

LOGAN COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
November 30, 2014



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, 2014, 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, 2014, 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 42 through 44, the table of the analysis of funding progress related to historical pension and other post-employment benefits information on pages 45 and 46, and notes to required supplementary information on page 47 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 and 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 basic 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 basic financial statements or to the basic 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, Logan County, Illinois' basic financial statements for the year ended November 30, 2013, which are not presented with the accompanying financial statements. In our report dated April 3, 2014, 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 basic financial statements as a whole. The 2013 comparative data in the individual fund statements is presented for purposes of additional analysis and is 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 2013 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative data in the individual fund statements is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Other Reporting Required by Governmental Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2015 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 2, 2015

**LOGAN COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2014**

**Governmental
Activities**

ASSETS

Cash and cash equivalents	\$ 4,857,779
Certificates of deposit, at cost	5,608,564
Receivables:	
Sales tax	317,831
Income and replacement taxes	206,421
Property taxes	3,883,144
Grants	281,811
Interest	19,968
State salary reimbursements	73,687
Motor fuel tax receivable	39,255
Accounts	216,575
Inventory	24,043
Prepaid items	67,905
Capital assets not being depreciated	365,240
Capital assets being depreciated, net	7,761,285
Net postemployment benefits asset	<u>74,423</u>

TOTAL ASSETS **\$ 23,797,931**

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

LIABILITIES

Accounts payable	\$ 905,250
Accrued salaries	60,552
Accrued interest payable	4,277
Unearned revenue - other	58,275
Short-term obligations, due within one year:	
Revenue bonds	20,000
Compensated absences payable	145,361
Debt certificate	26,500
Capital leases	5,026
Long-term obligations, due in more than one year:	
Revenue bonds	540,000
Compensated absences payable	48,452
Debt certificate	326,500
Pension obligation	<u>352,766</u>
Total liabilities	<u>2,492,959</u>

DEFERRED INFLOWS OF RESOURCES

Unearned revenue - property taxes	<u>3,883,144</u>
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NET POSITION

Net investment in capital assets	8,121,499
Restricted for:	
General government	244,373
Tuberculosis sanitarium	157,521
Public health	92,127
Public safety	44,976
Judiciary and court related	1,126,122
Transportation	3,880,637
County development	280,102
Unrestricted net position	<u>3,474,471</u>
Total net position	<u>17,421,828</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION **\$ 23,797,931**

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

**LOGAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
Year Ended November 30, 2014**

<u>Functions/Programs</u>	<u>Expenses</u>
Governmental activities:	
General government	\$ 2,500,502
Public health	3,049,485
Public safety	3,891,513
Judiciary and court related	2,360,257
Transportation	2,242,799
County development	471,801
Interest on long-term debt	<u>54,375</u>
 TOTAL	 <u>\$ 14,570,732</u>

STATEMENT 2

<u>Fees, Fines, and Charges for Services</u>	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
\$ 424,930	\$ 81,702	\$ -	\$ (1,993,870)
1,050,036	1,088,255	-	(911,194)
1,016,203	724,909	-	(2,150,401)
908,761	399,511	-	(1,051,985)
518,167	-	257,187	(1,467,445)
244,296	-	-	(227,505)
-	-	-	(54,375)
<u>\$ 4,162,393</u>	<u>\$ 2,294,377</u>	<u>\$ 257,187</u>	<u>(7,856,775)</u>

General revenues:

Taxes:

Property taxes and payments in lieu of taxes	3,748,586
Income and replacement tax	1,331,574
Sales tax	1,843,917
Motor fuel taxes	750,308
Other taxes	7,016
Investment earnings	38,143
Franchise taxes based on gross receipts and other fees	16,605
Insurance proceeds	442,890
Miscellaneous	21,010

Total general revenues	8,200,049
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Change in net position	343,274
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Net position, beginning of year	17,078,554
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Net position, end of year	\$ 17,421,828
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The accompanying notes are an integral part of the financial statements.

**LOGAN COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2014**

	General Fund	County Health Department Fund
ASSETS		
Cash and cash equivalents	\$ 1,435,667	\$ 111,990
Certificates of deposit, at cost	-	108,564
Receivables:		
Sales tax	317,831	-
Income and replacement taxes	206,421	-
Property taxes	1,543,381	372,357
Grants	57,760	204,355
Interest	-	-
State salary reimbursements	73,687	-
Motor fuel tax allotment	-	-
Accounts	18,711	146,042
Inventory	24,043	-
Prepaid items	67,905	-
Due from other funds	88,701	-
TOTAL ASSETS	\$ 3,834,107	\$ 943,308
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 312,844	\$ 20,725
Accrued salaries	2,375	47,028
Due to other funds	9,600	37,275
Unearned revenue - other	-	11,209
Total liabilities	324,819	116,237
Deferred inflows of resources:		
Subsequent year's property taxes	1,543,381	372,357
Fund balances:		
Nonspendable:		
Inventory	24,043	-
Prepays	67,905	-
Restricted for:		
General government	-	-
Tuberculosis Sanitarium	-	-
Public health	-	-
Public safety	-	-
Judiciary and court related	-	-
Transportation	-	-
County development	-	-
Committed to:		
General government	-	-
County development	-	-
Assigned to:		
General government	34,577	-
Public health	-	454,714
Public safety	-	-
Judiciary and court related	-	-
Transportation	251,783	-
County development	-	-
Debt service	-	-
Unassigned	1,587,599	-
Total fund balances	1,965,907	454,714
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,834,107	\$ 943,308

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 870	\$ 301,729	\$ 368,992	\$ 200,749	\$ 2,437,782	\$ 4,857,779
-	150,000	3,375,000	825,000	1,150,000	5,608,564
-	-	-	-	-	317,831
-	-	-	-	-	206,421
659,750	405,000	-	150,000	752,656	3,883,144
-	-	-	-	19,696	281,811
-	-	19,968	-	-	19,968
-	-	-	-	-	73,687
-	-	39,255	-	-	39,255
-	-	-	-	51,822	216,575
-	-	-	-	-	24,043
-	-	-	-	-	67,905
<u>53,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>	<u>151,733</u>
<u>\$ 714,052</u>	<u>\$ 856,729</u>	<u>\$ 3,803,215</u>	<u>\$ 1,175,749</u>	<u>\$ 4,421,556</u>	<u>\$ 15,748,716</u>
\$ -	\$ 19,468	\$ 15,421	\$ 341,858	\$ 194,934	\$ 905,250
-	11,149	-	-	-	60,552
66,118	14,203	7,341	-	17,196	151,733
-	-	47,066	-	-	58,275
<u>66,118</u>	<u>44,820</u>	<u>69,828</u>	<u>341,858</u>	<u>212,130</u>	<u>1,175,810</u>
<u>659,750</u>	<u>405,000</u>	<u>-</u>	<u>150,000</u>	<u>752,656</u>	<u>3,883,144</u>
-	-	-	-	-	24,043
-	-	-	-	-	67,905
-	-	-	-	244,373	244,373
-	-	-	-	157,521	157,521
-	-	-	-	92,127	92,127
-	-	-	-	44,976	44,976
-	-	-	-	1,126,122	1,126,122
-	-	2,360,145	529,295	991,197	3,880,637
-	-	-	-	280,102	280,102
-	-	-	-	17,766	17,766
-	-	-	-	5,662	5,662
-	-	-	-	596	35,173
-	-	-	-	71,461	526,175
-	-	-	-	253,726	253,726
-	-	-	-	11,471	11,471
-	406,909	1,373,242	154,596	121,792	2,308,322
-	-	-	-	223	223
-	-	-	-	47,751	47,751
<u>(11,816)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,096)</u>	<u>1,565,687</u>
<u>(11,816)</u>	<u>406,909</u>	<u>3,733,387</u>	<u>683,891</u>	<u>3,456,770</u>	<u>10,689,762</u>
<u>\$ 714,052</u>	<u>\$ 856,729</u>	<u>\$ 3,803,215</u>	<u>\$ 1,175,749</u>	<u>\$ 4,421,556</u>	<u>\$ 15,748,716</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, 2014**

Total fund balances - governmental funds	\$ 10,689,762
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.	8,126,525
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds:	
Pension obligation	(352,766)
Net postemployment benefit asset	74,423
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.	(4,277)
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	\$ (193,813)
Debt certificate	(353,000)
Revenue bonds	(560,000)
Capital leases	<u>(5,026)</u>
Total long-term liabilities	<u>(1,111,839)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 17,421,828</u>

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

LOGAN COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	General Fund	County Health Department Fund
REVENUES		
Property taxes and payments in lieu of taxes	\$ 1,522,723	\$ 366,135
Income and replacement taxes	1,266,078	-
Sales tax	1,843,917	-
Hotel and historic site tax	-	-
Other intergovernmental revenues	519,019	-
Federal and state operating and capital grants	414,475	1,088,255
Fines, fees, forfeitures, and licenses	1,016,639	-
Charges for services	199,054	877,307
Interest and investment income	2,338	375
Other revenues	195,805	51,797
Total revenues	6,980,048	2,383,869
EXPENDITURES		
Current:		
General government	2,227,254	-
Public health	-	2,700,527
Public safety	2,365,250	-
Judiciary and court related	1,726,646	-
Transportation	107,382	-
County development	264,840	-
Retirement system	-	-
Capital outlay	811,935	-
Debt service:		
Principal	431,731	-
Interest	25,408	-
Bank agent fees	-	-
Total expenditures	7,960,446	2,700,527
Excess (deficiency) of revenues over expenditures	(980,398)	(316,658)
OTHER FINANCING SOURCES (USES)		
Insurance proceeds	442,890	-
Proceeds from tax anticipation warrants	400,000	-
Transfers in	68,275	38,224
Transfers out	(142,393)	-
Total other financing sources (uses)	768,772	38,224
CHANGE IN FUND BALANCES	(211,626)	(278,434)
FUND BALANCES AT BEGINNING OF YEAR	2,177,533	733,148
FUND BALANCES AT END OF YEAR	\$ 1,965,907	\$ 454,714

Major Governmental Funds					
Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 648,720	\$ 364,217	\$ -	\$ 149,697	\$ 697,094	\$ 3,748,586
65,496	-	-	-	-	1,331,574
-	-	-	-	-	1,843,917
-	-	-	-	7,016	7,016
-	-	750,308	-	-	1,269,327
-	-	-	-	472,009	1,974,739
-	-	-	-	945,015	1,961,654
-	8,800	159,804	-	79,833	1,324,798
-	274	28,183	2,939	4,034	38,143
-	480,474	-	8,200	394,014	1,130,290
<u>714,216</u>	<u>853,765</u>	<u>938,295</u>	<u>160,836</u>	<u>2,599,015</u>	<u>14,630,044</u>
-	-	-	-	73,287	2,300,541
-	-	-	-	230,112	2,930,639
-	-	-	-	1,205,464	3,570,714
-	-	-	-	203,600	1,930,246
-	791,416	915,277	111,107	211,380	2,136,562
-	-	-	-	203,079	467,919
875,756	-	-	-	-	875,756
-	-	39,509	-	329,181	1,180,625
-	-	-	-	20,000	451,731
-	-	-	-	28,475	53,883
-	-	-	-	500	500
<u>875,756</u>	<u>791,416</u>	<u>954,786</u>	<u>111,107</u>	<u>2,505,078</u>	<u>15,899,116</u>
<u>(161,540)</u>	<u>62,349</u>	<u>(16,491)</u>	<u>49,729</u>	<u>93,937</u>	<u>(1,269,072)</u>
-	-	-	-	-	442,890
-	-	-	-	-	400,000
3,300	-	-	-	142,393	252,192
-	-	-	-	(109,799)	(252,192)
<u>3,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,594</u>	<u>842,890</u>
(158,240)	62,349	(16,491)	49,729	126,531	(426,182)
<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>\$ (11,816)</u>	<u>\$ 406,909</u>	<u>\$ 3,733,387</u>	<u>\$ 683,891</u>	<u>\$ 3,456,770</u>	<u>\$ 10,689,762</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, 2014

Net change in fund balances - total governmental funds	<u>\$ (426,182)</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	1,180,625
Depreciation expense	<u>(647,020)</u>
	<u>533,605</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 loss on sale of capital assets	(2,912)
Capital contribution	166,908
<p>Issuance of tax anticipation warrants provides current financial resources to governmental funds, but the entire balance was repaid during the current year and thus there is no year end balance on this short-term instrument.</p>	
Tax anticipation warrants issued	(400,000)
Tax anticipation warrants paid	400,000
<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 position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>	
<p>Principal or long-term debt repayments:</p>	
Debt certificate	24,500
Revenue bonds	20,000
Capital leases	7,231
	<u>51,731</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	8
Accrued compensated absences	24,284
Pension obligation	(37,767)
Other postemployment benefits	33,599
	<u>20,124</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 343,274</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, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 902,687
Certificates of deposit, at cost	1,378,860
Interest and other receivables	89,650
Stamp inventory, at cost	<u>19,989</u>
TOTAL ASSETS	<u>\$ 2,391,186</u>
LIABILITIES	
Accounts payable	\$ 23,477
Bail bonds outstanding	264,539
Due to township road districts	1,640,238
Due to taxing bodies	3,750
Due to others	266,197
Due to governmental funds	13,067
Due to other governments	<u>179,918</u>
TOTAL LIABILITIES	<u>\$ 2,391,186</u>

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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, 2014

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, 2014

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures.

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, 2014

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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) Prepaid Items

Prepaid items represent current expenditures which benefit future periods. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

(g) 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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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

(h) 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.

(i) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Infrastructure with an initial, individual cost of \$50,000, including roads, bridges, streets, sidewalks, drainage systems, and lighting systems are also capitalized. Such assets are normally immovable and of value only to the County. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed.

In accordance with Governmental Accounting Standards Board Statement 34, the County has only prospectively reported all major general infrastructure assets since fiscal year 2004.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on capital assets has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure and land improvements	20-100 years
Buildings and improvements	10-50 years
Machinery and equipment	5-25 years

(j) 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, 2014

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

(k) 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.

(l) 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, Debt Service Fund, 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.

(m) 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, 2014

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

(m) 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, 2014

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

(n) 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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 balance during the reporting period. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term relate to the determination of liabilities for the current portion of compensated absences, net pension obligation, and other postemployment benefit assets.

(o) Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. 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, 2014, 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.

(p) Deferred Outflows of Resources

The County would report decreases in net position or fund balance that relate to future periods as deferred outflows of resources in a separate section of its statements of net position or governmental fund balance sheet. No deferred outflows of resources are reported in these financial statements in the current year.

(q) Deferred Inflows of Resources

The County's financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund balance that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has one type of item which occurs related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is not legally available as of fiscal year end.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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, 2014, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$12,510,697 (excludes \$2,369 in cash on hand and undeposited receipts) and the bank balance was \$12,843,497. Of the bank balance, \$2,679,865 was covered by Federal Depository Insurance and \$9,428,105 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2014, \$735,527 of the County's bank balance of \$12,843,497 was uncollateralized.

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

Investments

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

As of November 30, 2014, the County held the following investments:

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit - included as deposits above	\$ 6,987,424
Illinois Funds - money market fund	<u>234,824</u>
	<u>\$ 7,222,248</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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

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, 2014, the County's investments in the Illinois Funds were rated AAAM by Standard and Poor's.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from interest rate volatility, the County's investment policy requires that the investment portfolio be structured in such a manner that investment securities mature to meet cash needs of ongoing operations, avoiding the need to sell securities on the open market prior to maturity. The County's investment maturities at November 30, 2014 are all less than one year.

