

**LOGAN COUNTY, ILLINOIS**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED NOVEMBER 30, 2015**



**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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of and for the year ended November 30, 2015, 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.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Logan County, Illinois as of November 30, 2015, 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.

**Emphasis of a Matter – Adoption of New Standard**

During fiscal year ended November 30, 2015, Logan County, Illinois, adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. As a result of the implementation of these standards, Logan County, Illinois reported a restatement for the change in accounting principle (see Note 14). Our auditors' opinion was not modified with respect to the restatement.

**Emphasis of a Matter – Restatements**

As discussed in Note 14 to the financial statements, beginning net position for governmental activities and beginning fund balance for the General Fund have been restated to correct an error in previously reported assets. In addition, beginning net position for governmental activities and beginning fund balances for the County Motor Fuel Tax Fund, County Bridge Fund, and Matching Tax Fund have been restated to correct an error in previously reported liabilities. Further, beginning net position for governmental activities and the discretely presented component unit and beginning fund balance for the nonmajor special revenue funds and the discretely presented component unit have been restated to account for a change in classification of the 911 Emergency System Fund which was previously recorded as a special revenue fund in the prior year. Our opinions are not modified with respect to these matters.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that budgetary comparison information of major funds on pages 46 through 50 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* and certain pension information 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, 2014, which are not presented with the accompanying financial statements. In our report dated April 2, 2015, 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 Logan County, Illinois' basic financial statements as a whole. The 2014 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 2014 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 2014 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.

Chairman and Members of the County Board  
Logan County, Illinois

**Other Reporting Required by Governmental Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2016 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Peoria, Illinois  
April 7, 2016

**LOGAN COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NOVEMBER 30, 2015**

	Primary Governmental Activities	Component Unit 911 Emergency System	Total Reporting Entity
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 4,324,285	\$ 106,861	\$ 4,431,146
Certificates of Deposit, at Cost	4,808,714	-	4,808,714
Receivables:			
Sales Taxes	518,613	-	518,613
Income and Replacement Taxes	221,456	-	221,456
Property Taxes	3,965,700	-	3,965,700
Grants	321,461	-	321,461
Interest	9,721	-	9,721
State Salary Reimbursements	141,332	-	141,332
Motor Fuel Tax Allotment	199,623	-	199,623
Accounts, Net of Allowance for Doubtful Accounts of \$115,481	194,426	132,736	327,162
Inventory	10,349	-	10,349
Prepaid Items	6,159	-	6,159
Capital Assets not Being Depreciated	711,532	-	711,532
Capital Assets Being Depreciated, Net	7,460,462	655,146	8,115,608
Net Postemployment Benefits Asset	107,678	-	107,678
Total Assets	<u>23,001,511</u>	<u>894,743</u>	<u>23,896,254</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amount Related to Pension Liability	2,305,669	268,484	2,574,153
Total Assets and Deferred Outflows of Resources	<u>\$ 25,307,180</u>	<u>\$ 1,163,227</u>	<u>\$ 26,470,407</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 431,809	\$ 5,112	\$ 436,921
Accrued Salaries	69,599	-	69,599
Accrued Interest Payable	9,347	-	9,347
Unearned Revenue - Other	16	-	16
Short-Term Obligations, Due Within One Year:			
Revenue Bonds	20,000	-	20,000
Compensated Absences Payable	147,598	-	147,598
Debt Certificate	27,500	-	27,500
Capital Lease Obligation	88,925	-	88,925
Long-Term Obligations, Due in More Than One Year:			
Revenue Bonds	520,000	-	520,000
Compensated Absences Payable	49,200	-	49,200
Debt Certificate	299,000	-	299,000
Capital Lease Obligation	93,593	-	93,593
Net Pension Liability	2,120,433	246,914	2,367,347
Total Liabilities	<u>3,877,020</u>	<u>252,026</u>	<u>4,129,046</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Subsequent Year's Property Taxes	3,965,700	-	3,965,700
Subsequent Year's Motor Fuel Tax Allotment	80,899	-	80,899
Total Deferred Inflows of Resources	<u>4,046,599</u>	<u>-</u>	<u>4,046,599</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	7,989,476	655,146	8,644,622
Restricted for:			
General Government	308,803	-	308,803
Tuberculosis Sanitarium	164,618	-	164,618
Public Health	91,965	-	91,965
Public Safety	31,636	-	31,636
Judiciary and Court Related	1,228,338	-	1,228,338
Transportation	3,136,732	-	3,136,732
County Development	286,140	-	286,140
Unrestricted Net Position	4,145,853	256,055	4,401,908
Total Net Position	<u>17,383,561</u>	<u>911,201</u>	<u>18,294,762</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 25,307,180</u>	<u>\$ 1,163,227</u>	<u>\$ 26,470,407</u>

See accompanying Notes to Financial Statements.

