County Board per diem	40,000	40,000	43,315	39,302
Salary County Board secretary	31,635	31,635	31,284	31,635
County Board part-time help	2,000	2,000	475	1,750
Group insurance County Board	20,400	20,400	32,944	35,713
County Board supplies	11,000	11,000	4,005	15,259
Dues, subscriptions, meetings	2,000	2,000	1,629	-
Coordinator, zoning officer, and zoning expense	45,000	45,000	36,518	36,659
Total County Board	<u>152,035</u>	<u>152,035</u>	<u>150,170</u>	<u>160,318</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Offices:				
Major repairs	\$ 26,100	\$ 26,100	\$ 16,821	\$ 10,434
Supplies	6,960	6,960	4,983	8,117
Utilities	56,550	56,550	49,440	43,927
Courthouse and park maintenance	17,400	17,400	19,713	24,293
Shelves and files	2,175	2,175	-	280
Courthouse roofing	4,350	4,350	3,236	42
Repair of park lighting	2,610	2,610	-	-
Contractual cleaning service	6,525	6,525	3,900	4,409
Courthouse equipment/building pool	108,750	108,750	-	-
Park improvements	2,175	2,175	185	-
Sidewalk and curb repairs	2,175	2,175	5,538	11,791
Elevator	21,750	21,750	-	-
Repairs to courthouse stone	4,350	4,350	-	-
Energy management system	870	870	-	-
Weldon Frantz Memorial	1,827	1,827	-	-
Clock Grant	-	-	9,500	-
Miscellaneous repairs/restrooms	2,175	2,175	161	-
Total County Offices	<u>266,742</u>	<u>266,742</u>	<u>113,477</u>	<u>103,293</u>
Elections:				
Election judges	65,625	65,625	26,489	54,212
Election supplies	93,000	93,000	93,168	111,431
Advertising	8,500	8,500	7,977	8,000
Training	2,000	2,000	2,118	2,997
Postage	8,500	8,500	8,525	7,681
Maintenance of equipment	8,000	8,000	8,021	6,855
Education, training, and support	15,000	15,000	14,937	14,841
Total Elections	<u>200,625</u>	<u>200,625</u>	<u>161,235</u>	<u>206,017</u>
Other:				
Salary Board of Review	11,800	11,800	10,900	10,800
Insurance and bonds	250,000	250,000	242,844	208,466
Professional and audit fees	120,000	120,000	118,511	125,419
Data processing	100,000	100,000	104,592	53,313
Administrative services	7,500	7,500	4,721	8,139
Group health insurance	10,000	10,000	2,245	30,356
Miscellaneous	5,000	5,000	910	3,541
Safety and Educational Grant	-	-	308	-
Stipend for county officials	10,000	10,000	9,169	10,603
Education Service Region	57,740	57,740	63,240	62,264
Total other	<u>572,040</u>	<u>572,040</u>	<u>557,440</u>	<u>512,901</u>
Total general government	<u>1,920,996</u>	<u>1,920,996</u>	<u>1,674,374</u>	<u>1,697,750</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
Regional Planning Commission (EZ)	7,500	7,500	7,500	10,000
Waste management	28,872	28,872	29,937	28,872
JTPA salary	95,000	95,000	93,604	92,248
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
Total Aid to County Programs	<u>264,129</u>	<u>264,129</u>	<u>172,541</u>	<u>179,160</u>
Community Development:				
Salary of Coordinator	-	-	55,000	-
Benefits	-	-	9,373	-
Area economic development	25,000	25,000	-	25,000
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>64,373</u>	<u>30,000</u>
Total County development	<u>295,129</u>	<u>295,129</u>	<u>236,914</u>	<u>209,160</u>
Public safety:				
County Coroner:				
Salary of Coroner	22,446	22,446	23,850	23,150
Deputy salary	12,235	12,235	9,950	12,290
Coroner's secretary	2,165	2,165	2,000	1,800
Supplies	1,129	1,129	863	746
Mileage	2,353	2,353	2,713	1,997
Rental allowance	2,353	2,353	2,554	2,310
Group insurance	4,779	4,779	5,278	5,021
Training and education	1,882	1,882	1,297	2,634
Radio equipment and repair	1,412	1,412	1,517	1,177
Grant	-	-	4,187	-
Telephone	2,165	2,165	1,487	1,453
Total County Coroner	<u>52,918</u>	<u>52,918</u>	<u>55,696</u>	<u>52,578</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</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	\$ 57,939	\$ 57,939	\$ 64,500	\$ 60,995
Salary deputies	755,813	755,813	814,562	790,389
Salary correctional officers	200,671	200,671	197,696	179,835
Salary secretarial	67,243	67,243	74,000	72,677
Salary janitorial	35,310	35,310	39,000	38,163
Salary cooks	20,991	20,991	22,742	22,687
Salary part-time cooks	4,491	4,491	2,360	4,650
Deputy's overtime	47,160	47,160	44,904	50,527
Group insurance	150,365	150,365	147,713	140,737
Postage and printing	1,797	1,797	1,006	1,182
Office supplies	3,593	3,593	3,275	4,918
Maintenance contracts	29,194	29,194	28,304	25,790
Dues, subscriptions, meetings	2,066	2,066	1,639	2,074
Office equipment	2,066	2,066	584	2,305
Travel	6,737	6,737	1,265	1,785
Schools and training	5,390	5,390	14,971	3,712
Radio repair	3,144	3,144	468	1,383
Auto repair and maintenance	24,703	24,703	18,741	22,401
Gas and oil	133,460	133,460	76,999	58,859
Tools and maintenance supplies	8,983	8,983	7,617	12,471
Auxiliary police	1,123	1,123	301	696
Contractual services	18,864	18,864	-	20,073
Crime prevention program	449	449	255	325
Purchase of autos	141,121	141,121	-	-
Purchase of radios	6,737	6,737	667	3,869
Law enforcement equipment	4,491	4,491	4,503	12,003
Uniforms	8,983	8,983	12,221	22,782
Feeding prisoners	47,609	47,609	45,150	48,041
Prisoner medical	37,728	37,728	29,300	39,157
Total County Sheriff	<u>1,828,219</u>	<u>1,828,219</u>	<u>1,654,743</u>	<u>1,644,486</u>
Emergency Telephone System Board and other public safety:				
County share salaries and insurance	<u>155,862</u>	<u>155,862</u>	<u>171,311</u>	<u>176,722</u>
Public Safety Complex:				
Maintenance contracts	5,000	5,000	4,226	4,142
Utilities	85,000	85,000	60,822	66,822
Repairs and maintenance	55,000	55,000	29,925	28,156
Miscellaneous	500	500	85	305
Total Public Safety Complex	<u>145,500</u>	<u>145,500</u>	<u>95,058</u>	<u>99,425</u>
Total public safety	<u>2,182,499</u>	<u>2,182,499</u>	<u>1,976,808</u>	<u>1,973,211</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	\$ 44,805	\$ 44,805	\$ 51,500	\$ 50,000
Salary deputies	311,597	311,597	297,581	312,736
Salary extra help	4,350	4,350	4,959	4,753
Group insurance	44,179	44,179	48,172	40,988
Postage	7,395	7,395	8,473	8,095
Rental and service contracts	6,960	6,960	7,598	7,642
Office supplies	11,745	11,745	9,836	13,137
Dues, subscriptions, meetings	2,393	2,393	1,951	1,011
Office equipment	2,436	2,436	2,416	2,092
Child support system	-	-	6,107	10,072
Training and education	870	870	894	348
Travel	870	870	864	872
Total Circuit Clerk	<u>437,599</u>	<u>437,599</u>	<u>440,351</u>	<u>451,746</u>
States Attorney:				
Salary States Attorney	152,250	152,250	166,508	166,508
Salary of assistants	100,050	100,050	118,700	119,979
Salary secretarial	73,950	73,950	89,440	89,080
Salary Victim Witness	21,750	21,750	29,120	29,050
Group insurance	13,050	13,050	36,935	34,133
Postage and supplies	4,350	4,350	4,118	8,481
Rental and service contracts	4,350	4,350	-	1,893
Subpoenas and court costs	870	870	142	115
Office expenditure	2,610	2,610	1,192	2,622
Dues, subscriptions, meetings	6,960	6,960	7,581	11,140
Computer software	870	870	-	-
Trial costs and witness fees	4,350	4,350	17,685	8,468
Equipment and maintenance contracts	2,175	2,175	2,398	7,202
Purchase of equipment	870	870	150	-
Appellate Prosecutor Service	10,440	10,440	11,375	11,000
Attorney General grant	16,530	16,530	-	-
Total States Attorney	<u>415,425</u>	<u>415,425</u>	<u>485,344</u>	<u>489,671</u>
Adult and juvenile probation:				
Salary chief probation officer	47,811	47,811	51,197	44,826
Salary adult probation officer	32,159	32,159	34,436	30,392
Salary adult probation officer 2	35,008	35,008	37,487	37,487
Adult probation officer 3	33,091	33,091	35,434	38,220
Salary juvenile probation officer	37,288	37,288	39,929	39,929