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2014 financial statements:

	Government-wide Statement of <u>Net Position</u>	Fiduciary Funds Statement of <u>Net Position</u>	<u>Total</u>
Cash	\$ 4,857,779	\$ 902,687	\$ 5,760,466
Certificates of deposit	<u>5,608,564</u>	<u>1,378,860</u>	<u>6,987,424</u>
Total	<u>\$ 10,466,343</u>	<u>\$ 2,281,547</u>	<u>\$ 12,747,890</u>
Deposits			\$ 12,510,697
Cash on hand			2,369
Illinois Funds - money market fund			<u>234,824</u>
Total			<u>\$ 12,747,890</u>

NOTE 3 - PROPERTY TAXES

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

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

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 3 - PROPERTY TAXES (CONTINUED)

The 2013 tax levy is reflected as revenue in fiscal year 2014 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2014 to be collected in 2015 have been recognized as assets (property taxes receivable) and deferred inflows of resources as these taxes are budgeted to be used in 2015.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2014 was as follows:

	Balance at November 30, 2013	Additions	Deductions	Transfers	Balance at November 30, 2014
Governmental activities:					
Not depreciated:					
Land	\$ 310,942	\$ -	\$ -	\$ -	\$ 310,942
Highway construction in progress	<u>14,789</u>	<u>39,509</u>	<u>-</u>	<u>-</u>	<u>54,298</u>
Total capital assets not being depreciated	<u>325,731</u>	<u>39,509</u>	<u>-</u>	<u>-</u>	<u>365,240</u>
Depreciated:					
Infrastructure and land improvements	4,439,969	-	-	-	4,439,969
Buildings and improvements	4,792,326	338,878	-	-	5,131,204
Machinery and equipment	<u>6,872,024</u>	<u>1,060,682</u>	<u>(275,956)</u>	<u>-</u>	<u>7,656,750</u>
Total capital assets being depreciated, gross	<u>16,104,319</u>	<u>1,399,560</u>	<u>(275,956)</u>	<u>-</u>	<u>17,227,923</u>
Less accumulated depreciation for:					
Infrastructure and land improvements	(810,894)	(102,526)	-	-	(913,420)
Buildings and improvements	(2,363,853)	(102,536)	-	-	(2,466,389)
Machinery and equipment	<u>(5,826,379)</u>	<u>(441,958)</u>	<u>181,508</u>	<u>-</u>	<u>(6,086,829)</u>
Total accumulated depreciation	<u>(9,001,126)</u>	<u>(647,020)</u>	<u>181,508</u>	<u>-</u>	<u>(9,466,638)</u>
Capital assets being depreciated, net	<u>7,103,193</u>	<u>752,540</u>	<u>(94,448)</u>	<u>-</u>	<u>7,761,285</u>
Total capital assets, net	<u>\$ 7,428,924</u>	<u>\$ 792,049</u>	<u>\$ (94,448)</u>	<u>\$ -</u>	<u>\$ 8,126,525</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 811,935
Expenditures from County Motor Fuel Tax Fund	39,509
Expenditures from Nonmajor Funds	<u>329,181</u>
Total	<u>\$ 1,180,625</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 67,986
Public health	155,501
Public safety	226,155
Judiciary and court related	70,515
Transportation	124,366
County development	<u>2,497</u>
Total depreciation expense - governmental activities	<u>\$ 647,020</u>

NOTE 5 - RECEIVABLES

Accounts receivable at November 30, 2014 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	-	-	49,652	49,652
Fees for services provided	-	63,629	2,170	65,799
Other	<u>12,711</u>	<u>82,413</u>	<u>-</u>	<u>95,124</u>
	<u>\$ 18,711</u>	<u>\$ 146,042</u>	<u>\$ 51,822</u>	<u>\$ 216,575</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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, 2014 are as follows:

	November 30,			November 30,	Due Within
	<u>2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>2014</u>	<u>One Year</u>
Governmental activities:					
Debt certificates	\$ 377,500	\$ -	\$ 24,500	\$ 353,000	\$ 26,500
Revenue bonds	580,000	-	20,000	560,000	20,000
Capital leases	<u>12,257</u>	<u>-</u>	<u>7,231</u>	<u>5,026</u>	<u>5,026</u>
Total	<u>\$ 969,757</u>	<u>\$ -</u>	<u>\$ 51,731</u>	<u>\$ 918,026</u>	<u>\$ 51,526</u>

At November 30, 2014, the County's long-term debt is comprised of the following components:

Debt Certificates

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 \$165,770 at November 30, 2014. This debt has been paid off during the fiscal year.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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 \$29,392 at November 30, 2014.

The annual requirements to amortize debt outstanding at November 30, 2014 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>
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	33,500	15,449	25,000	22,075	-	-	58,500	37,524
2020-2024	204,500	40,166	145,000	86,675	-	-	349,500	126,841
2025-2029	-	-	185,000	50,262	-	-	185,000	50,262
2030-2032	-	-	125,000	10,838	-	-	125,000	10,838
Total	<u>\$ 353,000</u>	<u>\$ 136,296</u>	<u>\$ 560,000</u>	<u>\$ 270,800</u>	<u>\$ 5,026</u>	<u>\$ 95</u>	<u>\$ 918,026</u>	<u>\$ 407,191</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, 2014, using the 2014 assessed value of all taxable property of \$450,807,527, the statutory limit for the County was \$12,960,716, providing a debt margin of \$12,042,690.

NOTE 7 - ACCRUED COMPENSATED ABSENCES

At November 30, 2014, the County reflected accrued compensated absences totaling \$193,813; of this amount, \$145,361 is expected to be paid in the next year. Accrued compensated absences activity during 2014 is as follows:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 7 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

	Governmental Activities
Balance, November 30, 2013	\$ 218,097
Amount accumulated	214,822
Amount paid	<u>(239,106)</u>
Balance, November 30, 2014	<u>\$ 193,813</u>
Due within one year	<u>\$ 145,361</u>

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>	Expenditures		
	<u>Final Budget</u>	<u>Actual</u>	Excess Actual Over Final Budget
Special Revenue Funds:			
County Health Department Fund	\$ 2,642,321	\$ 2,700,527	\$ 58,206
Illinois Municipal Retirement Fund	805,500	875,756	70,256
Ambulance Service Fund	281,429	284,890	3,461
Animal Control Fund	148,807	165,490	16,683
Hotel Operators' Occupation Tax Fund	-	5,969	5,969
Solid Waste Fund	101,919	114,232	12,313
Public Safety Complex Communications Equipment Replacement Fund	-	274,441	274,441
Historic Sites Motel Tax Fund	-	2,555	2,555
Debt Service Fund	48,475	48,975	500
Airport Capital Improvement Fund	25,633	130,072	104,439

**LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014**

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	Illinois Municipal Retirement	\$ 66,118
	County Highway	3,432
	County Motor Fuel Tax	1,955
	Nonmajor Governmental	17,196
Illinois Municipal Retirement	County Health Department	37,275
	County Highway	10,771
	County Motor Fuel Tax	5,386
Nonmajor Governmental	General	<u>9,600</u>
		<u>\$ 151,733</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, 2014 consisted of the following:

Transfers to the General Fund from:
 Other nonmajor governmental funds \$ 68,275

These above transfers were made from the 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 \$ 38,224

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, 2014

NOTE 8 - OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)

(c) (continued):

Transfers to other nonmajor governmental funds from:	
General Fund	<u>\$ 142,393</u>

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

Transfers to IMRF Fund from:	
Other nonmajor governmental funds	<u>\$ 3,300</u>

These above transfers were made to subsidize employee benefits.

(d) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Illinois Municipal Retirement Fund	\$ 11,816
Airport Capital Improvement Fund	<u>10,096</u>
	<u>\$ 21,912</u>

These deficits will be eliminated through future revenues and/or transfers from other funds in future years.

(e) The following special revenue funds are not budgeted:

- County Motor Fuel Tax Fund
- Child Support Maintenance Fund
- State's Attorney's State Forfeiture Fund
- Sheriff's Drug Forfeiture Fund
- 911 Emergency System Fund
- Probation Services Fund
- 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, 2014

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 2014 and 2013 were:

	<u>Unemployment Claims</u>	
	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 5,796	\$ -
Claims incurred	1,043	12,757
Claims paid	(6,839)	(4,588)
Claims credited	<u>-</u>	<u>(2,373)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 5,796</u>

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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.

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 2013 for Regular, ECO, and Sheriff's Law Enforcement Personnel was 11.30, 31.18, and 23.21 percent, respectively, of annual covered payroll. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For the calendar year ending December 31, 2013, the County's actual contributions for the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were \$560,514, \$45,535, and \$202,462, respectively. The County's required contributions for calendar year 2013 were \$588,292, \$45,535, and \$202,462, respectively.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2013	\$ 588,292	95%	\$254,213
December 31, 2012	532,035	92	220,272
December 31, 2011	515,538	86	170,861

Three-Year Trend Information for the Elected County Official

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2013	\$ 45,535	100%	\$15,379
December 31, 2012	92,212	100	15,057
December 31, 2011	93,551	100	14,741

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 10 - PENSION PLAN (CONTINUED)

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

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2013	\$ 202,462	100%	\$83,174
December 31, 2012	200,368	90	79,670
December 31, 2011	197,957	83	56,435

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 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, 2014, was calculated as follows:

Annual required contribution	\$ 829,195
Interest on net pension obligation	23,624
Adjustment to annual required contribution	<u>(16,887)</u>
Annual pension cost	835,932
Contributions made	<u>(798,165)</u>
Increase in net pension obligation	37,767
Net pension obligation, beginning of year	<u>314,999</u>
Net pension obligation, end of year	<u>\$ 352,766</u>

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, 2013 actuarial date and the County's fiscal year end of November 30, 2014 causes the calculation of annual pension cost to be different.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 10 - PENSION PLAN (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Regular, ECO, and Sheriff's Law Enforcement Personnel plans were 85.20, 97.72, and 55.26 percent funded, respectively. The actuarial accrued liability for benefits was \$13,862,975, \$1,057,330, and \$2,558,075, respectively, and the actuarial value of assets was \$11,811,109, \$1,033,259, and \$1,413,638, respectively, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,051,866, \$24,071 and \$1,144,437, respectively. The covered payroll (annual payroll of active employees covered by the plan) was \$4,960,307, \$146,039, and \$872,306, respectively, and the ratio of the UAAL to the covered payroll was 41, 16, and 131 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 65 years of age, Medicare becomes the primary insurer.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

c. Membership

At November 30, 2014, membership consisted of:

Retirees and beneficiaries currently receiving benefits	5
Active vested plan members	18
Active nonvested plan members	<u>84</u>
Total	<u><u>107</u></u>
Participating employers	<u><u>1</u></u>

d. Funding Policy

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

e. Annual OPEB Costs and Net OPEB Obligation

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

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, 2014:

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Annual required contribution	\$ 45,431
Interest on net OPEB	(3,599)
Adjustment to annual required contribution	<u>3,132</u>
Annual OPEB cost	44,964
Contributions made	<u>(78,563)</u>
Increase (decrease) in net OPEB obligation	(33,599)
Net OPEB obligation (asset), beginning of year	<u>(40,824)</u>
Net OPEB obligation (asset), end of year	<u>\$ (74,423)</u>

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

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for 2014 are as follows in the table below:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB (Asset) Obligation</u>
November 30, 2014	\$ 44,964	174.72%	\$ (74,423)
November 30, 2013	46,164	72.96	(40,824)
November 30, 2012	19,389	249.38	(53,308)

Funded Status and Funding Progress. As of November 30, 2014, 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%

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

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:

Year ending November 30:	
2015	\$ 31,649
2016	19,363
2017	17,516
2018	5,686
2019	<u>72</u>
Total	<u>\$ 74,286</u>

The expense recognized under these agreements during 2014 was \$35,519.

Commitment

The County intends to upgrade the elevators in the Courthouse and has approved a bid from a qualified contractor. It is expected that the upgrade will be completed during fiscal year 2015 and will cost approximately \$131,000.

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.

LOGAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2014

NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES (CONTINUED)

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.

GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68, issued November 2013 addresses an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The impact on the County will be reviewed.

New accounting standards effective for the November 30, 2016 financial statements include:

GASB Statement No. 72, Fair Value Measurement and Application, issued February 2015. The objective of this statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. The impact on the County will be reviewed.

This information is an integral part of the accompanying basic 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, 2014

(Unaudited)

	General Fund			Variance
	Original	Final	Actual	from Budget
	Budget	Budget	Actual	Positive
				(Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 1,527,993	\$ 1,527,993	\$ 1,522,723	\$ (5,270)
Income and replacement tax	1,050,000	1,050,000	1,266,078	216,078
Sales taxes	1,645,000	1,645,000	1,843,917	198,917
Other intergovernmental revenues	517,338	517,338	519,019	1,681
Federal and state operating grants	149,710	149,710	414,475	264,765
Fines, fees, forfeitures, and licenses	1,253,130	1,253,130	1,016,639	(236,491)
Charges for services	256,293	256,293	199,054	(57,239)
Interest and investment income	5,000	5,000	2,338	(2,662)
Miscellaneous revenue	111,440	111,440	195,805	84,365
Total revenues	<u>6,515,904</u>	<u>6,515,904</u>	<u>6,980,048</u>	<u>464,144</u>
EXPENDITURES				
Current:				
General government	2,089,569	2,259,569	2,227,254	32,315
Public safety	2,632,227	2,632,227	2,365,250	266,977
Judiciary and court related	1,966,591	1,966,591	1,726,646	239,945
Transportation	173,500	173,500	107,382	66,118
County development	313,059	313,059	264,840	48,219
Capital outlay	-	-	811,935	(811,935)
Debt service:				
Principal retired	624,500	624,500	431,731	192,769
Interest and charges	29,160	29,160	25,408	3,752
Total expenditures	<u>7,828,606</u>	<u>7,998,606</u>	<u>7,960,446</u>	<u>38,160</u>
Excess (deficiency) of revenues over expenditures	<u>(1,312,702)</u>	<u>(1,482,702)</u>	<u>(980,398)</u>	<u>502,304</u>
OTHER FINANCIAL SOURCES (USES)				
Insurance proceeds	-	-	442,890	442,890
Proceeds from tax anticipation warrant	600,000	600,000	400,000	(200,000)
Transfers in	68,275	68,275	68,275	-
Transfers out	(142,393)	(142,393)	(142,393)	-
Total other financing sources (uses)	<u>525,882</u>	<u>525,882</u>	<u>768,772</u>	<u>242,890</u>
CHANGE IN FUND BALANCES	<u>\$ (786,820)</u>	<u>\$ (956,820)</u>	<u>(211,626)</u>	<u>\$ 745,194</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>2,177,533</u>	
FUND BALANCES AT END OF YEAR			<u>\$ 1,965,907</u>	

LOGAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - MAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2014

(Unaudited)

	County Health Department Fund			
	Original Budget	Final Budget	Actual	Variance from Budget Positive (Negative)
REVENUES				
Property tax and payments in lieu of taxes	\$ 367,054	\$ 367,054	\$ 366,135	\$ (919)
Income and replacement tax	-	-	-	-
Federal and state operating grants	964,672	964,672	1,088,255	123,583
Charges for services	1,165,551	1,165,551	877,307	(288,244)
Interest and investment income	750	750	375	(375)
Miscellaneous revenue	54,688	54,688	51,797	(2,891)
	<u>2,552,715</u>	<u>2,552,715</u>	<u>2,383,869</u>	<u>(168,846)</u>
EXPENDITURES				
Current:				
Public health	2,642,321	2,642,321	2,700,527	(58,206)
Transportation	-	-	-	-
Retirement system	-	-	-	-
	<u>2,642,321</u>	<u>2,642,321</u>	<u>2,700,527</u>	<u>(58,206)</u>
Excess (deficiency) of revenues over expenditures	(89,606)	(89,606)	(316,658)	(227,052)
OTHER FINANCIAL SOURCES				
Transfers in	43,398	43,398	38,224	(5,174)
CHANGE IN FUND BALANCES	<u>\$ (46,208)</u>	<u>\$ (46,208)</u>	<u>(278,434)</u>	<u>\$ (232,226)</u>
FUND BALANCES AT BEGINNING OF YEAR			<u>733,148</u>	
FUND BALANCES (DEFICIT) AT END OF YEAR			<u>\$ 454,714</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>
\$ 650,000	\$ 648,720	\$ (1,280)	\$ 365,000	\$ 364,217	\$ (783)	\$ 151,000	\$ 149,697	\$ (1,303)
81,250	65,496	(15,754)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,000	8,800	(11,200)	-	-	-
-	-	-	500	274	(226)	5,000	2,939	(2,061)
-	-	-	401,000	480,474	79,474	20,000	8,200	(11,800)
<u>731,250</u>	<u>714,216</u>	<u>(17,034)</u>	<u>786,500</u>	<u>853,765</u>	<u>67,265</u>	<u>176,000</u>	<u>160,836</u>	<u>(15,164)</u>
-	-	-	-	-	-	-	-	-
-	-	-	904,710	791,416	113,294	250,000	111,107	138,893
<u>805,500</u>	<u>875,756</u>	<u>(70,256)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>805,500</u>	<u>875,756</u>	<u>(70,256)</u>	<u>904,710</u>	<u>791,416</u>	<u>113,294</u>	<u>250,000</u>	<u>111,107</u>	<u>138,893</u>
(74,250)	(161,540)	(87,290)	(118,210)	62,349	180,559	(74,000)	49,729	123,729
<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (70,950)</u>	<u>(158,240)</u>	<u>\$ (87,290)</u>	<u>\$ (118,210)</u>	<u>62,349</u>	<u>\$ 180,559</u>	<u>\$ (74,000)</u>	<u>49,729</u>	<u>\$ 123,729</u>
	<u>146,424</u>			<u>344,560</u>			<u>634,162</u>	
	<u>\$ (11,816)</u>			<u>\$ 406,909</u>			<u>\$ 683,891</u>	

**LOGAN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
November 30, 2014**

(Unaudited)

Trend information for the three years ended December 31, 2013 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>
12/31/13	\$ 11,811,109	\$ 13,862,975	\$ 2,051,866	85.20%	\$ 4,960,307	41.37%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$14,144,841. On a market basis, the funded ratio would be 102.03%.

