

**LOGAN COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
November 30, 2013



**CliftonLarsonAllen**

# LOGAN COUNTY, ILLINOIS

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## Independent Auditors' Report

Chairman and Members of the County Board  
Logan County, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of November 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Major Funds on pages 43 through 45, the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 46 and 47, and note to required supplementary information on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Logan County, Illinois' basic financial statements. The accompanying other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The combining individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements 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, 2012, which are not presented with the accompanying financial statements. In our report dated April 16, 2013, we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The 2012 individual fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 individual fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

### **Other Reporting Required by Governmental Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2014 on our consideration of Logan County, Illinois' internal control over financial reporting and on our tests 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 result 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* in considering Logan County, Illinois' internal control over financial reporting and compliance.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
April 3, 2014

**LOGAN COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
November 30, 2013**

**STATEMENT 1**

**Governmental  
Activities**

**ASSETS**

Cash and cash equivalents	\$ 5,048,973
Certificates of deposit, at cost	5,358,372
Receivables:	
Sales tax	283,507
Income and replacement taxes	207,452
Property taxes	3,802,582
Other taxes	14,915
Grants	440,646
Interest	9,050
State salary reimbursements	108,862
Motor fuel tax receivable	34,178
Accounts	261,709
Inventory	7,926
Prepaid items	35,603
Due from agency funds	100,000
Capital assets not being depreciated	325,731
Capital assets being depreciated, net	7,103,193
Net postemployment benefits asset	<u>40,824</u>

**TOTAL ASSETS**

**\$ 23,183,523**

**LIABILITIES AND NET POSITION**

**LIABILITIES**

Accounts payable	\$ 625,874
Accrued salaries	72,918
Accrued interest payable	4,285
Unearned revenue - property taxes	3,802,582
Unearned revenue - other	96,457
Short-term obligations, due within one year:	
Revenue bonds	20,000
Compensated absences payable	163,573
Debt certificate	24,500
Capital leases	7,231
Long-term obligations, due in more than one year:	
Revenue bonds	560,000
Compensated absences payable	54,524
Debt certificate	353,000
Capital leases	5,026
Pension obligation	314,999
Total liabilities	<u>6,104,969</u>

**ASSETS POSITION**

Net investment in capital assets	7,416,667
Restricted for:	
General government	242,331
Tuberculosis sanitarium	151,353
Public health	89,441
Public safety	40,897
Judiciary and court related	1,045,663
Transportation	4,048,337
Retirement	138,894
County development	300,358
Unrestricted net position	<u>3,604,613</u>
Total net position	<u>17,078,554</u>

**TOTAL LIABILITIES AND NET POSITION**

**\$ 23,183,523**

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

**LOGAN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
Year Ended November 30, 2013**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>
Governmental activities:	
General government	\$ 2,186,052
Public health	3,266,619
Public safety	3,974,662
Judiciary and court related	2,519,678
Transportation	1,964,132
County development	637,798
Interest on long-term debt	<u>55,645</u>
 <b>TOTAL</b>	 <b><u>\$ 14,604,586</u></b>

**STATEMENT 2**

<u>Fees, Fines, and Charges for Services</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 415,121	\$ 74,075	\$ -	\$ (1,696,856)
1,359,822	1,322,181	-	(584,616)
1,073,210	501,693	-	(2,399,759)
1,014,885	398,472	-	(1,106,321)
427,936	-	279,103	(1,257,093)
236,496	-	-	(401,302)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,645)</u>
<u>\$ 4,527,470</u>	<u>\$ 2,296,421</u>	<u>\$ 279,103</u>	<u>(7,501,592)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	3,546,568
Income and replacement tax	1,334,468
Sales tax	1,711,751
Motor fuel taxes	635,629
Other taxes	176,318
Investment earnings	33,695
Net gain on sale of capital assets	7,694
Franchise taxes based on gross receipts and other fees	21,472
Miscellaneous	<u>36,662</u>

Total general revenues	<u>7,504,257</u>
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Change in net position	2,665
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Net position, beginning of year	<u>17,075,889</u>
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<b>Net position, end of year</b>	<u><b>\$ 17,078,554</b></u>
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The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2013**

	<b>General Fund</b>	<b>County Health Department Fund</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,480,167	\$ 360,647
Certificates of deposit, at cost	-	108,372
Receivables:		
Sales tax	283,507	-
Income and replacement taxes	207,452	-
Property taxes	1,525,993	366,854
Hotel and historic sites tax	-	-
Grants	96,600	335,167
Interest	-	-
State salary reimbursements	108,862	-
Motor fuel tax allotment	-	-
Accounts	15,888	191,558
Inventory	7,926	-
Prepaid items	9,970	-
Due from agency funds	-	-
Due from other funds	183,447	-
	<u>\$ 3,919,812</u>	<u>\$ 1,362,598</u>
<b>TOTAL ASSETS</b>		
	<u>\$ 3,919,812</u>	<u>\$ 1,362,598</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 206,686	\$ 41,852
Accrued salaries	-	59,893
Due to other funds	9,600	111,460
Unearned revenue - property taxes	1,525,993	366,854
Unearned revenue - other	-	49,391
Total liabilities	<u>1,742,279</u>	<u>629,450</u>
Fund balances:		
Nonspendable:		
Inventory	7,926	-
Prepays	9,970	-
Restricted for:		
General government	-	-
Tuberculosis Sanitarium	-	-
Public health	-	-
Public safety	-	-
Judiciary and court related	-	-
Transportation	-	-
Retirement	-	-
County development	-	-
Committed to:		
General government	-	-
County development	-	-
Assigned to:		
General government	156,478	-
Public health	-	733,148
Public safety	-	-
Judiciary and court related	-	-
Transportation	229,265	-
Retirement	-	-
Debt service	-	-
Unassigned	1,773,894	-
Total fund balances	<u>2,177,533</u>	<u>733,148</u>
	<u>\$ 3,919,812</u>	<u>\$ 1,362,598</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		

<u>Major Governmental Funds</u>					
<u>Illinois Municipal Retirement Fund</u>	<u>County Highway Fund</u>	<u>County Motor Fuel Tax Fund</u>	<u>County Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Activities</u>
79,916	\$ 341,213	\$ 215,613	\$ 203,615	\$ 2,367,802	\$ 5,048,973
-	50,000	3,550,000	650,000	1,000,000	5,358,372
-	-	-	-	-	283,507
-	-	-	-	-	207,452
650,000	365,000	-	150,000	744,735	3,802,582
-	-	-	-	14,915	14,915
-	-	-	-	8,879	440,646
-	-	9,050	-	-	9,050
-	-	-	-	-	108,862
-	-	34,178	-	-	34,178
-	-	-	-	54,263	261,709
-	-	-	-	-	7,926
-	-	-	-	25,633	35,603
-	-	-	100,000	-	100,000
66,508	-	-	-	15,640	265,595
<u>\$ 796,424</u>	<u>\$ 756,213</u>	<u>\$ 3,808,841</u>	<u>\$ 1,103,615</u>	<u>\$ 4,231,867</u>	<u>\$ 15,979,370</u>
\$ -	\$ 7,786	\$ 509	\$ 318,897	\$ 50,144	\$ 625,874
-	13,025	-	-	-	72,918
-	25,842	11,388	556	106,749	265,595
650,000	365,000	-	150,000	744,735	3,802,582
-	-	47,066	-	-	96,457
<u>650,000</u>	<u>411,653</u>	<u>58,963</u>	<u>469,453</u>	<u>901,628</u>	<u>4,863,426</u>
-	-	-	-	-	7,926
-	-	-	-	25,633	35,603
-	-	-	-	242,331	242,331
-	-	-	-	151,353	151,353
-	-	-	-	89,441	89,441
-	-	-	-	40,897	40,897
-	-	-	-	1,045,663	1,045,663
-	-	2,564,623	490,705	993,009	4,048,337
138,894	-	-	-	-	138,894
-	-	-	-	300,358	300,358
-	-	-	-	13,748	13,748
-	-	-	-	7,170	7,170
-	-	-	-	544	157,022
-	-	-	-	68,961	802,109
-	-	-	-	194,476	194,476
-	-	-	-	11,452	11,452
-	344,560	1,185,255	143,457	117,888	2,020,425
7,530	-	-	-	-	7,530
-	-	-	-	48,251	48,251
-	-	-	-	(20,936)	1,752,958
<u>146,424</u>	<u>344,560</u>	<u>3,749,878</u>	<u>634,162</u>	<u>3,330,239</u>	<u>11,115,944</u>
<u>\$ 796,424</u>	<u>\$ 756,213</u>	<u>\$ 3,808,841</u>	<u>\$ 1,103,615</u>	<u>\$ 4,231,867</u>	<u>\$ 15,979,370</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 POSITION  
November 30, 2013**

Total fund balances - governmental funds		\$ 11,115,944
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		7,428,924
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds:		
Pension obligation		(314,999)
Net postemployment benefit asset		40,824
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(4,285)
Some liabilities reported in the statement of net position 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	\$ (218,097)	
Debt certificate	(377,500)	
Revenue bonds	(580,000)	
Capital leases	<u>(12,257)</u>	
Total long-term liabilities		<u>(1,187,854)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 17,078,554</u></b>

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, 2013**

	<b>County General Fund</b>	<b>County Health Department Fund</b>
<b>REVENUES</b>		
Property taxes and payments in lieu of taxes	\$ 1,656,467	\$ 332,456
Income and replacement taxes	1,280,667	-
Sales tax	1,711,751	-
Hotel and historic site tax	-	-
Other intergovernmental revenues	555,275	-
Federal and state operating and capital grants	365,541	1,322,181
Fines, fees, forfeitures, and licenses	1,175,079	-
Charges for services	220,676	1,211,786
Interest and investment income	3,838	944
Other revenues	<u>114,539</u>	<u>56,787</u>
Total revenues	<u>7,083,833</u>	<u>2,924,154</u>
<b>EXPENDITURES</b>		
Current:		
General government	1,911,093	-
Public health	-	3,019,763
Public safety	2,259,261	-
Judiciary and court related	1,712,840	-
Transportation	112,069	-
County development	288,686	-
Retirement system	-	-
Capital outlay	16,100	-
Debt service:		
Principal	85,588	-
Interest	<u>29,200</u>	<u>-</u>
Total expenditures	<u>6,414,837</u>	<u>3,019,763</u>
Excess (deficiency) of revenues over expenditures	<u>668,996</u>	<u>(95,609)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	234,687	40,605
Transfers out	(150,501)	-
Proceeds from issuance of bonds	-	-
Total other financing sources (uses)	<u>84,186</u>	<u>40,605</u>
<b>CHANGE IN FUND BALANCES</b>	753,182	(55,004)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,424,351</u>	<u>788,152</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 2,177,533</u>	<u>\$ 733,148</u>

<b>Major Governmental Funds</b>					
<b>Illinois</b>					
<b>Municipal Retirement Fund</b>	<b>County Highway Fund</b>	<b>County Motor Fuel Tax Fund</b>	<b>County Bridge Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 499,620	\$ 314,644	\$ -	\$ 149,850	\$ 593,531	\$ 3,546,568
53,801	-	-	-	-	1,334,468
-	-	-	-	-	1,711,751
-	-	-	-	176,318	176,318
-	-	635,629	-	-	1,190,904
-	-	-	-	417,655	2,105,377
-	-	-	-	943,705	2,118,784
-	46,623	86,861	4,395	121,401	1,691,742
-	407	20,583	3,467	4,456	33,695
-	452,798	-	6,355	376,957	1,007,436
<u>553,421</u>	<u>814,472</u>	<u>743,073</u>	<u>164,067</u>	<u>2,634,023</u>	<u>14,917,043</u>
-	-	-	-	48,394	1,959,487
-	-	-	-	101,695	3,121,458
-	-	-	-	1,087,141	3,346,402
-	-	-	-	443,870	2,156,710
-	739,841	948,214	162,409	141,938	2,104,471
-	-	-	-	345,905	634,591
782,604	-	-	-	-	782,604
-	-	146,162	-	434,583	596,845
-	-	-	-	20,000	105,588
-	-	-	-	26,301	55,501
<u>782,604</u>	<u>739,841</u>	<u>1,094,376</u>	<u>162,409</u>	<u>2,649,827</u>	<u>14,863,657</u>
<u>(229,183)</u>	<u>74,631</u>	<u>(351,303)</u>	<u>1,658</u>	<u>(15,804)</u>	<u>53,386</u>
5,529	-	-	-	150,501	431,322
-	-	-	-	(280,821)	(431,322)
-	-	-	-	600,000	600,000
<u>5,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>469,680</u>	<u>600,000</u>
(223,654)	74,631	(351,303)	1,658	453,876	653,386
<u>370,078</u>	<u>269,929</u>	<u>4,101,181</u>	<u>632,504</u>	<u>2,876,363</u>	<u>10,462,558</u>
<u>\$ 146,424</u>	<u>\$ 344,560</u>	<u>\$ 3,749,878</u>	<u>\$ 634,162</u>	<u>\$ 3,330,239</u>	<u>\$ 11,115,944</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**  
**Year Ended November 30, 2013**

Net change in fund balances - total governmental funds	<u>\$ 653,386</u>
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.</p>	
Capital outlay	596,845
Depreciation expense	(688,046)
	<u>(91,201)</u>
<p>The effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) which do not affect change in fund balance.</p>	
Net gain on sale of capital assets	7,694
Capital contribution	66,551
<p>Proceeds from the sale of fixed assets are not recognized as revenue in the statement of activities.</p>	
	(36,059)
<p>Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term obligations in the statement of net assets.</p>	
	(600,000)
<p>Repayment of debt principal or long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>	
Principal or long-term debt repayments:	
Debt certificate	23,500
Revenue bonds	20,000
Capital leases	62,088
	<u>105,588</u>
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Accrued interest	(144)
Accrued compensated absences	(17,704)
Pension obligation	(72,962)
Other postemployment benefits	(12,484)
	<u>(103,294)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><b>\$ 2,665</b></u>

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

**LOGAN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**November 30, 2013**

	<b><u>Agency Funds</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 834,693
Certificates of deposit, at cost	1,078,860
Interest and other receivables	76,651
Stamp inventory, at cost	<u>18,708</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,008,912</u></b>
<b>LIABILITIES</b>	
Accounts payable	\$ 27,211
Bail bonds outstanding	227,082
Due to township road districts	1,406,913
Due to taxing bodies	21,712
Due to others	109,680
Due to governmental funds	100,000
Due to other governments	<u>116,314</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 2,008,912</u></b>

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

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**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, 2013**

**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 position 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, 2013**

**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 position, 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, 2013**

**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.

Debt Service Fund - The Debt Service Fund is utilized to account for the proceeds of the General Obligation Bonds, Series 2012, and the subsequent debt service payments.

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.

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, 2013**

**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, debt service, 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, 2013**

**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:

<b><u>Category of Asset</u></b>	<b><u>Estimated Life</u></b>
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 position. 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, 2013**

**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**

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

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**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) Net Position**

Beginning with fiscal year 2013, the County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The objective of this statement is to provide financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of November 30, 2013, there were no unspent bond proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**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 investment policy does not address custodial credit risk.

At November 30, 2013, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$11,717,617 (excludes \$2,969 in cash on hand and undeposited receipts) and the bank balance was \$12,123,283. Of the bank balance, \$2,714,202 was covered by Federal Depository Insurance and \$9,145,735 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2013, \$263,346 of the County's bank balance of \$12,123,283 was uncollateralized.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**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, 2013, the County held the following investments:

<u><b>Investment Type</b></u>	<u><b>Fair Value</b></u>
Certificates of deposit - included as deposits above	\$ 6,437,232
Illinois Funds - money market fund	<u>600,312</u>
	<u><u>\$ 7,037,544</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. The County's investment policy does not address custodial credit risk.

**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, 2013, 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, 2013**

**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, 2013 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2013 financial statements:

	<b>Government-wide Statement of Net Position</b>	<b>Fiduciary Funds Statement of Net Position</b>	<b>Total</b>
Cash	\$ 5,048,973	\$ 834,693	\$ 5,883,666
Certificates of deposit	<u>5,358,372</u>	<u>1,078,860</u>	<u>6,437,232</u>
<b>Total</b>	<b><u>\$ 10,407,345</u></b>	<b><u>\$ 1,913,553</u></b>	<b><u>\$ 12,320,898</u></b>
Deposits			\$ 11,717,617
Cash on hand			2,969
Illinois Funds - money market fund			<u>600,312</u>
<b>Total</b>			<b><u>\$ 12,320,898</u></b>

**NOTE 3 - PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are due and payable in two installments typically in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

The 2012 tax levy is reflected as revenue in fiscal year 2013 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 3 - PROPERTY TAXES (CONTINUED)**

Property taxes levied in 2013 to be collected in 2014 have been recognized as assets (property taxes receivable) and unearned revenue as these taxes are budgeted to be used in 2014.