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Adult and juvenile probation (continued):				
Salary secretarial	\$ 21,161	\$ 21,161	\$ 22,660	\$ 22,660
Group insurance	28,453	28,453	18,417	24,033
Office supplies	4,669	4,669	2,719	2,909
Postage	1,401	1,401	880	998
Conferences	1,868	1,868	640	725
Office equipment	4,669	4,669	1,549	4,168
Federal grant expenses	-	-	-	31,348
Travel	<u>2,802</u>	<u>2,802</u>	<u>1,157</u>	<u>1,168</u>
Total adult and juvenile probation	<u>250,380</u>	<u>250,380</u>	<u>246,505</u>	<u>278,863</u>
Public Defender:				
Salary Public Defender	67,158	67,158	77,193	77,193
Salary of assistant	77,996	77,996	92,910	86,535
Salary secretarial	17,118	17,118	19,676	21,316
Group insurance	8,836	8,836	15,834	14,274
Postage and supplies	11,745	11,745	13,500	14,625
Books and transcripts	1,566	1,566	1,800	1,950
Dues	2,610	2,610	3,711	2,888
Post-Conviction fees	15,225	15,225	7,594	6,648
Guardian Ad Litem fees	78,300	78,300	42,577	70,473
Professional services	<u>10,223</u>	<u>10,223</u>	<u>6,545</u>	<u>4,780</u>
Total Public Defender	<u>290,777</u>	<u>290,777</u>	<u>281,340</u>	<u>300,682</u>
Associate Judge:				
Salary of secretary	24,669	24,669	28,355	28,355
Group insurance	435	435	418	386
Postage and supplies	1,305	1,305	726	1,163
Legal publications	-	-	-	704
Dues, subscriptions, meetings	652	652	693	520
Court appointed attorneys	4,350	4,350	500	-
Part-time help	<u>992</u>	<u>992</u>	<u>815</u>	<u>220</u>
Total Associate Judge	<u>32,403</u>	<u>32,403</u>	<u>31,507</u>	<u>31,348</u>
Circuit Judge:				
Salary secretary	25,414	25,414	29,212	29,212
Fees for bailiffs	10,875	10,875	8,700	8,350
Group insurance	4,418	4,418	5,278	5,021
Postage	218	218	176	176
Office supplies	1,740	1,740	1,977	1,929
Legal publications	<u>3,480</u>	<u>3,480</u>	<u>3,585</u>	<u>5,304</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Circuit Judge (continued):				
Dues, subscriptions, meetings	\$ 348	\$ 348	\$ 170	\$ 140
Office equipment	1,218	1,218	240	75
Professional associations	522	522	530	520
Jury fees	20,880	20,880	17,757	11,090
Jury meals	3,045	3,045	2,212	2,063
Witness fees	435	435	-	-
Part-time help	1,044	1,044	190	425
Attorney fees indigent defendants	41,760	41,760	4,546	3,375
Visiting judge	2,610	2,610	2,350	2,150
Total Circuit Judge	<u>118,007</u>	<u>118,007</u>	<u>76,923</u>	<u>69,830</u>
Jury Commission:				
Salary Jury Commission Clerk	13,702	13,702	13,702	13,702
Salary Commissioners	900	900	900	900
Postage	4,500	4,500	2,217	2,575
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	1,498	240
Equipment	600	600	240	-
Total Jury Commission	<u>21,377</u>	<u>21,377</u>	<u>18,557</u>	<u>17,417</u>
Juvenile Support and Welfare:				
Guardian Ad Litem fees	-	-	-	9,205
Care of minors	55,000	55,000	67,470	77,189
Total Juvenile Support and Welfare	<u>55,000</u>	<u>55,000</u>	<u>67,470</u>	<u>86,394</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	543	1,151
Legal notices	-	-	1,910	2,670
Paternity tests and HIV testing	500	500	-	40
Autopsy charges	25,000	25,000	38,678	43,473
Court reporter - inquests	-	-	-	94
Court language translator	2,000	2,000	-	965
Total other judicial expenditures	<u>32,200</u>	<u>32,200</u>	<u>41,131</u>	<u>48,393</u>
Total judiciary and court related	<u>1,653,168</u>	<u>1,653,168</u>	<u>1,689,128</u>	<u>1,774,344</u>
Capital outlay	-	-	293,170	62,241

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
EXPENDITURES (CONTINUED)				
Debt service:				
Principal payments	\$ 421,000	\$ 421,000	\$ 85,333	\$ 52,253
Interest payments	29,866	29,866	30,070	32,630
Total debt service	<u>450,866</u>	<u>450,866</u>	<u>115,403</u>	<u>84,883</u>
 Total expenditures	 <u>6,502,658</u>	 <u>6,502,658</u>	 <u>5,985,797</u>	 <u>5,801,589</u>
 Deficiency of revenues over expenditures	 <u>(1,037,197)</u>	 <u>(1,037,197)</u>	 <u>(239,611)</u>	 <u>(368,984)</u>
 OTHER FINANCING SOURCES (USES)				
Transfers:				
Liability Insurance Account	250,000	250,000	242,844	208,466
Court Automation Fund	6,000	6,000	6,000	6,000
GIS Fund	-	-	60,100	-
County Farm Fund	30,000	30,000	30,000	30,000
County Clerk's Document Storage System Fund	17,000	17,000	17,000	17,000
Proceeds from tax anticipation warrant	400,000	400,000	-	-
Proceeds from capital lease	-	-	165,770	33,914
Emergency Management Agency Fund	(90,000)	(90,000)	(90,000)	(130,000)
Public Safety Complex Communications Equipment Replacement Fund	(9,450)	(9,450)	(9,000)	(9,000)
Ambulance Service Fund	-	(45,000)	(45,000)	-
Animal Control Fund	-	-	-	(42,500)
Court Security Fund	(15,000)	(15,000)	(15,000)	(4,000)
Drug investigation Fund	(8,000)	(8,000)	(8,000)	(6,000)
 Total other financing sources	 <u>580,550</u>	 <u>535,550</u>	 <u>354,714</u>	 <u>103,880</u>
 CHANGE IN FUND BALANCE	 <u>\$ (456,647)</u>	 <u>\$ (501,647)</u>	 115,103	 (265,104)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>734,214</u>	 <u>999,318</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 849,317</u>	 <u>\$ 734,214</u>

LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>Original</u>	<u>2011</u>		
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>2010</u>
				<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,969	\$ 169,538
Mobile home privilege tax and other taxes	-	-	386	353
	<u>170,000</u>	<u>170,000</u>	<u>170,355</u>	<u>169,891</u>
Miscellaneous revenue	-	-	729	35,093
Total revenues	170,000	170,000	171,084	204,984
EXPENDITURES				
General government	-	-	11,140	41,102
Excess of revenues over expenditures	170,000	170,000	159,944	163,882
OTHER FINANCING USES				
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(242,844)</u>	<u>(208,466)</u>
CHANGE IN FUND BALANCE (DEFICIT)	<u>\$ (80,000)</u>	<u>\$ (80,000)</u>	(82,900)	(44,584)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(40,280)</u>	<u>4,304</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (123,180)</u>	<u>\$ (40,280)</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Miscellaneous revenue:				
Rent and other	\$ 57,372	\$ 57,372	\$ 59,443	\$ 54,102
EXPENDITURES				
General government:				
Rental property expenditures	8,000	8,000	8,434	6,144
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Balloon festival	5,000	5,000	5,000	5,000
Chamber of Commerce service	-	-	-	5,000
	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>14,000</u>
Total expenditures	<u>17,000</u>	<u>17,000</u>	<u>17,434</u>	<u>20,144</u>
Excess of revenues over expenditures	40,372	40,372	42,009	33,958
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>\$ 10,372</u>	<u>\$ 10,372</u>	12,009	3,958
FUND BALANCE AT BEGINNING OF YEAR			<u>129,399</u>	<u>125,441</u>
FUND BALANCE AT END OF YEAR			<u>\$ 141,408</u>	<u>\$ 129,399</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel	\$ 55,000	\$ 55,000	\$ 69,675	\$ 64,729
Rent and lease income	25,000	25,000	72,068	77,579
Total charges for services	<u>80,000</u>	<u>80,000</u>	<u>141,743</u>	<u>142,308</u>
Miscellaneous revenue:				
Lighting grant	-	-	9,450	-
Land rent and other	45,135	45,135	114	151
Total revenues	<u>125,135</u>	<u>125,135</u>	<u>151,307</u>	<u>142,459</u>
EXPENDITURES				
Transportation:				
Insurance	5,000	5,000	4,580	4,580
Farm operating expenditures	3,000	3,000	320	729
Airport maintenance	40,000	40,000	36,020	38,259
Fuel purchases	55,000	55,000	55,007	64,625
Sales tax expenditures	3,000	3,000	3,798	3,770
Manager salary	6,000	6,000	4,851	5,500
Lighting grant	-	-	9,450	-
Other	10,000	10,000	2,500	30
Service charges	1,000	1,000	3,881	2,953
	<u>123,000</u>	<u>123,000</u>	<u>120,407</u>	<u>120,446</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,900</u>
Total expenditures	<u>123,000</u>	<u>123,000</u>	<u>120,407</u>	<u>138,346</u>
Excess of revenues over expenditures	2,135	2,135	30,900	4,113
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (12,865)</u>	<u>\$ (12,865)</u>	15,900	(10,887)
FUND BALANCE AT BEGINNING OF YEAR			<u>137,058</u>	<u>147,945</u>
FUND BALANCE AT END OF YEAR			<u>\$ 152,958</u>	<u>\$ 137,058</u>

LOGAN COUNTY, ILLINOIS
WORKING CASH ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
	Actual	Actual
REVENUES		
Interest and investment income	\$ 5	\$ 12
 EXPENDITURES	 -	 -
 CHANGE IN FUND BALANCE	 5	 12
 FUND BALANCE AT BEGINNING OF YEAR	 <u>52,936</u>	 <u>52,924</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 52,941</u>	 <u>\$ 52,936</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</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	\$ 340,640	\$ 340,640	\$ 340,050	\$ 370,359
Federal and state operating grants:				
Basic Health Grant	63,201	63,201	62,938	63,201
IBCC Program	415,500	415,500	472,474	400,918
Vision and Hearing Grants	3,042	3,042	854	406
WIC Program	296,948	290,883	473,109	413,093
Family Case Management	93,391	94,573	92,615	97,052
Medicaid Match	58,270	58,270	17,422	57,932
Reality Grant	23,000	18,000	1,250	14,675
Vaccine allowance and grant	156,000	156,000	103,411	218,307
Tobacco-Free Communities	23,333	20,000	18,891	19,616
Emergency Preparedness Grants	43,315	43,315	48,811	91,833
Teen Parent Services Grant	24,167	24,167	9,191	30,288
Vector Grant	3,000	3,000	3,093	1,374
Other grants	71,750	177,044	285,842	47,760
Total federal and state operating grants	<u>1,274,917</u>	<u>1,366,995</u>	<u>1,589,901</u>	<u>1,456,455</u>
Charges for services:				
Home Health Care Program	650,000	650,000	843,541	897,570
Healthworks of Illinois	281,613	166,104	163,538	147,426
Vaccination and other fees	210,594	241,449	339,980	245,651
Other health program charges	39,629	35,629	19,103	30,627
Total charges for services	<u>1,181,836</u>	<u>1,093,182</u>	<u>1,366,162</u>	<u>1,321,274</u>
Interest and investment income	<u>4,500</u>	<u>5,000</u>	<u>3,383</u>	<u>3,981</u>
Warehouse lease	39,240	39,240	39,240	39,230
Miscellaneous revenue	-	-	11,273	6,879
Total other revenues	<u>39,240</u>	<u>39,240</u>	<u>50,513</u>	<u>46,109</u>
Total revenues	<u>2,841,133</u>	<u>2,845,057</u>	<u>3,350,009</u>	<u>3,198,178</u>

LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,539,734	\$ 1,377,050	\$ 1,547,678	\$ 1,419,950
IMRF	-	139,922	142,961	118,725
FICA and Medicare	-	115,531	111,797	101,562
Unemployment	10,000	10,000	6,874	5,604
Small office equipment	2,500	3,600	2,775	3,493
Office supplies	30,000	38,227	19,720	25,035
Office equipment	7,500	20,000	20,135	9,080
Postage	20,000	21,000	23,725	19,672
Books	700	700	436	746
Medical/dental equipment	50,000	192,107	131,127	6,678
Environmental health supplies and equipment	250	250	923	959
Maintenance equipment	500	500	-	80
Car seats	-	-	3,073	9,929
Contingency	20,000	20,000	-	-
WIC - food instruments - noncash	175,000	175,000	343,104	302,120
Vaccine	185,906	185,906	134,159	263,078
Medical supplies	25,000	47,850	46,956	20,853
Community education	25,500	25,500	21,608	24,543
Professional fees	6,980	6,980	5,766	12,941
Contractual	490,000	567,122	608,066	487,674
Mileage	30,000	30,000	33,897	31,351
Travel	1,500	2,000	1,227	1,459
Advertising	25,000	25,000	12,076	21,031
Printing	2,500	2,500	1,716	1,646
Employee health insurance	161,202	146,140	147,189	132,256
Telecommunications	23,200	23,200	22,858	21,745
Maintenance on building equipment	10,000	10,000	9,676	19,283
Maintenance supplies	4,500	4,500	4,547	4,716
Building improvements	25,000	25,000	20,025	388
Equipment maintenance	2,500	2,500	2,603	4,097
Custodial and grounds maintenance	16,856	16,856	20,551	16,094
Vehicle maintenance/fees	1,315	1,315	-	-
Utilities	18,000	18,000	16,349	16,904
Water/sewer service	1,850	1,850	2,380	2,101

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			<u>2010</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	\$ 1,100	\$ 2,100	\$ 1,136	\$ 1,125
Dues/memberships	5,000	5,000	5,839	6,098
Employee training	5,000	5,000	8,620	4,658
Liability/unemployment insurance	11,733	11,733	10,886	11,913
Miscellaneous	3,500	3,498	9,012	2,451
	<u>2,939,326</u>	<u>3,283,437</u>	<u>3,501,470</u>	<u>3,132,038</u>
Total public health				
Capital outlay	-	-	-	5,957
Debt service:				
Principal	44,101	44,101	44,101	42,080
Interest	2,773	2,773	2,773	4,795
	<u>46,874</u>	<u>46,874</u>	<u>46,874</u>	<u>46,875</u>
Total expenditures	<u>2,986,200</u>	<u>3,330,311</u>	<u>3,548,344</u>	<u>3,184,870</u>
Excess (deficiency) of revenues over expenditures	<u>(145,067)</u>	<u>(485,254)</u>	<u>(198,335)</u>	<u>13,308</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	43,398	43,398	43,398	43,389
Transfers out	(260,447)	-	-	-
Total other financing sources (uses)	<u>(217,049)</u>	<u>43,398</u>	<u>43,398</u>	<u>43,389</u>
CHANGE IN FUND BALANCE	<u>\$ (362,116)</u>	<u>\$ (441,856)</u>	(154,937)	56,697
FUND BALANCE AT BEGINNING OF YEAR			<u>1,345,323</u>	<u>1,288,626</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,190,386</u>	<u>\$ 1,345,323</u>

**LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 812,500	\$ 812,500	\$ 814,424	\$ 811,946
Replacement tax	-	-	93,415	80,243
Miscellaneous income	-	-	-	2,001
Total revenues	<u>812,500</u>	<u>812,500</u>	<u>907,839</u>	<u>894,190</u>
EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	1,172,278	1,172,278	705,213	677,613
Regional Superintendent of Schools	5,500	5,500	-	-
Total expenditures	<u>1,177,778</u>	<u>1,177,778</u>	<u>705,213</u>	<u>677,613</u>
Excess (deficiency) of revenues over expenditures	(365,278)	(365,278)	202,626	216,577
OTHER FINANCING SOURCES				
Transfers in	<u>367,292</u>	<u>367,292</u>	-	-
CHANGE IN FUND BALANCE	<u>\$ 2,014</u>	<u>\$ 2,014</u>	202,626	216,577
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>102,857</u>	<u>(113,720)</u>
FUND BALANCE AT END OF YEAR			<u>\$ 305,483</u>	<u>\$ 102,857</u>

LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 356,830	\$ 356,830	\$ 356,560	\$ 378,523
Charges for services:				
Sale of material, labor, and rent	40,000	40,000	8,648	30,489
Interest and investment income	5,000	5,000	1,820	936
Motor fuel tax payroll	150,000	150,000	132,921	130,744
Motor fuel tax equipment rental	140,000	140,000	163,732	120,439
Miscellaneous - reimbursement from other funds and road district	130,000	130,000	121,848	85,388
Total revenues	<u>821,830</u>	<u>821,830</u>	<u>785,529</u>	<u>746,519</u>
EXPENDITURES				
Transportation:				
County and office salaries and benefits	573,600	573,600	565,824	591,035
Office supplies	10,000	10,000	9,120	8,731
Superintendent's expenditures	1,800	1,800	423	627
County engineering costs	3,000	3,000	1,883	2,091
Township engineering costs	1,000	1,000	-	-
Construction	1,000	1,000	-	-
Maintenance of roads	10,000	10,000	4,660	5,745
Maintenance of bridges	1,000	1,000	6	443
Machinery and equipment purchase	120,000	120,000	2,573	230
Purchase of right-of-way	1,000	1,000	-	480
Maintenance of machinery and equipment	40,000	40,000	41,538	34,301
Shelter maintenance	35,000	35,000	20,253	24,184
Group insurance	42,000	42,000	44,464	42,515
Workman's comp insurance	35,000	35,000	-	-
Gas, oil, and grease	45,000	45,000	53,086	52,977
	<u>919,400</u>	<u>919,400</u>	<u>743,830</u>	<u>763,359</u>
Capital outlay	-	-	-	61,320
Total expenditures	<u>919,400</u>	<u>919,400</u>	<u>743,830</u>	<u>824,679</u>
Excess (deficiency) of revenue over expenditures	(97,570)	(97,570)	41,699	(78,160)
OTHER FINANCING USES				
Transfers out	(65,000)	(65,000)	-	-
CHANGE IN FUND BALANCE	<u>\$ (162,570)</u>	<u>\$ (162,570)</u>	41,699	(78,160)
FUND BALANCE AT BEGINNING OF YEAR			<u>423,631</u>	<u>501,791</u>
FUND BALANCE AT END OF YEAR			<u>\$ 465,330</u>	<u>\$ 423,631</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>	<u>2010</u>
REVENUES		
Other intergovernmental revenues - motor fuel tax allotments	\$ 643,334	\$ 640,732
Charges for services - labor and materials	194,753	104,324
Interest and investment income	<u>37,681</u>	<u>79,098</u>
Total revenues	<u>875,768</u>	<u>824,154</u>
 EXPENDITURES		
Transportation:		
Salary and benefits of superintendent and construction	<u>951,905</u>	<u>871,206</u>
Total expenditures	<u>951,905</u>	<u>871,206</u>
 CHANGE IN FUND BALANCE	 (76,137)	 (47,052)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>4,863,068</u>	 <u>4,910,120</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 4,786,931</u>	 <u>\$ 4,863,068</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 169,210	\$ 169,210	\$ 168,389	\$ 99,865
Charges for services	-	-	29,172	8,007
Interest and investment income	<u>20,000</u>	<u>20,000</u>	<u>8,141</u>	<u>11,304</u>
Total revenues	<u>189,210</u>	<u>189,210</u>	<u>205,702</u>	<u>119,176</u>
EXPENDITURES				
Transportation:				
Bridge construction and repair	725,000	725,000	175,121	78,527
Capital outlay	<u>-</u>	<u>-</u>	<u>164,741</u>	<u>314,490</u>
Total expenditures	<u>725,000</u>	<u>725,000</u>	<u>339,862</u>	<u>393,017</u>
Deficiency of revenues over expenditures	(535,790)	(535,790)	(134,160)	(273,841)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,979</u>
CHANGE IN FUND BALANCE	<u>\$ (535,790)</u>	<u>\$ (535,790)</u>	(134,160)	(259,862)
FUND BALANCE AT BEGINNING OF YEAR			<u>638,961</u>	<u>898,823</u>
FUND BALANCE AT END OF YEAR			<u>\$ 504,801</u>	<u>\$ 638,961</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:

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.

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.

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff's Drug Forfeiture Fund - To account for proceeds from certain fines and forfeitures received by the fund and used by the County Sheriff for certain investigative and training expenditures.

Court Automation Fund - To account for the collection of a special court filing fee to be used for automating the Circuit Clerk's Office.

County Clerk's Document Storage System Fund - To account for the collection of a special recording fee to be used for automating the County Clerk's Office.

Hotel Operators' Occupation Tax Fund - To account for the collection and expenditure of the 3 percent Hotel Operators' Occupation Tax. Revenues from the tax are used to promote tourism within Logan County.

Drug Investigation Fund - To account for funds received and expended for drug investigation.

Court Security Fund - To account for the collection of fees assessed on certain court cases where the Sheriff or his deputy are present as court bailiff.

Solid Waste Fund - To account for the revenues and costs of conducting inspections, investigations, and enforcement activities of nonhazardous solid waste disposal facilities.

Court Document Storage Fund - To account for the receipt and expenditure of Court Document Storage fees. The fee is to be used for converting the Circuit Clerk's records to electronic or micrographic storage.