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>
12/31/13	\$ 1,033,259	\$ 1,057,330	\$ 24,071	97.72%	\$ 146,039	16.48%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$1,207,507. On a market basis, the funded ratio would be 114.20%.

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>
12/31/13	\$ 1,413,638	\$ 2,558,075	\$ 1,144,437	55.26%	\$ 872,306	131.20%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,183,461. On a market value basis, the funded ratio would be 85.36%.

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, 2014**

(Unaudited)

Trend information for the years ended November 30, 2012, 2013, and 2014 are as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL/ (OAAL) as a Percentage of Covered Payroll ((b-a)/c)
11/30/14	\$ -	\$ 396,323	\$ 396,323	0.00%	\$ 5,705,655	7%
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

LOGAN COUNTY, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
November 30, 2014

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.

Excesses of expenditures over budget in major funds (ultimate level of budgetary control):

<u>Fund</u>	<u>Expenditures</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Excess Actual Over Final Budget</u>
Special Revenue Funds:			
County Health Department Fund	\$ 2,642,321	\$ 2,700,527	\$ 58,206
Illinois Municipal Retirement Fund	805,500	875,756	70,256

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
ACCOUNT DESCRIPTIONS
November 30, 2014**

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.

**LOGAN COUNTY, ILLINOIS
GENERAL FUND
BALANCE SHEET - BY ACCOUNT
November 30, 2014
(With Comparative Total for November 30, 2013)**

	<u>General Account</u>	<u>Liability Insurance Account</u>
ASSETS		
Cash and cash equivalents	\$ 1,150,604	\$ 15,843
Receivables:		
Sales tax	317,831	-
Income and replacement taxes	206,421	-
Property taxes	1,373,381	170,000
Grants	57,760	-
State salary reimbursements	73,687	-
Accounts	13,772	1,134
Inventory	-	-
Prepaid items	67,905	-
Due from other funds	<u>88,701</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 3,350,062</u>	 <u>\$ 186,977</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 309,202	\$ 2,134
Accrued salaries	2,375	-
Due to other funds	<u>9,600</u>	<u>-</u>
Total liabilities	<u>321,177</u>	<u>2,134</u>
 Deferred inflows of resources:		
Subsequent year's property taxes	<u>1,373,381</u>	<u>170,000</u>
 Fund balances:		
Nonspendable:		
Inventory	-	-
Prepays	67,905	-
Assigned to:		
General government	-	14,843
Transportation	-	-
Unassigned	<u>1,587,599</u>	<u>-</u>
Total fund balances	<u>1,655,504</u>	<u>14,843</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u>\$ 3,350,062</u>	 <u>\$ 186,977</u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Total</u>	
		<u>2014</u>	<u>2013</u>
\$ 19,734	\$ 249,486	\$ 1,435,667	\$ 1,480,167
-	-	317,831	283,507
-	-	206,421	207,452
-	-	1,543,381	1,525,993
-	-	57,760	96,600
-	-	73,687	108,862
-	3,805	18,711	15,888
-	24,043	24,043	7,926
-	-	67,905	9,970
-	-	88,701	183,447
<u>\$ 19,734</u>	<u>\$ 277,334</u>	<u>\$ 3,834,107</u>	<u>\$ 3,919,812</u>
\$ -	\$ 1,508	\$ 312,844	\$ 206,686
-	-	2,375	-
-	-	9,600	9,600
<u>-</u>	<u>1,508</u>	<u>324,819</u>	<u>216,286</u>
<u>-</u>	<u>-</u>	<u>1,543,381</u>	<u>1,525,993</u>
-	24,043	24,043	7,926
-	-	67,905	9,970
19,734	-	34,577	156,478
-	251,783	251,783	229,265
-	-	1,587,599	1,773,894
<u>19,734</u>	<u>275,826</u>	<u>1,965,907</u>	<u>2,177,533</u>
<u>\$ 19,734</u>	<u>\$ 277,334</u>	<u>\$ 3,834,107</u>	<u>\$ 3,919,812</u>

LOGAN COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BY ACCOUNT
Year Ended November 30, 2014
(With Comparative Total for the Year Ended November 30, 2013)

	<u>General Account</u>	<u>Liability Insurance Account</u>
REVENUES		
Property taxes and payments in lieu of taxes	\$ 1,353,053	\$ 169,670
Income taxes	1,266,078	-
Sales taxes	1,843,917	-
Other intergovernmental revenues	519,019	-
Federal and state operating and capital grants	414,475	-
Fines, fees, forfeitures, and licenses	1,016,639	-
Charges for services	44,359	-
Interest and investment income	2,338	-
Miscellaneous revenue	91,950	18,510
Total revenues	<u>6,551,828</u>	<u>188,180</u>
EXPENDITURES		
Current:		
General government	2,135,665	78,497
Public safety	2,365,250	-
Judiciary and court related	1,726,646	-
Transportation	-	-
County development	250,165	-
Capital outlay	423,391	388,544
Debt service:		
Principal	431,731	-
Interest	25,408	-
Total expenditures	<u>7,358,256</u>	<u>467,041</u>
Excess (deficiency) of revenues over expenditures	<u>(806,428)</u>	<u>(278,861)</u>
OTHER FINANCING SOURCES (USES)		
Insurance proceeds	-	442,890
Proceeds from tax anticipation warrants	400,000	-
Transfers in	68,275	-
Transfers out	(117,393)	-
Transfers from (to) other general fund accounts	324,000	(146,000)
Total other financing sources (uses)	<u>674,882</u>	<u>296,890</u>
CHANGE IN FUND BALANCES	(131,546)	18,029
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,787,050</u>	<u>(3,186)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,655,504</u>	<u>\$ 14,843</u>

<u>County Farm Account</u>	<u>Airport Operating Account</u>	<u>Total</u>	
		<u>2014</u>	<u>2013</u>
\$ -	\$ -	\$ 1,522,723	\$ 1,656,467
-	-	1,266,078	1,280,667
-	-	1,843,917	1,711,751
-	-	519,019	555,275
-	-	414,475	365,541
-	-	1,016,639	1,175,079
-	154,695	199,054	220,676
-	-	2,338	3,838
<u>84,023</u>	<u>1,322</u>	<u>195,805</u>	<u>114,539</u>
<u>84,023</u>	<u>156,017</u>	<u>6,980,048</u>	<u>7,083,833</u>
13,092	-	2,227,254	1,911,093
-	-	2,365,250	2,259,261
-	-	1,726,646	1,712,840
-	107,382	107,382	112,069
<u>14,675</u>	-	<u>264,840</u>	<u>288,686</u>
-	-	811,935	16,100
-	-	431,731	85,588
-	-	25,408	29,200
<u>27,767</u>	<u>107,382</u>	<u>7,960,446</u>	<u>6,414,837</u>
<u>56,256</u>	<u>48,635</u>	<u>(980,398)</u>	<u>668,996</u>
-	-	442,890	-
-	-	400,000	-
-	-	68,275	234,687
-	(25,000)	(142,393)	(150,501)
<u>(193,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
<u>(193,000)</u>	<u>(10,000)</u>	<u>768,772</u>	<u>84,186</u>
(136,744)	38,635	(211,626)	753,182
<u>156,478</u>	<u>237,191</u>	<u>2,177,533</u>	<u>1,424,351</u>
<u>\$ 19,734</u>	<u>\$ 275,826</u>	<u>\$ 1,965,907</u>	<u>\$ 2,177,533</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 1,355,993	\$ 1,355,993	\$ 1,353,053	\$ 1,486,634
Mobile home privilege and other taxes	2,000	2,000	-	-
Total property taxes and payments in lieu of taxes	<u>1,357,993</u>	<u>1,357,993</u>	<u>1,353,053</u>	<u>1,486,634</u>
Income taxes:				
Replacement tax	250,000	250,000	312,877	311,759
Income tax	800,000	800,000	953,201	968,908
Total income taxes	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,266,078</u>	<u>1,280,667</u>
Sales taxes:				
Sales tax 1%	75,000	75,000	83,722	70,609
Sales tax 1/4%	525,000	525,000	591,515	557,804
Use tax	125,000	125,000	187,370	161,865
Public safety tax	920,000	920,000	981,310	921,473
Total sales taxes	<u>1,645,000</u>	<u>1,645,000</u>	<u>1,843,917</u>	<u>1,711,751</u>
Other intergovernmental revenues:				
Salary reimbursement State's Attorney and assistants	135,000	135,000	149,367	149,502
Salary reimbursement probation officers	140,000	140,000	154,056	148,693
Salary reimbursement Supervisor of Assessments	20,000	20,000	22,352	22,119
Circuit Clerks Child Support salary reimbursement	14,000	14,000	14,000	14,000
Workforce incentive salary reimbursement	97,138	97,138	58,394	97,625
Waste management salary reimbursement	33,500	33,500	30,708	34,054
Victim Witness Program	19,700	19,700	20,685	19,825
Regional planning salary reimbursement	18,000	18,000	18,000	18,000
Public Defender	40,000	40,000	51,457	51,457
Total other intergovernmental revenues	<u>517,338</u>	<u>517,338</u>	<u>519,019</u>	<u>555,275</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Federal and state operating grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ 9,946	\$ 14,995
Coroner Grant	-	-	4,320	4,625
Sheriff's Grant	-	-	6,701	-
LEPC/HEMP Grant	50,120	50,120	24,980	46,358
EMA Grant	22,590	22,590	21,776	22,281
Public Transportation Grant	66,000	66,000	312,382	271,684
Election Grants	<u>5,000</u>	<u>5,000</u>	<u>34,370</u>	<u>5,598</u>
Total federal and state operating grants	<u>149,710</u>	<u>149,710</u>	<u>414,475</u>	<u>365,541</u>
Fines, fees, forfeitures, and licenses:				
Fines	336,000	336,000	267,119	298,443
Circuit Clerk special	320,000	320,000	214,706	259,489
Redeploy focused probation program	2,200	2,200	-	250
Zoning/building permits	10,000	10,000	13,511	18,861
Drug fines	3,500	3,500	2,546	4,425
Circuit Clerk fees	160,000	160,000	138,322	153,884
County Clerk fees	156,000	156,000	127,379	161,305
Sheriff fees	120,000	120,000	92,008	120,823
States Attorney fees	20,000	20,000	17,300	19,148
Revenue stamps	40,000	40,000	18,691	41,037
Treasurer and Assessor's fees	4,000	4,000	17,560	2,815
Franchise fees	15,000	15,000	16,605	21,472
Liquor licenses	3,930	3,930	3,930	4,038
Public Defender fees	3,000	3,000	1,634	1,538
County collector receipts	55,000	55,000	71,603	61,525
Gaming fees	<u>4,500</u>	<u>4,500</u>	<u>13,725</u>	<u>6,026</u>
Total fines, fees, forfeitures, and licenses	<u>1,253,130</u>	<u>1,253,130</u>	<u>1,016,639</u>	<u>1,175,079</u>
Charges for services:				
Safety complex lease	30,450	30,450	30,144	30,071
Township Assessor reimbursement	20,000	20,000	-	15,310
Administration fee	7,000	7,000	6,280	3,875
Transportation grant administration fees	16,000	16,000	5,099	-
County jail medical cost fee	<u>-</u>	<u>-</u>	<u>2,836</u>	<u>2,230</u>
Total charges for services	<u>73,450</u>	<u>73,450</u>	<u>44,359</u>	<u>51,486</u>
Interest and investment income	<u>5,000</u>	<u>5,000</u>	<u>2,338</u>	<u>3,838</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES (CONTINUED)				
Miscellaneous revenue:				
Miscellaneous income	\$ 1,500	\$ 1,500	\$ 75	\$ 3,449
Scully Trust	500	500	1,500	-
Support team CST	-	-	375	50
Enterprise zone fees	30,000	30,000	90,000	10,000
Total miscellaneous revenue	<u>32,000</u>	<u>32,000</u>	<u>91,950</u>	<u>13,499</u>
 Total revenues	 <u>6,083,621</u>	 <u>6,083,621</u>	 <u>6,551,828</u>	 <u>6,643,770</u>
 EXPENDITURES				
General government:				
County Treasurer:				
Salary of Treasurer	56,300	56,300	56,300	54,600
Salary of deputies	92,980	92,980	90,399	65,577
Salary extra help	20,000	20,000	14,421	19,214
Group insurance	20,300	20,300	22,193	11,798
Postage	5,500	5,500	5,451	5,071
Publication of notices	2,000	2,000	838	1,661
Office supplies and printing	10,000	10,000	10,102	3,369
Maintenance contracts	2,500	2,500	1,011	1,920
Dues, subscriptions, meetings	1,500	1,500	864	1,020
Office equipment	2,500	2,500	2,559	1,791
Total County Treasurer	<u>213,580</u>	<u>213,580</u>	<u>204,138</u>	<u>166,021</u>
 County Clerk:				
Salary of County Clerk	60,000	60,000	60,000	60,000
Salaries of deputies	83,697	83,697	83,697	144,013
Extra help	10,000	10,000	8,112	10,078
Group insurance	36,871	36,871	27,063	28,116
Postage	4,000	4,000	3,442	1,050
Computerization of records	4,000	4,000	4,211	-
Office supplies	6,500	6,500	3,291	3,040
Dues, subscriptions, meetings	1,100	1,100	1,007	718
Printing and legal notices	1,300	1,300	1,136	366
Office equipment and contracts	7,600	7,600	3,714	3,126