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2013 was as follows:

	<b>Balance at November 30, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Transfers</b>	<b>Balance at November 30, 2013</b>
<b>Governmental activities:</b>					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	483,629	146,162	-	(615,002)	14,789
Airport construction in progress	<u>132,587</u>	<u>231,006</u>	<u>-</u>	<u>(363,593)</u>	<u>-</u>
Total capital assets not being depreciated	<u>927,158</u>	<u>377,168</u>	<u>-</u>	<u>(978,595)</u>	<u>325,731</u>
Depreciated:					
Infrastructure and land improvements	3,824,967	-	-	615,002	4,439,969
Buildings and improvements	4,428,733	-	-	363,593	4,792,326
Machinery and equipment	<u>6,887,574</u>	<u>314,907</u>	<u>(330,457)</u>	<u>-</u>	<u>6,872,024</u>
Total capital assets being depreciated, gross	<u>15,141,274</u>	<u>314,907</u>	<u>(330,457)</u>	<u>978,595</u>	<u>16,104,319</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(719,606)	(91,288)	-	-	(810,894)
Buildings and improvements	(2,269,063)	(94,790)	-	-	(2,363,853)
Machinery and equipment	<u>(5,597,824)</u>	<u>(501,968)</u>	<u>273,413</u>	<u>-</u>	<u>(5,826,379)</u>
Total accumulated depreciation	<u>(8,586,493)</u>	<u>(688,046)</u>	<u>273,413</u>	<u>-</u>	<u>(9,001,126)</u>
Capital assets being depreciated, net	<u>6,554,781</u>	<u>(373,139)</u>	<u>(57,044)</u>	<u>978,595</u>	<u>7,103,193</u>
<b>Total capital assets, net</b>	<b><u>\$ 7,481,939</u></b>	<b><u>\$ 4,029</u></b>	<b><u>\$ (57,044)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,428,924</u></b>

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 16,100
Expenditures from County Motor Fuel Tax Fund	146,162
Expenditures from Nonmajor Funds	<u>434,583</u>
	<u>\$ 596,845</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 56,564
Public health	133,356
Public safety	272,776
Judiciary and court related	53,816
Transportation	169,037
County development	<u>2,497</u>
<b>Total depreciation expense - governmental activities</b>	<u><b>\$ 688,046</b></u>

**NOTE 5 - RECEIVABLES**

Accounts receivable at November 30, 2013 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	-	-	47,486	47,486
Fees for services provided	-	82,147	6,777	88,924
Other	<u>9,888</u>	<u>109,411</u>	<u>-</u>	<u>119,299</u>
	<u>\$ 15,888</u>	<u>\$ 191,558</u>	<u>\$ 54,263</u>	<u>\$ 261,709</u>

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 6 - LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES**

The County issues revenue bonds, equipment lease purchases, and debt certificates to provide funds for the acquisition and construction of major capital assets, for major criminal cases, 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, 2013 are as follows:

	<b>November 30,</b> <b><u>2012</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b>November 30,</b> <b><u>2013</u></b>	<b><u>Due Within</u></b> <b><u>One Year</u></b>
Governmental activities:					
Debt certificates	\$ 401,000	\$ -	\$ 23,500	\$ 377,500	\$ 24,500
Revenue bonds	-	600,000	20,000	580,000	20,000
Capital leases	<u>74,345</u>	<u>-</u>	<u>62,088</u>	<u>12,257</u>	<u>7,231</u>
<b>Total</b>	<b><u>\$ 475,345</u></b>	<b><u>\$ 600,000</u></b>	<b><u>\$ 105,588</u></b>	<b><u>\$ 969,757</u></b>	<b><u>\$ 51,731</u></b>

At November 30, 2013, 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.

**Revenue Bonds**

The General Obligation Bonds, Series 2012, are dated December 1, 2012, with principal due annually on November 1, commencing on November 1, 2013. Interest is due semiannually on May 1 and November 1, commencing on November 1, 2013, at an interest rate ranging from 4.00 to 6.50 percent. Original issue of \$600,000 with the final payment due November 1, 2032. The Bonds were issued in order to finance operational expenses of the County, including, but not limited to, legal fees and court expenses of major criminal cases.

**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 \$147,350 at November 30, 2013.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 6 - 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 \$22,609 at November 30, 2013.

The annual requirements to amortize debt outstanding at November 30, 2013 are as follows:

<u>Year Ending</u> <u>November 30,</u>	<u>Debt Certificates</u>		<u>Revenue Bonds</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>
2014	\$ 24,500	\$ 24,160	\$ 20,000	\$ 28,475	\$ 7,231	\$ 449	\$ 51,731	\$ 53,084
2015	26,500	22,704	20,000	27,175	5,026	95	51,526	49,974
2016	27,500	21,101	20,000	25,875	-	-	47,500	46,976
2017	29,500	19,380	20,000	24,575	-	-	49,500	43,955
2018	31,500	17,496	20,000	23,325	-	-	51,500	40,821
2019-2023	191,500	53,203	135,000	94,437	-	-	326,500	147,640
2024-2028	46,500	2,412	180,000	57,563	-	-	226,500	59,975
2029-2032	-	-	165,000	17,850	-	-	165,000	17,850
<b>Total</b>	<u>\$ 377,500</u>	<u>\$ 160,456</u>	<u>\$ 580,000</u>	<u>\$ 299,275</u>	<u>\$ 12,257</u>	<u>\$ 544</u>	<u>\$ 969,757</u>	<u>\$ 460,275</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. Repayment of the bonds are made from the Debt Service Fund of the County.

**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, 2013, using the 2013 assessed value of all taxable property of \$434,991,073, the statutory limit for the County was \$12,505,993, providing a debt margin of \$11,536,236.

**NOTE 7 - ACCRUED COMPENSATED ABSENCES**

At November 30, 2013, the County reflected accrued compensated absences totaling \$218,097; of this amount, \$163,573 is expected to be paid in the next year. Accrued compensated absences activity during 2013 is as follows:

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 7 - ACCRUED COMPENSATED ABSENCES (CONTINUED)**

	<b>Governmental Activities</b>
Balance, November 30, 2012	\$ 200,393
Amount accumulated	231,804
Amount paid	<u>(214,100)</u>
<b>Balance, November 30, 2013</b>	<b><u>\$ 218,097</u></b>
<b>Due within one year</b>	<b><u>\$ 163,573</u></b>

**NOTE 8 - 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>	<b>Expenditures</b>		
	<u>Final Budget</u>	<u>Actual</u>	<b>Excess Actual Over Final Budget</b>
Special Revenue Funds:			
Hotel Operators' Occupation Tax Fund	\$ 142,770	\$ 146,062	\$ 3,292
Ambulance Service Fund	146,000	148,107	2,107
Major Criminal Cases Fund	183,940	241,454	57,514
Senior Citizens Tax Fund	69,600	69,908	308
Public Safety Complex Communications Equipment Replacement Fund	6,615	87,965	81,350
Solid Waste Fund	98,333	100,918	2,585
Debt Service Fund	-	46,301	46,301
Airport Capital Improvement Fund	15,000	242,873	227,873

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 8 - 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	\$ 67,422
	County Bridge	365
	County Highway	15,364
	County Motor Fuel Tax	6,647
	Nonmajor Governmental	93,649
Illinois Municipal Retirement	County Health Department	44,038
	County Bridge	191
	County Highway	10,478
	County Motor Fuel Tax	4,741
	Nonmajor Governmental	7,060
Nonmajor Governmental	General	9,600
	Nonmajor Governmental	<u>6,040</u>
		<u>\$ 265,595</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, 2013 consisted of the following:

Transfers to the General Fund from:

Other nonmajor governmental funds \$ 234,687

These above transfers were made from the Major Criminal Cases, GIS, Court Automation, and Document Storage Funds to reimburse expenditures made by the General Fund on their behalf.

Transfers to the County Health Department Fund from:

Other nonmajor governmental funds \$ 40,605

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

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 8 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)**

(c) (continued):

Transfers to other nonmajor governmental funds from:	
General Fund	<u>\$ 150,501</u>

These above transfers were made to transfer funds to subsidize operations of several funds, and to establish the DUI Enforcement and Debt Service Funds.

Transfers to IMRF Fund from:	
Other nonmajor governmental funds	<u>\$ 5,529</u>

These above transfers were made to subsidize employee benefits.

(d) There were no deficit fund balances in individual funds at November 30, 2013.

(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
- Phone Equipment Fund
- DUI Enforcement Fund
- Circuit Clerk Equipment Fund
- Police Vehicle Fund
- Circuit Clerk Operation and Administrative Fund

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 9 - 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.

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 2013 and 2012 were:

	<b><u>Unemployment Claims</u></b>	
	<b><u>2013</u></b>	<b><u>2012</u></b>
Balance, beginning of year	\$ -	\$ -
Claims incurred	12,757	-
Claims paid	(4,588)	-
Claims credited	<u>(2,373)</u>	<u>-</u>
<b>Balance, end of year</b>	<b><u>\$ 5,796</u></b>	<b><u>\$ -</u></b>

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 10 - 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](http://www.imrf.org).

*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 2012 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 10.27, 31.98, and 21.67 percent, respectively, of annual covered payroll. The County annual required contribution rate for calendar year 2012 was 11.19, 31.98, and 24.20 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, 2012, the County's actual contributions for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were \$488,293, \$92,212, and \$179,421, respectively. The County's required contributions for calendar year 2012 were \$532,035, \$92,212, and \$200,368, respectively.

**Three-Year Trend Information for the Regular Plan**

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2012	\$ 532,035	92%	\$220,272
December 31, 2011	515,538	86	170,861
December 31, 2010	489,166	79	94,173

**Three-Year Trend Information for the Elected County Official**

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2012	\$ 92,212	100%	\$15,057
December 31, 2011	93,551	100	14,741
December 31, 2010	115,255	87	13,418

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

<b>Calendar Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2012	\$ 200,368	90%	\$79,670
December 31, 2011	197,957	83	56,435
December 31, 2010	171,998	85	23,587

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 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.

The net pension obligation as of November 30, 2013, was calculated as follows:

Annual required contribution	\$ 824,615
Interest on net pension obligation	18,154
Adjustment to annual required contribution	<u>(9,881)</u>
Annual pension cost	832,888
Contributions made	<u>(759,926)</u>
Increase in net pension obligation	72,962
Net pension obligation, beginning of year	<u>242,037</u>
<b>Net pension obligation, end of year</b>	<b><u>\$ 314,999</u></b>

The net pension obligation is the difference between the annual pension cost and the County's contributions to the plan since the implementation date. A timing difference between the December 31, 2012 actuarial date and the County's fiscal year end of November 30, 2013 causes the calculation of annual pension cost to be different.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
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**NOTE 10 - PENSION PLAN (CONTINUED)**

*Funded Status and Funding Progress.* As of December 31, 2012, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 80.48, 70.19, and 35.90 percent funded, respectively. The actuarial accrued liability for benefits was \$14,064,568, \$2,058,582, and \$2,205,721, respectively, and the actuarial value of assets was \$11,318,841, \$1,444,839, and \$791,786, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,745,727, \$613,743, and \$1,413,935, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,754,558, \$288,343, and \$827,968, respectively, and the ratio of the UAAL to the covered payroll was 58, 213, and 171 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 11 - OTHER POSTEMPLOYMENT BENEFITS**

**a. Plan Description**

In addition to providing the pension benefits described in Note 10, the County provides limited postemployment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan (Retiree Healthcare Program). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

**b. Benefits Provided**

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

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
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**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**c. Membership**

At November 30, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	5
Active vested plan members	18
Active nonvested plan members	<u>84</u>
<b>Total</b>	<u><u>107</u></u>
<b>Participating employers</b>	<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.

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, 2013:

**LOGAN COUNTY, ILLINOIS**  
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**NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

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

Annual required contribution	\$ 45,431
Interest on net OPEB obligation	(2,399)
Adjustment to annual required contribution	<u>3,132</u>
Annual OPEB cost	46,164
Contributions made	<u>(33,680)</u>
Increase (decrease) in net OPEB obligation	12,484
Net OPEB obligation (asset), beginning of year	<u>(53,308)</u>
<b>Net OPEB obligation (asset), end of year</b>	<b><u><u>\$ (40,824)</u></u></b>

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. As of November 30, 2013, using the November 30, 2013 actuarial valuation, the most recent actuarial valuation to date, the funded status of the plan was as follows:

Actuarial accrued liability (AAL)	\$ 396,323
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>396,323</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	5,705,655
UAAL as a percentage of covered payroll	7%

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, 2013**

**NOTE 11 - 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 \$13,211 for the twelve month period.

In the November 30, 2013 actuarial valuation, the entry age method was used.

Discount Rate. The discount rate as of November 30, 2013 is 4.50 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 7.00 percent initial and 5.00 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 12 - 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:

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 12 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Operating Agreements** (Continued)

Year ending November 30:

2014	\$ 27,988
2015	21,215
2016	15,975
2017	14,104
2018	2,250
2019	<u>72</u>

**Total** **\$ 81,604**

The expense recognized under these agreements during 2013 was \$31,425.

**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 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES**

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and short summary of the standard's objective.

New accounting standards effective for the November 30, 2014 financial statements include:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. The objective of this statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The impact on the County will be reviewed.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)**

GASB Statement No. 66, *Technical Corrections – 2012 – an Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The impact on the County will be reviewed.

GASB issued Statement No. 67, *Financial Reporting for Pension Plan - an amendment of GASB Statement No. 25*, issued June 2012. This statement established accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans. The impact on the County will be reviewed.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued April 2013. The objective of this statement is to enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive financial guarantees. This statement will also enhance the information disclosed about a government's obligations and risk exposure from extending nonexchange financial guarantees. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2015 financial statements include:

GASB issued Statement No. 68, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 27*, issued June 2012. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The impact on the County will be reviewed.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued January 2013. The objective of this statement is to improve financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operations. The impact on the County will be reviewed.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2013**

**NOTE 14 - SUBSEQUENT EVENTS**

Events or transactions occurring after November 30, 2013, but prior to April 3, 2014, that provided evidence about conditions that existed at November 30, 2013, have been recognized in the financial statements for the year ended November 30, 2013. Events or transactions that provided evidence about conditions that did not exist at November 30, 2013, but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended November 30, 2013.

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, 2013**

(Unaudited)

	<b>General Fund</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Budget Positive Positive (Negative)</b>
<b>REVENUES</b>				
Property tax and payments in lieu of taxes	\$ 1,660,407	\$ 1,660,407	\$ 1,656,467	\$ (3,940)
Income and replacement tax	1,008,750	1,008,750	1,280,667	271,917
Sales taxes	1,650,000	1,650,000	1,711,751	61,751
Inheritance taxes and other taxes	15,000	15,000	-	(15,000)
Other intergovernmental revenues	505,349	505,849	555,275	49,426
Federal and state operating grants	104,100	104,100	365,541	261,441
Fines, fees, forfeitures, and licenses	1,324,630	1,324,630	1,175,079	(149,551)
Charges for services	135,190	135,190	220,676	85,486
Interest and investment income	5,000	5,000	3,838	(1,162)
Miscellaneous revenue	143,021	143,021	114,539	(28,482)
Total revenues	<u>6,551,447</u>	<u>6,551,947</u>	<u>7,083,833</u>	<u>531,886</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,820,605	1,820,605	1,911,093	(90,488)
Public safety	2,563,058	2,563,058	2,259,261	303,797
Judiciary and court related	2,787,171	2,787,171	1,712,840	1,074,331
Transportation	129,400	129,400	112,069	17,331
County development	294,222	294,722	288,686	6,036
Capital outlay	-	-	16,100	(16,100)
Debt service:				
Principal retired	1,110,100	1,110,100	85,588	1,024,512
Interest and charges	30,501	30,501	29,200	1,301
Total expenditures	<u>8,735,057</u>	<u>8,735,557</u>	<u>6,414,837</u>	<u>2,320,720</u>
Excess (deficiency) of revenues over expenditures	<u>(2,183,610)</u>	<u>(2,183,610)</u>	<u>668,996</u>	<u>2,852,606</u>
<b>OTHER FINANCIAL SOURCES (USES)</b>				
Transfers in	1,053,175	1,053,175	234,687	(818,488)
Transfers out	(64,992)	(64,992)	(150,501)	(85,509)
Proceeds from tax anticipation warrant	1,000,000	1,000,000	-	(1,000,000)
Total other financing sources (uses)	<u>1,988,183</u>	<u>1,988,183</u>	<u>84,186</u>	<u>(1,903,997)</u>
<b>CHANGE IN FUND BALANCES</b>	<u>\$ (195,427)</u>	<u>\$ (195,427)</u>	<u>753,182</u>	<u>\$ 948,609</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>			<u>1,424,351</u>	
<b>FUND BALANCES AT END OF YEAR</b>			<u>\$ 2,177,533</u>	

**LOGAN COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2013**

(Unaudited)

<b>County Health Department Fund</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Budget Positive (Negative)</b>
<b>REVENUES</b>				
Property tax and payments in lieu of taxes	\$ 333,447	\$ 333,447	\$ 332,456	\$ (991)
Income and replacement tax	-	-	-	-
Federal and state operating grants	1,173,082	1,173,082	1,322,181	149,099
Charges for services	1,389,060	1,389,060	1,211,786	(177,274)
Interest and investment income	1,500	1,500	944	(556)
Miscellaneous revenue	47,403	47,403	56,787	9,384
	<u>2,944,492</u>	<u>2,944,492</u>	<u>2,924,154</u>	<u>(20,338)</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public health	3,230,111	3,230,111	3,019,763	210,348
Transportation	-	-	-	-
Retirement system	-	-	-	-
	<u>3,230,111</u>	<u>3,230,111</u>	<u>3,019,763</u>	<u>210,348</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(285,619)	(285,619)	(95,609)	190,010
<b>OTHER FINANCIAL SOURCES</b>				
Transfers in	43,398	43,398	40,605	(2,793)
	<u>43,398</u>	<u>43,398</u>	<u>40,605</u>	<u>(2,793)</u>
<b>CHANGE IN FUND BALANCES</b>	<b><u>\$ (242,221)</u></b>	<b><u>\$ (242,221)</u></b>	<b><u>(55,004)</u></b>	<b><u>\$ 187,217</u></b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>			<u>788,152</u>	
<b>FUND BALANCES AT END OF YEAR</b>			<u>\$ 733,148</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>
\$ 500,000	\$ 499,620	\$ (380)	\$ 315,000	\$ 314,644	\$ (356)	\$ 151,000	\$ 149,850	\$ (1,150)
81,250	53,801	(27,449)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	40,000	46,623	6,623	-	4,395	4,395
-	-	-	1,000	407	(593)	10,000	3,467	(6,533)
-	-	-	<u>441,000</u>	<u>452,798</u>	<u>11,798</u>	<u>20,000</u>	<u>6,355</u>	<u>(13,645)</u>
<u>581,250</u>	<u>553,421</u>	<u>(27,829)</u>	<u>797,000</u>	<u>814,472</u>	<u>17,472</u>	<u>181,000</u>	<u>164,067</u>	<u>(16,933)</u>
-	-	-	-	-	-	-	-	-
-	-	-	892,358	739,841	152,517	264,000	162,409	101,591
<u>805,500</u>	<u>782,604</u>	<u>22,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>805,500</u>	<u>782,604</u>	<u>22,896</u>	<u>892,358</u>	<u>739,841</u>	<u>152,517</u>	<u>264,000</u>	<u>162,409</u>	<u>101,591</u>
(224,250)	(229,183)	(4,933)	(95,358)	74,631	169,989	(83,000)	1,658	84,658
5,529	5,529	-	-	-	-	-	-	-
<u>\$ (218,721)</u>	<u>(223,654)</u>	<u>\$ (4,933)</u>	<u>\$ (95,358)</u>	<u>74,631</u>	<u>\$ 169,989</u>	<u>\$ (83,000)</u>	<u>1,658</u>	<u>\$ 84,658</u>
	<u>370,078</u>			<u>269,929</u>			<u>632,504</u>	
	<u>\$ 146,424</u>			<u>\$ 344,560</u>			<u>\$ 634,162</u>	

**LOGAN COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
November 30, 2013**

(Unaudited)

Trend information for the three years ended December 31, 2012 is as follows:

**REGULAR**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/12	\$ 11,318,841	\$ 14,064,568	\$ 2,745,727	80.48%	\$ 4,754,558	57.75%
12/31/11	10,869,711	13,712,656	2,842,945	79.27%	4,747,124	59.89%
12/31/10	11,568,222	13,843,280	2,275,058	83.57%	4,546,155	50.04%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$11,724,819. On a market basis, the funded ratio would be 83.36%.