**LOGAN COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2015**

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		Total Reporting Entity
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit	
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities:							
General Government	\$ 2,453,678	\$ 430,003	\$ 104,324	\$ -	\$ (1,919,351)	\$ -	\$ (1,919,351)
Public Health	3,153,793	1,228,379	863,046	-	(1,062,368)	-	(1,062,368)
Public Safety	3,455,622	343,392	601,924	-	(2,510,306)	-	(2,510,306)
Judiciary and Court Related	2,534,267	955,245	415,075	-	(1,163,947)	-	(1,163,947)
Transportation	1,880,079	493,310	-	460,609	(926,160)	-	(926,160)
County Development	390,573	121,029	-	-	(269,544)	-	(269,544)
Interest on Long-Term Debt	57,119	-	-	-	(57,119)	-	(57,119)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 13,925,131</u>	<u>\$ 3,571,358</u>	<u>\$ 1,984,369</u>	<u>\$ 460,609</u>	(7,908,795)	-	(7,908,795)
<b>COMPONENT UNIT</b>							
911 Emergency System	<u>\$ 1,013,158</u>	<u>\$ 368,220</u>	<u>\$ 161,899</u>	<u>\$ -</u>	-	(483,039)	(483,039)
<b>GENERAL REVENUES</b>							
Taxes:							
Property Taxes and Payments in Lieu of Taxes					3,815,174	-	3,815,174
Income and Replacement Taxes					1,463,419	-	1,463,419
Sales Taxes					1,922,675	-	1,922,675
Motor Fuel Taxes					630,352	-	630,352
Other Taxes					91	-	91
Investment and Investment Income					15,635	72	15,707
Miscellaneous Revenue					53,662	393,429	447,091
Total General Revenues					<u>7,901,008</u>	<u>393,501</u>	<u>8,294,509</u>
Change in Net Position					(7,787)	(89,538)	(97,325)
<b>Net Position - Beginning of Year, as Previously Reported</b>					17,421,828	-	17,421,828
<b>Prior Period Adjustments</b>					(30,480)	1,000,739	970,259
<b>Net Position - Beginning of Year, as Restated</b>					<u>17,391,348</u>	<u>1,000,739</u>	<u>18,392,087</u>
<b>Net Position - End of Year</b>					<u>\$ 17,383,561</u>	<u>\$ 911,201</u>	<u>\$ 18,294,762</u>

See accompanying Notes to Financial Statements.

**LOGAN COUNTY, ILLINOIS  
BALANCE SHEET – GOVERNMENTAL FUNDS  
NOVEMBER 30, 2015**

	General Fund	County Health Department Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 970,419	\$ 76,161
Certificates of Deposit, at Cost	-	108,714
Receivables:		
Sales Taxes	518,613	-
Income and Replacement Taxes	221,456	-
Property Taxes	1,770,168	372,357
Grants	52,305	153,297
Interest	-	-
State Salary Reimbursements	141,332	-
Motor Fuel Tax Allotment	-	-
Accounts, Net of Allowance for Doubtful Accounts of \$115,481	12,912	176,658
Inventory	10,349	-
Prepaid Items	6,159	-
Due from Other Funds	455,534	-
	\$ 4,159,247	\$ 887,187
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICITS)</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 139,185	\$ 23,552
Accrued Salaries	5,682	50,978
Due to Other Funds	-	295,543
Unearned Revenue - Other	-	16
Total Liabilities	144,867	370,089
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Subsequent Year's Property Taxes	1,770,168	372,357
Subsequent Year's Motor Fuel Tax Allotment	-	-
Total Deferred Inflows of Resources	1,770,168	372,357
<b>FUND BALANCES (DEFICITS):</b>		
Nonspendable:		
Inventory	10,349	-
Prepays	6,159	-
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	149,012	-
Public Health	-	144,741
Public Safety	-	-
Judiciary and Court Related	-	-
Transportation	319,535	-
County Development	-	-
Debt Service	-	-
Unassigned	1,759,157	-
Total Fund Balances (Deficits)	2,244,212	144,741
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 4,159,247	\$ 887,187

See accompanying Notes to Financial Statements.