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>		<u>Actual</u>	<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
EXPENDITURES (CONTINUED)				
General government (continued):				
County Clerk (continued):				
Registrations	\$ 600	\$ 600	\$ 579	\$ 494
Tax extension costs	2,000	2,000	2,248	1,675
Document storage costs	26,000	26,000	21,524	24,767
Total County Clerk	<u>243,668</u>	<u>243,668</u>	<u>220,024</u>	<u>277,443</u>
Courthouse buildings and grounds:				
Salary courthouse janitor	37,515	37,515	37,920	35,396
Group insurance	6,146	6,146	8,224	6,618
Telephone	-	-	-	22,582
Small tools and equipment	-	-	-	203
Maintenance contracts	10,000	10,000	9,487	12,411
Scully expenditures	-	-	-	29
Total Courthouse buildings and grounds	<u>53,661</u>	<u>53,661</u>	<u>55,631</u>	<u>77,239</u>
Supervisor of Assessments:				
Salary of Supervisor	46,008	46,008	47,800	44,238
Salaries of deputies	99,079	99,079	94,483	91,069
Extra help	3,000	3,000	3,252	5,270
Group insurance	13,435	13,435	12,380	14,908
Postage	4,000	4,000	3,254	4,620
Printing and legal publications	7,000	7,000	6,593	5,931
Office supplies	2,500	2,500	2,195	2,816
Dues, subscriptions, and meetings	2,000	2,000	1,718	2,337
Office equipment	2,500	2,500	1,994	2,642
Travel	2,500	2,500	1,384	3,157
Appraisal software	30,000	30,000	26,140	37,458
Total Supervisor of Assessments	<u>212,022</u>	<u>212,022</u>	<u>201,193</u>	<u>214,446</u>
County Board:				
County Board per diem	70,000	70,000	66,718	68,256
Salary County Board secretary	33,280	33,280	32,343	29,190
Salary County Board assistant secretary	22,500	22,500	23,678	1,349
County Board part-time help	-	-	730	-
Group insurance County Board	12,290	12,290	6,296	3,444
County Board supplies	9,000	9,000	7,915	1,669
Dues, subscriptions, meetings	2,000	2,000	1,117	-
Total County Board	<u>149,070</u>	<u>149,070</u>	<u>138,797</u>	<u>103,908</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General government (continued):				
County Offices:				
Small tools and equipment	\$ 500	\$ 500	\$ 290	\$ -
Major repairs	47,500	47,500	9,931	38,059
Supplies	8,000	8,000	6,138	4,972
Utilities	55,000	55,000	49,759	51,875
Telephone	27,500	27,500	27,439	-
Scully expenditures	500	500	592	-
Courthouse and park maintenance	20,000	20,000	61,703	27,046
Shelves and files	-	-	218	-
Safety complex roofing	-	20,000	19,451	-
Contractual cleaning service	2,500	2,500	-	300
Courthouse equipment/building pool	150,000	280,000	28,333	-
Park improvements	2,500	2,500	-	2,299
Sidewalk and curb repairs	-	-	6,660	20,205
Elevator	20,000	20,000	-	-
Miscellaneous repairs/restrooms	-	-	-	605
Total County Offices	<u>334,000</u>	<u>484,000</u>	<u>210,514</u>	<u>145,361</u>
Elections:				
Election judges	47,000	47,000	37,177	25,907
Election deputies salaries	82,655	82,655	77,979	-
Election supplies	93,000	93,000	103,461	60,853
Advertising	11,500	11,500	8,467	3,081
Training	1,200	1,200	941	262
Postage	8,000	8,000	7,388	7,209
Maintenance of equipment	13,200	13,200	8,340	9,839
Education, training, and support	14,000	14,000	13,891	13,858
Total Elections	<u>270,555</u>	<u>270,555</u>	<u>257,644</u>	<u>121,009</u>
Other:				
Salary Board of Review	11,800	11,800	10,800	10,200
Insurance and bonds	240,000	240,000	235,101	218,145
Professional and audit fees	100,000	100,000	87,450	102,905
Data processing	80,000	100,000	95,886	69,134
Administrative services	7,500	7,500	4,090	4,644
Group health insurance	2,000	2,000	32,313	26,988
Miscellaneous	5,000	5,000	2,161	2,915
Transportation Grant	66,000	66,000	307,284	271,684
Transportation Grant administration fees	-	-	5,099	-
NVRA motor voter costs	-	-	40	-
Education Service Region	62,000	62,000	67,500	55,980
Total other	<u>574,300</u>	<u>594,300</u>	<u>847,724</u>	<u>762,595</u>
Total general government	<u>2,050,856</u>	<u>2,220,856</u>	<u>2,135,665</u>	<u>1,868,022</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
County development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Regional Planning Commission (EZ)	7,500	7,500	7,500	7,500
Coordinator, zoning officer, and zoning expense	10,000	10,000	5,093	5,566
Waste management	39,916	39,916	39,916	29,937
JTPA salary	97,138	97,138	58,394	97,625
Waste management salary expenditure	33,500	33,500	33,500	33,500
One half ESDA salary	-	-	-	120
Total Aid to County Programs	<u>198,554</u>	<u>198,554</u>	<u>154,903</u>	<u>184,748</u>
Community Development:				
Salary of Coordinator	60,685	60,685	60,685	58,350
Part-time help	-	-	624	885
Group insurance	6,145	6,145	5,953	5,703
Area economic development	25,000	25,000	25,000	25,000
CEDS	3,000	3,000	3,000	5,000
Total Community Development	<u>94,830</u>	<u>94,830</u>	<u>95,262</u>	<u>94,938</u>
Total County development	<u>293,384</u>	<u>293,384</u>	<u>250,165</u>	<u>279,686</u>
Public safety:				
County Coroner:				
Salary of Coroner	27,650	27,650	27,658	26,250
Deputy salary	10,500	10,500	12,630	10,235
Coroner's secretary	2,050	2,050	2,100	2,000
Supplies	1,000	1,000	693	805
Mileage	2,800	2,800	3,356	2,393
Rental allowance	2,500	2,500	2,562	2,500
Group insurance	6,145	6,145	6,216	6,085
Training and education	2,000	2,000	1,818	840
Radio equipment and repair	750	750	359	1,388
Grant	-	-	-	839
Telephone	2,100	2,100	1,762	1,813
Total County Coroner	<u>57,495</u>	<u>57,495</u>	<u>59,154</u>	<u>55,148</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (continued):				
County Sheriff:				
Salary Sheriff	\$ 70,480	\$ 70,480	\$ 70,480	\$ 68,428
Salary deputies	920,618	920,618	926,619	845,532
Salary correctional officers	228,155	228,155	202,367	170,269
Salary secretarial	83,857	83,857	83,856	81,414
Salary janitorial	25,583	25,583	26,055	36,661
Salary cooks	28,688	28,688	28,688	27,852
Salary part-time cooks	3,000	3,000	2,900	2,855
Deputy's overtime	70,000	70,000	60,628	83,550
Group insurance	208,937	208,937	192,217	173,753
Postage and printing	1,150	1,150	211	1,405
Office supplies	3,500	3,500	3,118	4,500
Maintenance contracts	35,000	35,000	29,281	23,912
Dues, subscriptions, meetings	2,500	2,500	2,315	2,396
Office equipment	1,500	1,500	2,292	1,857
Travel	4,000	4,000	7,751	4,754
Schools and training	3,000	3,000	751	2,461
Radio repair	3,000	3,000	3,172	5,547
Auto repair and maintenance	25,000	25,000	23,495	23,499
Gas and oil	132,500	132,500	62,229	71,400
Tools and maintenance supplies	7,500	7,500	10,933	11,061
Auxiliary police	1,000	1,000	221	324
Crime prevention program	500	500	550	400
Law enforcement equipment	5,000	5,000	36,350	4,149
Uniforms	8,000	8,000	10,407	9,041
Feeding prisoners	65,000	65,000	52,845	73,954
Contingency fund	100,000	100,000	-	-
Prisoner medical	42,000	42,000	39,985	38,794
Total County Sheriff	<u>2,079,468</u>	<u>2,079,468</u>	<u>1,879,716</u>	<u>1,769,768</u>
Emergency Telephone System Board and other public safety:				
911 Dispatch contract	<u>180,429</u>	<u>180,429</u>	<u>180,429</u>	<u>171,837</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (continued):				
Emergency Management Agency:				
Director's salary	\$ 32,936	\$ 32,936	\$ 32,936	\$ 30,436
Deputy Director's salary	22,477	22,477	22,477	21,613
Office Manager salary	19,297	19,297	19,297	18,555
Part-time summer help	100	100	-	-
Utilities	6,959	6,959	6,426	3,846
Conferences	1,250	1,250	1,209	1,266
Warehouse rent	11,800	11,800	10,760	9,599
Office supplies	2,000	2,000	4,325	4,029
Repairs and maintenance	3,000	3,000	2,996	2,128
Training	1,000	1,000	1,000	996
HEMP Grant expenses	50,118	50,118	33,262	45,056
Search and rescue	2,500	2,500	2,500	2,342
Group insurance	9,938	9,938	7,824	11,879
Vehicle purchase	13,000	13,000	-	6,942
Vehicle expense	7,960	7,960	2,825	7,859
Disaster Fund	4,000	4,000	3,998	4,792
Total Emergency Management Agency	<u>188,335</u>	<u>188,335</u>	<u>151,835</u>	<u>171,338</u>
Jail Operations:				
Maintenance contracts	6,000	6,000	5,867	5,764
Utilities	70,000	70,000	59,863	52,408
Repairs and maintenance	50,000	50,000	28,315	32,693
Miscellaneous	500	500	71	305
Total Jail Operations	<u>126,500</u>	<u>126,500</u>	<u>94,116</u>	<u>91,170</u>
Total public safety	<u>2,632,227</u>	<u>2,632,227</u>	<u>2,365,250</u>	<u>2,259,261</u>
Judiciary and court related:				
Circuit Clerk:				
Salary Circuit Clerk	56,500	56,500	56,500	54,750
Salary deputies	354,168	354,168	342,818	310,708
Salary extra help	5,000	5,000	3,356	4,944
Group insurance	67,595	67,595	53,899	52,154
Postage	8,500	8,500	7,827	8,418
Rental and service contracts	8,000	8,000	7,698	7,927
Office supplies	13,500	13,500	13,468	13,351
Dues, subscriptions, meetings	2,750	2,750	2,745	2,471
Office equipment	2,800	2,800	2,626	2,601
Child support system	-	-	9,946	14,995
Training and education	1,000	1,000	940	887
Travel	1,000	1,000	799	874
Total Circuit Clerk	<u>520,813</u>	<u>520,813</u>	<u>502,622</u>	<u>474,080</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
States Attorney:				
Salary States Attorney	\$ 169,000	\$ 169,000	\$ 166,508	\$ 166,508
Salary of assistants	119,539	111,539	93,253	89,212
Salary secretarial	95,243	95,243	92,615	91,454
Salary Victim Witness	30,285	30,285	30,285	29,120
Salary part-time help	-	-	-	21
Group insurance	43,016	43,016	39,516	37,438
Postage and supplies	7,000	7,000	6,193	6,869
Rental and service contracts	5,000	5,000	-	-
Subpoenas and court costs	1,000	1,000	70	-
Office expenditure	3,000	3,000	2,179	1,345
Dues, subscriptions, meetings	7,000	7,000	4,686	2,960
Computer software	1,000	1,000	-	174
Trial costs and witness fees	15,000	15,000	4,469	6,982
Equipment and maintenance contracts	3,000	3,000	2,259	1,775
Purchase of equipment	1,000	9,000	6,607	-
Appellate Prosecutor Service	<u>12,500</u>	<u>12,500</u>	<u>11,045</u>	<u>11,000</u>
Total States Attorney	<u>512,583</u>	<u>512,583</u>	<u>459,685</u>	<u>444,858</u>
Adult and juvenile probation:				
Salary chief probation officer	55,940	55,940	55,850	53,788
Salary adult probation officer	37,625	37,625	37,565	36,178
Salary adult probation officer 2	40,960	40,960	40,894	39,384
Adult probation officer 3	38,716	38,716	38,654	37,227
Salary juvenile probation officer	43,628	43,628	43,558	41,950
Salary secretarial	27,565	27,565	27,262	25,500
Redeploy focused probation	2,200	2,200	-	250
Group insurance	34,711	34,711	23,321	18,392
Office supplies	3,000	3,000	1,492	2,352
Postage	900	900	691	1,291
Conferences	1,000	1,000	-	250
Office equipment	2,500	2,500	1,196	1,661
Travel	<u>1,500</u>	<u>1,500</u>	<u>736</u>	<u>876</u>
Total adult and juvenile probation	<u>290,245</u>	<u>290,245</u>	<u>271,219</u>	<u>259,099</u>

LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Public Defender:				
Salary Public Defender	\$ 77,193	\$ 77,193	\$ 77,193	\$ 77,193
Salary of assistant	95,000	95,000	93,040	102,057
Salary 3rd Assistant	17,500	17,500	-	13,988
Salary secretarial	24,000	24,000	24,000	19,000
Group insurance	18,436	18,436	12,628	12,382
Postage and supplies	15,000	15,000	9,786	15,925
Books and transcripts	2,000	2,000	2,221	1,600
Dues	3,000	3,000	1,048	3,608
Guardian Ad Litem fees	65,000	65,000	55,923	74,091
Professional services	11,750	11,750	10,191	8,880
Total Public Defender	<u>328,879</u>	<u>328,879</u>	<u>286,030</u>	<u>328,724</u>
Associate Judge:				
Salary of secretary	30,982	30,982	30,395	29,790
Salary of Bailiff	-	-	-	100
Group insurance	6,145	6,145	6,335	5,441
Postage and supplies	1,500	1,500	1,109	1,138
Dues, subscriptions, meetings	825	825	1,085	1,117
Court appointed attorneys	5,000	5,000	-	-
Part-time help	1,140	1,140	565	150
Total Associate Judge	<u>45,592</u>	<u>45,592</u>	<u>39,489</u>	<u>37,736</u>
Circuit Judge:				
Salary secretary	31,918	31,918	31,918	31,010
Fees for bailiffs	12,500	12,500	9,985	8,450
Group insurance	6,145	6,145	440	2,652
Postage	250	250	-	-
Office supplies	2,000	2,000	1,054	1,785
Legal publications	8,000	8,000	6,544	5,055
Dues, subscriptions, meetings	400	400	579	145
Office equipment	1,400	1,400	960	960
Professional associations	600	600	-	520
Jury fees	24,000	24,000	4,072	12,602
Jury meals	3,500	3,500	541	1,409
Witness fees	500	500	-	-
Part-time help	1,200	1,200	1,220	265
Attorney fees indigent defendants	34,100	34,100	-	2,438
Visiting judge	4,900	4,900	1,450	2,492
Total Circuit Judge	<u>131,413</u>	<u>131,413</u>	<u>58,763</u>	<u>69,783</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
EXPENDITURES (CONTINUED)				
Judiciary and court related (continued):				
Jury Commission:				
Salary Jury Commission Clerk	\$ 14,971	\$ 14,971	\$ 14,971	\$ 14,395
Salary Commissioners	900	900	1,200	450
Postage	5,000	5,000	1,406	2,252
Rental and service contracts	675	675	-	-
Office supplies	1,000	1,000	1,739	403
Equipment	1,320	1,320	960	960
Total Jury Commission	<u>23,866</u>	<u>23,866</u>	<u>20,276</u>	<u>18,460</u>
Juvenile Support and Welfare:				
Care of minors	<u>65,000</u>	<u>65,000</u>	<u>33,193</u>	<u>27,667</u>
Other judicial expenditures:				
Psychological exams	2,000	2,000	-	-
County share of judges salaries	1,200	1,200	1,091	1,087
Legal notices	4,000	4,000	3,024	2,917
Paternity tests and HIV testing	500	500	586	237
Autopsy charges	38,000	38,000	48,770	46,689
Court reporter - inquests	500	500	-	-
Court language translator	2,000	2,000	1,898	1,503
Total other judicial expenditures	<u>48,200</u>	<u>48,200</u>	<u>55,369</u>	<u>52,433</u>
Total judiciary and court related	<u>1,966,591</u>	<u>1,966,591</u>	<u>1,726,646</u>	<u>1,712,840</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>423,391</u>	<u>16,100</u>
Debt service:				
Tax anticipation warrants:				
Principal	600,000	600,000	400,000	-
Interest	5,000	5,000	799	-
Debt certificates - sysco:				
Principal	24,500	24,500	31,731	85,588
Interest	24,160	24,160	24,609	29,200
Total debt service	<u>653,660</u>	<u>653,660</u>	<u>457,139</u>	<u>114,788</u>

**LOGAN COUNTY, ILLINOIS
GENERAL ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
Total expenditures	\$ 7,596,718	\$ 7,766,718	\$ 7,358,256	\$ 6,250,697
Excess (deficiency) of revenues over expenditures	<u>(1,513,097)</u>	<u>(1,683,097)</u>	<u>(806,428)</u>	<u>393,073</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from tax anticipation warrant	600,000	600,000	400,000	-
Transfers:				
Liability Insurance Account	146,000	146,000	146,000	165,000
Court Automation Fund	6,000	6,000	6,000	6,000
GIS Fund	47,275	47,275	47,275	32,175
Working Cash Account	-	-	-	52,943
County Farm Account	28,000	28,000	178,000	30,000
County Clerk's Document Storage System Fund	15,000	15,000	15,000	15,000
Major Criminal Cases Fund	-	-	-	181,512
Public Safety Complex Communications				
Equipment Replacement Fund	(10,418)	(10,418)	(10,418)	(9,992)
County Offices Fund	-	-	-	(39,009)
Animal Control Fund	(12,000)	(12,000)	(12,000)	-
Drug Investigation Fund	(6,500)	(6,500)	(6,500)	-
Debt Service Fund	(48,475)	(48,475)	(48,475)	(46,500)
Court Security Fund	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>
Total other financing sources (uses)	<u>724,882</u>	<u>724,882</u>	<u>674,882</u>	<u>347,129</u>
CHANGE IN FUND BALANCE	<u>\$ (788,215)</u>	<u>\$ (958,215)</u>	(131,546)	740,202
FUND BALANCE AT BEGINNING OF YEAR			<u>1,787,050</u>	<u>1,046,848</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,655,504</u>	<u>\$ 1,787,050</u>

LOGAN COUNTY, ILLINOIS
LIABILITY INSURANCE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,670	\$ 169,833
Miscellaneous revenue	-	-	18,510	32,920
	<u>170,000</u>	<u>170,000</u>	<u>188,180</u>	<u>202,753</u>
EXPENDITURES				
General government	20,713	20,713	78,497	32,652
Capital outlay	-	-	388,544	-
	<u>20,713</u>	<u>20,713</u>	<u>467,041</u>	<u>32,652</u>
Excess (deficiency) of revenues over expenditures	149,287	149,287	(278,861)	170,101
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	442,890	-
Transfers out	(146,000)	(146,000)	(146,000)	(165,000)
	<u>(146,000)</u>	<u>(146,000)</u>	<u>296,890</u>	<u>(165,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 3,287</u>	<u>\$ 3,287</u>	18,029	5,101
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>(3,186)</u>	<u>(8,287)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ 14,843</u>	<u>\$ (3,186)</u>

**LOGAN COUNTY, ILLINOIS
COUNTY FARM ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Miscellaneous revenue:				
Rent and other	\$ 77,940	\$ 77,940	\$ 84,023	\$ 59,034
EXPENDITURES				
General government:				
Farm operating expenditures	8,000	8,000	11,262	5,637
Rental property expenditures	<u>10,000</u>	<u>10,000</u>	<u>1,830</u>	<u>4,781</u>
	<u>18,000</u>	<u>18,000</u>	<u>13,092</u>	<u>10,418</u>
County development:				
Soil and water conservation service	4,000	4,000	4,000	4,000
Balloon festival	5,675	5,675	5,675	5,000
Oasis	5,000	5,000	5,000	-
Courthouse grounds	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
	<u>19,675</u>	<u>19,675</u>	<u>14,675</u>	<u>9,000</u>
Total expenditures	<u>37,675</u>	<u>37,675</u>	<u>27,767</u>	<u>19,418</u>
Excess of revenues over expenditures	40,265	40,265	56,256	39,616
OTHER FINANCING USES				
Transfers out	<u>(43,000)</u>	<u>(193,000)</u>	<u>(193,000)</u>	<u>(30,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (2,735)</u>	<u>\$ (152,735)</u>	(136,744)	9,616
FUND BALANCE AT BEGINNING OF YEAR			<u>156,478</u>	<u>146,862</u>
FUND BALANCE AT END OF YEAR			<u>\$ 19,734</u>	<u>\$ 156,478</u>