**ELECTED COUNTY OFFICIALS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/12	\$ 1,444,839	\$ 2,058,582	\$ 613,743	70.19%	\$ 288,343	212.85%
12/31/11	1,251,296	2,009,525	758,229	62.27%	302,754	250.44%
12/31/10	1,101,758	1,895,166	793,408	58.14%	341,699	232.20%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$1,482,218. On a market basis, the funded ratio would be 72.00%.

**SHERIFF'S LAW ENFORCEMENT PERSONNEL**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/12	\$ 791,786	\$ 2,205,721	\$ 1,413,935	35.90%	\$ 827,968	170.77%
12/31/11	759,149	2,323,867	1,564,718	32.67%	832,802	187.89%
12/31/10	656,730	2,300,681	1,643,951	28.55%	810,928	202.72%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$913,286. On a market value basis, the funded ratio would be 41.41%.

For all categories above, the actuarial value of assets and accrued liability cover active and inactive members who have service credit with Logan County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**LOGAN COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS  
OTHER POST-EMPLOYMENT BENEFITS  
November 30, 2013**

(Unaudited)

Trend information for the years ended November 30, 2011, 2012, and 2013 are as follows:

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded (Overfunded) AAL (UAAL) (b) - (a)</b>	<b>Funded Ratio (a)/(b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)</b>
11/30/13	\$ -	\$ 396,323	\$ 396,323	0.00%	5,705,655	7%
11/30/12	-	284,534	284,534	0.00%	N/A	N/A
11/30/11	-	284,534	284,534	0.00%	N/A	N/A

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**November 30, 2013**

**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.

**LOGAN COUNTY, ILLINOIS  
GENERAL FUND  
ACCOUNT DESCRIPTIONS  
November 30, 2013**

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, 2013  
(With Comparative Total for November 30, 2012)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,100,107	\$ (3,186)
Certificates of deposit, at cost	-	-
Receivables:		
Sales tax	283,507	-
Income and replacement taxes	207,452	-
Property taxes	1,355,993	170,000
Grants	96,600	-
State salary reimbursements	108,862	-
Accounts	12,083	-
Inventory	-	-
Prepaid items	9,970	-
Due from other funds	<u>183,447</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 3,358,021</u></b>	 <b><u>\$ 166,814</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 205,378	\$ -
Due to other funds	9,600	-
Unearned revenue - property taxes	<u>1,355,993</u>	<u>170,000</u>
Total liabilities	<u>1,570,971</u>	<u>170,000</u>
 Fund balances (deficit):		
Nonspendable:		
Inventory	-	-
Prepays	9,970	-
Restricted for:		
Public safety	-	-
Assigned to:		
General government	-	-
Working cash	-	-
Transportation	-	-
Unassigned	<u>1,777,080</u>	<u>(3,186)</u>
Total fund balances (deficit)	<u>1,787,050</u>	<u>(3,186)</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b><u>\$ 3,358,021</u></b>	 <b><u>\$ 166,814</u></b>