Tax Sale Automation Fund - To account for the collection of a \$5 per parcel fee assessed to the purchaser of property for delinquent taxes. Expenditures from the fund may be made for any costs related to the automation of property tax collections.

911 Emergency System Fund - To account for the revenues and costs associated with providing a 911 Emergency Telephone System within the County.

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

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

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

Coroner Fees Fund - To account for funds collected and expended for costs associated with coroner fees.

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.

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, 2011**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
ASSETS			
Cash and cash equivalents	\$ 550,548	\$ 83,490	\$ 14,837
Certificates of deposit, at cost	375,000	-	-
Receivables:			
Property taxes	210,000	127,890	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	1,721	-	-
Accounts	-	-	522
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,137,269</u>	<u>\$ 211,380</u>	<u>\$ 15,359</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 10,546	\$ -	\$ 4,073
Due to other funds	-	-	-
Unearned revenue - property taxes	210,000	127,890	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>220,546</u>	<u>127,890</u>	<u>4,073</u>
Fund balances (deficit):			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	38,490	-
Public Safety	-	-	-
Judiciary and court related	-	-	-
Transportation	850,127	-	-
County Development	-	-	-
Committed to:			
General government	-	-	-
Public Safety	-	-	-
County Development	-	-	-
Assigned to:			
General government	-	-	11,286
Capital Projects	-	-	-
Public Health	-	45,000	-
Public Safety	-	-	-
Judiciary and court related	-	-	-
Transportation	66,596	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>916,723</u>	<u>83,490</u>	<u>11,286</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,137,269</u>	<u>\$ 211,380</u>	<u>\$ 15,359</u>

Special Revenue Funds

Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Emergency Management Agency Fund	Cooperative Extension Service Fund	GIS Fund
\$ 146,157	\$ 1,958	\$ 430	\$ 2,797	\$ 107,348
-	-	-	-	100,000
47,225	68,208	-	89,964	-
-	-	-	-	-
-	-	32,112	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 193,382	\$ 70,166	\$ 32,542	\$ 92,761	\$ 207,348
\$ -	\$ -	\$ 3,789	\$ -	\$ 125
-	-	71,443	-	-
47,225	68,208	-	89,964	-
<u>47,225</u>	<u>68,208</u>	<u>-</u>	<u>89,964</u>	<u>-</u>
<u>47,225</u>	<u>68,208</u>	<u>75,232</u>	<u>89,964</u>	<u>125</u>
-	-	-	-	193,292
146,157	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,958	-	2,797	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	13,931
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(42,690)</u>	<u>-</u>	<u>-</u>
<u>146,157</u>	<u>1,958</u>	<u>(42,690)</u>	<u>2,797</u>	<u>207,223</u>
\$ 193,382	\$ 70,166	\$ 32,542	\$ 92,761	\$ 207,348

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2011**

	<u>Child Support Maintenance Fund</u>	<u>State's Attorney's State Forfeiture Fund</u>	<u>Sheriff's Drug Forfeiture Fund</u>
ASSETS			
Cash and cash equivalents	\$ 6,365	\$ 19,290	\$ 15,973
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 6,365</u>	<u>\$ 19,290</u>	<u>\$ 15,973</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):			
Restricted for:			
General government	-	19,201	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	-	15,931
Judiciary and court related	6,355	-	-
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General government	-	-	-
Public Safety	-	-	-
County Development	-	-	-
Assigned to:			
General government	-	89	-
Capital Projects	-	-	-
Public Health	-	-	-
Public Safety	-	-	42
Judiciary and court related	10	-	-
Transportation	-	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances (deficit)	<u>6,365</u>	<u>19,290</u>	<u>15,973</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,365</u>	<u>\$ 19,290</u>	<u>\$ 15,973</u>

Special Revenue Funds

Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund
\$ 78,075	\$ 107,103	\$ 11,099	\$ 7,169	\$ 4,837
-	-	-	-	-
-	-	-	-	-
-	-	5,446	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 78,075</u>	<u>\$ 107,103</u>	<u>\$ 16,545</u>	<u>\$ 7,169</u>	<u>\$ 4,837</u>
\$ -	\$ -	\$ 14,644	\$ -	\$ -
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>14,644</u>	<u>-</u>	<u>-</u>
-	107,103	-	-	-
-	-	-	-	-
-	-	-	-	-
78,075	-	-	-	4,837
-	-	-	-	-
-	-	-	-	-
-	-	1,863	-	-
-	-	38	7,169	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>78,075</u>	<u>107,103</u>	<u>1,901</u>	<u>7,169</u>	<u>4,837</u>
<u>\$ 78,075</u>	<u>\$ 107,103</u>	<u>\$ 16,545</u>	<u>\$ 7,169</u>	<u>\$ 4,837</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2011**

	<u>Solid Waste Fund</u>	<u>Court Document Storage Fund</u>	<u>Tax Sale Automation Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 83,036	\$ 19,618
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Due from other funds	<u>90,416</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 90,416</u>	<u>\$ 83,036</u>	<u>\$ 19,618</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,807	\$ 602	\$ -
Due to other funds	-	-	-
Unearned revenue - property taxes	-	-	-
Total liabilities	<u>3,807</u>	<u>602</u>	<u>-</u>
Fund balances (deficit):			
Restricted for:			
General government	-	-	19,618
Tuberculosis Sanitarium	-	-	-
Public Health	74,074	-	-
Public Safety	-	-	-
Judiciary and court related	-	82,434	-
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General government	-	-	-
Public Safety	-	-	-
County Development	-	-	-
Assigned to:			
General government	-	-	-
Capital Projects	-	-	-
Public Health	12,535	-	-
Public Safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>86,609</u>	<u>82,434</u>	<u>19,618</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 90,416</u>	<u>\$ 83,036</u>	<u>\$ 19,618</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Coroner Fees Fund	Law Library Fund
\$ 49,184	\$ 4,889	\$ 4,291	\$ 483,897	\$ 5,263	\$ 34,741
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,362	-	-	-
3,560	-	-	-	-	-
-	-	-	-	-	-
46,790	-	-	-	-	-
<u>-</u>	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 99,534</u>	<u>\$ 14,489</u>	<u>\$ 5,653</u>	<u>\$ 483,897</u>	<u>\$ 5,263</u>	<u>\$ 34,741</u>
\$ 21,522	\$ 4,921	\$ 1,625	\$ 2,547	\$ -	\$ 1,244
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21,522</u>	<u>4,921</u>	<u>1,625</u>	<u>2,547</u>	<u>-</u>	<u>1,244</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	481,350	-	33,497
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,028	-	-	-
-	-	-	-	5,259	-
-	-	-	-	-	-
78,012	9,568	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>78,012</u>	<u>9,568</u>	<u>4,028</u>	<u>481,350</u>	<u>5,263</u>	<u>33,497</u>
<u>\$ 99,534</u>	<u>\$ 14,489</u>	<u>\$ 5,653</u>	<u>\$ 483,897</u>	<u>\$ 5,263</u>	<u>\$ 34,741</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2011**

	State's Attorney's Federal Forfeiture Fund	Indemnity Fund	Tax Sale in Error Fund
ASSETS			
Cash and cash equivalents	\$ 7,166	\$ 62,944	\$ 4,852
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Interest	-	-	-
Accounts	-	-	-
Due from other funds	-	-	39,624
	-	-	39,624
TOTAL ASSETS	\$ 7,166	\$ 62,944	\$ 44,476
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	7,100	-	-
Unearned revenue - property taxes	-	-	-
	-	-	-
Total liabilities	7,100	-	-
Fund balances (deficit):			
Restricted for:			
General government	-	62,562	44,476
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General government	-	-	-
Public Safety	-	-	-
County Development	-	-	-
Assigned to:			
General government	66	382	-
Capital Projects	-	-	-
Public Health	-	-	-
Public Safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Unassigned	-	-	-
	-	-	-
Total fund balances (deficit)	66	62,944	44,476
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,166	\$ 62,944	\$ 44,476

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>
\$ 29,330	\$ 11,548	\$ 20,154	\$ 1,978,389	\$ 24,602	\$ 2,002,991
-	-	-	475,000	-	475,000
-	-	-	543,287	-	543,287
-	-	-	6,808	-	6,808
-	-	-	35,672	-	35,672
-	-	-	1,721	-	1,721
-	-	-	47,312	-	47,312
-	-	-	139,640	-	139,640
<u>\$ 29,330</u>	<u>\$ 11,548</u>	<u>\$ 20,154</u>	<u>\$ 3,227,829</u>	<u>\$ 24,602</u>	<u>\$ 3,252,431</u>
\$ -	\$ -	\$ -	\$ 69,445	\$ -	\$ 69,445
-	-	-	78,543	-	78,543
-	-	-	543,287	-	543,287
-	-	-	691,275	-	691,275
-	-	-	446,252	-	446,252
-	-	-	146,157	-	146,157
-	-	-	112,564	-	112,564
10,876	5,545	-	32,352	-	32,352
-	-	20,154	706,702	-	706,702
-	-	-	850,127	-	850,127
-	-	-	4,755	-	4,755
-	-	-	4,028	-	4,028
-	-	-	5,259	-	5,259
-	-	-	1,863	-	1,863
-	-	-	120,541	-	120,541
-	-	-	-	24,602	24,602
-	-	-	57,535	-	57,535
18,454	6,003	-	24,503	-	24,503
-	-	-	10	-	10
-	-	-	66,596	-	66,596
-	-	-	(42,690)	-	(42,690)
<u>29,330</u>	<u>11,548</u>	<u>20,154</u>	<u>2,536,554</u>	<u>24,602</u>	<u>2,561,156</u>
<u>\$ 29,330</u>	<u>\$ 11,548</u>	<u>\$ 20,154</u>	<u>\$ 3,227,829</u>	<u>\$ 24,602</u>	<u>\$ 3,252,431</u>

**LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2011**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 187,148	\$ 130,866	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	-	89,032
Charges for services	-	-	46,854
Interest and investment income	1,962	-	-
Miscellaneous revenue	-	-	3,115
Total revenues	<u>189,110</u>	<u>130,866</u>	<u>139,001</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	70,166	-
Public safety	-	-	132,166
Judiciary and court related	-	-	-
Transportation	193,242	-	-
Capital outlay	-	35,000	11,825
Total expenditures	<u>193,242</u>	<u>105,166</u>	<u>143,991</u>
Excess (deficiency) of revenues over expenditures	<u>(4,132)</u>	<u>25,700</u>	<u>(4,990)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	45,000	-
Transfers out	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>45,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	(4,132)	70,700	(4,990)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>920,855</u>	<u>12,790</u>	<u>16,276</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 916,723</u>	<u>\$ 83,490</u>	<u>\$ 11,286</u>

Special Revenue Funds

Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	Emergency Management Agency Fund	Cooperative Extension Service Fund	GIS Fund
\$ 48,359	\$ 69,818	\$ -	\$ 105,781	\$ -
-	-	-	-	-
-	-	61,919	-	-
-	-	-	-	81,073
-	-	-	-	-
-	-	-	-	848
-	-	-	-	-
<u>48,359</u>	<u>69,818</u>	<u>61,919</u>	<u>105,781</u>	<u>81,921</u>
-	-	-	-	-
-	69,681	-	105,573	32,576
3,228	-	-	-	-
-	-	158,009	-	-
-	-	-	-	-
-	-	-	-	-
-	-	7,283	-	-
<u>3,228</u>	<u>69,681</u>	<u>165,292</u>	<u>105,573</u>	<u>32,576</u>
<u>45,131</u>	<u>137</u>	<u>(103,373)</u>	<u>208</u>	<u>49,345</u>
-	-	90,000	-	-
(43,398)	-	-	-	(60,100)
-	-	-	-	-
<u>(43,398)</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>(60,100)</u>
1,733	137	(13,373)	208	(10,755)
<u>144,424</u>	<u>1,821</u>	<u>(29,317)</u>	<u>2,589</u>	<u>217,978</u>
<u>\$ 146,157</u>	<u>\$ 1,958</u>	<u>\$ (42,690)</u>	<u>\$ 2,797</u>	<u>\$ 207,223</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2011**

	Child Support Maintenance Fund	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture 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	20,358	6,728	-
Charges for services	-	-	-
Interest and investment income	10	-	6
Miscellaneous revenue	-	-	2,008
Total revenues	20,368	6,728	2,014
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	-	-
Public safety	-	-	396
Judiciary and court related	14,082	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	14,082	-	396
Excess (deficiency) of revenues over expenditures	6,286	6,728	1,618
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	-	-	-
CHANGE IN FUND BALANCE	6,286	6,728	1,618
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	79	12,562	14,355
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,365	\$ 19,290	\$ 15,973

Special Revenue Funds

Court Automation Fund	County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	129,610	-	-
-	-	-	-	-
48,289	23,362	-	-	44,369
-	-	-	-	-
-	-	-	-	-
-	-	-	1,092	-
<u>48,289</u>	<u>23,362</u>	<u>129,610</u>	<u>1,092</u>	<u>44,369</u>
-	58,903	-	-	-
-	-	124,265	-	-
-	-	-	-	-
-	-	-	1,959	-
40,279	-	-	-	66,113
-	-	-	-	-
-	-	-	-	-
<u>40,279</u>	<u>58,903</u>	<u>124,265</u>	<u>1,959</u>	<u>66,113</u>
<u>8,010</u>	<u>(35,541)</u>	<u>5,345</u>	<u>(867)</u>	<u>(21,744)</u>
-	-	-	8,000	15,000
(6,000)	(17,000)	-	-	-
-	-	-	-	-
<u>(6,000)</u>	<u>(17,000)</u>	<u>-</u>	<u>8,000</u>	<u>15,000</u>
2,010	(52,541)	5,345	7,133	(6,744)
<u>76,065</u>	<u>159,644</u>	<u>(3,444)</u>	<u>36</u>	<u>11,581</u>
<u>\$ 78,075</u>	<u>\$ 107,103</u>	<u>\$ 1,901</u>	<u>\$ 7,169</u>	<u>\$ 4,837</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2011**

	<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	88,864	48,186	5,394
Charges for services	-	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	<u>6,328</u>	<u>-</u>	<u>-</u>
Total revenues	<u>95,192</u>	<u>48,186</u>	<u>5,394</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	82,984	-	-
Public safety	-	-	-
Judiciary and court related	-	53,852	-
Transportation	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>82,984</u>	<u>53,852</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>12,208</u>	<u>(5,666)</u>	<u>5,394</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	12,208	(5,666)	5,394
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>74,401</u>	<u>88,100</u>	<u>14,224</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 86,609</u>	<u>\$ 82,434</u>	<u>\$ 19,618</u>

Special Revenue Funds

911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund	Probation Services Fund	Coroner Fees Fund	Law Library Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	32,406	-	-	-
144,968	29,824	-	-	-	-
340,105	-	-	106,208	5,259	7,380
-	-	-	-	-	-
87	-	-	-	4	-
<u>316,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>801,429</u>	<u>29,824</u>	<u>32,406</u>	<u>106,208</u>	<u>5,263</u>	<u>7,380</u>
-	-	-	-	-	-
-	-	29,595	-	-	-
-	-	-	-	-	-
865,473	47,947	-	-	-	-
-	-	-	28,113	-	7,417
-	-	-	-	-	-
<u>7,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>872,756</u>	<u>47,947</u>	<u>29,595</u>	<u>28,113</u>	<u>-</u>	<u>7,417</u>
<u>(71,327)</u>	<u>(18,123)</u>	<u>2,811</u>	<u>78,095</u>	<u>5,263</u>	<u>(37)</u>
-	9,000	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(71,327)	(9,123)	2,811	78,095	5,263	(37)
149,339	18,691	1,217	403,255	-	33,534
<u>\$ 78,012</u>	<u>\$ 9,568</u>	<u>\$ 4,028</u>	<u>\$ 481,350</u>	<u>\$ 5,263</u>	<u>\$ 33,497</u>

**LOGAN COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended November 30, 2011**

	State's Attorney's Federal Forfeiture 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	-	6,722	5,168
Charges for services	-	-	-
Interest and investment income	11	27	-
Miscellaneous revenue	-	-	-
Total revenues	<u>11</u>	<u>6,749</u>	<u>5,168</u>
EXPENDITURES			
Current:			
General government	-	-	-
County development	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>11</u>	<u>6,749</u>	<u>5,168</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	11	6,749	5,168
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>55</u>	<u>56,195</u>	<u>39,308</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 66</u>	<u>\$ 62,944</u>	<u>\$ 44,476</u>

Special Revenue Funds

<u>Inmate Benefit Fund</u>	<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 541,972	\$ -	\$ 541,972
-	-	-	162,016	-	162,016
-	-	-	236,711	42,556	279,267
-	14,958	9,320	950,775	-	950,775
56,251	-	-	103,105	-	103,105
-	-	-	2,955	-	2,955
25	-	-	328,837	-	328,837
<u>56,276</u>	<u>14,958</u>	<u>9,320</u>	<u>2,326,371</u>	<u>42,556</u>	<u>2,368,927</u>
-	-	-	58,903	20,238	79,141
-	-	-	361,690	-	361,690
-	-	-	156,378	-	156,378
52,278	12,413	-	1,270,641	-	1,270,641
-	-	3,853	213,709	-	213,709
-	-	-	193,242	-	193,242
-	-	-	61,391	42,556	103,947
<u>52,278</u>	<u>12,413</u>	<u>3,853</u>	<u>2,315,954</u>	<u>62,794</u>	<u>2,378,748</u>
<u>3,998</u>	<u>2,545</u>	<u>5,467</u>	<u>10,417</u>	<u>(20,238)</u>	<u>(9,821)</u>
-	-	-	167,000	15,000	182,000
-	-	-	(126,498)	-	(126,498)
-	3,000	-	3,000	-	3,000
<u>-</u>	<u>3,000</u>	<u>-</u>	<u>43,502</u>	<u>15,000</u>	<u>58,502</u>
3,998	5,545	5,467	53,919	(5,238)	48,681
<u>25,332</u>	<u>6,003</u>	<u>14,687</u>	<u>2,482,635</u>	<u>29,840</u>	<u>2,512,475</u>
<u>\$ 29,330</u>	<u>\$ 11,548</u>	<u>\$ 20,154</u>	<u>\$ 2,536,554</u>	<u>\$ 24,602</u>	<u>\$ 2,561,156</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 187,750	\$ 187,750	\$ 187,148	\$ 198,729
Interest and investment income	<u>25,000</u>	<u>25,000</u>	<u>1,962</u>	<u>10,332</u>
Total revenues	<u>212,750</u>	<u>212,750</u>	<u>189,110</u>	<u>209,061</u>
EXPENDITURES				
Transportation:				
Federal aid matching expenditures	195,000	195,000	193,242	5,795
Capital outlay	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>570,000</u>	<u>570,000</u>	<u>193,242</u>	<u>5,795</u>
Excess (deficiency) of revenues over expenditures	(357,250)	(357,250)	(4,132)	203,266
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,979)</u>
CHANGE IN FUND BALANCE	<u>\$ (357,250)</u>	<u>\$ (357,250)</u>	(4,132)	189,287
FUND BALANCE AT BEGINNING OF YEAR			<u>920,855</u>	<u>731,568</u>
FUND BALANCE AT END OF YEAR			<u>\$ 916,723</u>	<u>\$ 920,855</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2011
 (With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	2011			
	Original Budget	Final Budget	Actual	2010 Actual
REVENUES				
Property taxes and payments in lieu of taxes	\$ 130,500	\$ 130,500	\$ 130,866	\$ 149,929
EXPENDITURES				
Public health:				
Ambulance contract	60,000	60,000	60,000	45,000
Repairs and maintenance	10,000	10,000	10,166	16,423
Total public health expenditures	70,000	70,000	70,166	61,423
Capital outlay	-	45,000	35,000	216,817
Total expenditures	70,000	115,000	105,166	278,240
OTHER FINANCING SOURCES				
Transfers in	-	45,000	45,000	-
Insurance proceeds	-	-	-	117,000
Total other financing sources	-	45,000	45,000	117,000
CHANGE IN FUND BALANCE	<u>\$ 60,500</u>	<u>\$ 60,500</u>	70,700	(11,311)
FUND BALANCE AT BEGINNING OF YEAR			<u>12,790</u>	<u>24,101</u>
FUND BALANCE AT END OF YEAR			<u>\$ 83,490</u>	<u>\$ 12,790</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			<u>2010</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	\$ 86,000	\$ 86,000	\$ 89,032	\$ 82,487
Charges for services	45,000	45,000	46,854	46,027
Miscellaneous revenue	3,200	3,200	3,115	3,998
Total revenues	<u>134,200</u>	<u>134,200</u>	<u>139,001</u>	<u>132,512</u>
EXPENDITURES				
Public safety:				
Salaries	48,441	48,441	48,076	47,394
Shelter supplies	4,800	4,800	4,374	4,963
Food supplies	200	200	105	-
Gas and oil	3,000	3,000	4,309	3,381
Cages	-	-	-	36,007
Truck repair and maintenance	300	300	750	995
Veterinarian care	4,000	4,000	4,688	4,965
Euthanasia	1,000	1,000	2,231	802
Rabies tags/forms	2,000	2,000	908	1,867
Building repair and maintenance	3,000	3,000	3,170	9,021
Heat, lights, and power	7,000	7,000	8,962	8,689
Telephone	3,500	3,500	3,416	3,680
Equipment	700	700	627	1,364
Group insurance	2,600	2,600	6,105	4,635
Administration	14,000	14,000	13,967	13,967
Office supplies	2,400	2,400	2,401	3,566
Part-time help	29,591	29,591	28,077	28,632
Total public safety related	<u>126,532</u>	<u>126,532</u>	<u>132,166</u>	<u>173,928</u>
Capital outlay	-	-	11,825	-
Total expenditures	<u>126,532</u>	<u>126,532</u>	<u>143,991</u>	<u>173,928</u>
Excess (deficiency) of revenues over expenditures	7,668	7,668	(4,990)	(41,416)
OTHER FINANCING SOURCES				
Transfers in	-	-	-	42,500
CHANGE IN FUND BALANCE	<u>\$ 7,668</u>	<u>\$ 7,668</u>	(4,990)	1,084
FUND BALANCE AT BEGINNING OF YEAR			<u>16,276</u>	<u>15,192</u>
FUND BALANCE AT END OF YEAR			<u>\$ 11,286</u>	<u>\$ 16,276</u>

LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2010</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 48,189	\$ 48,189	\$ 48,359	\$ 55,374
 EXPENDITURES				
Public health:				
Care of patients	<u>12,000</u>	<u>12,000</u>	<u>3,228</u>	<u>3,412</u>
Excess of revenues over expenditures	36,189	36,189	45,131	51,962
 OTHER FINANCING USES				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,398)</u>	<u>(43,389)</u>
 CHANGE IN FUND BALANCE	 <u>\$ (7,209)</u>	 <u>\$ (7,209)</u>	 1,733	 8,573
 FUND BALANCE AT BEGINNING OF YEAR			 <u>144,424</u>	 <u>135,851</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 146,157</u>	 <u>\$ 144,424</u>

**LOGAN COUNTY, ILLINOIS
 SENIOR CITIZENS TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2011
 (With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 69,600	\$ 69,600	\$ 69,818	\$ 79,965
EXPENDITURES				
County development:				
Oasis senior citizens	32,340	32,340	32,378	37,057
CIEDC	28,451	28,451	28,484	32,600
Rural Health Partnership	<u>8,809</u>	<u>8,809</u>	<u>8,819</u>	<u>10,093</u>
Total expenditures	<u>69,600</u>	<u>69,600</u>	<u>69,681</u>	<u>79,750</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	137	215
FUND BALANCE AT BEGINNING OF YEAR			<u>1,821</u>	<u>1,606</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,958</u>	<u>\$ 1,821</u>

LOGAN COUNTY, ILLINOIS
EMERGENCY MANAGEMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			<u>2010</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intergovernmental revenues - grants	\$ 31,000	\$ 31,000	\$ 61,919	\$ 70,895
Miscellaneous revenue	-	-	-	7,224
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>61,919</u>	<u>78,119</u>
EXPENDITURES				
Public safety:				
Director's salary	27,339	27,339	27,338	27,338
Assistant director	16,399	16,399	16,398	16,398
Secretary salary	15,954	15,954	15,953	15,953
Part-time summer help	100	100	-	9,281
Car expenditure	7,960	7,960	8,364	8,920
Contractual	-	-	-	5,000
Utilities	6,959	6,959	6,777	4,880
Conferences	1,250	1,250	1,142	1,615
Minor equipment and warehouse rent	11,800	11,800	11,454	10,427
Supplies	2,000	2,000	1,992	4,171
Repairs and maintenance	3,000	3,000	2,964	2,144
Training	1,000	1,000	995	1,028
Hemp Grant expenses	-	-	42,133	3,000
Search and rescue	3,000	3,000	3,276	2,588
Group insurance	7,625	7,625	9,938	18,867
Disaster Fund	5,000	5,000	4,577	3,599
Truck maintenance	-	-	4,708	-
Total public safety related	<u>109,386</u>	<u>109,386</u>	<u>158,009</u>	<u>135,209</u>
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>7,283</u>	<u>-</u>
Total expenditures	<u>121,386</u>	<u>121,386</u>	<u>165,292</u>	<u>135,209</u>
Deficiency of revenues over expenditures	(90,386)	(90,386)	(103,373)	(57,090)
OTHER FINANCING SOURCES				
Transfers in	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>130,000</u>
CHANGE IN FUND BALANCE	<u>\$ (386)</u>	<u>\$ (386)</u>	(13,373)	72,910
FUND DEFICIT AT BEGINNING OF YEAR			<u>(29,317)</u>	<u>(102,227)</u>
FUND DEFICIT AT END OF YEAR			<u>\$ (42,690)</u>	<u>\$ (29,317)</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>Original</u>	<u>2011</u>		
	<u>Budget</u>	<u>Final</u>	<u>Actual</u>	<u>2010</u>
		<u>Budget</u>		<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 105,500	\$ 105,500	\$ 105,781	\$ 102,958
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>105,500</u>	<u>105,500</u>	<u>105,573</u>	<u>102,680</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	208	278
 FUND BALANCE AT BEGINNING OF YEAR			<u>2,589</u>	<u>2,311</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 2,797</u>	<u>\$ 2,589</u>

**LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	2011			
	Original Budget	Final Budget	Actual	2010 Actual
REVENUES				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 90,000	\$ 90,000	\$ 80,389	\$ 90,763
Data sale	1,000	1,000	684	6,250
Total fines, fees, forfeitures, and licenses	91,000	91,000	81,073	97,013
Interest and investment income	2,000	2,000	848	1,547
Miscellaneous revenue	2,000	2,000	-	2,000
Total revenues	95,000	95,000	81,921	100,560
EXPENDITURES				
County development:				
Salary GIS coordinator	55,000	55,000	-	7,000
Group insurance	5,100	5,100	26,042	-
Professional services	10,000	10,000	880	2,700
Other GIS services	35,000	35,000	5,654	7,075
Total County development	105,100	105,100	32,576	16,775
Capital outlay	40,000	40,000	-	62,500
Total expenditures	145,100	145,100	32,576	79,275
OTHER FINANCING USES				
Transfers out	(9,345)	(9,345)	(60,100)	-
CHANGE IN FUND BALANCE	\$ (59,445)	\$ (59,445)	(10,755)	21,285
FUND BALANCE AT BEGINNING OF YEAR			217,978	196,693
FUND BALANCE AT END OF YEAR			\$ 207,223	\$ 217,978

**LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	2011 <u>Actual</u>	2010 <u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:	\$ 20,358	\$ 10,137
Interest and investment income	<u>10</u>	<u>-</u>
Total revenues	<u>20,368</u>	<u>10,137</u>
 EXPENDITURES		
Judiciary and court related:		
Salaries	14,000	10,500
Other expenditures	<u>82</u>	<u>97</u>
Total expenditures	<u>14,082</u>	<u>10,597</u>
 CHANGE IN FUND BALANCE	6,286	(460)
 FUND BALANCE AT BEGINNING OF YEAR	<u>79</u>	<u>539</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 6,365</u>	<u>\$ 79</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines, forfeitures	\$ 6,728	\$ 2,766
Interest and investment income	<u>-</u>	<u>25</u>
Total revenues	<u>6,728</u>	<u>2,791</u>
 EXPENDITURES		
Judiciary and court related:		
Supplies	<u>-</u>	<u>50</u>
Total expenditures	<u>-</u>	<u>50</u>
 CHANGE IN FUND BALANCE	 6,728	 2,741
 FUND BALANCE AT BEGINNING OF YEAR	 <u>12,562</u>	 <u>9,821</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ 19,290</u></u>	 <u><u>\$ 12,562</u></u>

**LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 6	\$ 10
Miscellaneous revenue	<u>2,008</u>	<u>7,288</u>
Total revenues	<u>2,014</u>	<u>7,298</u>
EXPENDITURES		
Public safety:		
Dare promotions	119	134
Dare role models	-	119
Dare miscellaneous expense	<u>277</u>	<u>297</u>
Total expenditures	<u>396</u>	<u>550</u>
CHANGE IN FUND BALANCE	1,618	6,748
FUND BALANCE AT BEGINNING OF YEAR	<u>14,355</u>	<u>7,607</u>
FUND BALANCE AT END OF YEAR	<u>\$ 15,973</u>	<u>\$ 14,355</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>Original Budget</u>	<u>2011 Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 40,000	\$ 40,000	\$ 48,289	\$ 44,967
EXPENDITURES				
Judiciary and court related:				
Minor equipment	15,000	15,000	40,279	26,242
Maintenance contract	15,000	15,000	-	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>40,279</u>	<u>26,242</u>
Excess of revenues over expenditures	10,000	10,000	8,010	18,725
OTHER FINANCING USES				
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 4,000</u>	<u>\$ 4,000</u>	2,010	12,725
FUND BALANCE AT BEGINNING OF YEAR			<u>76,065</u>	<u>63,340</u>
FUND BALANCE AT END OF YEAR			<u>\$ 78,075</u>	<u>\$ 76,065</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, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>Original</u>	<u>2011</u>		
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>2010</u>
				<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 21,000	\$ 21,000	\$ 20,232	\$ 22,507
GIS fee	4,500	4,500	3,130	4,060
	<u>25,500</u>	<u>25,500</u>	<u>23,362</u>	<u>26,567</u>
Total revenues				
EXPENDITURES				
General government:				
Salary clerks	-	-	1,284	-
Computerization costs	50,000	50,000	57,619	1,891
	<u>50,000</u>	<u>50,000</u>	<u>58,903</u>	<u>1,891</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(24,500)	(24,500)	(35,541)	24,676
OTHER FINANCING USES				
Transfer out	<u>(17,000)</u>	<u>(17,000)</u>	<u>(17,000)</u>	<u>(17,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (41,500)</u>	<u>\$ (41,500)</u>	(52,541)	7,676
FUND BALANCE AT BEGINNING OF YEAR			<u>159,644</u>	<u>151,968</u>
FUND BALANCE AT END OF YEAR			<u>\$ 107,103</u>	<u>\$ 159,644</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, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2010</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ 119,000	\$ 119,000	\$ 129,610	\$ 115,391
Interest	-	-	-	4
Total revenues	<u>119,000</u>	<u>119,000</u>	<u>129,610</u>	<u>115,395</u>
EXPENDITURES				
County development:				
Administration	2,500	2,500	124,265	125,129
Brochures	500	500	-	-
Maintenance	200	200	-	-
Meeting expense	2,300	2,300	-	-
Salaries	69,600	69,600	-	-
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	4,245	4,245	-	-
Office equipment	2,700	2,700	-	-
Mileage and conference	2,400	2,400	-	-
Other	500	500	-	-
Special projects	13,750	13,750	-	-
Bookkeeping	3,400	3,400	-	-
Membership dues	785	785	-	-
Services	200	200	-	-
Total expenditures	<u>119,000</u>	<u>119,000</u>	<u>124,265</u>	<u>125,129</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	5,345	(9,734)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(3,444)</u>	<u>6,290</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 1,901</u>	<u>\$ (3,444)</u>

**LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Miscellaneous revenue	\$ 100	\$ 100	\$ 1,092	\$ 815
 EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>1,959</u>	<u>2,164</u>
Deficiency of revenues over expenditures	(4,900)	(4,900)	(867)	(1,349)
 OTHER FINANCING SOURCES				
Transfers in	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>6,000</u>
 CHANGE IN FUND BALANCE	<u>\$ 3,100</u>	<u>\$ 3,100</u>	7,133	4,651
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>36</u>	<u>(4,615)</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 7,169</u>	<u>\$ 36</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>Original Budget</u>	<u>2011 Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 48,000	\$ 48,000	\$ 44,369	\$ 54,642
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	-	252
Courthouse deputies - sheriff	54,665	54,665	58,163	53,123
Courthouse deputies - civilian	7,700	7,700	7,950	8,125
Total expenditures	<u>69,365</u>	<u>69,365</u>	<u>66,113</u>	<u>61,500</u>
Deficiency of revenues over expenditures	(21,365)	(21,365)	(21,744)	(6,858)
OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>4,000</u>
CHANGE IN FUND BALANCE	<u>\$ (6,365)</u>	<u>\$ (6,365)</u>	(6,744)	(2,858)
FUND BALANCE AT BEGINNING OF YEAR			<u>11,581</u>	<u>14,439</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,837</u>	<u>\$ 11,581</u>

**LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			<u>2010</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	\$ 91,740	\$ 91,740	\$ 88,614	\$ 91,740
Fees	250	250	250	300
Total fines, fees, forfeitures, and licenses	91,990	91,990	88,864	92,040
Miscellaneous revenue	1,000	1,000	6,328	2,423
Total revenues	<u>92,990</u>	<u>92,990</u>	<u>95,192</u>	<u>94,463</u>
EXPENDITURES				
Public health:				
Coordinator salary	31,000	31,000	36,499	36,224
Postage	175	175	114	114
Office supplies	100	100	-	-
Truck repair	3,000	3,000	4,224	2,415
Printing	100	100	-	-
Auto mileage	100	100	-	-
Advertising/legal notices	100	100	60	668
Committee expenditures	650	650	650	650
Education (dues, subscriptions, conferences)	300	300	-	-
Illegal collection expense	50	50	-	-
Telephone	600	600	589	585
Container maintenance	2,300	2,300	-	615
Process and transport	13,600	13,600	21,386	15,141
Materials, miscellaneous	100	100	387	907
Container rent	3,900	3,900	2,300	2,250
Hired collectors	8,695	8,695	8,174	7,274
Payroll taxes	5,484	5,484	-	-
Truck reserve expenditures	2,500	2,500	-	-
Fuel and expenditures	7,320	7,320	8,601	6,881
Administration expenditures	600	600	-	-
Trailer expense	50	50	-	75
Insurance	5,078	5,078	-	-
Total expenditures	<u>85,802</u>	<u>85,802</u>	<u>82,984</u>	<u>73,799</u>
CHANGE IN FUND BALANCE	<u>\$ 7,188</u>	<u>\$ 7,188</u>	12,208	20,664
FUND BALANCE AT BEGINNING OF YEAR			<u>74,401</u>	<u>53,737</u>
FUND BALANCE AT END OF YEAR			<u>\$ 86,609</u>	<u>\$ 74,401</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2010</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 40,000	\$ 40,000	\$ 48,186	\$ 44,907
EXPENDITURES				
Judiciary and court related:				
Deputy clerk salary	-	-	34,600	-
Electronic storage costs	40,000	40,000	19,252	22,448
Total expenditures	40,000	40,000	53,852	22,448
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(5,666)	22,459
FUND BALANCE AT BEGINNING OF YEAR			88,100	65,641
FUND BALANCE AT END OF YEAR			<u>\$ 82,434</u>	<u>\$ 88,100</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2010</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	\$ 5,394	\$ 4,615
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>6,647</u>
 CHANGE IN FUND BALANCE	 <u>\$ 1,000</u>	 <u>\$ 1,000</u>	 5,394	 (2,032)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>14,224</u>	 <u>16,256</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 19,618</u>	 <u>\$ 14,224</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ 144,968	\$ -
Fines, forfeitures, and licenses	340,105	367,486
Interest and investment income	87	82
Miscellaneous revenue	<u>316,269</u>	<u>325,349</u>
Total revenues	<u>801,429</u>	<u>692,917</u>
EXPENDITURES		
Public safety:		
Salaries and benefits	567,587	526,807
Telecommunications	75,570	72,490
Equipment maintenance	12,016	9,388
Conference and training	6,526	7,665
Consultant fees	10,888	3,988
Office and other	<u>192,886</u>	<u>54,741</u>
Total public safety expenditures	865,473	675,079
Capital outlay	<u>7,283</u>	<u>-</u>
Total expenditures	<u>872,756</u>	<u>675,079</u>
OTHER FINANCING SOURCES		
Transfers out	<u>-</u>	<u>(100)</u>
CHANGE IN FUND BALANCE	(71,327)	17,738
FUND BALANCE AT BEGINNING OF YEAR	<u>149,339</u>	<u>131,601</u>
FUND BALANCE AT END OF YEAR	<u>\$ 78,012</u>	<u>\$ 149,339</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, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Federal capital grants	\$ -	\$ -	\$ 29,824	\$ 280,879
Miscellaneous revenue	<u>6,300</u>	<u>6,300</u>	<u>-</u>	<u>6,000</u>
Total revenues	<u>6,300</u>	<u>6,300</u>	<u>29,824</u>	<u>286,879</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	13,200	13,200	18,123	2,378
COPS grant noncapital expenditures	<u>-</u>	<u>-</u>	<u>29,824</u>	<u>27,624</u>
	13,200	13,200	47,947	30,002
Capital outlay - COPS grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,255</u>
Total expenditures	<u>13,200</u>	<u>13,200</u>	<u>47,947</u>	<u>283,257</u>
Excess (deficiency) of revenues over expenditures	(6,900)	(6,900)	(18,123)	3,622
OTHER FINANCING SOURCES				
Transfers in	<u>9,450</u>	<u>9,450</u>	<u>9,000</u>	<u>9,100</u>
CHANGE IN FUND BALANCE	<u>\$ 2,550</u>	<u>\$ 2,550</u>	(9,123)	12,722
FUND BALANCE AT BEGINNING OF YEAR			<u>18,691</u>	<u>5,969</u>
FUND BALANCE AT END OF YEAR			<u>\$ 9,568</u>	<u>\$ 18,691</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, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Main Street	\$ 13,000	\$ 13,000	\$ -	\$ -
Historic site revenue	<u>13,000</u>	<u>13,000</u>	<u>32,406</u>	<u>28,849</u>
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>32,406</u>	<u>28,849</u>
EXPENDITURES				
County development:				
Historic site operations	14,500	14,500	14,500	16,396
Main Street	<u>13,000</u>	<u>13,000</u>	<u>15,095</u>	<u>19,753</u>
Total County development related	27,500	27,500	29,595	36,149
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>27,500</u>	<u>27,500</u>	<u>29,595</u>	<u>46,149</u>
CHANGE IN FUND BALANCE	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	2,811	(17,300)
FUND BALANCE AT BEGINNING OF YEAR			<u>1,217</u>	<u>18,517</u>
FUND BALANCE AT END OF YEAR			<u>\$ 4,028</u>	<u>\$ 1,217</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 106,208	\$ 88,454
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>28,113</u>	<u>26,995</u>
 CHANGE IN FUND BALANCE	 78,095	 61,459
 FUND BALANCE AT BEGINNING OF YEAR	 <u>403,255</u>	 <u>341,796</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 481,350</u>	 <u>\$ 403,255</u>