**LOGAN COUNTY, ILLINOIS
AIRPORT OPERATING ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Charges for services:				
Sale of fuel	\$ 70,000	\$ 70,000	\$ 47,415	\$ 82,386
Interest on fuel sales	40	40	36	47
Fuel commission	1,000	1,000	-	-
Rent and lease income	<u>111,803</u>	<u>111,803</u>	<u>107,244</u>	<u>86,757</u>
Total charges for services	182,843	182,843	154,695	169,190
Miscellaneous revenue:				
Land rent and other	<u>1,500</u>	<u>1,500</u>	<u>1,322</u>	<u>9,086</u>
Total revenues	<u>184,343</u>	<u>184,343</u>	<u>156,017</u>	<u>178,276</u>
EXPENDITURES				
Transportation:				
Insurance	6,000	6,000	4,444	4,444
Farm operating expenditures	4,000	4,000	4,365	-
Airport maintenance	48,000	48,000	25,305	25,566
Fuel purchases	64,000	64,000	37,342	65,133
Sales tax expenditures	5,600	5,600	2,876	6,011
Manager salary	6,600	6,600	6,225	6,050
Equipment	35,000	35,000	23,900	-
Service charges	<u>4,300</u>	<u>4,300</u>	<u>2,925</u>	<u>4,865</u>
Total expenditures	<u>173,500</u>	<u>173,500</u>	<u>107,382</u>	<u>112,069</u>
Excess of revenues over expenditures	10,843	10,843	48,635	66,207
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000	15,000	15,000	-
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	<u>\$ 843</u>	<u>\$ 843</u>	38,635	51,207
FUND BALANCE AT BEGINNING OF YEAR			<u>237,191</u>	<u>185,984</u>
FUND BALANCE AT END OF YEAR			<u>\$ 275,826</u>	<u>\$ 237,191</u>

**LOGAN COUNTY, ILLINOIS
WORKING CASH ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014 Actual</u>	<u>2013 Actual</u>
REVENUES		
Interest and investment income	\$ -	\$ -
 EXPENDITURES	 <u>-</u>	 <u>1</u>
Deficiency of revenues over expenditures	-	(1)
 OTHER FINANCING USES		
Transfers out	 <u>-</u>	 <u>(52,943)</u>
 CHANGE IN FUND BALANCE	 -	 (52,944)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>-</u>	 <u>52,944</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and payments in lieu of taxes	\$ 367,054	\$ 367,054	\$ 366,135	\$ 332,456
Federal and state operating grants:				
Basic Health Grant	63,201	63,201	63,201	63,201
IBCC Program	30,121	30,121	224,471	353,135
Vision and Hearing Grants	1,540	1,540	308	924
WIC Program	450,313	450,313	370,797	368,836
Family Case Management	88,548	88,548	88,311	86,901
Medicaid Match	70,000	70,000	46,695	132,313
Vaccine allowance and grant	125,000	125,000	170,030	142,819
Tobacco-Free Communities	29,247	29,247	19,745	23,479
Emergency Preparedness Grants	39,102	39,102	38,027	48,736
Vector Grant	14,700	14,700	12,466	12,546
Other grants	52,900	52,900	54,204	89,291
Total federal and state operating grants	<u>964,672</u>	<u>964,672</u>	<u>1,088,255</u>	<u>1,322,181</u>
Charges for services:				
Home Health Care Program	591,000	591,000	321,078	608,258
Healthworks of Illinois	166,104	166,104	164,039	171,135
Vaccination and other fees	408,447	408,447	392,190	432,393
Total charges for services	<u>1,165,551</u>	<u>1,165,551</u>	<u>877,307</u>	<u>1,211,786</u>
Interest and investment income	750	750	375	944
Warehouse lease	43,488	43,488	41,640	42,700
Donations	10,750	10,750	-	-
Miscellaneous revenue	450	450	10,157	14,087
Total other revenues	<u>54,688</u>	<u>54,688</u>	<u>51,797</u>	<u>56,787</u>
Total revenues	<u>2,552,715</u>	<u>2,552,715</u>	<u>2,383,869</u>	<u>2,924,154</u>

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

Year Ended November 30, 2014

(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES				
Public health:				
Salaries	\$ 1,310,761	\$ 1,310,761	\$ 1,345,619	\$ 1,478,662
IMRF	148,912	148,912	149,260	165,909
FICA and Medicare	100,273	100,273	99,373	107,652
Unemployment	-	-	-	1,719
Small office equipment	500	500	709	559
Office supplies	20,000	20,000	11,159	12,141
Office equipment	1,500	1,500	5,081	2,779
Postage	16,500	16,500	17,547	19,280
Books	500	500	212	237
Medical/dental equipment	1,000	1,000	15,271	273
Environmental health supplies and equipment	2,000	2,000	1,021	3,048
Maintenance equipment	-	-	190	344
Car seats	-	-	522	4,987
Contingency	5,000	5,000	10,263	-
WIC - food instruments - noncash	340,000	340,000	261,338	263,306
Vaccine	156,194	156,194	211,070	176,844
Medical supplies	49,343	49,343	42,867	48,092
Community education	16,500	16,500	16,630	32,433
Professional fees	6,000	6,000	5,704	7,699
Contractual	229,908	229,908	268,266	424,043
Mileage	26,000	26,000	22,545	25,396
Travel	1,250	1,250	2,488	1,199
Advertising	2,000	2,000	5,962	2,905
Printing	500	500	505	1,314
Employee health insurance	123,508	123,508	121,882	147,250
Telecommunications	18,938	18,938	19,420	20,990
Maintenance on building equipment	6,000	6,000	11,664	7,067
Maintenance supplies	4,000	4,000	3,287	3,473
Building improvements	-	-	738	552
Equipment maintenance	2,500	2,500	1,937	1,442
Custodial and grounds maintenance	3,009	3,009	5,139	16,508
Vehicle maintenance/fees	2,000	2,000	1,141	1,677
Utilities	15,000	15,000	17,207	15,468
Water/sewer service	2,750	2,750	3,140	1,947

**LOGAN COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES (CONTINUED)				
Public health (continued):				
Disposal service	\$ 3,500	\$ 3,500	\$ 2,885	\$ 2,868
Dues/memberships	5,500	5,500	5,538	4,942
Employee training	3,000	3,000	4,117	3,988
Liability/unemployment insurance	11,500	11,500	1,560	3,441
Property tax	3,475	3,475	-	-
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>7,270</u>	<u>7,329</u>
Total expenditures	<u>2,642,321</u>	<u>2,642,321</u>	<u>2,700,527</u>	<u>3,019,763</u>
Deficiency of revenues over expenditures	(89,606)	(89,606)	(316,658)	(95,609)
OTHER FINANCING SOURCES				
Transfers in	<u>43,398</u>	<u>43,398</u>	<u>38,224</u>	<u>40,605</u>
CHANGE IN FUND BALANCE	<u>\$ (46,208)</u>	<u>\$ (46,208)</u>	(278,434)	(55,004)
FUND BALANCE AT BEGINNING OF YEAR			<u>733,148</u>	<u>788,152</u>
FUND BALANCE AT END OF YEAR			<u>\$ 454,714</u>	<u>\$ 733,148</u>

**LOGAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 650,000	\$ 650,000	\$ 648,720	\$ 499,620
Replacement tax	<u>81,250</u>	<u>81,250</u>	<u>65,496</u>	<u>53,801</u>
Total revenues	<u>731,250</u>	<u>731,250</u>	<u>714,216</u>	<u>553,421</u>
EXPENDITURES				
Retirement system:				
Contribution to retirement system and FICA expense	800,000	800,000	875,756	781,229
Regional Superintendent of Schools	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>1,375</u>
Total expenditures	<u>805,500</u>	<u>805,500</u>	<u>875,756</u>	<u>782,604</u>
Deficiency of revenues over expenditures	(74,250)	(74,250)	(161,540)	(229,183)
OTHER FINANCING SOURCES				
Transfers in	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>5,529</u>
CHANGE IN FUND BALANCE	<u>\$ (70,950)</u>	<u>\$ (70,950)</u>	(158,240)	(223,654)
FUND BALANCE AT BEGINNING OF YEAR			<u>146,424</u>	<u>370,078</u>
FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (11,816)</u>	<u>\$ 146,424</u>

**LOGAN COUNTY, ILLINOIS
COUNTY HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property taxes and other payments in lieu of taxes	\$ 365,000	\$ 365,000	\$ 364,217	\$ 314,644
Miscellaneous taxes	1,000	1,000	-	-
Charges for services:				
Sale of material, labor, and rent	10,000	10,000	7,773	17,430
Sales and other income (committed)	10,000	10,000	1,027	29,193
Interest and investment income	500	500	274	407
Motor fuel tax payroll	175,000	175,000	210,385	165,873
Motor fuel tax equipment rental	120,000	120,000	185,346	131,120
Miscellaneous - reimbursement from other funds and road district	105,000	105,000	84,743	155,805
Total revenues	<u>786,500</u>	<u>786,500</u>	<u>853,765</u>	<u>814,472</u>
EXPENDITURES				
Transportation:				
County and office salaries and benefits	605,910	605,910	554,548	576,738
Office supplies	15,000	15,000	10,490	8,160
Superintendent's expenditures	1,800	1,800	1,574	1,546
County engineering costs	3,000	3,000	5,759	1,091
Township engineering costs	1,000	1,000	30	71
Construction	1,000	1,000	-	-
Maintenance of roads	10,000	10,000	5,905	3,494
Maintenance of bridges	1,000	1,000	-	-
Machinery and equipment purchase	60,000	60,000	14,725	696
Purchase of right-of-way	1,000	1,000	-	-
Maintenance of machinery and equipment	40,000	40,000	62,339	49,313
Shelter maintenance	25,000	25,000	39,707	18,736
Group insurance	50,000	50,000	41,596	32,044
Workman's comp insurance	40,000	40,000	-	4,071
Gas, oil, and grease	50,000	50,000	54,743	43,881
Total expenditures	<u>904,710</u>	<u>904,710</u>	<u>791,416</u>	<u>739,841</u>
CHANGE IN FUND BALANCE	<u>\$ (118,210)</u>	<u>\$ (118,210)</u>	62,349	74,631
FUND BALANCE AT BEGINNING OF YEAR			<u>344,560</u>	<u>269,929</u>
FUND BALANCE AT END OF YEAR			<u>\$ 406,909</u>	<u>\$ 344,560</u>

**LOGAN COUNTY, ILLINOIS
COUNTY MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Other intergovernmental revenues - motor fuel tax allotments	\$ 750,308	\$ 635,629
Charges for services - labor and materials	159,804	86,861
Interest and investment income	<u>28,183</u>	<u>20,583</u>
Total revenues	<u>938,295</u>	<u>743,073</u>
 EXPENDITURES		
Transportation:		
Salary and benefits of superintendent and construction	915,277	948,214
Capital outlay	<u>39,509</u>	<u>146,162</u>
Total expenditures	<u>954,786</u>	<u>1,094,376</u>
 CHANGE IN FUND BALANCE	 (16,491)	 (351,303)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>3,749,878</u>	 <u>4,101,181</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 3,733,387</u>	 <u>\$ 3,749,878</u>

**LOGAN COUNTY, ILLINOIS
COUNTY BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 151,000	\$ 151,000	\$ 149,697	\$ 149,850
Charges for services	-	-	-	4,395
Interest and investment income	5,000	5,000	2,939	3,467
Miscellaneous revenue	<u>20,000</u>	<u>20,000</u>	<u>8,200</u>	<u>6,355</u>
Total revenues	176,000	176,000	160,836	164,067
EXPENDITURES				
Transportation: Bridge construction and repair	<u>250,000</u>	<u>250,000</u>	<u>111,107</u>	<u>162,409</u>
CHANGE IN FUND BALANCE	<u>\$ (74,000)</u>	<u>\$ (74,000)</u>	49,729	1,658
FUND BALANCE AT BEGINNING OF YEAR			<u>634,162</u>	<u>632,504</u>
FUND BALANCE AT END OF YEAR			<u>\$ 683,891</u>	<u>\$ 634,162</u>

**LOGAN COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2014**

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's 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, 2014

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, 2014

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, 2014**

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, 2014**

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
ASSETS			
Cash and cash equivalents	\$ 215,458	\$ 70,804	\$ 16,583
Certificates of deposit, at cost	1,050,000	-	-
Receivables:			
Property taxes	215,000	285,650	-
Grants	-	-	-
Accounts	-	-	1,375
Due from other funds	-	-	-
	\$ 1,480,458	\$ 356,454	\$ 17,958
TOTAL ASSETS			
	<u>\$ 1,480,458</u>	<u>\$ 356,454</u>	<u>\$ 17,958</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 152,469	\$ -	\$ 3,475
Due to other funds	-	-	-
Total liabilities	152,469	-	3,475
Deferred inflows of resources:			
Subsequent year's property taxes	215,000	285,650	-
Fund balances:			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	25,804	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	991,197	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	45,000	-
Public safety	-	-	14,483
Judiciary and court related	-	-	-
Transportation	121,792	-	-
County development	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
Total fund balances	1,112,989	70,804	14,483
	<u>\$ 1,480,458</u>	<u>\$ 356,454</u>	<u>\$ 17,958</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			

Special Revenue Funds

Major Criminal Cases Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	State's Attorney's Automation Fund	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
\$ 177,034	\$ 157,521	\$ 2,251	\$ 956	\$ 2,792	\$ 174,987	\$ 19,795
-	-	-	-	-	100,000	-
-	46,000	70,000	-	90,781	-	-
-	-	-	-	-	-	-
-	-	-	-	-	295	-
-	-	-	-	-	-	-
<u>\$ 177,034</u>	<u>\$ 203,521</u>	<u>\$ 72,251</u>	<u>\$ 956</u>	<u>\$ 93,573</u>	<u>\$ 275,282</u>	<u>\$ 19,795</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	46,000	70,000	-	90,781	-	-
-	-	-	-	-	-	-
-	157,521	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177,034	-	-	956	-	-	19,755
-	-	2,251	-	2,792	275,059	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	40
-	-	-	-	-	223	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>177,034</u>	<u>157,521</u>	<u>2,251</u>	<u>956</u>	<u>2,792</u>	<u>275,282</u>	<u>19,795</u>
<u>\$ 177,034</u>	<u>\$ 203,521</u>	<u>\$ 72,251</u>	<u>\$ 956</u>	<u>\$ 93,573</u>	<u>\$ 275,282</u>	<u>\$ 19,795</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2014**

	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund
ASSETS			
Cash and cash equivalents	\$ 23,890	\$ 14,306	\$ 84,957
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	<u>\$ 23,890</u>	<u>\$ 14,306</u>	<u>\$ 84,957</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 4,250
Due to other funds	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>4,250</u>
Deferred inflows of resources:			
Subsequent year's property taxes	-	-	-
Fund balances:			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	14,260	-
Judiciary and court related	23,773	-	80,707
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	-	46	-
Judiciary and court related	117	-	-
Transportation	-	-	-
County development	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
Total fund balances	<u>23,890</u>	<u>14,306</u>	<u>80,707</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 23,890</u>	<u>\$ 14,306</u>	<u>\$ 84,957</u>

Special Revenue Funds

County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
\$ 84,044	\$ -	\$ 9,181	\$ 26,789	\$ 99,934	\$ 97,247	\$ 30,541
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>84,044</u>	<u>-</u>	<u>9,181</u>	<u>26,789</u>	<u>99,934</u>	<u>97,247</u>	<u>30,541</u>
\$ -	\$ -	\$ 559	\$ -	\$ 7,150	\$ -	\$ -
-	-	-	-	-	-	-
-	-	559	-	7,150	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
84,044	-	-	-	-	-	30,541
-	-	-	-	-	-	-
-	-	-	-	66,323	-	-
-	-	-	-	-	-	-
-	-	-	26,789	-	97,247	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	8,622	-	26,461	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>84,044</u>	<u>-</u>	<u>8,622</u>	<u>26,789</u>	<u>92,784</u>	<u>97,247</u>	<u>30,541</u>
<u>\$ 84,044</u>	<u>\$ -</u>	<u>\$ 9,181</u>	<u>\$ 26,789</u>	<u>\$ 99,934</u>	<u>\$ 97,247</u>	<u>\$ 30,541</u>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2014**

	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund
ASSETS			
Cash and cash equivalents	\$ 131,390	\$ 9,990	\$ 5,662
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	19,696	-
Accounts	49,652	-	-
Due from other funds	-	9,600	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 181,042</u>	<u>\$ 39,286</u>	<u>\$ 5,662</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,102	\$ 19,269	\$ -
Due to other funds	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>7,102</u>	<u>19,269</u>	<u>-</u>
Deferred inflows of resources:			
Subsequent year's property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Fund balances:			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	5,662
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	173,940	20,017	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>173,940</u>	<u>20,017</u>	<u>5,662</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 181,042</u>	<u>\$ 39,286</u>	<u>\$ 5,662</u>