<b>County Farm Account</b>	<b>Airport Operating Account</b>	<b>Working Cash Account</b>	<b>Total</b>	
			<b>2013</b>	<b>2012</b>
\$ 156,478	\$ 226,768	\$ -	\$ 1,480,167	\$ 752,980
-	-	-	-	2,820
-	-	-	283,507	278,804
-	-	-	207,452	234,212
-	-	-	1,525,993	1,658,407
-	-	-	96,600	21,974
-	-	-	108,862	103,522
-	3,805	-	15,888	17,768
-	7,926	-	7,926	6,742
-	-	-	9,970	72,470
-	-	-	183,447	65,700
<u>\$ 156,478</u>	<u>\$ 238,499</u>	<u>\$ -</u>	<u>\$ 3,919,812</u>	<u>\$ 3,215,399</u>
\$ -	\$ 1,308	\$ -	\$ 206,686	\$ 123,041
-	-	-	9,600	9,600
-	-	-	1,525,993	1,658,407
-	1,308	-	1,742,279	1,791,048
-	7,926	-	7,926	6,742
-	-	-	9,970	72,470
-	-	-	-	27,695
156,478	-	-	156,478	146,862
-	-	-	-	52,944
-	229,265	-	229,265	179,242
-	-	-	1,773,894	938,396
<u>156,478</u>	<u>237,191</u>	<u>-</u>	<u>2,177,533</u>	<u>1,424,351</u>
<u>\$ 156,478</u>	<u>\$ 238,499</u>	<u>\$ -</u>	<u>\$ 3,919,812</u>	<u>\$ 3,215,399</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT  
Year Ended November 30, 2013  
(With Comparative Total for the Year Ended November 30, 2012)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
<b>REVENUES</b>		
Property taxes and payments in lieu of taxes	\$ 1,486,634	\$ 169,833
Income taxes	1,280,667	-
Sales taxes	1,711,751	-
Other taxes	-	-
Other intergovernmental revenues	555,275	-
Federal and state operating and capital grants	365,541	-
Fines, fees, forfeitures, and licenses	1,175,079	-
Charges for services	51,486	-
Interest and investment income	3,838	-
Miscellaneous revenue	13,499	32,920
Total revenues	<u>6,643,770</u>	<u>202,753</u>
<b>EXPENDITURES</b>		
Current:		
General government	1,868,022	32,652
Public safety	2,259,261	-
Judiciary and court related	1,712,840	-
Transportation	-	-
County development	279,686	-
Capital outlay	16,100	-
Debt service:		
Principal	85,588	-
Interest	29,200	-
Total expenditures	<u>6,250,697</u>	<u>32,652</u>
Excess (deficiency) of revenues over expenditures	<u>393,073</u>	<u>170,101</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	234,687	-
Transfers out	(135,501)	-
Transfers from (to) other general fund accounts	247,943	(165,000)
Total other financing sources (uses)	<u>347,129</u>	<u>(165,000)</u>
<b>CHANGE IN FUND BALANCES</b>	740,202	5,101
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,046,848</u>	<u>(8,287)</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,787,050</u>	<u>\$ (3,186)</u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Working Cash Account</u>	<u>Total</u>	
			<u>2013</u>	<u>2012</u>
\$ -	\$ -	\$ -	\$ 1,656,467	\$ 1,451,726
-	-	-	1,280,667	1,112,810
-	-	-	1,711,751	1,692,038
-	-	-	-	2,543
-	-	-	555,275	587,222
-	-	-	365,541	221,967
-	-	-	1,175,079	1,294,801
-	169,190	-	220,676	210,245
-	-	-	3,838	8,457
59,034	9,086	-	114,539	90,210
<u>59,034</u>	<u>178,276</u>	<u>-</u>	<u>7,083,833</u>	<u>6,672,019</u>
10,418	-	1	1,911,093	1,578,605
-	-	-	2,259,261	2,181,454
-	-	-	1,712,840	1,899,706
-	112,069	-	112,069	106,950
9,000	-	-	288,686	279,553
-	-	-	16,100	117,800
-	-	-	85,588	81,499
-	-	-	29,200	38,053
<u>19,418</u>	<u>112,069</u>	<u>1</u>	<u>6,414,837</u>	<u>6,283,620</u>
<u>39,616</u>	<u>66,207</u>	<u>(1)</u>	<u>668,996</u>	<u>388,399</u>
-	-	-	234,687	56,648
-	(15,000)	-	(150,501)	(94,140)
<u>(30,000)</u>	<u>-</u>	<u>(52,943)</u>	<u>-</u>	<u>-</u>
<u>(30,000)</u>	<u>(15,000)</u>	<u>(52,943)</u>	<u>84,186</u>	<u>(37,492)</u>
9,616	51,207	(52,944)	753,182	350,907
<u>146,862</u>	<u>185,984</u>	<u>52,944</u>	<u>1,424,351</u>	<u>1,073,444</u>
<u>\$ 156,478</u>	<u>\$ 237,191</u>	<u>\$ -</u>	<u>\$ 2,177,533</u>	<u>\$ 1,424,351</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			<b>2012</b> <b>Actual</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Final</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 1,488,407	\$ 1,488,407	\$ 1,486,634	\$ 1,284,998
Mobile home privilege and other taxes	2,000	2,000	-	-
Total property taxes and payments in lieu of taxes	<u>1,490,407</u>	<u>1,490,407</u>	<u>1,486,634</u>	<u>1,284,998</u>
Income taxes:				
Replacement tax	268,750	268,750	311,759	251,861
Income tax	740,000	740,000	968,908	860,949
Total income taxes	<u>1,008,750</u>	<u>1,008,750</u>	<u>1,280,667</u>	<u>1,112,810</u>
Sales taxes:				
Sales tax 1%	100,000	100,000	70,609	68,792
Sales tax 1/4%	525,000	525,000	557,804	550,794
Use tax	105,000	105,000	161,865	153,061
Public safety tax	920,000	920,000	921,473	919,391
Total sales taxes	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,711,751</u>	<u>1,692,038</u>
Inheritance tax	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>2,543</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	135,000	135,000	149,502	152,902
Salary reimbursement probation officers	131,716	131,716	148,693	136,124
Salary reimbursement Supervisor of Assessments	15,000	15,000	22,119	21,369
Circuit Clerks Child Support salary reimbursement	14,000	14,000	14,000	14,000
Salary reimbursement ETSB	-	-	-	15,449
Workforce incentive salary reimbursement	95,036	95,036	97,625	95,476
Waste management salary reimbursement	33,000	33,500	34,054	33,500
Victim Witness Program	15,000	15,000	19,825	19,950
Regional planning salary reimbursement	18,000	18,000	18,000	36,000
Public Defender	38,597	38,597	51,457	51,457
Stipend reimbursement	10,000	10,000	-	10,995
Total other intergovernmental revenues	<u>505,349</u>	<u>505,849</u>	<u>555,275</u>	<u>587,222</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			<b>2012</b> <b>Actual</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Final</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>REVENUES (CONTINUED)</b>				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 14,995	\$ 13,861
Coroner Grant	-	-	4,625	4,000
LEPC/HEMP Grant	50,000	50,000	46,358	49,499
EMA Grant	21,000	21,000	22,281	22,349
Courthouse Window Grant	-	-	-	88,350
Public Transportation Grant	-	-	271,684	25,329
Attorney General Grant	17,100	17,100	-	-
Election Grants	10,000	10,000	5,598	18,579
Total federal and state operating grants	<u>104,100</u>	<u>104,100</u>	<u>365,541</u>	<u>221,967</u>
Fines, fees, forfeitures, and licenses:				
Fines	429,000	429,000	298,443	331,269
Circuit Clerk special	325,000	325,000	259,489	322,922
Redeploy focused probation program	-	-	250	-
Zoning/building permits	10,000	10,000	18,861	11,469
Drug fines	3,500	3,500	4,425	1,912
Circuit Clerk fees	160,000	160,000	153,884	159,028
County Clerk fees	156,000	156,000	161,305	187,329
Sheriff fees	100,000	100,000	120,823	127,743
States Attorney fees	20,000	20,000	19,148	22,232
Coroner fees	750	750	-	-
Revenue stamps	40,000	40,000	41,037	17,605
DUI enforcement fees	-	-	-	27,695
Treasurer and Assessor's fees	4,000	4,000	2,815	2,940
Franchise fees	11,000	11,000	21,472	20,775
Liquor licenses	3,930	3,930	4,038	3,310
Public Defender fees	3,000	3,000	1,538	3,049
County collector receipts	55,000	55,000	61,525	54,698
Gaming fees	3,450	3,450	6,026	825
Total fines, fees, forfeitures, and licenses	<u>1,324,630</u>	<u>1,324,630</u>	<u>1,175,079</u>	<u>1,294,801</u>
Charges for services:				
Safety complex lease	30,450	30,450	30,071	29,265
Township Assessor reimbursement	10,000	10,000	15,310	20,130
Administration fee	1,200	1,200	3,875	6,756
County jail medical cost fee	1,000	1,000	2,230	-
Total charges for services	<u>42,650</u>	<u>42,650</u>	<u>51,486</u>	<u>56,151</u>
Interest and investment income	<u>5,000</u>	<u>5,000</u>	<u>3,838</u>	<u>8,454</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES (CONTINUED)</b>				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 3,449	\$ 2,047
Scully Trust	500	500	-	500
Support Team CST	-	-	50	-
Enterprise zone fees	<u>30,000</u>	<u>30,000</u>	<u>10,000</u>	<u>10,000</u>
Total miscellaneous revenue	<u>32,000</u>	<u>32,000</u>	<u>13,499</u>	<u>12,547</u>
Total revenues	<u>6,177,886</u>	<u>6,178,386</u>	<u>6,643,770</u>	<u>6,273,531</u>
<b>EXPENDITURES</b>				
General government:				
County Treasurer:				
Salary of Treasurer	47,081	47,081	54,600	53,000
Salary of deputies	82,677	82,677	65,577	59,453
Salary extra help	17,246	17,246	19,214	18,141
Group insurance	17,505	17,505	11,798	11,379
Postage	9,485	9,485	5,071	3,224
Publication of notices	1,725	1,725	1,661	1,352
Office supplies and printing	12,934	12,934	3,369	2,736
Maintenance contracts	2,156	2,156	1,920	2,457
Dues, subscriptions, meetings	862	862	1,020	1,325
Office equipment	<u>1,725</u>	<u>1,725</u>	<u>1,791</u>	<u>2,422</u>
Total County Treasurer	<u>193,395</u>	<u>193,395</u>	<u>166,021</u>	<u>155,489</u>
County Clerk:				
Salary of County Clerk	51,890	51,890	60,000	60,000
Salaries of deputies	138,786	138,786	144,013	135,098
Extra help	8,648	8,648	10,078	8,869
Group insurance	30,994	30,994	28,116	24,348
Postage	3,459	3,459	1,050	2,654
Computerization of records	3,459	3,459	-	1,770
Office supplies	5,621	5,621	3,040	3,407
Dues, subscriptions, meetings	951	951	718	661
Printing and legal notices	1,211	1,211	366	809
Office equipment and contracts	<u>6,573</u>	<u>6,573</u>	<u>3,126</u>	<u>6,803</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
General government (continued):				
County Clerk (continued):				
Registrations	\$ 432	\$ 432	\$ 494	\$ 740
Tax extension costs	3,892	3,892	1,675	200
Document storage costs	31,999	31,999	24,767	21,270
Total County Clerk	<u>287,916</u>	<u>287,916</u>	<u>277,443</u>	<u>266,629</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	34,670	34,670	35,396	34,528
Group insurance	6,257	6,257	6,618	5,568
Telephone	26,179	26,179	22,582	26,021
Small tools and equipment	476	476	203	20
Maintenance contracts	6,666	6,666	12,411	9,847
Scully expenditures	476	476	29	395
Total Courthouse buildings and grounds	<u>74,724</u>	<u>74,724</u>	<u>77,239</u>	<u>76,379</u>
Supervisor of Assessments:				
Salary of Supervisor	37,600	37,600	44,238	42,738
Salaries of deputies	81,259	81,259	91,069	78,967
Extra help	4,250	4,250	5,270	6,105
Group insurance	14,468	5,967	14,908	14,554
Postage	3,825	3,825	4,620	1,431
Printing and legal publications	6,375	6,375	5,931	733
Office supplies	2,125	2,125	2,816	3,085
Dues, subscriptions, and meetings	2,125	2,125	2,337	1,496
Office equipment	2,550	2,550	2,642	1,792
Travel	2,975	2,975	3,157	2,658
Appraisal software	16,999	25,497	37,458	16,503
Total Supervisor of Assessments	<u>174,548</u>	<u>174,548</u>	<u>214,446</u>	<u>170,062</u>
County Board:				
County Board per diem	70,000	70,000	68,256	42,112
Salary County Board secretary	29,417	29,417	29,190	29,301
County Board part-time help	2,000	2,000	1,349	-
Group insurance County Board	-	-	3,444	34,480
County Board supplies	11,000	11,000	1,669	-
Dues, subscriptions, meetings	2,000	2,000	-	1,134
Total County Board	<u>114,417</u>	<u>114,417</u>	<u>103,908</u>	<u>107,027</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
General government (continued):				
County Offices:				
Major repairs	\$ 30,000	\$ 30,000	\$ 38,059	\$ 20,434
Supplies	8,000	8,000	4,972	6,311
Utilities	55,000	55,000	51,875	45,735
Courthouse and park maintenance	20,000	20,000	27,046	22,154
Shelves and files	2,500	2,500	-	51
Courthouse roofing	5,000	5,000	-	-
Repair of park lighting	3,000	3,000	-	-
Contractual cleaning service	7,500	7,500	300	3,900
Courthouse equipment/building pool	100,000	100,000	-	-
Park improvements	2,500	2,500	2,299	-
Sidewalk and curb repairs	2,550	2,550	20,205	6,576
Elevator	20,000	20,000	-	-
Repairs to courthouse stone	5,000	5,000	-	-
Energy management system	1,000	1,000	-	-
Miscellaneous repairs/restrooms	2,500	2,500	605	-
Total County Offices	<u>264,550</u>	<u>264,550</u>	<u>145,361</u>	<u>105,161</u>
Elections:				
Election judges	47,000	47,000	25,907	38,778
Election supplies	93,000	93,000	60,853	83,751
Advertising	8,500	8,500	3,081	11,585
Training	1,000	1,000	262	1,457
Postage	8,500	8,500	7,209	8,079
Maintenance of equipment	9,900	9,900	9,839	13,200
Education, training, and support	15,000	15,000	13,858	15,668
Total Elections	<u>182,900</u>	<u>182,900</u>	<u>121,009</u>	<u>172,518</u>
Other:				
Salary Board of Review	11,800	11,800	10,200	10,800
Insurance and bonds	230,000	230,000	218,145	170,103
Professional and audit fees	120,000	120,000	102,905	124,112
Data processing	55,000	55,000	69,134	55,000
Administrative services	7,500	7,500	4,644	4,798
Group health insurance	20,000	20,000	26,988	18,678
Miscellaneous	8,000	8,000	2,915	8,863
Transportation Grant	-	-	271,684	25,329
Stipend for county officials	10,000	10,000	-	12,335
Education Service Region	51,855	51,855	55,980	51,004
Total other	<u>514,155</u>	<u>514,155</u>	<u>762,595</u>	<u>481,022</u>
Total general government	<u>1,806,605</u>	<u>1,806,605</u>	<u>1,868,022</u>	<u>1,534,287</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			<b>2012</b> <b>Actual</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Final</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>EXPENDITURES (CONTINUED)</b>				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Regional Planning Commission (EZ)	7,500	7,500	7,500	7,500
Coordinator, zoning officer, and zoning expense	10,000	10,000	5,566	3,686
Waste management	28,872	28,872	29,937	29,937
JTPA salary	95,000	95,000	97,625	95,476
Waste management salary expenditure	33,000	33,500	33,500	33,500
One half ESDA salary	-	-	120	-
Total Aid to County Programs	<u>184,872</u>	<u>185,372</u>	<u>184,748</u>	<u>180,599</u>
Community Development:				
Salary of Coordinator	58,350	58,350	58,350	56,650
Part-time help	-	-	885	-
Group insurance	6,000	6,000	5,703	3,304
Area economic development	25,000	25,000	25,000	25,000
CEDS	5,000	5,000	5,000	5,000
Postage and fees	500	500	-	-
Travel and conferences	500	500	-	-
Total Community Development	<u>95,350</u>	<u>95,350</u>	<u>94,938</u>	<u>89,954</u>
Total County development	<u>280,222</u>	<u>280,722</u>	<u>279,686</u>	<u>270,553</u>
Public safety:				
County Coroner:				
Salary of Coroner	26,150	26,150	26,250	24,841
Deputy salary	10,500	10,500	10,235	10,100
Coroner's secretary	2,050	2,050	2,000	2,000
Supplies	1,200	1,200	805	660
Mileage	3,000	3,000	2,393	2,582
Rental allowance	2,500	2,500	2,500	2,472
Group insurance	5,973	5,973	6,085	5,733
Training and education	2,000	2,000	840	1,531
Radio equipment and repair	1,200	1,200	1,388	1,444
Grant	-	-	839	23
Telephone	2,300	2,300	1,813	1,743
Total County Coroner	<u>56,873</u>	<u>56,873</u>	<u>55,148</u>	<u>53,129</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 68,428	\$ 68,428	\$ 68,428	\$ 66,435
Salary deputies	878,359	878,359	845,532	806,523
Salary correctional officers	222,580	222,580	170,269	186,439
Salary secretarial	81,414	81,414	81,414	76,763
Salary janitorial	40,000	40,000	36,661	39,500
Salary cooks	27,852	27,852	27,852	26,306
Salary part-time cooks	3,000	3,000	2,855	1,714
Deputy's overtime	60,000	60,000	83,550	73,860
Group insurance	210,336	210,336	173,753	150,634
Postage and printing	1,000	1,000	1,405	342
Office supplies	3,500	3,500	4,500	3,380
Maintenance contracts	34,000	34,000	23,912	27,657
Dues, subscriptions, meetings	2,300	2,300	2,396	1,745
Office equipment	1,500	1,500	1,857	4,468
Travel	3,500	3,500	4,754	1,428
Schools and training	3,000	3,000	2,461	2,165
Radio repair	3,000	3,000	5,547	2,077
Auto repair and maintenance	22,500	22,500	23,499	21,991
Gas and oil	110,000	110,000	71,400	89,438
Tools and maintenance supplies	7,500	7,500	11,061	6,938
Auxiliary police	1,250	1,250	324	306
Crime prevention program	500	500	400	110
Purchase of autos	58,107	58,107	-	-
Purchase of radios	-	-	-	18
Law enforcement equipment	5,000	5,000	4,149	6,072
Uniforms	7,500	7,500	9,041	14,972
Feeding prisoners	50,000	50,000	73,954	60,521
Contingency fund	80,000	80,000	-	-
Prisoner medical	42,000	42,000	38,794	38,988
Total County Sheriff	<u>2,028,126</u>	<u>2,028,126</u>	<u>1,769,768</u>	<u>1,710,790</u>
Emergency Telephone System Board and other public safety:				
911 Dispatch contract	<u>171,837</u>	<u>171,837</u>	<u>171,837</u>	<u>163,655</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Public safety (continued):				
Emergency Management Agency:				
Director's salary	\$ 29,129	\$ 29,129	\$ 30,436	\$ 29,129
Deputy Director's salary	19,005	19,005	21,613	19,005
Office Manager salary	17,254	17,254	18,555	17,254
Part-time summer help	100	100	-	-
Utilities	6,959	6,959	3,846	6,625
Conferences	1,250	1,250	1,266	1,249
Warehouse rent	11,800	11,800	9,599	9,318
Office supplies	2,000	2,000	4,029	3,969
Repairs and maintenance	3,000	3,000	2,128	2,997
Training	1,000	1,000	996	975
HEMP Grant expenses	50,118	50,118	45,056	43,481
Search and rescue	3,000	3,000	2,342	3,115
Group insurance	9,938	9,938	11,879	9,362
Vehicle purchase	7,209	7,209	6,942	7,206
Vehicle expense	7,960	7,960	7,859	7,682
Disaster Fund	5,000	5,000	4,792	4,940
Total Emergency Management Agency	<u>174,722</u>	<u>174,722</u>	<u>171,338</u>	<u>166,307</u>
Jail Operations:				
Maintenance contracts	6,000	6,000	5,764	5,875
Utilities	75,000	75,000	52,408	56,237
Repairs and maintenance	50,000	50,000	32,693	25,378
Miscellaneous	500	500	305	83
Total Jail Operations	<u>131,500</u>	<u>131,500</u>	<u>91,170</u>	<u>87,573</u>
Total public safety	<u>2,563,058</u>	<u>2,563,058</u>	<u>2,259,261</u>	<u>2,181,454</u>
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	47,542	47,542	54,750	53,000
Salary deputies	326,740	326,740	310,708	297,599
Salary extra help	4,342	4,342	4,944	4,983
Group insurance	57,053	57,053	52,154	58,903
Postage	7,381	7,381	8,418	7,426
Rental and service contracts	6,947	6,947	7,927	7,966
Office supplies	11,723	11,723	13,351	10,477
Dues, subscriptions, meetings	2,388	2,388	2,471	1,909
Office equipment	2,431	2,431	2,601	2,635
Child support system	-	-	14,995	27,932
Training and education	868	868	887	904
Travel	868	868	874	928
Total Circuit Clerk	<u>468,283</u>	<u>468,283</u>	<u>474,080</u>	<u>474,662</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (continued):				
States Attorney:				
Salary States Attorney	\$ 166,379	\$ 166,379	\$ 166,508	\$ 166,508
Salary of assistants	114,867	114,867	89,212	117,696
Salary secretarial	86,735	86,735	91,454	89,440
Salary Victim Witness	27,685	27,685	29,120	29,120
Salary part-time help	-	-	21	-
Group insurance	39,751	39,751	37,438	38,872
Postage and supplies	4,754	4,754	6,869	7,640
Rental and service contracts	4,754	4,754	-	-
Subpoenas and court costs	951	951	-	534
Office expenditure	2,852	2,852	1,345	3,229
Dues, subscriptions, meetings	7,606	7,606	2,960	6,451
Computer software	951	951	174	-
Trial costs and witness fees	9,507	9,507	6,982	15,193
Equipment and maintenance contracts	2,852	2,852	1,775	3,273
Purchase of equipment	951	951	-	-
Appellate Prosecutor Service	11,884	11,884	11,000	12,455
Total States Attorney	<u>482,479</u>	<u>482,479</u>	<u>444,858</u>	<u>490,411</u>
Adult and juvenile probation:				
Salary chief probation officer	50,003	50,003	53,788	52,733
Salary adult probation officer	33,632	33,632	36,178	35,469
Salary adult probation officer 2	36,612	36,612	39,384	38,612
Adult probation officer 3	34,607	34,607	37,227	36,497
Salary juvenile probation officer	38,998	38,998	41,950	41,127
Salary secretarial	23,706	23,706	25,500	23,340
Redeploy focused probation	-	-	250	-
Group insurance	31,308	31,308	18,392	17,592
Office supplies	4,648	4,648	2,352	1,262
Postage	1,394	1,394	1,291	762
Conferences	1,859	1,859	250	169
Office equipment	4,648	4,648	1,661	2,218
Travel	2,789	2,789	876	1,205
Total adult and juvenile probation	<u>264,205</u>	<u>264,205</u>	<u>259,099</u>	<u>250,986</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (continued):				
Public Defender:				
Salary Public Defender	\$ 65,893	\$ 65,893	\$ 77,193	\$ 77,193
Salary of assistant	80,400	80,400	102,057	98,565
Salary 3rd Assistant	14,938	14,938	13,988	5,550
Salary secretarial	17,645	17,645	19,000	13,117
Group insurance	10,197	10,197	12,382	9,337
Postage and supplies	11,524	11,524	15,925	12,375
Books and transcripts	1,536	1,536	1,600	1,650
Dues	2,561	2,561	3,608	2,483
Guardian Ad Litem fees	76,825	76,825	74,091	62,034
Professional services	10,030	10,030	8,880	9,923
Total Public Defender	<u>291,548</u>	<u>291,548</u>	<u>328,724</u>	<u>292,227</u>
Associate Judge:				
Salary of secretary	29,790	29,790	29,790	29,206
Salary of Bailiff	-	-	100	-
Group insurance	5,973	5,973	5,441	5,066
Postage and supplies	1,500	1,500	1,138	903
Dues, subscriptions, meetings	750	750	1,117	520
Court appointed attorneys	5,000	5,000	-	920
Part-time help	1,140	1,140	150	475
Total Associate Judge	<u>44,153</u>	<u>44,153</u>	<u>37,736</u>	<u>37,090</u>
Circuit Judge:				
Salary secretary	26,910	26,910	31,010	30,088
Fees for bailiffs	10,960	10,960	8,450	7,750
Group insurance	5,237	5,237	2,652	5,733
Postage	219	219	-	45
Office supplies	1,754	1,754	1,785	1,618
Legal publications	6,576	6,576	5,055	5,838
Dues, subscriptions, meetings	351	351	145	-
Office equipment	1,228	1,228	960	960
Professional associations	526	526	520	590
Jury fees	21,044	21,044	12,602	6,370
Jury meals	3,069	3,069	1,409	1,226
Witness fees	438	438	-	-
Part-time help	1,052	1,052	265	335
Attorney fees indigent defendants	37,353	37,353	2,438	-
Visiting judge	4,296	4,296	2,492	4,850
Total Circuit Judge	<u>121,013</u>	<u>121,013</u>	<u>69,783</u>	<u>65,403</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			<b>2012</b> <b>Actual</b>
	<b><u>Original</u></b> <b><u>Budget</u></b>	<b><u>Final</u></b> <b><u>Budget</u></b>	<b><u>Actual</u></b>	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and court related (continued):				
Jury Commission:				
Salary Jury Commission Clerk	\$ 14,395	\$ 14,395	\$ 14,395	\$ 14,113
Salary Commissioners	900	900	450	900
Postage	5,000	5,000	2,252	2,371
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	403	1,328
Equipment	1,320	1,320	960	960
Total Jury Commission	<u>23,290</u>	<u>23,290</u>	<u>18,460</u>	<u>19,672</u>
Juvenile Support and Welfare:				
Care of minors	<u>55,000</u>	<u>55,000</u>	<u>27,667</u>	<u>46,140</u>
Total Juvenile Support and Welfare	<u>55,000</u>	<u>55,000</u>	<u>27,667</u>	<u>46,140</u>
Other judicial expenditures:				
Psychological exams	3,500	3,500	-	-
County share of judges salaries	1,200	1,200	1,087	1,044
Legal notices	-	-	2,917	1,422
Paternity tests and HIV testing	500	500	237	-
Autopsy charges	30,000	30,000	46,689	37,601
Court reporter - inquests	-	-	-	337
Court language translator	2,000	2,000	1,503	1,199
Major Criminal Cases:				
Defense expenses	350,000	350,000	-	181,512
Court cases expenses	100,000	100,000	-	-
Prosecution expenses	150,000	150,000	-	-
Contingencies	400,000	400,000	-	-
Total Major Criminal Cases	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>181,512</u>
Total other judicial expenditures	<u>1,092,200</u>	<u>1,037,200</u>	<u>52,433</u>	<u>223,115</u>
Total judiciary and court related	<u>2,787,171</u>	<u>2,787,171</u>	<u>1,712,840</u>	<u>1,899,706</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>16,100</u>	<u>117,800</u>
Debt service:				
Tax anticipation warrants:				
Principal	1,000,000	1,000,000	-	-
Interest	5,000	5,000	-	-
Debt certificates - sysco:				
Principal	23,500	23,500	85,588	81,499
Interest	25,501	25,501	29,200	38,053
Debt certificates - major criminal cases	86,600	86,600	-	-
Total debt service	<u>1,140,601</u>	<u>1,140,601</u>	<u>114,788</u>	<u>119,552</u>

**LOGAN COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Total expenditures	\$ 8,577,657	\$ 8,578,157	\$ 6,250,697	\$ 6,123,352
Excess (deficiency) of revenues over expenditures	<u>(2,399,771)</u>	<u>(2,399,771)</u>	<u>393,073</u>	<u>150,179</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers:				
Liability Insurance Account	165,000	165,000	165,000	39,844
Court Automation Fund	6,000	6,000	6,000	6,000
GIS Fund	32,175	32,175	32,175	35,648
Working Cash Account	-	-	52,943	-
County Farm Account	30,000	30,000	30,000	30,000
County Clerk's Document Storage System Fund	15,000	15,000	15,000	15,000
Major Criminal Cases Fund	1,000,000	1,000,000	181,512	-
Proceeds from tax anticipation warrant	1,000,000	1,000,000	-	-
Emergency Management Agency Fund	-	-	-	(42,690)
Public Safety Complex Communications				
Equipment Replacement Fund	(9,992)	(9,992)	(9,992)	(9,450)
County Offices Fund	-	-	(39,009)	-
Drug Investigation Fund	(40,000)	(40,000)	(40,000)	(27,000)
Debt Service Fund	-	-	(46,500)	-
Total other financing sources (uses)	<u>2,198,183</u>	<u>2,198,183</u>	<u>347,129</u>	<u>47,352</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (201,588)</u>	<u>\$ (201,588)</u>	740,202	197,531
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>1,046,848</u>	<u>849,317</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 1,787,050</u>	<u>\$ 1,046,848</u>