LOGAN COUNTY, ILLINOIS
CORONER FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines, forfeitures, and licenses:		
Coroner fees	\$ 5,259	\$ -
Interest	<u>4</u>	<u>-</u>
Total revenues	5,263	-
 EXPENDITURES	 <u>-</u>	 <u>-</u>
 CHANGE IN FUND BALANCE	 5,263	 -
 FUND BALANCE AT BEGINNING OF YEAR	 <u>-</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ 5,263</u></u>	 <u><u>\$ -</u></u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 7,380	\$ 9,438
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>7,417</u>	<u>7,025</u>
 CHANGE IN FUND BALANCE	(37)	2,413
 FUND BALANCE AT BEGINNING OF YEAR	<u>33,534</u>	<u>31,121</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 33,497</u>	<u>\$ 33,534</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Interest and investment income	\$ 11	\$ 17
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 11	 17
 FUND BALANCE AT BEGINNING OF YEAR	 _____ 55	 _____ 38
 FUND BALANCE AT END OF YEAR	 <u>_____ 66</u>	 <u>_____ 55</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011 Actual</u>	<u>2010 Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,722	\$ 6,000
Interest and investment income	<u>27</u>	<u>23</u>
Total revenues	6,749	6,023
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 6,749	 6,023
 FUND BALANCE AT BEGINNING OF YEAR	 <u>56,195</u>	 <u>50,172</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 62,944</u>	 <u>\$ 56,195</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 5,168	\$ 6,430
 EXPENDITURES		
General government	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	5,168	6,430
 FUND BALANCE AT BEGINNING OF YEAR	<u>39,308</u>	<u>32,878</u>
 FUND BALANCE AT END OF YEAR	<u><u>\$ 44,476</u></u>	<u><u>\$ 39,308</u></u>

**LOGAN COUNTY, ILLINOIS
INMATE BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges for services:		
Phone income	\$ 47,756	\$ 37,687
Commissary sales	8,495	18,570
Miscellaneous	<u>25</u>	<u>-</u>
Total revenues	<u>56,276</u>	<u>56,257</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	673	32,919
Noncapital equipment and repairs	16,346	10,603
Miscellaneous	<u>35,259</u>	<u>5,832</u>
Total expenditures	<u>52,278</u>	<u>49,354</u>
 CHANGE IN FUND BALANCE	 3,998	 6,903
 FUND BALANCE AT BEGINNING OF YEAR	 <u>25,332</u>	 <u>18,429</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 29,330</u>	 <u>\$ 25,332</u>

**LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)**

	<u>2011 Actual</u>	<u>2010 Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 14,958	\$ 6,040
 EXPENDITURES		
Public safety:		
Vehicle fee disbursements	12,413	636
 OTHER FINANCING SOURCES		
Proceeds from sale of capital assets	3,000	-
 CHANGE IN FUND BALANCE	5,545	5,404
 FUND BALANCE AT BEGINNING OF YEAR	6,003	599
 FUND BALANCE AT END OF YEAR	\$ 11,548	\$ 6,003

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 9,320	\$ 9,261
 EXPENDITURES		
Judiciary and court related:		
Court supervision disbursements	<u>3,853</u>	<u>1,120</u>
 CHANGE IN FUND BALANCE	 5,467	 8,141
 FUND BALANCE AT BEGINNING OF YEAR	 <u>14,687</u>	 <u>6,546</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 20,154</u>	 <u>\$ 14,687</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2011
(With Comparative Actual Amounts for the Year Ended November 30, 2010)

	<u>2011</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2010 Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ 42,556	\$ -
 EXPENDITURES				
General government:				
Airport improvement projects	15,000	15,000	20,238	-
Capital outlay	<u>-</u>	<u>-</u>	<u>42,556</u>	<u>8,500</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>62,794</u>	<u>8,500</u>
Deficiency of revenues over expenditures	(15,000)	(15,000)	(20,238)	(8,500)
 OTHER FINANCING SOURCES				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(5,238)	6,500
 FUND BALANCE AT BEGINNING OF YEAR			<u>29,840</u>	<u>23,340</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 24,602</u>	<u>\$ 29,840</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, 2011

	<u>Balance,</u> <u>November 30,</u> <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>November 30,</u> <u>2011</u>
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 202,384	\$ 2,724,416	\$ 2,736,474	\$ 190,326
Certificates of deposit, at cost	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	<u>\$ 267,384</u>	<u>\$ 2,724,416</u>	<u>\$ 2,736,474</u>	<u>\$ 255,326</u>
Liabilities:				
Bail bonds outstanding	\$ 215,395	\$ 429,810	\$ 436,595	\$ 208,610
Due to other governments	<u>51,989</u>	<u>1,935,010</u>	<u>1,940,283</u>	<u>46,716</u>
	<u>\$ 267,384</u>	<u>\$ 2,364,820</u>	<u>\$ 2,376,878</u>	<u>\$ 255,326</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 584,720</u>	<u>\$ 584,720</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 584,720</u>	<u>\$ 584,720</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 47,653	\$ 814,634	\$ 808,488	\$ 53,799
Stamp inventory, at cost	<u>9,793</u>	<u>80,000</u>	<u>65,550</u>	<u>24,243</u>
	<u>\$ 57,446</u>	<u>\$ 894,634</u>	<u>\$ 874,038</u>	<u>\$ 78,042</u>
Liabilities:				
Due to others	\$ 52,080	\$ 853,988	\$ 835,770	\$ 70,298
Due to other governments	<u>5,366</u>	<u>33,471</u>	<u>31,093</u>	<u>7,744</u>
	<u>\$ 57,446</u>	<u>\$ 887,459</u>	<u>\$ 866,863</u>	<u>\$ 78,042</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011**

	Balance, November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2011</u>
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 13,615	\$ 426,853	\$ 416,880	\$ 23,588
Liabilities:				
Due to others	\$ 13,615	\$ 426,853	\$ 416,880	\$ 23,588
 STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 959	\$ 450	\$ 237	\$ 1,172
Liabilities:				
Due to others	\$ 959	\$ 450	\$ 237	\$ 1,172
 PROBATION FUND				
Assets:				
Cash and cash equivalents	\$ 38,936	\$ 20	\$ -	\$ 38,956
Liabilities:				
Due to others	\$ 38,936	\$ 20	\$ -	\$ 38,956
 PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 11,180	\$ 9,190,969	\$ 9,188,498	\$ 13,651
Liabilities:				
Due to others	\$ 11,180	\$ 9,190,969	\$ 9,188,498	\$ 13,651
 AUTHORIZED AGENT FUND				
Assets:				
Cash and cash equivalents	\$ 77,908	\$ 995,253	\$ 1,072,484	\$ 677
Liabilities:				
Due to others	\$ 77,908	\$ 995,253	\$ 1,072,484	\$ 677

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011**

	<u>Balance, November 30, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2011</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 19,988	\$ 9	\$ 9,957	\$ 10,040
Liabilities:				
Due to others	\$ 19,988	\$ 9	\$ 9,957	\$ 10,040
 TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 88,953	\$ 1,394,880	\$ 1,399,639	\$ 84,194
Certificates of deposit, at cost	600,000	200,000	-	800,000
Interest and other receivables	99,182	95,335	99,182	95,335
	<u>\$ 788,135</u>	<u>\$ 1,690,215</u>	<u>\$ 1,498,821</u>	<u>\$ 979,529</u>
Liabilities:				
Accounts payable	\$ 34,061	\$ 86,184	\$ 34,061	\$ 86,184
Due to township road districts	754,074	1,491,034	1,351,763	893,345
	<u>\$ 788,135</u>	<u>\$ 1,577,218</u>	<u>\$ 1,385,824</u>	<u>\$ 979,529</u>
 TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 46,633	\$ 148,476	\$ 8,723	\$ 186,386
Certificates of deposit, at cost	100,000	-	50,000	50,000
Interest and other receivables	911	230	911	230
	<u>\$ 147,544</u>	<u>\$ 148,706</u>	<u>\$ 59,634</u>	<u>\$ 236,616</u>
Liabilities:				
Accounts payable	\$ -	\$ 75,965	\$ -	\$ 75,965
Due to township road districts	147,544	58,723	45,616	160,651
	<u>\$ 147,544</u>	<u>\$ 134,688</u>	<u>\$ 45,616</u>	<u>\$ 236,616</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011**

	<u>Balance, November 30, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2011</u>
INHERITANCE TAX FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 1,494	\$ 1,494	\$ -
Liabilities:				
Due to other governments	\$ -	\$ 1,494	\$ 1,494	\$ -
 COUNTY COLLECTOR'S TAX FUND				
Assets:				
Cash and cash equivalents	\$ 97,376	\$ 35,685,138	\$ 35,755,904	\$ 26,610
Liabilities:				
Accounts payable	\$ 926	\$ 1,056	\$ 926	\$ 1,056
Due to taxing bodies	96,450	35,684,082	35,754,978	25,554
	<u>\$ 97,376</u>	<u>\$ 35,685,138</u>	<u>\$ 35,755,904</u>	<u>\$ 26,610</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 49,863	\$ 34,250	\$ 11,775	\$ 72,338
Liabilities:				
Accounts payable	\$ 5,246	\$ -	\$ 5,246	\$ -
Due to other governments	44,617	34,250	6,529	72,338
	<u>\$ 49,863</u>	<u>\$ 34,250</u>	<u>\$ 11,775</u>	<u>\$ 72,338</u>

**LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2011**

	Balance, November 30, <u>2010</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2011</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 695,448	\$ 52,001,562	\$ 51,995,273	\$ 701,737
Certificates of deposit, at cost	765,000	200,000	50,000	915,000
Interest and other receivables	100,093	95,565	100,093	95,565
Stamp inventory, at cost	<u>9,793</u>	<u>80,000</u>	<u>65,550</u>	<u>24,243</u>
	<u>\$ 1,570,334</u>	<u>\$ 52,377,127</u>	<u>\$ 52,210,916</u>	<u>\$ 1,736,545</u>
Liabilities:				
Accounts payable	\$ 40,233	\$ 163,205	\$ 40,233	\$ 163,205
Bail bonds outstanding	215,395	429,810	436,595	208,610
Due to township road districts	901,618	1,549,757	1,397,379	1,053,996
Due to taxing bodies	96,450	35,684,082	35,754,978	25,554
Due to others	214,666	12,052,262	12,108,546	158,382
Due to other governments	<u>101,972</u>	<u>2,004,225</u>	<u>1,979,399</u>	<u>126,798</u>
	<u>\$ 1,570,334</u>	<u>\$ 51,883,341</u>	<u>\$ 51,717,130</u>	<u>\$ 1,736,545</u>