Special Revenue Funds

Probation Services Fund	Coroner Fees Fund	Law Library Fund	State's Attorney's Federal Forfeiture Fund	Indemnity Fund	Tax Sale in Error Fund
\$ 634,908	\$ 17,294	\$ 30,196	\$ 7,183	\$ 79,927	\$ 50,346
-	-	-	-	-	-
-	-	-	-	-	-
-	500	-	-	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 634,908	\$ 17,794	\$ 30,196	\$ 7,183	\$ 79,927	\$ 50,346
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ 660	\$ -	\$ -	\$ -
-	-	-	7,100	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	660	7,100	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	79,442	50,346
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
634,908	-	29,536	-	-	-
-	-	-	-	-	-
-	17,766	-	-	-	-
-	-	-	-	-	-
-	28	-	83	485	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
634,908	17,794	29,536	83	79,927	50,346
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 634,908	\$ 17,794	\$ 30,196	\$ 7,183	\$ 79,927	\$ 50,346
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**LOGAN COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2014**

	<u>Phone Equipment Fund</u>	<u>DUI Enforcement Fund</u>	<u>Circuit Clerk Equipment Fund</u>
ASSETS			
Cash and cash equivalents	\$ 34,789	\$ 22,966	\$ 13,815
Certificates of deposit, at cost	-	-	-
Receivables:			
Property taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Due from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 34,789	\$ 22,966	\$ 13,815
	<hr/>	<hr/>	<hr/>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
Deferred inflows of resources:			
Subsequent year's property taxes	-	-	-
	<hr/>	<hr/>	<hr/>
Fund balances:			
Restricted for:			
General government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public health	-	-	-
Public safety	928	22,966	-
Judiciary and court related	-	-	2,501
Transportation	-	-	-
County development	-	-	-
Committed to:			
General government	-	-	-
County development	-	-	-
Assigned to:			
General government	-	-	-
Public health	-	-	-
Public safety	33,861	-	-
Judiciary and court related	-	-	11,314
Transportation	-	-	-
County development	-	-	-
Debt service	-	-	-
Unassigned	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances	34,789	22,966	13,815
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 34,789	\$ 22,966	\$ 13,815
	<hr/>	<hr/>	<hr/>

Special Revenue Funds

Police Vehicle Fund	Circuit Clerk Operation and Administrative Fund	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Projects Fund Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 9,579	\$ 32,916	\$ 2,390,031	\$ 47,751	\$ -	\$ 2,437,782
-	-	1,150,000	-	-	1,150,000
-	-	707,431	45,225	-	752,656
-	-	19,696	-	-	19,696
-	-	51,822	-	-	51,822
-	-	9,600	-	-	9,600
<u>\$ 9,579</u>	<u>\$ 32,916</u>	<u>\$ 4,328,580</u>	<u>\$ 92,976</u>	<u>\$ -</u>	<u>\$ 4,421,556</u>
\$ -	\$ -	\$ 194,934	\$ -	\$ -	\$ 194,934
-	-	7,100	-	10,096	17,196
-	-	202,034	-	10,096	212,130
-	-	707,431	45,225	-	752,656
-	-	244,373	-	-	244,373
-	-	157,521	-	-	157,521
-	-	92,127	-	-	92,127
6,822	-	44,976	-	-	44,976
-	32,916	1,126,122	-	-	1,126,122
-	-	991,197	-	-	991,197
-	-	280,102	-	-	280,102
-	-	17,766	-	-	17,766
-	-	5,662	-	-	5,662
-	-	596	-	-	596
-	-	71,461	-	-	71,461
2,757	-	253,726	-	-	253,726
-	-	11,471	-	-	11,471
-	-	121,792	-	-	121,792
-	-	223	-	-	223
-	-	-	47,751	-	47,751
-	-	-	-	(10,096)	(10,096)
<u>9,579</u>	<u>32,916</u>	<u>3,419,115</u>	<u>47,751</u>	<u>(10,096)</u>	<u>3,456,770</u>
<u>\$ 9,579</u>	<u>\$ 32,916</u>	<u>\$ 4,328,580</u>	<u>\$ 92,976</u>	<u>\$ -</u>	<u>\$ 4,421,556</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	<u>Matching Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Animal Control Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ 209,802	\$ 280,876	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	-	73,618
Charges for services	-	-	48,145
Interest and investment income	3,670	-	-
Miscellaneous revenue	-	-	6,478
Total revenues	<u>213,472</u>	<u>280,876</u>	<u>128,241</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	114,338	-
Public safety	-	-	146,892
Judiciary and court related	-	-	-
Transportation	211,380	-	-
County development	-	-	-
Capital outlay	-	170,552	18,598
Debt service:			
Principal	-	-	-
Bank agent fees	-	-	-
Interest	-	-	-
Total expenditures	<u>211,380</u>	<u>284,890</u>	<u>165,490</u>
Excess (deficiency) of revenues over expenditures	<u>2,092</u>	<u>(4,014)</u>	<u>(37,249)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	12,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>12,000</u>
CHANGE IN FUND BALANCE	2,092	(4,014)	(25,249)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,110,897</u>	<u>74,818</u>	<u>39,732</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,112,989</u>	<u>\$ 70,804</u>	<u>\$ 14,483</u>

Special Revenue Funds

Major Criminal Cases Fund	Tuberculosis Sanitarium Fund	Senior Citizens Tax Fund	State's Attorney's Automation Fund	Cooperative Extension Service Fund	GIS Fund	Child Support Maintenance Fund
\$ -	\$ 45,934	\$ 69,870	\$ -	\$ 90,612	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	529	-	64,391	37,769
-	-	-	-	-	224	8
-	-	-	-	-	-	-
<u>-</u>	<u>45,934</u>	<u>69,870</u>	<u>529</u>	<u>90,612</u>	<u>64,615</u>	<u>37,777</u>
-	-	-	-	-	-	-
-	1,542	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	14,000
-	-	69,856	-	90,593	34,106	-
-	-	-	-	-	-	17,075
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,542</u>	<u>69,856</u>	<u>-</u>	<u>90,593</u>	<u>34,106</u>	<u>31,075</u>
-	44,392	14	529	19	30,509	6,702
-	-	-	-	-	-	-
-	(38,224)	-	-	-	(50,575)	-
<u>-</u>	<u>(38,224)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,575)</u>	<u>-</u>
-	6,168	14	529	19	(20,066)	6,702
<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>\$ 157,521</u>	<u>\$ 2,251</u>	<u>\$ 956</u>	<u>\$ 2,792</u>	<u>\$ 275,282</u>	<u>\$ 19,795</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	<u>State's Attorney's State Forfeiture Fund</u>	<u>Sheriff's Drug Forfeiture Fund</u>	<u>Court Automation Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	2,347	-	40,915
Charges for services	-	-	-
Interest and investment income	11	-	-
Miscellaneous revenue	-	92	-
Total revenues	2,358	92	40,915
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	-	551	-
Judiciary and court related	-	-	33,002
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Bank agent fees	-	-	-
Interest	-	-	-
Total expenditures	-	551	33,002
Excess (deficiency) of revenues over expenditures	2,358	(459)	7,913
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	(6,000)
Total other financing sources (uses)	-	-	(6,000)
CHANGE IN FUND BALANCE	2,358	(459)	1,913
FUND BALANCE AT BEGINNING OF YEAR	21,532	14,765	78,794
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 23,890	\$ 14,306	\$ 80,707

Special Revenue Funds

County Clerk's Document Storage System Fund	Hotel Operators' Occupation Tax Fund	Drug Investigation Fund	Court Security Fund	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,969	-	-	-	-	-
-	-	-	-	2,000	-	-
66,149	-	-	38,417	118,932	40,974	4,478
-	-	-	-	-	-	-
-	-	127	-	2,500	-	-
<u>66,149</u>	<u>5,969</u>	<u>127</u>	<u>38,417</u>	<u>123,432</u>	<u>40,974</u>	<u>4,478</u>
52,655	-	-	-	-	-	1,398
-	-	-	-	114,232	-	-
-	-	2,227	-	-	-	-
-	-	-	70,560	-	32,093	-
-	5,969	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>52,655</u>	<u>5,969</u>	<u>2,227</u>	<u>70,560</u>	<u>114,232</u>	<u>32,093</u>	<u>1,398</u>
<u>13,494</u>	<u>-</u>	<u>(2,100)</u>	<u>(32,143)</u>	<u>9,200</u>	<u>8,881</u>	<u>3,080</u>
-	-	6,500	40,000	-	-	-
(15,000)	-	-	-	-	-	-
<u>(15,000)</u>	<u>-</u>	<u>6,500</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,506)	-	4,400	7,857	9,200	8,881	3,080
<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>\$ 84,044</u>	<u>\$ -</u>	<u>\$ 8,622</u>	<u>\$ 26,789</u>	<u>\$ 92,784</u>	<u>\$ 97,247</u>	<u>\$ 30,541</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	1,047
Federal and state operating and capital grants	121,524	258,206	-
Fines, fees, forfeitures, and licenses	322,000	-	-
Charges for services	-	-	-
Interest and investment income	69	-	-
Miscellaneous revenue	<u>374,171</u>	<u>6,946</u>	<u>-</u>
Total revenues	<u>817,764</u>	<u>265,152</u>	<u>1,047</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	742,494	274,441	-
Judiciary and court related	-	-	-
Transportation	-	-	-
County development	-	-	2,555
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Bank agent fees	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>742,494</u>	<u>274,441</u>	<u>2,555</u>
Excess (deficiency) of revenues over expenditures	<u>75,270</u>	<u>(9,289)</u>	<u>(1,508)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	10,418	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>10,418</u>	<u>-</u>
CHANGE IN FUND BALANCE	75,270	1,129	(1,508)
FUND BALANCE AT BEGINNING OF YEAR	<u>98,670</u>	<u>18,888</u>	<u>7,170</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 173,940</u>	<u>\$ 20,017</u>	<u>\$ 5,662</u>

Special Revenue Funds

Probation Services Fund	Coroner Fees Fund	Law Library Fund	State's Attorney's Federal Forfeiture Fund	Indemnity Fund	Tax Sale in Error Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
88,885	7,442	6,702	-	5,120	4,042
-	-	-	-	-	-
-	8	-	4	40	-
-	-	-	-	-	-
<u>88,885</u>	<u>7,450</u>	<u>6,702</u>	<u>4</u>	<u>5,160</u>	<u>4,042</u>
-	3,424	-	-	-	8,694
-	-	-	-	-	-
-	-	-	-	-	-
35,650	-	8,385	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>35,650</u>	<u>3,424</u>	<u>8,385</u>	<u>-</u>	<u>-</u>	<u>8,694</u>
<u>53,235</u>	<u>4,026</u>	<u>(1,683)</u>	<u>4</u>	<u>5,160</u>	<u>(4,652)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
53,235	4,026	(1,683)	4	5,160	(4,652)
<u>53,235</u>	<u>4,026</u>	<u>(1,683)</u>	<u>4</u>	<u>5,160</u>	<u>(4,652)</u>
<u>581,673</u>	<u>13,768</u>	<u>31,219</u>	<u>79</u>	<u>74,767</u>	<u>54,998</u>
<u>\$ 634,908</u>	<u>\$ 17,794</u>	<u>\$ 29,536</u>	<u>\$ 83</u>	<u>\$ 79,927</u>	<u>\$ 50,346</u>

LOGAN COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2014

	<u>Phone Equipment Fund</u>	<u>DUI Enforcement Fund</u>	<u>Circuit Clerk Equipment Fund</u>
REVENUES			
Property taxes and other payments in lieu of taxes	\$ -	\$ -	\$ -
Hotel and historic sites tax	-	-	-
Federal and state operating and capital grants	-	-	-
Fines, fees, forfeitures, and licenses	-	7,725	9,946
Charges for services	31,688	-	-
Interest and investment income	-	-	-
Miscellaneous revenue	<u>3,700</u>	<u>-</u>	<u>-</u>
Total revenues	<u>35,388</u>	<u>7,725</u>	<u>9,946</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public health	-	-	-
Public safety	37,596	455	-
Judiciary and court related	-	-	9,910
Transportation	-	-	-
County development	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Bank agent fees	-	-	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>37,596</u>	<u>455</u>	<u>9,910</u>
Excess (deficiency) of revenues over expenditures	<u>(2,208)</u>	<u>7,270</u>	<u>36</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	(2,208)	7,270	36
FUND BALANCE AT BEGINNING OF YEAR	<u>36,997</u>	<u>15,696</u>	<u>13,779</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 34,789</u>	<u>\$ 22,966</u>	<u>\$ 13,815</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>
\$ -	\$ -	\$ 697,094	\$ -	\$ -	\$ 697,094
-	-	7,016	-	-	7,016
-	-	381,730	-	90,279	472,009
3,984	650	945,015	-	-	945,015
-	-	79,833	-	-	79,833
-	-	4,034	-	-	4,034
-	-	394,014	-	-	394,014
<u>3,984</u>	<u>650</u>	<u>2,508,736</u>	<u>-</u>	<u>90,279</u>	<u>2,599,015</u>
-	-	66,171	-	7,116	73,287
-	-	230,112	-	-	230,112
808	-	1,205,464	-	-	1,205,464
-	-	203,600	-	-	203,600
-	-	211,380	-	-	211,380
-	-	203,079	-	-	203,079
-	-	206,225	-	122,956	329,181
-	-	-	20,000	-	20,000
-	-	-	500	-	500
-	-	-	28,475	-	28,475
<u>808</u>	<u>-</u>	<u>2,326,031</u>	<u>48,975</u>	<u>130,072</u>	<u>2,505,078</u>
<u>3,176</u>	<u>650</u>	<u>182,705</u>	<u>(48,975)</u>	<u>(39,793)</u>	<u>93,937</u>
-	-	68,918	48,475	25,000	142,393
-	-	(109,799)	-	-	(109,799)
-	-	(40,881)	48,475	25,000	32,594
3,176	650	141,824	(500)	(14,793)	126,531
<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>\$ 9,579</u>	<u>\$ 32,916</u>	<u>\$ 3,419,115</u>	<u>\$ 47,751</u>	<u>\$ (10,096)</u>	<u>\$ 3,456,770</u>

**LOGAN COUNTY, ILLINOIS
MATCHING TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 211,000	\$ 211,000	\$ 209,802	\$ 209,764
Interest and investment income	5,000	5,000	3,670	4,069
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,611</u>
Total revenues	216,000	216,000	213,472	216,444
EXPENDITURES				
Transportation: Federal aid matching expenditures	<u>425,000</u>	<u>425,000</u>	<u>211,380</u>	<u>141,938</u>
CHANGE IN FUND BALANCE	<u>\$ (209,000)</u>	<u>\$ (209,000)</u>	2,092	74,506
FUND BALANCE AT BEGINNING OF YEAR			<u>1,110,897</u>	<u>1,036,391</u>
FUND BALANCE AT END OF YEAR			<u>\$ 1,112,989</u>	<u>\$ 1,110,897</u>

**LOGAN COUNTY, ILLINOIS
 AMBULANCE SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2014
 (With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 281,429	\$ 281,429	\$ 280,876	\$ 127,828
 EXPENDITURES				
Public health:				
Ambulance contract	281,429	281,429	114,338	-
Capital outlay	<u>-</u>	<u>-</u>	<u>170,552</u>	<u>148,107</u>
Total expenditures	<u>281,429</u>	<u>281,429</u>	<u>284,890</u>	<u>148,107</u>
 CHANGE IN FUND BALANCE	 <u>\$ -</u>	 <u>\$ -</u>	 (4,014)	 (20,279)
 FUND BALANCE AT BEGINNING OF YEAR			 <u>74,818</u>	 <u>95,097</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 70,804</u>	 <u>\$ 74,818</u>

**LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	2014			2013 Actual
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 80,000	\$ 80,000	\$ 73,618	\$ 79,354
Charges for services	48,500	48,500	48,145	50,387
Miscellaneous revenue	<u>4,500</u>	<u>4,500</u>	<u>6,478</u>	<u>3,030</u>
Total revenues	<u>133,000</u>	<u>133,000</u>	<u>128,241</u>	<u>132,771</u>
EXPENDITURES				
Public safety:				
Salaries	54,736	54,736	56,593	52,678
Salary part-time help	32,025	32,025	30,823	28,604
Shelter supplies	6,000	6,000	7,094	3,915
Food supplies	350	350	-	-
Gas and oil	4,000	4,000	2,887	4,545
Livestock losses	50	50	-	-
Truck repair and maintenance	1,000	1,000	687	542
Veterinarian care	7,000	7,000	8,131	8,690
Euthanasia	2,000	2,000	9,061	2,701
Rabies control	2,000	2,000	1,700	1,635
Building repair and maintenance	3,000	3,000	5,037	1,476
Building pool	12,000	12,000	-	-
Heat, lights, and power	9,000	9,000	9,055	8,637
Telephone	3,500	3,500	3,293	3,754
Office equipment	500	500	1,565	15
Group insurance	6,146	6,146	9,570	6,085
Salary administration	3,500	3,500	436	-
Office supplies	<u>2,000</u>	<u>2,000</u>	<u>960</u>	<u>960</u>
Total public safety related	<u>148,807</u>	<u>148,807</u>	<u>146,892</u>	<u>124,237</u>
Capital outlay	-	-	18,598	-
Total expenditures	<u>148,807</u>	<u>148,807</u>	<u>165,490</u>	<u>124,237</u>