**LOGAN COUNTY, ILLINOIS**  
**LIABILITY INSURANCE ACCOUNT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,833	\$ 166,728
Miscellaneous revenue	-	-	32,920	19,332
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	170,000	170,000	202,753	186,060
 <b>EXPENDITURES</b>				
General government	-	-	32,652	31,323
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	170,000	170,000	170,101	154,737
 <b>OTHER FINANCING USES</b>				
Transfers out	(165,000)	(165,000)	(165,000)	(39,844)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	5,101	114,893
 <b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>				
			<hr/> (8,287)	<hr/> (123,180)
 <b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>				
			<u>\$ (3,186)</u>	<u>\$ (8,287)</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY FARM ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Miscellaneous revenue:				
Rent and other	\$ 59,121	\$ 59,121	\$ 59,034	\$ 57,449
<b>EXPENDITURES</b>				
General government:				
Farm operating expenditures	6,000	6,000	5,637	5,014
Rental property expenditures	8,000	8,000	4,781	7,981
	<u>14,000</u>	<u>14,000</u>	<u>10,418</u>	<u>12,995</u>
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
Courthouse grounds	5,000	5,000	-	-
	<u>14,000</u>	<u>14,000</u>	<u>9,000</u>	<u>9,000</u>
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>19,418</u>	<u>21,995</u>
Excess of revenues over expenditures	31,121	31,121	39,616	35,454
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 1,121</u>	<u>\$ 1,121</u>	9,616	5,454
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>146,862</u>	<u>141,408</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 156,478</u>	<u>\$ 146,862</u>

**LOGAN COUNTY, ILLINOIS  
AIRPORT OPERATING ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Charges for services:				
Sale of fuel	\$ 63,000	\$ 63,000	\$ 82,386	\$ 78,714
Interest on fuel sales	40	40	47	43
Rent and lease income	29,500	29,500	86,757	75,337
Total charges for services	<u>92,540</u>	<u>92,540</u>	<u>169,190</u>	<u>154,094</u>
Miscellaneous revenue:				
Land rent and other	<u>51,900</u>	<u>51,900</u>	<u>9,086</u>	<u>882</u>
Total revenues	<u>144,440</u>	<u>144,440</u>	<u>178,276</u>	<u>154,976</u>
<b>EXPENDITURES</b>				
Transportation:				
Insurance	5,000	5,000	4,444	4,444
Farm operating expenditures	3,000	3,000	-	-
Airport maintenance	42,000	42,000	25,566	21,887
Fuel purchases	60,000	60,000	65,133	64,830
Sales tax expenditures	4,800	4,800	6,011	4,799
Manager salary	6,600	6,600	6,050	6,348
Equipment	4,000	4,000	-	517
Service charges	<u>4,000</u>	<u>4,000</u>	<u>4,865</u>	<u>4,125</u>
Total expenditures	<u>129,400</u>	<u>129,400</u>	<u>112,069</u>	<u>106,950</u>
Excess of revenues over expenditures	15,040	15,040	66,207	48,026
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 40</u>	<u>\$ 40</u>	51,207	33,026
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>185,984</u>	<u>152,958</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 237,191</u>	<u>\$ 185,984</u>

**LOGAN COUNTY, ILLINOIS  
WORKING CASH ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013 Actual</u></b>	<b><u>2012 Actual</u></b>
<b>REVENUES</b>		
Interest and investment income	\$ -	\$ 3
 <b>EXPENDITURES</b>	 <u>1</u>	 <u>-</u>
Excess (deficiency) of revenues over expenditures	(1)	3
 <b>OTHER FINANCING USES</b>		
Transfers out	<u>(52,943)</u>	<u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	 (52,944)	 3
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>52,944</u>	 <u>52,941</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ -</u>	 <u>\$ 52,944</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 333,447	\$ 333,447	\$ 332,456	\$ 326,544
Federal and state operating grants:				
Basic Health Grant	63,201	63,201	63,201	62,832
IBCC Program	341,149	341,149	353,135	420,507
Vision and Hearing Grants	2,250	2,250	924	2,961
WIC Program	393,791	393,791	368,836	486,954
Family Case Management	88,548	88,548	86,901	84,947
Medicaid Match	20,000	20,000	132,313	23,257
Reality Grant	-	-	-	2,635
Vaccine allowance and grant	100,000	100,000	142,819	143,169
Tobacco-Free Communities	29,247	29,247	23,479	21,257
Emergency Preparedness Grants	41,753	41,753	48,736	39,305
Vector Grant	3,000	3,000	12,546	14,442
Other grants	90,143	90,143	89,291	51,926
Total federal and state operating grants	<u>1,173,082</u>	<u>1,173,082</u>	<u>1,322,181</u>	<u>1,354,192</u>
Charges for services:				
Home Health Care Program	762,000	762,000	608,258	593,234
Healthworks of Illinois	166,104	166,104	171,135	161,073
Vaccination and other fees	460,956	460,956	432,393	405,746
Total charges for services	<u>1,389,060</u>	<u>1,389,060</u>	<u>1,211,786</u>	<u>1,160,053</u>
Interest and investment income	<u>1,500</u>	<u>1,500</u>	<u>944</u>	<u>1,940</u>
Warehouse lease	42,708	42,708	42,700	39,265
Donations	4,595	4,595	-	-
Miscellaneous revenue	100	100	14,087	9,383
Total other revenues	<u>47,403</u>	<u>47,403</u>	<u>56,787</u>	<u>48,648</u>
Total revenues	<u>2,944,492</u>	<u>2,944,492</u>	<u>2,924,154</u>	<u>2,891,377</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**Year Ended November 30, 2013**

**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>EXPENDITURES</b>				
Public health:				
Salaries	\$ 1,613,598	\$ 1,613,598	\$ 1,478,662	\$ 1,546,111
IMRF	180,991	180,991	165,909	156,125
FICA and Medicare	109,594	109,594	107,652	111,094
Unemployment	-	-	1,719	(735)
Small office equipment	1,000	1,000	559	341
Office supplies	20,000	20,000	12,141	21,612
Office equipment	4,400	4,400	2,779	3,255
Postage	21,000	21,000	19,280	22,211
Books	500	500	237	250
Medical/dental equipment	500	500	273	37,313
Environmental health supplies and equipment	950	950	3,048	2,810
Maintenance equipment	-	-	344	-
Car seats	4,800	4,800	4,987	2,271
WIC - food instruments - noncash	270,000	270,000	263,306	343,254
Vaccine	130,000	130,000	176,844	173,841
Medical supplies	24,500	24,500	48,092	48,830
Community education	15,000	15,000	32,433	22,521
Professional fees	5,500	5,500	7,699	5,859
Contractual	508,144	508,144	424,043	500,006
Mileage	30,000	30,000	25,396	30,532
Travel	1,000	1,000	1,199	1,342
Advertising	5,000	5,000	2,905	4,660
Printing	1,000	1,000	1,314	1,450
Employee health insurance	177,984	177,984	147,250	161,536
Telecommunications	22,750	22,750	20,990	22,021
Maintenance on building equipment	7,550	7,550	7,067	5,637
Maintenance supplies	4,000	4,000	3,473	3,997
Building improvements	-	-	552	360
Equipment maintenance	2,500	2,500	1,442	2,032
Custodial and grounds maintenance	18,000	18,000	16,508	19,645
Vehicle maintenance/fees	500	500	1,677	-
Utilities	15,500	15,500	15,468	15,042
Water/sewer service	2,750	2,750	1,947	2,554

**LOGAN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>EXPENDITURES (CONTINUED)</b>				
Public health (continued):				
Disposal service	\$ 3,500	\$ 3,500	\$ 2,868	\$ 3,117
Dues/memberships	6,500	6,500	4,942	6,272
Employee training	3,000	3,000	3,988	4,507
Liability/unemployment insurance	11,500	11,500	3,441	9,407
Property tax	3,400	3,400	-	-
Miscellaneous	3,200	3,200	7,329	9,318
	<u>3,230,111</u>	<u>3,230,111</u>	<u>3,019,763</u>	<u>3,300,398</u>
Total public health				
Debt service:				
Principal	-	-	-	35,913
Interest	-	-	-	698
	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,611</u>
Total expenditures	<u>3,230,111</u>	<u>3,230,111</u>	<u>3,019,763</u>	<u>3,337,009</u>
Deficiency of revenues over expenditures	(285,619)	(285,619)	(95,609)	(445,632)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>43,398</u>	<u>43,398</u>	<u>40,605</u>	<u>43,398</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (242,221)</u>	<u>\$ (242,221)</u>	(55,004)	(402,234)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>788,152</u>	<u>1,190,386</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 733,148</u>	<u>\$ 788,152</u>

**LOGAN COUNTY, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 500,000	\$ 500,000	\$ 499,620	\$ 756,642
Replacement tax	<u>81,250</u>	<u>81,250</u>	<u>53,801</u>	<u>70,294</u>
Total revenues	<u>581,250</u>	<u>581,250</u>	<u>553,421</u>	<u>826,936</u>
<b>EXPENDITURES</b>				
Retirement system:				
Contribution to retirement system and FICA expense	800,000	800,000	781,229	756,841
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>1,375</u>	<u>5,500</u>
Total expenditures	<u>805,500</u>	<u>805,500</u>	<u>782,604</u>	<u>762,341</u>
Excess (deficiency) of revenues over expenditures	(224,250)	(224,250)	(229,183)	64,595
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>5,529</u>	<u>5,529</u>	<u>5,529</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (218,721)</u>	<u>\$ (218,721)</u>	(223,654)	64,595
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>370,078</u>	<u>305,483</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 146,424</u>	<u>\$ 370,078</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes and other payments in lieu of taxes	\$ 315,000	\$ 315,000	\$ 314,644	\$ 255,761
Miscellaneous taxes	1,000	1,000	-	-
Charges for services:				
Sale of material, labor, and rent	20,000	20,000	17,430	23,021
Sales and other income (committed)	20,000	20,000	29,193	-
Interest and investment income	1,000	1,000	407	72
Motor fuel tax payroll	195,000	195,000	165,873	191,574
Motor fuel tax equipment rental	150,000	150,000	131,120	126,865
Miscellaneous - reimbursement from other funds and road district	<u>95,000</u>	<u>95,000</u>	<u>155,805</u>	<u>48,603</u>
Total revenues	<u>797,000</u>	<u>797,000</u>	<u>814,472</u>	<u>645,896</u>
<b>EXPENDITURES</b>				
Transportation:				
County and office salaries and benefits	593,558	593,558	576,738	554,764
Office supplies	10,000	10,000	8,160	9,296
Superintendent's expenditures	1,800	1,800	1,546	538
County engineering costs	3,000	3,000	1,091	1,192
Township engineering costs	1,000	1,000	71	-
Construction	1,000	1,000	-	-
Maintenance of roads	10,000	10,000	3,494	4,853
Maintenance of bridges	1,000	1,000	-	-
Machinery and equipment purchase	60,000	60,000	696	2,165
Purchase of right-of-way	1,000	1,000	-	18
Maintenance of machinery and equipment	40,000	40,000	49,313	49,707
Shelter maintenance	20,000	20,000	18,736	16,160
Group insurance	60,000	60,000	32,044	38,686
Workman's comp insurance	40,000	40,000	4,071	22,661
Gas, oil, and grease	<u>50,000</u>	<u>50,000</u>	<u>43,881</u>	<u>51,200</u>
	892,358	892,358	739,841	751,240
Capital outlay	-	-	-	90,057
Total expenditures	<u>892,358</u>	<u>892,358</u>	<u>739,841</u>	<u>841,297</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (95,358)</u>	<u>\$ (95,358)</u>	74,631	(195,401)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>269,929</u>	<u>465,330</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 344,560</u>	<u>\$ 269,929</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Other intergovernmental revenues - motor fuel tax allotments	\$ 635,629	\$ 603,758
Charges for services - labor and materials	86,861	98,558
Interest and investment income	<u>20,583</u>	<u>28,496</u>
Total revenues	<u>743,073</u>	<u>730,812</u>
<b>EXPENDITURES</b>		
Transportation:		
Salary and benefits of superintendent and construction	948,214	942,771
Capital outlay	<u>146,162</u>	<u>473,791</u>
Total expenditures	<u>1,094,376</u>	<u>1,416,562</u>
Deficiency of revenues over expenditures	<u>(351,303)</u>	<u>(685,750)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	150,000
Transfers out	<u>-</u>	<u>(150,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	(351,303)	(685,750)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>4,101,181</u>	<u>4,786,931</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 3,749,878</u>	<u>\$ 4,101,181</u>

**LOGAN COUNTY, ILLINOIS**  
**COUNTY BRIDGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 151,000	\$ 151,000	\$ 149,850	\$ 142,202
Charges for services	-	-	4,395	9,773
Interest and investment income	10,000	10,000	3,467	7,369
Miscellaneous revenue	<u>20,000</u>	<u>20,000</u>	<u>6,355</u>	<u>15,700</u>
Total revenues	181,000	181,000	164,067	175,044
<b>EXPENDITURES</b>				
Transportation:				
Bridge construction and repair	<u>264,000</u>	<u>264,000</u>	<u>162,409</u>	<u>47,341</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (83,000)</u>	<u>\$ (83,000)</u>	1,658	127,703
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>632,504</u>	<u>504,801</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 634,162</u>	<u>\$ 632,504</u>

**LOGAN COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS  
November 30, 2013**

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.

Major Criminal Cases Fund - To account for funds used for the payment of expenses incurred in providing legal services for major criminal cases in the County.

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.

State's Attorney Automation Fund - To account for the fines collected by the State's Attorney's office. The funds are to be used to maintain automated recordkeeping systems in the State's Attorney's office.

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.

**LOGAN COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**  
**FUND DESCRIPTIONS**  
**November 30, 2013**

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.

**LOGAN COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**  
**FUND DESCRIPTIONS**  
**November 30, 2013**

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.

Phone Equipment Fund (formerly known as Inmate Benefit Fund) - To account for revenues and expenditures of the jail commissary.

DUI Enforcement Fund - To account for revenues used for the payment of expenses incurred in purchasing law enforcement equipment that will assist in the prevention of alcohol related criminal violence.

Circuit Clerk Equipment Fund - To account for revenues used for the payment of expenses incurred in purchase of equipment related to the office of the Circuit Clerk.

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.

**LOGAN COUNTY, ILLINOIS  
OTHER NONMAJOR FUNDS  
FUND DESCRIPTIONS  
November 30, 2013**

Debt Service Fund - To account for the proceeds of the General Obligation Bonds, Series 2012, and the subsequent debt service payments.

Airport Capital Improvement Fund (Capital Projects Fund) - Fund used to account for the purchase or construction of major capital facilities which are not financed by other funds. 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, 2013**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 209,088	\$ 74,818	\$ 36,184
Certificates of deposit, at cost	900,000	-	-
Receivables:			
Property taxes	210,000	281,429	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Accounts	2,434	-	3,880
Prepaid items	-	-	-
Due from other funds	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<u>\$ 1,321,522</u>	<u>\$ 356,247</u>	<u>\$ 40,064</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 332
Due to other funds	625	-	-
Unearned revenue - property taxes	210,000	281,429	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>210,625</u>	<u>281,429</u>	<u>332</u>
Fund balances:			
Nonspendable	-	-	-
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	29,818	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	993,009	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	45,000	-
Public safety	-	-	39,732
Judiciary and court related	-	-	-
Transportation	117,888	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>1,110,897</u>	<u>74,818</u>	<u>39,732</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,321,522</u>	<u>\$ 356,247</u>	<u>\$ 40,064</u>

**Special Revenue Funds**

<b>Major Criminal Cases Fund</b>	<b>Tuberculosis Sanitarium Fund</b>	<b>Senior Citizens Tax Fund</b>	<b>State's Attorney's Automation Fund</b>	<b>Cooperative Extension Service Fund</b>	<b>GIS Fund</b>	<b>Child Support Maintenance Fund</b>
\$ 177,034	\$ 151,353	\$ 2,237	\$ 427	\$ 2,773	\$ 195,348	\$ 13,093
-	-	-	-	-	100,000	-
-	46,000	70,000	-	90,781	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>177,034</u>	<u>197,353</u>	<u>72,237</u>	<u>427</u>	<u>93,554</u>	<u>295,348</u>	<u>13,093</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	46,000	70,000	-	90,781	-	-
<u>-</u>	<u>46,000</u>	<u>70,000</u>	<u>-</u>	<u>90,781</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>46,000</u>	<u>70,000</u>	<u>-</u>	<u>90,781</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	151,353	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177,034	-	-	427	-	-	13,061
-	-	-	-	-	-	-
-	-	2,237	-	2,773	295,348	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	32
-	-	-	-	-	-	-
<u>177,034</u>	<u>151,353</u>	<u>2,237</u>	<u>427</u>	<u>2,773</u>	<u>295,348</u>	<u>13,093</u>
<u>\$ 177,034</u>	<u>\$ 197,353</u>	<u>\$ 72,237</u>	<u>\$ 427</u>	<u>\$ 93,554</u>	<u>\$ 295,348</u>	<u>\$ 13,093</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
November 30, 2013**

	<b>State's Attorney's State Forfeiture Fund</b>	<b>Sheriff's Drug Forfeiture Fund</b>	<b>Court Automation Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 21,532	\$ 14,765	\$ 78,794
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Accounts	-	-	-
Prepaid items	-	-	-
Due from other funds	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 21,532</u></u>	<u><u>\$ 14,765</u></u>	<u><u>\$ 78,794</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
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:			
Nonspendable	-	-	-
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	14,719	-
Judiciary and court related	21,426	-	78,794
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	-	46	-
Judiciary and court related	106	-	-
Transportation	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>21,532</u>	<u>14,765</u>	<u>78,794</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 21,532</u></u>	<u><u>\$ 14,765</u></u>	<u><u>\$ 78,794</u></u>