Major Governmental Funds

Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 428,159	\$ 239,448	\$ 212,549	\$ 2,397,549	\$ 4,324,285
-	150,000	3,250,000	650,000	650,000	4,808,714
-	-	-	-	-	518,613
-	-	-	-	-	221,456
519,000	405,000	-	150,000	749,175	3,965,700
-	-	-	-	115,859	321,461
-	-	9,721	-	-	9,721
-	-	-	-	-	141,332
-	-	199,623	-	-	199,623
-	-	-	-	4,856	194,426
-	-	-	-	-	10,349
-	-	-	-	-	6,159
221,674	-	-	-	-	677,208
<u>\$ 740,674</u>	<u>\$ 983,159</u>	<u>\$ 3,698,792</u>	<u>\$ 1,012,549</u>	<u>\$ 3,917,439</u>	<u>\$ 15,399,047</u>
\$ -	\$ 25,935	\$ 143,263	\$ 59,087	\$ 40,787	\$ 431,809
-	12,939	-	-	-	69,599
331,159	17,830	10,965	-	21,711	677,208
-	-	-	-	-	16
<u>331,159</u>	<u>56,704</u>	<u>154,228</u>	<u>59,087</u>	<u>62,498</u>	<u>1,178,632</u>
519,000	405,000	-	150,000	749,175	3,965,700
-	-	80,899	-	-	80,899
<u>519,000</u>	<u>405,000</u>	<u>80,899</u>	<u>150,000</u>	<u>749,175</u>	<u>4,046,599</u>
-	-	-	-	-	10,349
-	-	-	-	-	6,159
-	-	-	-	308,803	308,803
-	-	-	-	164,618	164,618
-	-	-	-	91,965	91,965
-	-	-	-	31,636	31,636
-	-	-	-	1,228,338	1,228,338
-	-	2,036,955	305,453	794,324	3,136,732
-	-	-	-	286,140	286,140
-	-	-	-	2,890	2,890
-	-	-	-	5,753	5,753
-	-	-	-	25,547	174,559
-	-	-	-	51,759	196,500
-	-	-	-	55,128	55,128
-	-	-	-	11,491	11,491
-	521,455	1,426,710	498,009	-	2,765,709
-	-	-	-	373	373
-	-	-	-	47,001	47,001
(109,485)	-	-	-	-	1,649,672
<u>(109,485)</u>	<u>521,455</u>	<u>3,463,665</u>	<u>803,462</u>	<u>3,105,766</u>	<u>10,173,816</u>
<u>\$ 740,674</u>	<u>\$ 983,159</u>	<u>\$ 3,698,792</u>	<u>\$ 1,012,549</u>	<u>\$ 3,917,439</u>	<u>\$ 15,399,047</u>

**LOGAN COUNTY, ILLINOIS  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET POSITION  
NOVEMBER 30, 2015**

Total Fund Balances - Governmental Funds		\$ 10,173,816
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.		8,171,994
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds:		
Net Postemployment Benefits Asset		107,678
Deferred outflows of resources for net pension liability		2,305,669
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when due.		(9,347)
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	\$ (196,798)	
Debt Certificate	(326,500)	
Revenue Bonds	(540,000)	
Capital Leases	(182,518)	
Net Pension Liability	<u>(2,120,433)</u>	
Total Long-Term Liabilities		<u>(3,366,249)</u>
Net Position of Governmental Activities		<u>\$ 17,383,561</u>

See accompanying Notes to Financial Statements.

**LOGAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED NOVEMBER 30, 2015**

	General Fund	County Health Department Fund
<b>REVENUES</b>		
Property Taxes and Payments in Lieu of Taxes	\$ 1,534,170	\$ 370,152
Income and Replacement Taxes	1,394,380	-
Sales Taxes	1,922,675	-
Hotel and Historic Site Tax	-	-
Other Intergovernmental Revenues	495,003	-
Federal and State Operating and Capital Grants	449,869	863,046
Fines, Fees, Forfeitures, and Licenses	1,052,592	-
Charges for Services	212,131	1,054,113
Interest and Investment Income	1,723	231
Miscellaneous and Other Revenues	144,687	53,334
Total Revenues	7,207,230	2,340,876
<b>EXPENDITURES</b>		
Current:		
General Government	2,097,316	-
Public Health	-	2,688,863
Public Safety	2,419,146	-
Judiciary and Court Related	1,805,814	-
Transportation	77,625	-
County Development	207,067	-
Retirement System	-	-
Capital Outlay	503,735	-
Debt Service:		
Principal	103,533	-
Interest	1,419	-
Bank Agent Fees	-	-
Total Expenditures	7,215,655	2,688,863
Excess (Deficiency) of Revenues Over Expenditures	(8,425)	(347,987)
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from Capital Lease Obligation	281,025	-
Transfers In	53,275	38,014
Transfers Out	(196,819)	-
Total Other Financing Sources (Uses)	137,481	38,014
<b>CHANGE IN FUND BALANCES</b>	129,056	(309,973)
Fund Balances (Deficits) - Beginning of Year, as Previously Reported	1,965,907	454,714
Prior Period Adjustment	149,249	-
Fund Balances (Deficits) - Beginning of Year, as Restated	2,115,156	454,714
<b>FUND BALANCES (DEFICITS) - END OF YEAR</b>	\$ 2,244,212	\$ 144,741

See accompanying Notes to Financial Statements.