LOGAN COUNTY, ILLINOIS
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
Excess (deficiency) of revenues over expenditures	\$ (15,807)	\$ (15,807)	\$ (37,249)	\$ 8,534
OTHER FINANCING SOURCES				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (3,807)</u>	<u>\$ (3,807)</u>	(25,249)	8,534
FUND BALANCE AT BEGINNING OF YEAR			<u>39,732</u>	<u>31,198</u>
FUND BALANCE AT END OF YEAR			<u>\$ 14,483</u>	<u>\$ 39,732</u>

**LOGAN COUNTY, ILLINOIS
MAJOR CRIMINAL CASES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Judiciary and court related:				
Defense expenses	100,000	100,000	-	195,555
Court case expenses	50,000	50,000	-	14,357
Prosecution expenses	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>31,542</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>241,454</u>
Deficiency of revenues over expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>(241,454)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(181,512)
Proceeds from issuance of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>418,488</u>
CHANGE IN FUND BALANCE	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	-	177,034
FUND BALANCE AT BEGINNING OF YEAR			<u>177,034</u>	<u>-</u>
FUND BALANCE AT END OF YEAR			<u>\$ 177,034</u>	<u>\$ 177,034</u>

**LOGAN COUNTY, ILLINOIS
TUBERCULOSIS SANITARIUM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 46,000	\$ 46,000	\$ 45,934	\$ 47,201
 EXPENDITURES				
Public health:				
Care of patients	<u>3,827</u>	<u>3,827</u>	<u>1,542</u>	<u>777</u>
Excess of revenues over expenditures	42,173	42,173	44,392	46,424
 OTHER FINANCING USES				
Transfers out	<u>(43,398)</u>	<u>(43,398)</u>	<u>(38,224)</u>	<u>(40,605)</u>
 CHANGE IN FUND BALANCE	 <u>\$ (1,225)</u>	 <u>\$ (1,225)</u>	 6,168	 5,819
 FUND BALANCE AT BEGINNING OF YEAR			 <u>151,353</u>	 <u>145,534</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 157,521</u>	 <u>\$ 151,353</u>

**LOGAN COUNTY, ILLINOIS
 SENIOR CITIZENS TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 Year Ended November 30, 2014
 (With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 70,000	\$ 70,000	\$ 69,870	\$ 69,977
 EXPENDITURES				
County development:				
Oasis senior citizens	32,525	32,525	32,469	32,483
CIEDC	28,600	28,600	28,543	28,577
Rural Health Partnership	<u>8,860</u>	<u>8,860</u>	<u>8,844</u>	<u>8,848</u>
Total expenditures	<u>69,985</u>	<u>69,985</u>	<u>69,856</u>	<u>69,908</u>
 CHANGE IN FUND BALANCE	 <u>\$ 15</u>	 <u>\$ 15</u>	 14	 69
 FUND BALANCE AT BEGINNING OF YEAR			 <u>2,237</u>	 <u>2,168</u>
 FUND BALANCE AT END OF YEAR			 <u>\$ 2,251</u>	 <u>\$ 2,237</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, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUES				
Fines, fees, forfeitures, and licenses	\$ 250	\$ 250	\$ 529	\$ 339
EXPENDITURES				
Judiciary and court related:				
Automation costs	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	529	339
FUND BALANCE AT BEGINNING OF YEAR			<u>427</u>	<u>88</u>
FUND BALANCE AT END OF YEAR			<u>\$ 956</u>	<u>\$ 427</u>

LOGAN COUNTY, ILLINOIS
COOPERATIVE EXTENSION SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ 90,781	\$ 90,781	\$ 90,612	\$ 90,709
 EXPENDITURES				
County development:				
Payments to Cooperative Extension Service	<u>90,781</u>	<u>90,781</u>	<u>90,593</u>	<u>90,619</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	19	90
 FUND BALANCE AT BEGINNING OF YEAR			<u>2,773</u>	<u>2,683</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 2,792</u>	<u>\$ 2,773</u>

LOGAN COUNTY, ILLINOIS
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Fines, fees, forfeitures, and licenses:				
GIS fee	\$ 67,500	\$ 67,500	\$ 63,900	\$ 90,010
Data sale	<u>1,000</u>	<u>1,000</u>	<u>491</u>	<u>2,000</u>
Total fines, fees, forfeitures, and licenses	68,500	68,500	64,391	92,010
Interest and investment income	<u>1,000</u>	<u>1,000</u>	<u>224</u>	<u>225</u>
Total revenues	<u>69,500</u>	<u>69,500</u>	<u>64,615</u>	<u>92,235</u>
EXPENDITURES				
County development:				
Professional services	40,000	40,000	27,428	-
Other GIS services	<u>25,000</u>	<u>25,000</u>	<u>6,678</u>	<u>15,774</u>
Total County development	<u>65,000</u>	<u>65,000</u>	<u>34,106</u>	<u>15,774</u>
Excess of revenues over expenditures	4,500	4,500	30,509	76,461
OTHER FINANCING USES				
Transfers out	<u>(50,575)</u>	<u>(50,575)</u>	<u>(50,575)</u>	<u>(37,704)</u>
CHANGE IN FUND BALANCE	<u>\$ (46,075)</u>	<u>\$ (46,075)</u>	(20,066)	38,757
FUND BALANCE AT BEGINNING OF YEAR			<u>295,348</u>	<u>256,591</u>
FUND BALANCE AT END OF YEAR			<u>\$ 275,282</u>	<u>\$ 295,348</u>

**LOGAN COUNTY, ILLINOIS
CHILD SUPPORT MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014 Actual</u>	<u>2013 Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses	\$ 37,769	\$ 16,447
Interest and investment income	<u>8</u>	<u>5</u>
Total revenues	<u>37,777</u>	<u>16,452</u>
EXPENDITURES		
Judiciary and court related:		
Salaries	14,000	14,000
Capital outlay	17,075	-
Other expenditures	<u>-</u>	<u>10,421</u>
Total expenditures	<u>31,075</u>	<u>24,421</u>
CHANGE IN FUND BALANCE	6,702	(7,969)
FUND BALANCE AT BEGINNING OF YEAR	<u>13,093</u>	<u>21,062</u>
FUND BALANCE AT END OF YEAR	<u>\$ 19,795</u>	<u>\$ 13,093</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures	\$ 2,347	\$ 3,334
Interest and investment income	<u>11</u>	<u>17</u>
Total revenues	2,358	3,351
 EXPENDITURES		
Judiciary and court related:		
Supplies	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	2,358	3,351
 FUND BALANCE AT BEGINNING OF YEAR	<u>21,532</u>	<u>18,181</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 23,890</u>	<u>\$ 21,532</u>

LOGAN COUNTY, ILLINOIS
SHERIFF'S DRUG FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Miscellaneous revenue	\$ 92	\$ 38
 EXPENDITURES		
Public safety:		
Dare promotions	<u>551</u>	<u>905</u>
 CHANGE IN FUND BALANCE	(459)	(867)
 FUND BALANCE AT BEGINNING OF YEAR	<u>14,765</u>	<u>15,632</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 14,306</u>	<u>\$ 14,765</u>

**LOGAN COUNTY, ILLINOIS
COURT AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court automation fee	\$ 50,000	\$ 50,000	\$ 40,915	\$ 45,719
EXPENDITURES				
Judiciary and court related:				
Minor equipment	25,000	25,000	2,916	7,470
Maintenance contract	25,000	25,000	30,086	21,353
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>33,002</u>	<u>28,823</u>
Excess of revenues expenditures	-	-	7,913	16,896
OTHER FINANCING USES				
Transfers out	-	-	(6,000)	(6,000)
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,913	10,896
FUND BALANCE AT BEGINNING OF YEAR			<u>78,794</u>	<u>67,898</u>
FUND BALANCE AT END OF YEAR			<u>\$ 80,707</u>	<u>\$ 78,794</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, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Recording fee	\$ 26,000	\$ 26,000	\$ 52,924	\$ 36,729
GIS fee	<u>5,000</u>	<u>5,000</u>	<u>13,225</u>	<u>4,480</u>
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>66,149</u>	<u>41,209</u>
EXPENDITURES				
General government:				
Salary clerks	40,000	40,000	19,157	9,599
Computerization costs	<u>25,000</u>	<u>25,000</u>	<u>33,498</u>	<u>23,570</u>
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>52,655</u>	<u>33,169</u>
Excess (deficiency) of revenues over expenditures	(34,000)	(34,000)	13,494	8,040
OTHER FINANCING USES				
Transfer out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
CHANGE IN FUND BALANCE	<u>\$ (49,000)</u>	<u>\$ (49,000)</u>	(1,506)	(6,960)
FUND BALANCE AT BEGINNING OF YEAR			<u>85,550</u>	<u>92,510</u>
FUND BALANCE AT END OF YEAR			<u>\$ 84,044</u>	<u>\$ 85,550</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, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2013</u>
	<u>Budget</u>	<u>Budget</u>		<u>Actual</u>
REVENUES				
Hotel and historic sites tax:				
County hotel tax	\$ -	\$ -	\$ 5,969	\$ 149,506
 EXPENDITURES				
County development:				
Administration	<u>-</u>	<u>-</u>	<u>5,969</u>	<u>146,062</u>
 CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	3,444
 FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR			<u>-</u>	<u>(3,444)</u>
 FUND BALANCE AT END OF YEAR			<u>\$ -</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS
DRUG INVESTIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			<u>2013</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Miscellaneous revenue	\$ 500	\$ 500	\$ 127	\$ 225
 EXPENDITURES				
Public safety:				
Drug investigation/training	<u>5,000</u>	<u>5,000</u>	<u>2,227</u>	<u>414</u>
Deficiency of revenues over expenditures	(4,500)	(4,500)	(2,100)	(189)
 OTHER FINANCING SOURCES				
Transfers in	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
 CHANGE IN FUND BALANCE	<u>\$ 2,000</u>	<u>\$ 2,000</u>	4,400	(189)
 FUND BALANCE AT BEGINNING OF YEAR			<u>4,222</u>	<u>4,411</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 8,622</u>	<u>\$ 4,222</u>

**LOGAN COUNTY, ILLINOIS
COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Court service fees	\$ 40,000	\$ 40,000	\$ 38,417	\$ 40,372
EXPENDITURES				
Judiciary and court related:				
Courtroom supplies	7,000	7,000	347	404
Courthouse deputies - sheriff	65,000	65,000	63,343	60,780
Courthouse deputies - civilian	8,500	8,500	6,870	7,825
Total expenditures	<u>80,500</u>	<u>80,500</u>	<u>70,560</u>	<u>69,009</u>
Deficiency of revenues over expenditures	(40,500)	(40,500)	(32,143)	(28,637)
OTHER FINANCING SOURCES				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
CHANGE IN FUND BALANCE	<u>\$ (500)</u>	<u>\$ (500)</u>	7,857	11,363
FUND BALANCE AT BEGINNING OF YEAR			<u>18,932</u>	<u>7,569</u>
FUND BALANCE AT END OF YEAR			<u>\$ 26,789</u>	<u>\$ 18,932</u>

**LOGAN COUNTY, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
REVENUES				
Federal and state operating and capital grants	\$ -	\$ -	\$ 2,000	\$ 2,000
Fines, fees, forfeitures, and licenses:				
Assessments	89,049	89,049	118,732	89,049
Fees	200	200	200	200
Total fines, fees, forfeitures, and licenses	<u>89,249</u>	<u>89,249</u>	<u>118,932</u>	<u>89,249</u>
Miscellaneous revenue	3,530	3,530	2,500	3,742
Total revenues	<u>92,779</u>	<u>92,779</u>	<u>123,432</u>	<u>94,991</u>
EXPENDITURES				
Public health:				
Coordinator salary	33,500	33,500	38,521	40,118
Postage	175	175	124	161
Office supplies	40	40	2	39
Truck repair	3,000	3,000	4,740	5,885
Printing	40	40	-	-
Auto mileage	40	40	-	-
Advertising/legal notices	40	40	1,153	-
Committee expenditures	650	650	400	400
Education (dues, subscriptions, conferences)	40	40	2,070	1,930
Telephone	600	600	611	598
Container maintenance	200	200	9	-
Process and transport	31,000	31,000	43,666	29,292
Materials, miscellaneous	100	100	843	734
Container rent	1,800	1,800	1,928	4,450
Hired collectors	9,250	9,250	8,250	8,434
Payroll taxes	6,141	6,141	4,977	-
Fuel and expenditures	9,000	9,000	6,836	8,684
Administration expenditures	60	60	60	60
Trailer expense	50	50	-	-
Waste management	-	-	-	133
Insurance	6,193	6,193	42	-
Total expenditures	<u>101,919</u>	<u>101,919</u>	<u>114,232</u>	<u>100,918</u>
CHANGE IN FUND BALANCE	<u>\$ (9,140)</u>	<u>\$ (9,140)</u>	9,200	(5,927)
FUND BALANCE AT BEGINNING OF YEAR			<u>83,584</u>	<u>89,511</u>
FUND BALANCE AT END OF YEAR			<u>\$ 92,784</u>	<u>\$ 83,584</u>

LOGAN COUNTY, ILLINOIS
COURT DOCUMENT STORAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Electronic storage fees	\$ 48,000	\$ 48,000	\$ 40,974	\$ 45,689
EXPENDITURES				
Judiciary and court related:				
Deputy clerk salary	37,000	37,000	-	2,689
Electronic storage costs	20,000	20,000	32,093	15,246
Total expenditures	<u>57,000</u>	<u>57,000</u>	<u>32,093</u>	<u>17,935</u>
CHANGE IN FUND BALANCE	<u>\$ (9,000)</u>	<u>\$ (9,000)</u>	8,881	27,754
FUND BALANCE AT BEGINNING OF YEAR			<u>88,366</u>	<u>60,612</u>
FUND BALANCE AT END OF YEAR			<u>\$ 97,247</u>	<u>\$ 88,366</u>

LOGAN COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Fines, fees, forfeitures, and licenses:				
Tax sale fee	\$ 4,000	\$ 4,000	\$ 4,478	\$ 6,101
 EXPENDITURES				
General government:				
Automation costs	<u>3,000</u>	<u>3,000</u>	<u>1,398</u>	<u>1,439</u>
 CHANGE IN FUND BALANCE	<u>\$ 1,000</u>	<u>\$ 1,000</u>	3,080	4,662
 FUND BALANCE AT BEGINNING OF YEAR			<u>27,461</u>	<u>22,799</u>
 FUND BALANCE AT END OF YEAR			<u>\$ 30,541</u>	<u>\$ 27,461</u>

LOGAN COUNTY, ILLINOIS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	2014	2013
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Federal and state operating and capital grants	\$ 121,524	\$ 139,300
Fines, forfeitures, and licenses	322,000	328,512
Interest and investment income	69	94
Miscellaneous revenue	<u>374,171</u>	<u>348,989</u>
Total revenues	<u>817,764</u>	<u>816,895</u>
EXPENDITURES		
Public safety:		
Salaries and benefits	609,784	690,646
Telecommunications	67,808	65,447
Equipment maintenance	25,937	16,568
Conference and training	4,028	3,273
Consultant fees	1,519	2,750
Office and other	<u>33,418</u>	<u>60,308</u>
Total expenditures	<u>742,494</u>	<u>838,992</u>
CHANGE IN FUND BALANCE	75,270	(22,097)
FUND BALANCE AT BEGINNING OF YEAR	<u>98,670</u>	<u>120,767</u>
FUND BALANCE AT END OF YEAR	<u>\$ 173,940</u>	<u>\$ 98,670</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, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			<u>2013</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Federal and state operating and capital grants	\$ -	\$ -	\$ 258,206	\$ 63,803
Miscellaneous revenue	<u>6,945</u>	<u>6,945</u>	<u>6,946</u>	<u>6,615</u>
Total revenues	<u>6,945</u>	<u>6,945</u>	<u>265,152</u>	<u>70,418</u>
EXPENDITURES				
Public safety:				
Replacement of equipment	-	-	13,497	13,104
Grant noncapital expenditures	<u>-</u>	<u>-</u>	<u>260,944</u>	<u>38,778</u>
	-	-	274,441	51,882
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,083</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>274,441</u>	<u>87,965</u>
Excess (deficiency) of revenues over expenditures	6,945	6,945	(9,289)	(17,547)
OTHER FINANCING SOURCES				
Transfers in	<u>10,418</u>	<u>10,418</u>	<u>10,418</u>	<u>9,992</u>
CHANGE IN FUND BALANCE	<u>\$ 17,363</u>	<u>\$ 17,363</u>	1,129	(7,555)
FUND BALANCE AT BEGINNING OF YEAR			<u>18,888</u>	<u>26,443</u>
FUND BALANCE AT END OF YEAR			<u>\$ 20,017</u>	<u>\$ 18,888</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, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Hotel and historic sites tax:				
Historic site revenue	\$ -	\$ -	\$ 1,047	\$ 26,812
EXPENDITURES				
County development:				
Historic site operations	-	-	2,000	10,640
Main Street	-	-	555	12,902
Total expenditures	-	-	2,555	23,542
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(1,508)	3,270
FUND BALANCE AT BEGINNING OF YEAR			<u>7,170</u>	<u>3,900</u>
FUND BALANCE AT END OF YEAR			<u>\$ 5,662</u>	<u>\$ 7,170</u>