**Special Revenue Funds**

<b>County Clerk's Document Storage System Fund</b>	<b>Hotel Operators' Occupation Tax Fund</b>	<b>Drug Investigation Fund</b>	<b>Court Security Fund</b>	<b>Solid Waste Fund</b>	<b>Court Document Storage Fund</b>	<b>Tax Sale Automation Fund</b>
\$ 113,173	\$ 4,553	\$ 4,222	\$ 18,932	\$ 87,210	\$ 88,752	\$ 27,461
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,503	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 113,173</u>	<u>\$ 17,056</u>	<u>\$ 4,222</u>	<u>\$ 18,932</u>	<u>\$ 87,210</u>	<u>\$ 88,752</u>	<u>\$ 27,461</u>
\$ 18,300	\$ 17,056	\$ -	\$ -	\$ 3,626	\$ 386	\$ -
9,323	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,623</u>	<u>17,056</u>	<u>-</u>	<u>-</u>	<u>3,626</u>	<u>386</u>	<u>-</u>
-	-	-	-	-	-	-
85,550	-	-	-	-	-	27,461
-	-	-	-	-	-	-
-	-	-	-	59,623	-	-
-	-	-	18,932	-	88,366	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	23,961	-	-
-	-	4,222	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>85,550</u>	<u>-</u>	<u>4,222</u>	<u>18,932</u>	<u>83,584</u>	<u>88,366</u>	<u>27,461</u>
<u>\$ 113,173</u>	<u>\$ 17,056</u>	<u>\$ 4,222</u>	<u>\$ 18,932</u>	<u>\$ 87,210</u>	<u>\$ 88,752</u>	<u>\$ 27,461</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
November 30, 2013**

	<b>911 Emergency System Fund</b>	<b>Public Safety Complex Communications Equipment Replacement Fund</b>	<b>Historic Sites Motel Tax Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 116,614	\$ 6,123	\$ 5,761
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	2,412
Grants	-	3,165	-
Accounts	47,486	-	-
Prepaid items	-	-	-
Due from other funds	-	9,600	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 164,100</u></b>	<b><u>\$ 18,888</u></b>	<b><u>\$ 8,173</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 8,419	\$ -	\$ 1,003
Due to other funds	57,011	-	-
Unearned revenue - property taxes	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>65,430</u>	<u>-</u>	<u>1,003</u>
Fund balances:			
Nonspendable	-	-	-
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	7,170
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	98,670	18,888	-
Judiciary and court related	-	-	-
Transportation	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>98,670</u>	<u>18,888</u>	<u>7,170</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 164,100</u></b>	<b><u>\$ 18,888</u></b>	<b><u>\$ 8,173</u></b>

**Special Revenue Funds**

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<b>Probation Services Fund</b>	<b>Coroner Fees Fund</b>	<b>Law Library Fund</b>	<b>State's Attorney's Federal Forfeiture Fund</b>	<b>Indemnity Fund</b>	<b>Tax Sale in Error Fund</b>
\$ 582,035	\$ 13,305	\$ 31,879	\$ 7,179	\$ 68,727	\$ 61,038
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	463	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,040	-
<u>\$ 582,035</u>	<u>\$ 13,768</u>	<u>\$ 31,879</u>	<u>\$ 7,179</u>	<u>\$ 74,767</u>	<u>\$ 61,038</u>
\$ 362	\$ -	\$ 660	\$ -	\$ -	\$ -
-	-	-	7,100	-	6,040
-	-	-	-	-	-
<u>362</u>	<u>-</u>	<u>660</u>	<u>7,100</u>	<u>-</u>	<u>6,040</u>
-	-	-	-	-	-
-	-	-	-	74,322	54,998
-	-	-	-	-	-
-	-	-	-	-	-
581,673	-	31,219	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,748	-	-	-	-
-	-	-	-	-	-
-	20	-	79	445	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>581,673</u>	<u>13,768</u>	<u>31,219</u>	<u>79</u>	<u>74,767</u>	<u>54,998</u>
<u>\$ 582,035</u>	<u>\$ 13,768</u>	<u>\$ 31,879</u>	<u>\$ 7,179</u>	<u>\$ 74,767</u>	<u>\$ 61,038</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
November 30, 2013**

	<u>Phone Equipment Fund</u>	<u>DUI Enforcement Fund</u>	<u>Circuit Clerk Equipment Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 36,997	\$ 15,696	\$ 13,779
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Hotel and historic sites tax	-	-	-
Grants	-	-	-
Accounts	-	-	-
Prepaid items	-	-	-
Due from other funds	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u>\$ 36,997</u>	<u>\$ 15,696</u>	<u>\$ 13,779</u>
<b>LIABILITIES AND FUND BALANCES</b>			
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:			
Nonspendable	-	-	-
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	6,836	15,696	-
Judiciary and court related	-	-	2,465
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	30,161	-	-
Judiciary and court related	-	-	11,314
Transportation	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>36,997</u>	<u>15,696</u>	<u>13,779</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 36,997</u>	<u>\$ 15,696</u>	<u>\$ 13,779</u>

**Special Revenue Funds**

<b>Police Vehicle Fund</b>	<b>Circuit Clerk Operation and Administrative Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund Airport Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 6,403	\$ 32,266	\$ 2,319,551	\$ 48,251	\$ -	\$ 2,367,802
-	-	1,000,000	-	-	1,000,000
-	-	698,210	46,525	-	744,735
-	-	14,915	-	-	14,915
-	-	3,165	-	5,714	8,879
-	-	54,263	-	-	54,263
-	-	-	-	25,633	25,633
-	-	15,640	-	-	15,640
<u>\$ 6,403</u>	<u>\$ 32,266</u>	<u>\$ 4,105,744</u>	<u>\$ 94,776</u>	<u>\$ 31,347</u>	<u>\$ 4,231,867</u>
\$ -	\$ -	\$ 50,144	\$ -	\$ -	50,144
-	-	80,099	-	26,650	106,749
-	-	698,210	46,525	-	744,735
-	-	828,453	46,525	26,650	901,628
-	-	-	-	25,633	25,633
-	-	242,331	-	-	242,331
-	-	151,353	-	-	151,353
-	-	89,441	-	-	89,441
3,646	-	40,897	-	-	40,897
-	32,266	1,045,663	-	-	1,045,663
-	-	993,009	-	-	993,009
-	-	300,358	-	-	300,358
-	-	13,748	-	-	13,748
-	-	7,170	-	-	7,170
-	-	544	-	-	544
-	-	68,961	-	-	68,961
2,757	-	194,476	-	-	194,476
-	-	11,452	-	-	11,452
-	-	117,888	-	-	117,888
-	-	-	48,251	-	48,251
-	-	-	-	(20,936)	(20,936)
<u>6,403</u>	<u>32,266</u>	<u>3,277,291</u>	<u>48,251</u>	<u>4,697</u>	<u>3,330,239</u>
<u>\$ 6,403</u>	<u>\$ 32,266</u>	<u>\$ 4,105,744</u>	<u>\$ 94,776</u>	<u>\$ 31,347</u>	<u>\$ 4,231,867</u>

**LOGAN COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended November 30, 2013**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
<b>REVENUES</b>			
Property taxes and other payments in lieu of taxes	\$ 209,764	\$ 127,828	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	-	79,354
Charges for services	-	-	50,387
Interest and investment income	4,069	-	-
Miscellaneous revenue	2,611	-	3,030
Total revenues	<u>216,444</u>	<u>127,828</u>	<u>132,771</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	-	-	124,237
Judiciary and court related	-	-	-
Transportation	141,938	-	-
County development	-	-	-
Capital outlay	-	148,107	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>141,938</u>	<u>148,107</u>	<u>124,237</u>
Excess (deficiency) of revenues over expenditures	<u>74,506</u>	<u>(20,279)</u>	<u>8,534</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from issuance of bonds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	74,506	(20,279)	8,534
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,036,391</u>	<u>95,097</u>	<u>31,198</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,110,897</u>	<u>\$ 74,818</u>	<u>\$ 39,732</u>

**Special Revenue Funds**

<b>Major Criminal Cases Fund</b>	<b>Tuberculosis Sanitarium Fund</b>	<b>Senior Citizens Tax Fund</b>	<b>State's Attorney's Automation Fund</b>	<b>Cooperative Extension Service Fund</b>	<b>GIS Fund</b>	<b>Child Support Maintenance Fund</b>
\$ -	\$ 47,201	\$ 69,977	\$ -	\$ 90,709	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	339	-	92,010	16,447
-	-	-	-	-	225	5
-	-	-	-	-	-	-
<u>-</u>	<u>47,201</u>	<u>69,977</u>	<u>339</u>	<u>90,709</u>	<u>92,235</u>	<u>16,452</u>
-	-	-	-	-	-	-
-	777	-	-	-	-	-
-	-	-	-	-	-	-
241,454	-	-	-	-	-	24,421
-	-	69,908	-	90,619	15,774	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>241,454</u>	<u>777</u>	<u>69,908</u>	<u>-</u>	<u>90,619</u>	<u>15,774</u>	<u>24,421</u>
<u>(241,454)</u>	<u>46,424</u>	<u>69</u>	<u>339</u>	<u>90</u>	<u>76,461</u>	<u>(7,969)</u>
-	-	-	-	-	-	-
(181,512)	(40,605)	-	-	-	(37,704)	-
600,000	-	-	-	-	-	-
<u>418,488</u>	<u>(40,605)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,704)</u>	<u>-</u>
177,034	5,819	69	339	90	38,757	(7,969)
-	145,534	2,168	88	2,683	256,591	21,062
<u>\$ 177,034</u>	<u>\$ 151,353</u>	<u>\$ 2,237</u>	<u>\$ 427</u>	<u>\$ 2,773</u>	<u>\$ 295,348</u>	<u>\$ 13,093</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended November 30, 2013**

	<u>State's Attorney's State Forfeiture Fund</u>	<u>Sheriff's Drug Forfeiture Fund</u>	<u>Court Automation Fund</u>
<b>REVENUES</b>			
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	3,334	-	45,719
Charges for services	-	-	-
Interest and investment income	17	-	-
Miscellaneous revenue	-	38	-
Total revenues	3,351	38	45,719
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	-	905	-
Judiciary and court related	-	-	28,823
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	-	905	28,823
Excess (deficiency) of revenues over expenditures	3,351	(867)	16,896
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	(6,000)
Proceeds from issuance of bonds	-	-	-
Total other financing sources (uses)	-	-	(6,000)
<b>CHANGE IN FUND BALANCE</b>	3,351	(867)	10,896
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	18,181	15,632	67,898
<b>FUND BALANCE AT END OF YEAR</b>	\$ 21,532	\$ 14,765	\$ 78,794

**Special Revenue Funds**

<b>County Clerk's Document Storage System Fund</b>	<b>Hotel Operators' Occupation Tax Fund</b>	<b>Drug Investigation Fund</b>	<b>Court Security Fund</b>	<b>Solid Waste Fund</b>	<b>Court Document Storage Fund</b>	<b>Tax Sale Automation Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	149,506	-	-	-	-	-
-	-	-	-	2,000	-	-
41,209	-	-	40,372	89,249	45,689	6,101
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	225	-	3,742	-	-
<u>41,209</u>	<u>149,506</u>	<u>225</u>	<u>40,372</u>	<u>94,991</u>	<u>45,689</u>	<u>6,101</u>
33,169	-	-	-	-	-	1,439
-	-	-	-	100,918	-	-
-	-	414	-	-	-	-
-	-	-	69,009	-	17,935	-
-	-	-	-	-	-	-
-	146,062	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>33,169</u>	<u>146,062</u>	<u>414</u>	<u>69,009</u>	<u>100,918</u>	<u>17,935</u>	<u>1,439</u>
<u>8,040</u>	<u>3,444</u>	<u>(189)</u>	<u>(28,637)</u>	<u>(5,927)</u>	<u>27,754</u>	<u>4,662</u>
-	-	-	40,000	-	-	-
(15,000)	-	-	-	-	-	-
<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(6,960)	3,444	(189)	11,363	(5,927)	27,754	4,662
<u>92,510</u>	<u>(3,444)</u>	<u>4,411</u>	<u>7,569</u>	<u>89,511</u>	<u>60,612</u>	<u>22,799</u>
<u>\$ 85,550</u>	<u>\$ -</u>	<u>\$ 4,222</u>	<u>\$ 18,932</u>	<u>\$ 83,584</u>	<u>\$ 88,366</u>	<u>\$ 27,461</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended November 30, 2013**

	<b>911 Emergency System Fund</b>	<b>Public Safety Complex Communications Equipment Replacement Fund</b>	<b>Historic Sites Motel Tax Fund</b>
<b>REVENUES</b>			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	26,812
Federal and state operating and capital grants	139,300	63,803	-
Fines, fees, forfeitures, and licenses	328,512	-	-
Charges for services	-	-	-
Interest and investment income	94	-	-
Miscellaneous revenue	348,989	6,615	-
Total revenues	<u>816,895</u>	<u>70,418</u>	<u>26,812</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	838,992	51,882	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	23,542
Capital outlay	-	36,083	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>838,992</u>	<u>87,965</u>	<u>23,542</u>
Excess (deficiency) of revenues over expenditures	<u>(22,097)</u>	<u>(17,547)</u>	<u>3,270</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	9,992	-
Transfers out	-	-	-
Proceeds from issuance of bonds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>9,992</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	(22,097)	(7,555)	3,270
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>120,767</u>	<u>26,443</u>	<u>3,900</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 98,670</u>	<u>\$ 18,888</u>	<u>\$ 7,170</u>

**Special Revenue Funds**

<b>Probation Services Fund</b>	<b>Coroner Fees Fund</b>	<b>Law Library Fund</b>	<b>State's Attorney's Federal Forfeiture Fund</b>	<b>Indemnity Fund</b>	<b>Tax Sale in Error Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
94,682	5,963	6,013	-	6,040	3,307
-	-	-	-	-	-
-	9	-	6	31	-
-	-	-	-	-	-
<u>94,682</u>	<u>5,972</u>	<u>6,013</u>	<u>6</u>	<u>6,071</u>	<u>3,307</u>
-	1,919	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
33,897	-	8,315	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>33,897</u>	<u>1,919</u>	<u>8,315</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>60,785</u>	<u>4,053</u>	<u>(2,302)</u>	<u>6</u>	<u>6,071</u>	<u>3,307</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
60,785	4,053	(2,302)	6	6,071	3,307
-	-	-	-	-	-
-	-	-	-	-	-
<u>60,785</u>	<u>4,053</u>	<u>(2,302)</u>	<u>6</u>	<u>6,071</u>	<u>3,307</u>
520,888	9,715	33,521	73	68,696	51,691
<u>\$ 581,673</u>	<u>\$ 13,768</u>	<u>\$ 31,219</u>	<u>\$ 79</u>	<u>\$ 74,767</u>	<u>\$ 54,998</u>

**LOGAN COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended November 30, 2013**

	<b>Phone Equipment Fund</b>	<b>DUI Enforcement Fund</b>	<b>Circuit Clerk Equipment Fund</b>
<b>REVENUES</b>			
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	-	9,550	16,022
Charges for services	71,014	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	11,707	-	-
Total revenues	<u>82,721</u>	<u>9,550</u>	<u>16,022</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	67,743	2,162	-
Judiciary and court related	-	-	13,557
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	19,387	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>67,743</u>	<u>21,549</u>	<u>13,557</u>
Excess (deficiency) of revenues over expenditures	<u>14,978</u>	<u>(11,999)</u>	<u>2,465</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	27,695	11,314
Transfers out	-	-	-
Proceeds from issuance of bonds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>27,695</u>	<u>11,314</u>
<b>CHANGE IN FUND BALANCE</b>	14,978	15,696	13,779
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>22,019</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 36,997</u>	<u>\$ 15,696</u>	<u>\$ 13,779</u>

**Special Revenue Funds**

<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund Airport Capital Improvement Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ 545,479	\$ 48,052	\$ -	\$ 593,531
-	-	176,318	-	-	176,318
-	-	205,103	-	212,552	417,655
4,452	9,341	943,705	-	-	943,705
-	-	121,401	-	-	121,401
-	-	4,456	-	-	4,456
-	-	376,957	-	-	376,957
<u>4,452</u>	<u>9,341</u>	<u>2,373,419</u>	<u>48,052</u>	<u>212,552</u>	<u>2,634,023</u>
-	-	36,527	-	11,867	48,394
-	-	101,695	-	-	101,695
806	-	1,087,141	-	-	1,087,141
-	6,459	443,870	-	-	443,870
-	-	141,938	-	-	141,938
-	-	345,905	-	-	345,905
-	-	203,577	-	231,006	434,583
-	-	-	20,000	-	20,000
-	-	-	26,301	-	26,301
<u>806</u>	<u>6,459</u>	<u>2,360,653</u>	<u>46,301</u>	<u>242,873</u>	<u>2,649,827</u>
<u>3,646</u>	<u>2,882</u>	<u>12,766</u>	<u>1,751</u>	<u>(30,321)</u>	<u>(15,804)</u>
-	-	89,001	46,500	15,000	150,501
-	-	(280,821)	-	-	(280,821)
-	-	600,000	-	-	600,000
<u>-</u>	<u>-</u>	<u>408,180</u>	<u>46,500</u>	<u>15,000</u>	<u>469,680</u>
3,646	2,882	420,946	48,251	(15,321)	453,876
<u>2,757</u>	<u>29,384</u>	<u>2,856,345</u>	<u>-</u>	<u>20,018</u>	<u>2,876,363</u>
<u>\$ 6,403</u>	<u>\$ 32,266</u>	<u>\$ 3,277,291</u>	<u>\$ 48,251</u>	<u>\$ 4,697</u>	<u>\$ 3,330,239</u>