LOGAN COUNTY, ILLINOIS
PROBATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Probation fees	\$ 88,885	\$ 94,682
 EXPENDITURES		
Judiciary and court related:		
Probation fee expense	<u>35,650</u>	<u>33,897</u>
 CHANGE IN FUND BALANCE	 53,235	 60,785
 FUND BALANCE AT BEGINNING OF YEAR	 <u>581,673</u>	 <u>520,888</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 634,908</u>	 <u>\$ 581,673</u>

**LOGAN COUNTY, ILLINOIS
CORONER FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Coroner fees	\$ 7,442	\$ 5,963
Interest	<u>8</u>	<u>9</u>
Total revenues	7,450	5,972
 EXPENDITURES		
General government	<u>3,424</u>	<u>1,919</u>
 CHANGE IN FUND BALANCE	4,026	4,053
 FUND BALANCE AT BEGINNING OF YEAR	<u>13,768</u>	<u>9,715</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 17,794</u>	<u>\$ 13,768</u>

LOGAN COUNTY, ILLINOIS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Law library fees	\$ 6,702	\$ 6,013
 EXPENDITURES		
Judiciary and court related:		
Law library expense	<u>8,385</u>	<u>8,315</u>
 CHANGE IN FUND BALANCE	 (1,683)	 (2,302)
 FUND BALANCE AT BEGINNING OF YEAR	 <u>31,219</u>	 <u>33,521</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 29,536</u>	 <u>\$ 31,219</u>

LOGAN COUNTY, ILLINOIS
STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Interest and investment income	\$ 4	\$ 6
 EXPENDITURES	 _____ -	 _____ -
 CHANGE IN FUND BALANCE	 4	 6
 FUND BALANCE AT BEGINNING OF YEAR	 _____ 79	 _____ 73
 FUND BALANCE AT END OF YEAR	 <u> \$ 83</u>	 <u> \$ 79</u>

**LOGAN COUNTY, ILLINOIS
INDEMNITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines, forfeitures, and licenses:		
Indemnity fees	\$ 5,120	\$ 6,040
Interest and investment income	<u>40</u>	<u>31</u>
Total revenues	5,160	6,071
 EXPENDITURES		
General government:		
Indemnity Fund expenditures	<u>-</u>	<u>-</u>
 CHANGE IN FUND BALANCE	5,160	6,071
 FUND BALANCE AT BEGINNING OF YEAR	<u>74,767</u>	<u>68,696</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 79,927</u>	<u>\$ 74,767</u>

LOGAN COUNTY, ILLINOIS
TAX SALE IN ERROR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
REVENUES		
Fines, forfeitures, and licenses:		
Sale fees	\$ 4,042	\$ 3,307
 EXPENDITURES		
General government	<u>8,694</u>	<u>-</u>
 CHANGE IN FUND BALANCE	 (4,652)	 3,307
 FUND BALANCE AT BEGINNING OF YEAR	 <u>54,998</u>	 <u>51,691</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 50,346</u>	 <u>\$ 54,998</u>

**LOGAN COUNTY, ILLINOIS
PHONE EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for services:		
Fines, forfeitures, and licenses	\$ 6,947	\$ 9,905
Phone income	2,553	7,594
Commissary sales	22,188	53,515
Miscellaneous	<u>3,700</u>	<u>11,707</u>
Total revenues	<u>35,388</u>	<u>82,721</u>
 EXPENDITURES		
Public safety:		
Inmate and commissary supplies	18,212	34,174
Noncapital equipment and repairs	18,967	32,760
Miscellaneous	<u>417</u>	<u>809</u>
Total expenditures	<u>37,596</u>	<u>67,743</u>
 CHANGE IN FUND BALANCE	 (2,208)	 14,978
 FUND BALANCE AT BEGINNING OF YEAR	 <u>36,997</u>	 <u>22,019</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 34,789</u>	 <u>\$ 36,997</u>

**LOGAN COUNTY, ILLINOIS
DUI ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)**

	2014 <u>Actual</u>	2013 <u>Actual</u>
REVENUES		
Fines, fees, and forfeitures	\$ 7,725	\$ 9,550
 EXPENDITURES		
Public safety:		
Other expenditures	455	2,162
Capital outlay	<u>-</u>	<u>19,387</u>
Total expenditures	<u>455</u>	<u>21,549</u>
Excess (deficiency) of revenues over expenditures	7,270	(11,999)
 OTHER FINANCING SOURCES		
Transfers in	<u>-</u>	<u>27,695</u>
 CHANGE IN FUND BALANCE	7,270	15,696
 FUND BALANCE AT BEGINNING OF YEAR	<u>15,696</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u>\$ 22,966</u>	<u>\$ 15,696</u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, and forfeitures	\$ 9,946	\$ 16,022
 EXPENDITURES		
Judiciary and court related:		
Other expenditures	<u>9,910</u>	<u>13,557</u>
Excess of revenues over expenditures	36	2,465
 OTHER FINANCING SOURCES		
Transfers in	<u>-</u>	<u>11,314</u>
 CHANGE IN FUND BALANCE	36	13,779
 FUND BALANCE AT BEGINNING OF YEAR	<u>13,779</u>	<u>-</u>
 FUND BALANCE AT END OF YEAR	<u><u>\$ 13,815</u></u>	<u><u>\$ 13,779</u></u>

LOGAN COUNTY, ILLINOIS
POLICE VEHICLE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
	<u>Actual</u>	<u>Actual</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Vehicle fees	\$ 3,984	\$ 4,452
 EXPENDITURES		
Public safety:		
Vehicle fee disbursements	<u>808</u>	<u>806</u>
 CHANGE IN FUND BALANCE	 3,176	 3,646
 FUND BALANCE AT BEGINNING OF YEAR	 <u>6,403</u>	 <u>2,757</u>
 FUND BALANCE AT END OF YEAR	 <u><u>\$ 9,579</u></u>	 <u><u>\$ 6,403</u></u>

LOGAN COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines, fees, forfeitures, and licenses:		
Court supervision fees	\$ 650	\$ 9,341
 EXPENDITURES		
Judiciary and court related:		
Court supervision disbursements	<u>-</u>	<u>6,459</u>
 CHANGE IN FUND BALANCE	 650	 2,882
 FUND BALANCE AT BEGINNING OF YEAR	 <u>32,266</u>	 <u>29,384</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 32,916</u>	 <u>\$ 32,266</u>

LOGAN COUNTY, ILLINOIS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Property taxes and payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 48,052
EXPENDITURES				
Debt service principal	20,000	20,000	20,000	20,000
Debt service interest	28,475	28,475	28,475	26,301
Bank agent fees	-	-	500	-
Total expenditures	<u>48,475</u>	<u>48,475</u>	<u>48,975</u>	<u>46,301</u>
Excess (deficiency) of revenues over expenditures	(48,475)	(48,475)	(48,975)	1,751
OTHER FINANCING SOURCES				
Transfers in	<u>48,475</u>	<u>48,475</u>	<u>48,475</u>	<u>46,500</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(500)	48,251
FUND BALANCE AT BEGINNING OF YEAR			<u>48,251</u>	<u>-</u>
FUND BALANCE AT END OF YEAR			<u>\$ 47,751</u>	<u>\$ 48,251</u>

LOGAN COUNTY, ILLINOIS
AIRPORT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended November 30, 2014
(With Comparative Actual Amounts for the Year Ended November 30, 2013)

	<u>2014</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2013 Actual</u>
REVENUES				
Federal and state operating grants	\$ -	\$ -	\$ 90,279	\$ 212,552
 EXPENDITURES				
General government:				
Airport improvement projects	25,633	25,633	7,116	11,867
Capital outlay	<u>-</u>	<u>-</u>	<u>122,956</u>	<u>231,006</u>
Total expenditures	<u>25,633</u>	<u>25,633</u>	<u>130,072</u>	<u>242,873</u>
Deficiency of revenues over expenditures	(25,633)	(25,633)	(39,793)	(30,321)
 OTHER FINANCING SOURCES				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>15,000</u>
 CHANGE IN FUND BALANCE	<u>\$ (633)</u>	<u>\$ (633)</u>	(14,793)	(15,321)
 FUND BALANCE AT BEGINNING OF YEAR			<u>4,697</u>	<u>20,018</u>
 FUND BALANCE (DEFICIT) AT END OF YEAR			<u>\$ (10,096)</u>	<u>\$ 4,697</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
FUND DESCRIPTIONS
November 30, 2014

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.

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, 2014**

	Balance, November 30, 2013	Additions	Deductions	Balance, November 30, 2014
CIRCUIT CLERK'S COURTS FUND				
Assets:				
Cash and cash equivalents	\$ 198,391	\$ 1,755,094	\$ 1,668,521	\$ 284,964
Certificates of deposit, at cost	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
	<u>\$ 263,391</u>	<u>\$ 1,755,094</u>	<u>\$ 1,668,521</u>	<u>\$ 349,964</u>
Liabilities:				
Bail bonds outstanding	\$ 227,082	\$ 338,174	\$ 300,717	\$ 264,539
Due to other governments	<u>36,309</u>	<u>1,491,304</u>	<u>1,442,188</u>	<u>85,425</u>
	<u>\$ 263,391</u>	<u>\$ 1,829,478</u>	<u>\$ 1,742,905</u>	<u>\$ 349,964</u>
 CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND				
Assets:				
Cash and cash equivalents	\$ -	\$ 502,513	\$ 502,513	\$ -
	<u>\$ -</u>	<u>\$ 502,513</u>	<u>\$ 502,513</u>	<u>\$ -</u>
Liabilities:				
Due to others	\$ -	\$ 502,513	\$ 502,513	\$ -
	<u>\$ -</u>	<u>\$ 502,513</u>	<u>\$ 502,513</u>	<u>\$ -</u>
 COUNTY CLERK'S FUND				
Assets:				
Cash and cash equivalents	\$ 25,266	\$ 835,078	\$ 687,106	\$ 173,238
Stamp inventory, at cost	<u>18,708</u>	<u>80,000</u>	<u>78,719</u>	<u>19,989</u>
	<u>\$ 43,974</u>	<u>\$ 915,078</u>	<u>\$ 765,825</u>	<u>\$ 193,227</u>
Liabilities:				
Due to others	\$ 41,349	\$ 883,609	\$ 736,975	\$ 187,983
Due to other governments	<u>2,625</u>	<u>31,401</u>	<u>28,782</u>	<u>5,244</u>
	<u>\$ 43,974</u>	<u>\$ 915,010</u>	<u>\$ 765,757</u>	<u>\$ 193,227</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2014

	Balance, November 30, 2013	Additions	Deductions	Balance, November 30, 2014
INMATES FUND				
Assets:				
Cash and cash equivalents	\$ 14,699	\$ 385,636	\$ 381,051	\$ 19,284
Liabilities:				
Due to others	\$ 14,699	\$ 385,636	\$ 381,051	\$ 19,284
STATE'S ATTORNEY'S FUND				
Assets:				
Cash and cash equivalents	\$ 1,724	\$ 75	\$ 110	\$ 1,689
Liabilities:				
Due to others	\$ 1,724	\$ 75	\$ 110	\$ 1,689
PROBATION FUND				
Assets:				
Certificates of deposit, at cost	\$ 38,860	\$ -	\$ -	\$ 38,860
Liabilities:				
Due to others	\$ 38,860	\$ -	\$ -	\$ 38,860
PAYROLL CLEARING FUND				
Assets:				
Cash and cash equivalents	\$ 12,159	\$ 9,226,136	\$ 9,225,812	\$ 12,483
Liabilities:				
Due to others	\$ 12,159	\$ 9,226,136	\$ 9,225,812	\$ 12,483

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2014

	<u>Balance, November 30, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, November 30, 2014</u>
TRUST FUND FOR ESTATES				
Assets:				
Cash and cash equivalents	\$ 107	\$ -	\$ -	\$ 107
Liabilities:				
Due to others	\$ 107	\$ -	\$ -	\$ 107
 TOWNSHIP MOTOR FUEL TAX FUND				
Assets:				
Cash and cash equivalents	\$ 367,778	\$ 1,504,298	\$ 1,675,088	\$ 196,988
Certificates of deposit, at cost	975,000	300,000	-	1,275,000
Interest and other receivables	76,651	89,650	76,651	89,650
	<u>\$ 1,419,429</u>	<u>\$ 1,893,948</u>	<u>\$ 1,751,739</u>	<u>\$ 1,561,638</u>
Liabilities:				
Accounts payable	\$ 27,126	\$ 23,121	\$ 27,126	\$ 23,121
Due to others	782	-	782	-
Due to governmental funds	100,000	-	100,000	-
Due to township road districts	1,291,521	1,554,917	1,307,921	1,538,517
	<u>\$ 1,419,429</u>	<u>\$ 1,578,038</u>	<u>\$ 1,435,829</u>	<u>\$ 1,561,638</u>
 TOWNSHIP BRIDGE PROGRAM FUND				
Assets:				
Cash and cash equivalents	\$ 115,392	\$ 60,565	\$ 68,445	\$ 107,512
Liabilities:				
Due to township road districts	\$ 115,392	\$ 54,774	\$ 68,445	\$ 101,721
Due to others	-	5,791	-	5,791
	<u>\$ 115,392</u>	<u>\$ 60,565</u>	<u>\$ 68,445</u>	<u>\$ 107,512</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2014

	Balance, November 30, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2014</u>
COUNTY COLLECTOR'S TAX FUND				
Assets:				
Cash and cash equivalents	\$ 21,712	\$ 42,985,339	\$ 42,990,234	\$ 16,817
Liabilities:				
Due to other funds	\$ -	\$ 13,067	\$ -	\$ 13,067
Due to taxing bodies	<u>21,712</u>	<u>42,972,272</u>	<u>42,990,234</u>	<u>3,750</u>
	<u>\$ 21,712</u>	<u>\$ 42,985,339</u>	<u>\$ 42,990,234</u>	<u>\$ 16,817</u>
 REGIONAL PLANNING COMMISSION FUND				
Assets:				
Cash and cash equivalents	\$ 77,465	\$ 36,750	\$ 24,610	\$ 89,605
Liabilities:				
Accounts payable	\$ 85	\$ 356	\$ 85	\$ 356
Due to other governments	<u>77,380</u>	<u>36,750</u>	<u>24,881</u>	<u>89,249</u>
	<u>\$ 77,465</u>	<u>\$ 37,106</u>	<u>\$ 24,966</u>	<u>\$ 89,605</u>

LOGAN COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended November 30, 2014

	Balance, November 30, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance, November 30, <u>2014</u>
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	\$ 834,693	\$ 57,291,484	\$ 57,223,490	\$ 902,687
Certificates of deposit, at cost	1,078,860	300,000	-	1,378,860
Interest and other receivables	76,651	89,650	76,651	89,650
Stamp inventory, at cost	<u>18,708</u>	<u>80,000</u>	<u>78,719</u>	<u>19,989</u>
	<u>\$ 2,008,912</u>	<u>\$ 57,761,134</u>	<u>\$ 57,378,860</u>	<u>\$ 2,391,186</u>
Liabilities:				
Accounts payable	\$ 27,211	\$ 23,477	\$ 27,211	\$ 23,477
Bail bonds outstanding	227,082	338,174	300,717	264,539
Due to township road districts	1,406,913	1,609,691	1,376,366	1,640,238
Due to taxing bodies	21,712	42,972,272	42,990,234	3,750
Due to others	109,680	11,003,760	10,847,243	266,197
Due to governmental funds	100,000	13,067	100,000	13,067
Due to other governments	<u>116,314</u>	<u>1,559,455</u>	<u>1,495,851</u>	<u>179,918</u>
	<u>\$ 2,008,912</u>	<u>\$ 57,519,896</u>	<u>\$ 57,137,622</u>	<u>\$ 2,391,186</u>