**LOGAN COUNTY, ILLINOIS  
MATCHING TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 211,000	\$ 211,000	\$ 209,764	\$ 205,940
Interest and investment income	5,000	5,000	4,069	2,812
Miscellaneous revenue	-	-	2,611	41,800
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	216,000	216,000	216,444	250,552
 <b>EXPENDITURES</b>				
Transportation:				
Federal aid matching expenditures	545,000	545,000	141,938	130,884
	<hr/>	<hr/>	<hr/>	<hr/>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (329,000)</u>	<u>\$ (329,000)</u>	74,506	119,668
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>			<hr/> 1,036,391	<hr/> 916,723
 <b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 1,110,897</u>	<u>\$ 1,036,391</u>

**LOGAN COUNTY, ILLINOIS  
 AMBULANCE SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 Year Ended November 30, 2013  
 (With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 127,890	\$ 127,890	\$ 127,828	\$ 125,462
<b>EXPENDITURES</b>				
Public health:				
Ambulance contract	-	-	-	60,000
Repairs and maintenance	-	-	-	17,650
	<hr/>	<hr/>	<hr/>	<hr/>
Total public health expenditures	-	-	-	77,650
Capital outlay	146,000	146,000	148,107	36,205
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	146,000	146,000	148,107	113,855
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (18,110)</u>	<u>\$ (18,110)</u>	(20,279)	11,607
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<hr/>	<hr/>
			95,097	83,490
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 74,818</u>	<u>\$ 95,097</u>

**LOGAN COUNTY, ILLINOIS  
ANIMAL CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses	\$ 86,000	\$ 86,000	\$ 79,354	\$ 90,661
Charges for services	46,200	46,200	50,387	48,379
Miscellaneous revenue	3,700	3,700	3,030	3,191
	<u>135,900</u>	<u>135,900</u>	<u>132,771</u>	<u>142,231</u>
Total revenues				
<b>EXPENDITURES</b>				
Public safety:				
Salaries	51,863	51,863	52,678	50,534
Salary part-time help	31,091	31,091	28,604	29,713
Shelter supplies	6,000	6,000	3,915	4,184
Food supplies	1,000	1,000	-	143
Gas and oil	3,000	3,000	4,545	3,761
Livestock losses	-	-	-	50
Truck repair and maintenance	1,000	1,000	542	1,621
Veterinarian care	7,000	7,000	8,690	8,853
Euthanasia	1,000	1,000	2,701	684
Rabies control	2,000	2,000	1,635	952
Building repair and maintenance	4,000	4,000	1,476	1,192
Heat, lights, and power	8,500	8,500	8,637	8,268
Telephone	3,500	3,500	3,754	2,750
Office equipment	1,000	1,000	15	50
Group insurance	5,973	5,973	6,085	4,134
Salary administration	-	-	-	3,550
Office supplies	3,500	3,500	960	1,880
	<u>130,427</u>	<u>130,427</u>	<u>124,237</u>	<u>122,319</u>
Total public safety related				
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 5,473</u>	<u>\$ 5,473</u>	8,534	19,912
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>31,198</u>	<u>11,286</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 39,732</u>	<u>\$ 31,198</u>

**LOGAN COUNTY, ILLINOIS  
MAJOR CRIMINAL CASES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Judiciary and court related:				
Defense expenses	149,150	149,150	195,555	-
Court case expenses	1,366	1,366	14,357	-
Prosecution expenses	<u>33,424</u>	<u>33,424</u>	<u>31,542</u>	<u>-</u>
Total expenditures	<u>183,940</u>	<u>183,940</u>	<u>241,454</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>(183,940)</u>	<u>(183,940)</u>	<u>(241,454)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(181,512)	(181,512)	(181,512)	-
Proceeds from issuance of bonds	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total other financing sources (uses)	<u>418,488</u>	<u>418,488</u>	<u>418,488</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 234,548</u>	<u>\$ 234,548</u>	177,034	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>-</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 177,034</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS**  
**TUBERCULOSIS SANITARIUM FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 47,225	\$ 47,225	\$ 47,201	\$ 46,363
<b>EXPENDITURES</b>				
Public health:				
Care of patients	<u>3,827</u>	<u>3,827</u>	<u>777</u>	<u>3,588</u>
Excess of revenues over expenditures	43,398	43,398	46,424	42,775
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(40,605)</u>	<u>(43,398)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	5,819	(623)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>145,534</u>	<u>146,157</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 151,353</u>	<u>\$ 145,534</u>

**LOGAN COUNTY, ILLINOIS  
 SENIOR CITIZENS TAX FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 Year Ended November 30, 2013  
 (With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 70,000	\$ 70,000	\$ 69,977	\$ 66,957
<b>EXPENDITURES</b>				
County development:				
Oasis senior citizens	32,340	32,340	32,483	31,015
CIEDC	28,451	28,451	28,577	27,285
Rural Health Partnership	<u>8,809</u>	<u>8,809</u>	<u>8,848</u>	<u>8,447</u>
Total expenditures	<u>69,600</u>	<u>69,600</u>	<u>69,908</u>	<u>66,747</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 400</u>	<u>\$ 400</u>	69	210
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>2,168</u>	<u>1,958</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 2,237</u>	<u>\$ 2,168</u>

**LOGAN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY'S AUTOMATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses	\$ 250	\$ 250	\$ 339	\$ 88
 <b>EXPENDITURES</b>				
Judiciary and court related:				
Automation costs	250	250	-	-
 <b>CHANGE IN FUND BALANCE</b>	\$ -	\$ -	339	88
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>			88	-
 <b>FUND BALANCE AT END OF YEAR</b>			\$ 427	\$ 88

**LOGAN COUNTY, ILLINOIS**  
**COOPERATIVE EXTENSION SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ 90,781	\$ 90,781	\$ 90,709	\$ 88,268
<b>EXPENDITURES</b>				
County development:				
Payments to Cooperative Extension Service	<u>90,781</u>	<u>90,781</u>	<u>90,619</u>	<u>88,382</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	90	(114)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>2,683</u>	<u>2,797</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 2,773</u>	<u>\$ 2,683</u>

**LOGAN COUNTY, ILLINOIS**  
**GIS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 85,000	\$ 85,000	\$ 90,010	\$ 96,607
Data sale	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>	<u>240</u>
Total fines, fees, forfeitures, and licenses	86,000	86,000	92,010	96,847
Interest and investment income	<u>1,000</u>	<u>1,000</u>	<u>225</u>	<u>473</u>
Total revenues	<u>87,000</u>	<u>87,000</u>	<u>92,235</u>	<u>97,320</u>
<b>EXPENDITURES</b>				
County development:				
Professional services	26,000	40,000	-	100
Other GIS services	<u>25,000</u>	<u>25,000</u>	<u>15,774</u>	<u>12,204</u>
Total County development	<u>51,000</u>	<u>65,000</u>	<u>15,774</u>	<u>12,304</u>
Excess of revenues over expenditures	36,000	22,000	76,461	85,016
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(37,704)</u>	<u>(43,704)</u>	<u>(37,704)</u>	<u>(35,648)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (1,704)</u>	<u>\$ (21,704)</u>	38,757	49,368
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>256,591</u>	<u>207,223</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 295,348</u>	<u>\$ 256,591</u>

**LOGAN COUNTY, ILLINOIS  
CHILD SUPPORT MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Fines, fees, forfeitures, and licenses	\$ 16,447	\$ 28,682
Interest and investment income	<u>5</u>	<u>17</u>
Total revenues	<u>16,452</u>	<u>28,699</u>
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Salaries	14,000	14,000
Other expenditures	<u>10,421</u>	<u>2</u>
Total expenditures	<u>24,421</u>	<u>14,002</u>
 <b>CHANGE IN FUND BALANCE</b>	(7,969)	14,697
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>21,062</u>	<u>6,365</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 13,093</u>	<u>\$ 21,062</u>

**LOGAN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY'S STATE FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b> <b><u>Actual</u></b>	<b><u>2012</u></b> <b><u>Actual</u></b>
<b>REVENUES</b>		
Fines, forfeitures	\$ 3,334	\$ 6,629
Interest and investment income	<u>17</u>	<u>-</u>
Total revenues	<u>3,351</u>	<u>6,629</u>
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Supplies	<u>-</u>	<u>7,738</u>
Total expenditures	<u>-</u>	<u>7,738</u>
 <b>CHANGE IN FUND BALANCE</b>	3,351	(1,109)
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>18,181</u>	<u>19,290</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 21,532</u>	<u>\$ 18,181</u>

**LOGAN COUNTY, ILLINOIS**  
**SHERIFF'S DRUG FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Interest and investment income	\$ -	\$ 4
Miscellaneous revenue	<u>38</u>	<u>394</u>
Total revenues	<u>38</u>	<u>398</u>
 <b>EXPENDITURES</b>		
Public safety:		
Dare promotions	905	238
Dare miscellaneous expense	<u>-</u>	<u>501</u>
Total expenditures	<u>905</u>	<u>739</u>
 <b>CHANGE IN FUND BALANCE</b>	 (867)	 (341)
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>15,632</u>	 <u>15,973</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 14,765</u>	 <u>\$ 15,632</u>

**LOGAN COUNTY, ILLINOIS  
COURT AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 48,000	\$ 48,000	\$ 45,719	\$ 49,150
<b>EXPENDITURES</b>				
Judiciary and court related:				
Minor equipment	24,000	24,000	7,470	31,670
Maintenance contract	25,000	25,000	21,353	-
Total judiciary and court related	49,000	49,000	28,823	31,670
Capital outlay	-	-	-	21,657
Total expenditures	49,000	49,000	28,823	53,327
Excess (deficiency) of revenues expenditures	(1,000)	(1,000)	16,896	(4,177)
<b>OTHER FINANCING USES</b>				
Transfers out	(6,000)	(6,000)	(6,000)	(6,000)
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	10,896	(10,177)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>67,898</u>	<u>78,075</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 78,794</u>	<u>\$ 67,898</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, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 20,000	\$ 20,000	\$ 36,729	\$ 20,459
GIS fee	<u>4,200</u>	<u>4,200</u>	<u>4,480</u>	<u>5,382</u>
Total revenues	<u>24,200</u>	<u>24,200</u>	<u>41,209</u>	<u>25,841</u>
<b>EXPENDITURES</b>				
General government:				
Salary clerks	10,000	10,000	9,599	9,231
Computerization costs	<u>30,000</u>	<u>30,000</u>	<u>23,570</u>	<u>16,203</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>33,169</u>	<u>25,434</u>
Excess (deficiency) of revenues over expenditures	(15,800)	(15,800)	8,040	407
<b>OTHER FINANCING USES</b>				
Transfer out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (30,800)</u>	<u>\$ (30,800)</u>	(6,960)	(14,593)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>92,510</u>	<u>107,103</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 85,550</u>	<u>\$ 92,510</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, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
<b>REVENUES</b>				
Hotel and historic sites tax:				
County hotel tax	\$ 142,770	\$ 142,770	\$ 149,506	\$ 126,554
<b>EXPENDITURES</b>				
County development:				
Administration	2,500	2,500	146,062	131,899
Brochures	2,500	2,500	-	-
Maintenance	500	500	-	-
Meeting expense	3,400	3,400	-	-
Salaries	68,260	68,260	-	-
Payroll taxes (and insurance)	16,000	16,000	-	-
Postage	1,500	1,500	-	-
Telephone	1,200	1,200	-	-
Supplies and printing	3,000	3,000	-	-
Rent	4,020	4,020	-	-
Convention marketing	1,000	1,000	-	-
Office equipment	800	800	-	-
Mileage and conference	3,000	3,000	-	-
Other	1,565	1,565	-	-
Special projects	19,000	19,000	-	-
Bookkeeping	4,400	4,400	-	-
Membership dues	2,125	2,125	-	-
Historic site expenditure	4,000	4,000	-	-
Souvenirs	1,000	1,000	-	-
Services	3,000	3,000	-	-
	<u>142,770</u>	<u>142,770</u>	<u>146,062</u>	<u>131,899</u>
Total expenditures				
	<u>142,770</u>	<u>142,770</u>	<u>146,062</u>	<u>131,899</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	3,444	(5,345)
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>			<u>(3,444)</u>	<u>1,901</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>			<u>\$ -</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, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Miscellaneous revenue	\$ 500	\$ 500	\$ 225	\$ 507
 <b>EXPENDITURES</b>				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>414</u>	<u>3,265</u>
 <b>CHANGE IN FUND BALANCE</b>	 <u>\$ (4,500)</u>	 <u>\$ (4,500)</u>	 (189)	 (2,758)
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>			 <u>4,411</u>	 <u>7,169</u>
 <b>FUND BALANCE AT END OF YEAR</b>			 <u>\$ 4,222</u>	 <u>\$ 4,411</u>

**LOGAN COUNTY, ILLINOIS  
COURT SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 40,000	\$ 40,000	\$ 40,372	\$ 41,816
<b>EXPENDITURES</b>				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	404	165
Courthouse deputies - sheriff	63,488	63,488	60,780	58,494
Courthouse deputies - civilian	8,500	8,500	7,825	7,425
Total expenditures	<u>78,988</u>	<u>78,988</u>	<u>69,009</u>	<u>66,084</u>
Deficiency of revenues over expenditures	(38,988)	(38,988)	(28,637)	(24,268)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>27,000</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 1,012</u>	<u>\$ 1,012</u>	11,363	2,732
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>7,569</u>	<u>4,837</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 18,932</u>	<u>\$ 7,569</u>

**LOGAN COUNTY, ILLINOIS**  
**SOLID WASTE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUES</b>				
Federal and state operating and capital grants	\$ -	\$ -	\$ 2,000	\$ -
Fines, fees, forfeitures, and licenses:				
Assessments	89,049	89,049	89,049	89,484
Fees	200	200	200	250
Total fines, fees, forfeitures, and licenses	<u>89,249</u>	<u>89,249</u>	<u>89,249</u>	<u>89,734</u>
Miscellaneous revenue	7,000	7,000	3,742	7,684
Total revenues	<u>96,249</u>	<u>96,249</u>	<u>94,991</u>	<u>97,418</u>
<b>EXPENDITURES</b>				
Public health:				
Coordinator salary	31,000	33,500	40,118	39,754
Postage	175	175	161	140
Office supplies	40	40	39	45
Truck repair	2,500	2,500	5,885	3,899
Printing	40	40	-	-
Auto mileage	40	40	-	-
Advertising/legal notices	40	40	-	-
Committee expenditures	500	500	400	410
Education (dues, subscriptions, conferences)	100	100	1,930	35
Telephone	600	600	598	595
Container maintenance	200	200	-	-
Process and transport	28,000	28,000	29,292	30,000
Materials, miscellaneous	50	50	734	524
Container rent	1,800	1,800	4,450	1,800
Hired collectors	9,065	9,065	8,434	7,718
Payroll taxes	6,100	6,100	-	-
Truck reserve expenditures	1,500	1,500	-	-
Fuel and expenditures	8,000	8,000	8,684	8,839
Administration expenditures	60	60	60	-
Trailer expense	50	50	-	-
Waste management	-	-	133	757
Insurance	5,973	5,973	-	-
Total expenditures	<u>95,833</u>	<u>98,333</u>	<u>100,918</u>	<u>94,516</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 416</u>	<u>\$ (2,084)</u>	(5,927)	2,902
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>89,511</u>	<u>86,609</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 83,584</u>	<u>\$ 89,511</u>

**LOGAN COUNTY, ILLINOIS  
COURT DOCUMENT STORAGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 48,000	\$ 48,000	\$ 45,689	\$ 49,171
<b>EXPENDITURES</b>				
Judiciary and court related:				
Deputy clerk salary	37,000	37,000	2,689	31,690
Electronic storage costs	20,000	20,000	15,246	30,965
Total judiciary and court related	57,000	57,000	17,935	62,655
Capital outlay	-	-	-	8,338
Total expenditures	57,000	57,000	17,935	70,993
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>	27,754	(21,822)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>60,612</u>	<u>82,434</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 88,366</u>	<u>\$ 60,612</u>

**LOGAN COUNTY, ILLINOIS**  
**TAX SALE AUTOMATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2012</u> <u>Actual</u>
<b>REVENUES</b>				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 4,000	\$ 4,000	\$ 6,101	\$ 4,670
 <b>EXPENDITURES</b>				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>1,439</u>	<u>1,489</u>
 <b>CHANGE IN FUND BALANCE</b>	 <u>\$ 1,000</u>	 <u>\$ 1,000</u>	 4,662	 3,181
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>			 <u>22,799</u>	 <u>19,618</u>
 <b>FUND BALANCE AT END OF YEAR</b>			 <u>\$ 27,461</u>	 <u>\$ 22,799</u>

**LOGAN COUNTY, ILLINOIS**  
**911 EMERGENCY SYSTEM FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b>2013</b>	<b>2012</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Federal and state operating and capital grants	\$ 139,300	\$ -
Fines, forfeitures, and licenses	328,512	387,887
Interest and investment income	94	64
Miscellaneous revenue	<u>348,989</u>	<u>332,080</u>
Total revenues	<u>816,895</u>	<u>720,031</u>
 <b>EXPENDITURES</b>		
Public safety:		
Salaries and benefits	690,646	551,744
Telecommunications	65,447	70,091
Equipment maintenance	16,568	9,961
Conference and training	3,273	1,780
Consultant fees	2,750	8,304
Office and other	<u>60,308</u>	<u>35,396</u>
Total expenditures	<u>838,992</u>	<u>677,276</u>
 <b>CHANGE IN FUND BALANCE</b>	 (22,097)	 42,755
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>120,767</u>	 <u>78,012</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 98,670</u>	 <u>\$ 120,767</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, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2012</u> <u>Actual</u>
<b>REVENUES</b>				
Federal and state operating and capital grants	\$ -	\$ -	\$ 63,803	\$ 63,985
Miscellaneous revenue	<u>6,000</u>	<u>6,615</u>	<u>6,615</u>	<u>6,300</u>
Total revenues	<u>6,000</u>	<u>6,615</u>	<u>70,418</u>	<u>70,285</u>
<b>EXPENDITURES</b>				
Public safety:				
Replacement of equipment	6,615	6,615	13,104	13,097
Grant noncapital expenditures	-	-	38,778	49,763
	<u>6,615</u>	<u>6,615</u>	<u>51,882</u>	<u>62,860</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>36,083</u>	<u>-</u>
Total expenditures	<u>6,615</u>	<u>6,615</u>	<u>87,965</u>	<u>62,860</u>
Excess (deficiency) of revenues over expenditures	(615)	-	(17,547)	7,425
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>9,992</u>	<u>9,992</u>	<u>9,992</u>	<u>9,450</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 9,377</u>	<u>\$ 9,992</u>	(7,555)	16,875
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>26,443</u>	<u>9,568</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 18,888</u>	<u>\$ 26,443</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, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Hotel and historic sites tax:				
Main Street	\$ 7,500	\$ 7,500	\$ -	\$ -
Historic site revenue	<u>15,000</u>	<u>15,000</u>	<u>26,812</u>	<u>31,644</u>
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>26,812</u>	<u>31,644</u>
<b>EXPENDITURES</b>				
County development:				
Historic site operations	16,440	16,440	10,640	13,450
Main Street	<u>7,500</u>	<u>7,500</u>	<u>12,902</u>	<u>18,322</u>
Total expenditures	<u>23,940</u>	<u>23,940</u>	<u>23,542</u>	<u>31,772</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (1,440)</u>	<u>\$ (1,440)</u>	3,270	(128)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>3,900</u>	<u>4,028</u>
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 7,170</u>	<u>\$ 3,900</u>

**LOGAN COUNTY, ILLINOIS**  
**PROBATION SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Fines, forfeitures, and licenses:		
Probation fees	\$ 94,682	\$ 101,511
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Probation fee expense	<u>33,897</u>	<u>61,973</u>
 <b>CHANGE IN FUND BALANCE</b>	60,785	39,538
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>520,888</u>	<u>481,350</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 581,673</u>	<u>\$ 520,888</u>

**LOGAN COUNTY, ILLINOIS  
CORONER FEES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
<b>REVENUES</b>		
Fines, forfeitures, and licenses:		
Coroner fees	\$ 5,963	\$ 4,685
Interest	<u>9</u>	<u>7</u>
Total revenues	5,972	4,692
 <b>EXPENDITURES</b>		
General government	<u>1,919</u>	<u>240</u>
 <b>CHANGE IN FUND BALANCE</b>	4,053	4,452
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>9,715</u>	<u>5,263</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 13,768</u>	<u>\$ 9,715</u>

**LOGAN COUNTY, ILLINOIS**  
**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Fines, forfeitures, and licenses:		
Law library fees	\$ 6,013	\$ 6,642
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Law library expense	<u>8,315</u>	<u>6,618</u>
 <b>CHANGE IN FUND BALANCE</b>	 (2,302)	 24
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>33,521</u>	 <u>33,497</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 31,219</u>	 <u>\$ 33,521</u>

**LOGAN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Interest and investment income	\$       6	\$       7
 <b>EXPENDITURES</b>	 _____ -	 _____ -
 <b>CHANGE IN FUND BALANCE</b>	 6	 7
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 _____ 73	 _____ 66
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>      \$     79</u>	 <u>      \$     73</u>

**LOGAN COUNTY, ILLINOIS  
INDEMNITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
<b>REVENUES</b>		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 6,040	\$ 5,720
Interest and investment income	<u>31</u>	<u>32</u>
Total revenues	6,071	5,752
 <b>EXPENDITURES</b>		
General government:		
Indemnity Fund expenditures	<u>-</u>	<u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	6,071	5,752
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>68,696</u>	<u>62,944</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 74,767</u>	<u>\$ 68,696</u>

**LOGAN COUNTY, ILLINOIS**  
**TAX SALE IN ERROR FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<b>REVENUES</b>		
Fines, forfeitures, and licenses:		
Sale fees	\$ 3,307	\$ 7,274
 <b>EXPENDITURES</b>		
General government	-	59
 <b>CHANGE IN FUND BALANCE</b>	3,307	7,215
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	51,691	44,476
 <b>FUND BALANCE AT END OF YEAR</b>	\$ 54,998	\$ 51,691

**LOGAN COUNTY, ILLINOIS  
PHONE EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Charges for services:		
Fines, forfeitures, and licenses	\$ 9,905	\$ -
Phone income	7,594	51,824
Commissary sales	53,515	-
Miscellaneous	<u>11,707</u>	<u>-</u>
Total revenues	<u>82,721</u>	<u>51,824</u>
<b>EXPENDITURES</b>		
Public safety:		
Inmate and commissary supplies	34,174	59,135
Noncapital equipment and repairs	32,760	-
Miscellaneous	<u>809</u>	<u>-</u>
Total expenditures	<u>67,743</u>	<u>59,135</u>
<b>CHANGE IN FUND BALANCE</b>	14,978	(7,311)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>22,019</u>	<u>29,330</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 36,997</u></u>	<u><u>\$ 22,019</u></u>

**LOGAN COUNTY, ILLINOIS  
DUI ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013 Actual</u></b>	<b><u>2012 Actual</u></b>
<b>REVENUES</b>		
Fines, fees, and forfeitures	\$ 9,550	\$ -
 <b>EXPENDITURES</b>		
Public safety:		
Other expenditures	2,162	-
Capital outlay	<u>19,387</u>	<u>-</u>
Total expenditures	<u>21,549</u>	<u>-</u>
Deficiency of revenues over expenditures	(11,999)	-
 <b>OTHER FINANCING SOURCES</b>		
Transfers in	<u>27,695</u>	<u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	15,696	-
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 15,696</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS  
CIRCUIT CLERK EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Year Ended November 30, 2013  
(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>		
Fines, fees, and forfeitures	\$ 16,022	\$ -
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Other expenditures	<u>13,557</u>	<u>-</u>
Excess of revenues over expenditures	2,465	-
 <b>OTHER FINANCING SOURCES</b>		
Transfers in	<u>11,314</u>	<u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	13,779	-
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>
 <b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 13,779</u></u>	<u><u>\$ -</u></u>

**LOGAN COUNTY, ILLINOIS**  
**POLICE VEHICLE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<b><u>2013</u></b>	<b><u>2012</u></b>
<b>REVENUES</b>		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 4,452	\$ 6,248
 <b>EXPENDITURES</b>		
Public safety:		
Vehicle fee disbursements	<u>806</u>	<u>15,039</u>
 <b>CHANGE IN FUND BALANCE</b>	 3,646	 (8,791)
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>2,757</u>	 <u>11,548</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 6,403</u>	 <u>\$ 2,757</u>

**LOGAN COUNTY, ILLINOIS**  
**CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<b>REVENUES</b>		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 9,341	\$ 9,505
 <b>EXPENDITURES</b>		
Judiciary and court related:		
Court supervision disbursements	<u>6,459</u>	<u>275</u>
 <b>CHANGE IN FUND BALANCE</b>	 2,882	 9,230
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>	 <u>29,384</u>	 <u>20,154</u>
 <b>FUND BALANCE AT END OF YEAR</b>	 <u>\$ 32,266</u>	 <u>\$ 29,384</u>

**LOGAN COUNTY, ILLINOIS**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2012</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Property taxes and payments in lieu of taxes	\$ -	\$ -	\$ 48,052	\$ -
<b>EXPENDITURES</b>				
Debt service principal	-	-	20,000	-
Debt service interest	-	-	26,301	-
Total expenditures	-	-	46,301	-
Excess of revenues over expenditures	-	-	1,751	-
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	46,500	-
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	48,251	-
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			-	-
<b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 48,251</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS**  
**AIRPORT CAPITAL IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**Year Ended November 30, 2013**  
**(With Comparative Actual Amounts for the Year Ended November 30, 2012)**

	<u>2013</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2012 Actual</u>
<b>REVENUES</b>				
Federal and state operating grants	\$ -	\$ -	212,552	\$ 42,693
 <b>EXPENDITURES</b>				
General government:				
Airport improvement projects	15,000	15,000	11,867	14,628
Capital outlay	<u>-</u>	<u>-</u>	<u>231,006</u>	<u>47,649</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>242,873</u>	<u>62,277</u>
Deficiency of revenues over expenditures	(15,000)	(15,000)	(30,321)	(19,584)
 <b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
 <b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	(15,321)	(4,584)
 <b>FUND BALANCE AT BEGINNING OF YEAR</b>			<u>20,018</u>	<u>24,602</u>
 <b>FUND BALANCE AT END OF YEAR</b>			<u>\$ 4,697</u>	<u>\$ 20,018</u>

**LOGAN COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2013**

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.

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, 2013**

	<b>Balance, November 30, <u>2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2013</u></b>
<b>CIRCUIT CLERK'S COURTS FUND</b>				
Assets:				
Cash and cash equivalents	\$ 178,010	\$ 1,853,450	\$ 1,833,069	\$ 198,391
Certificates of deposit, at cost	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	<u>\$ 243,010</u>	<u>\$ 1,853,450</u>	<u>\$ 1,833,069</u>	<u>\$ 263,391</u>
Liabilities:				
Bail bonds outstanding	\$ 197,979	\$ 416,606	\$ 387,503	\$ 227,082
Due to other governments	<u>45,031</u>	<u>1,594,089</u>	<u>1,602,811</u>	<u>36,309</u>
	<u>\$ 243,010</u>	<u>\$ 2,010,695</u>	<u>\$ 1,990,314</u>	<u>\$ 263,391</u>
 <b>CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND</b>				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 569,722</u>	<u>\$ 569,722</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 569,722</u>	<u>\$ 569,722</u>	<u>\$ -</u>
 <b>COUNTY CLERK'S FUND</b>				
Assets:				
Cash and cash equivalents	\$ 36,974	\$ 806,713	\$ 818,421	\$ 25,266
Stamp inventory, at cost	<u>18,785</u>	<u>90,000</u>	<u>90,077</u>	<u>18,708</u>
	<u>\$ 55,759</u>	<u>\$ 896,713</u>	<u>\$ 908,498</u>	<u>\$ 43,974</u>
Liabilities:				
Due to others	\$ 52,234	\$ 859,318	\$ 870,203	\$ 41,349
Due to other governments	<u>3,525</u>	<u>37,395</u>	<u>38,295</u>	<u>2,625</u>
	<u>\$ 55,759</u>	<u>\$ 896,713</u>	<u>\$ 908,498</u>	<u>\$ 43,974</u>

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 2013**

	<b>Balance, November 30, <u>2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2013</u></b>
<b>INMATES FUND</b>				
Assets:				
Cash and cash equivalents	<u>\$ 8,905</u>	<u>\$ 487,151</u>	<u>\$ 481,357</u>	<u>\$ 14,699</u>
Liabilities:				
Due to others	<u>\$ 8,905</u>	<u>\$ 487,151</u>	<u>\$ 481,357</u>	<u>\$ 14,699</u>
 <b>STATE'S ATTORNEY'S FUND</b>				
Assets:				
Cash and cash equivalents	<u>\$ 1,617</u>	<u>\$ 197</u>	<u>\$ 90</u>	<u>\$ 1,724</u>
Liabilities:				
Due to others	<u>\$ 1,617</u>	<u>\$ 197</u>	<u>\$ 90</u>	<u>\$ 1,724</u>
 <b>PROBATION FUND</b>				
Assets:				
Certificates of deposit, at cost	<u>\$ 38,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,860</u>
Liabilities:				
Due to others	<u>\$ 38,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,860</u>
 <b>PAYROLL CLEARING FUND</b>				
Assets:				
Cash and cash equivalents	<u>\$ 19,087</u>	<u>\$ 9,269,005</u>	<u>\$ 9,275,933</u>	<u>\$ 12,159</u>
Liabilities:				
Due to others	<u>\$ 19,087</u>	<u>\$ 9,269,005</u>	<u>\$ 9,275,933</u>	<u>\$ 12,159</u>
 <b>AUTHORIZED AGENT FUND</b>				
Assets:				
Cash and cash equivalents	<u>\$ 92,838</u>	<u>\$ 1</u>	<u>\$ 92,839</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ 92,838</u>	<u>\$ 1</u>	<u>\$ 92,839</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2013**

	<b>Balance, November 30, <u>2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2013</u></b>
<b>TRUST FUND FOR ESTATES</b>				
Assets:				
Cash and cash equivalents	\$ 8,661	\$ 3	\$ 8,557	\$ 107
Liabilities:				
Due to others	\$ 8,661	\$ 3	\$ 8,557	\$ 107
 <b>TOWNSHIP MOTOR FUEL TAX FUND</b>				
Assets:				
Cash and cash equivalents	\$ 235,810	\$ 1,381,682	\$ 1,249,714	\$ 367,778
Certificates of deposit, at cost	750,000	225,000	-	975,000
Interest and other receivables	87,842	76,651	87,842	76,651
	<u>\$ 1,073,652</u>	<u>\$ 1,683,333</u>	<u>\$ 1,337,556</u>	<u>\$ 1,419,429</u>
Liabilities:				
Accounts payable	\$ 50,627	\$ 27,126	\$ 50,627	\$ 27,126
Due to others	-	782	-	782
Due to governmental funds	-	100,000	-	100,000
Due to township road districts	1,023,025	1,370,577	1,102,081	1,291,521
	<u>\$ 1,073,652</u>	<u>\$ 1,498,485</u>	<u>\$ 1,152,708</u>	<u>\$ 1,419,429</u>
 <b>TOWNSHIP BRIDGE PROGRAM FUND</b>				
Assets:				
Cash and cash equivalents	\$ 47,680	\$ 112,562	\$ 44,850	\$ 115,392
Interest and other receivables	112,420	-	112,420	-
	<u>\$ 160,100</u>	<u>\$ 112,562</u>	<u>\$ 157,270</u>	<u>\$ 115,392</u>
Liabilities:				
Due to township road districts	\$ 160,100	\$ 112,562	\$ 157,270	\$ 115,392

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended November 30, 2013**

	<b>Balance, November 30, <u>2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2013</u></b>
<b>COUNTY COLLECTOR'S TAX FUND</b>				
Assets:				
Cash and cash equivalents	\$ 33,738	\$ 37,081,538	\$ 37,093,564	\$ 21,712
Liabilities:				
Accounts payable	\$ 925	\$ -	\$ 925	\$ -
Due to taxing bodies	<u>32,813</u>	<u>37,081,538</u>	<u>37,092,639</u>	<u>21,712</u>
	<u>\$ 33,738</u>	<u>\$ 37,081,538</u>	<u>\$ 37,093,564</u>	<u>\$ 21,712</u>
 <b>REGIONAL PLANNING COMMISSION FUND</b>				
Assets:				
Cash and cash equivalents	\$ 74,574	\$ 43,000	\$ 40,109	\$ 77,465
Liabilities:				
Accounts payable	\$ 2,800	\$ 85	\$ 2,800	\$ 85
Due to other governments	<u>71,774</u>	<u>43,000</u>	<u>37,394</u>	<u>77,380</u>
	<u>\$ 74,574</u>	<u>\$ 43,085</u>	<u>\$ 40,194</u>	<u>\$ 77,465</u>

**LOGAN COUNTY, ILLINOIS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended November 30, 2013**

	<b>Balance, November 30, <u>2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, November 30, <u>2013</u></b>
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and cash equivalents	\$ 737,894	\$ 51,605,024	\$ 51,508,225	\$ 834,693
Certificates of deposit, at cost	853,860	225,000	-	1,078,860
Interest and other receivables	200,262	76,651	200,262	76,651
Stamp inventory, at cost	18,785	90,000	90,077	18,708
	<u>\$ 1,810,801</u>	<u>\$ 51,996,675</u>	<u>\$ 51,798,564</u>	<u>\$ 2,008,912</u>
Liabilities:				
Accounts payable	\$ 54,352	\$ 27,211	\$ 54,352	\$ 27,211
Bail bonds outstanding	197,979	416,606	387,503	227,082
Due to township road districts	1,183,125	1,483,139	1,259,351	1,406,913
Due to taxing bodies	32,813	37,081,538	37,092,639	21,712
Due to others	222,202	11,186,179	11,298,701	109,680
Due to governmental funds	-	100,000	-	100,000
Due to other governments	120,330	1,674,484	1,678,500	116,314
	<u>\$ 1,810,801</u>	<u>\$ 51,969,157</u>	<u>\$ 51,771,046</u>	<u>\$ 2,008,912</u>