Major Governmental Funds

Illinois Municipal Retirement Fund	County Highway Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 655,825	\$ 402,581	\$ -	\$ 149,147	\$ 703,299	\$ 3,815,174
69,039	-	-	-	-	1,463,419
-	-	-	-	-	1,922,675
-	-	-	-	91	91
-	-	630,352	-	-	1,125,355
-	-	-	-	387,476	1,700,391
-	-	-	-	624,141	1,676,733
-	8,265	131,025	-	90,961	1,496,495
-	482	6,690	2,878	3,631	15,635
-	489,536	-	17,680	26,798	732,035
<u>724,864</u>	<u>900,864</u>	<u>768,067</u>	<u>169,705</u>	<u>1,836,397</u>	<u>13,948,003</u>
-	-	-	-	129,933	2,227,249
-	-	-	-	196,197	2,885,060
-	-	-	-	489,154	2,908,300
-	-	-	-	220,777	2,026,591
-	786,318	953,542	141,469	98,170	2,057,124
-	-	-	-	177,324	384,391
825,833	-	-	-	-	825,833
-	-	-	231,520	384,152	1,119,407
-	-	-	-	46,500	150,033
-	-	-	-	49,879	51,298
-	-	-	-	750	750
<u>825,833</u>	<u>786,318</u>	<u>953,542</u>	<u>372,989</u>	<u>1,792,836</u>	<u>14,636,036</u>
(100,969)	114,546	(185,475)	(203,284)	43,561	(688,033)
-	-	-	-	-	281,025
3,300	-	-	-	196,819	291,408
-	-	-	-	(94,589)	(291,408)
<u>3,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,230</u>	<u>281,025</u>
(97,669)	114,546	(185,475)	(203,284)	145,791	(407,008)
(11,816)	406,909	3,733,387	683,891	3,456,770	10,689,762
-	-	(84,247)	322,855	(496,795)	(108,938)
<u>(11,816)</u>	<u>406,909</u>	<u>3,649,140</u>	<u>1,006,746</u>	<u>2,959,975</u>	<u>10,580,824</u>
<u>\$ (109,485)</u>	<u>\$ 521,455</u>	<u>\$ 3,463,665</u>	<u>\$ 803,462</u>	<u>\$ 3,105,766</u>	<u>\$ 10,173,816</u>

See accompanying Notes to 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 20, 2015**

Net Change in Fund Balances - Total Governmental Funds	\$ (407,008)
<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 capital outlay exceeded depreciation in the current period.</p>	
Capital Outlay	1,119,407
Depreciation Expense	<u>(615,276)</u>
	504,131
<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>	
Capital Contribution	310,512
<p>Issuance of capital lease obligation provides current financial resources to governmental funds, but the issuance increases capital lease obligations in the Statement of Net Position.</p>	
	(281,025)
<p>Governmental funds report pension contributions as expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.</p>	
Pension Contributions	1,610,169
Pension Expense	<u>(1,919,799)</u>
	(309,630)
<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>	
Principal or Long-Term Debt Repayments:	
Debt Certificate	26,500
Revenue Bonds	20,000
Capital Leases	<u>103,533</u>
	150,033
<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	(5,070)
Accrued Compensated Absences	(2,985)
Other Postemployment Benefits	<u>33,255</u>
	<u>25,200</u>
Change in Net Position of Governmental Activities	<u>\$ (7,787)</u>

See accompanying Notes to Financial Statements.

**LOGAN COUNTY, ILLINOIS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
NOVEMBER 30, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,267,916
Certificates of Deposit, at Cost	903,860
Interest and Other Receivables	576,318
Stamp Inventory, at Cost	<u>13,772</u>
Total Assets	<u><u>\$ 2,761,866</u></u>
<b>LIABILITIES</b>	
Accounts Payable	\$ 318,021
Bail Bonds Outstanding	296,005
Due to Township Road Districts	1,289,155
Due to Taxing Bodies	67
Due to Others	657,783
Due to Governmental Funds	13,067
Due to Other Governments	<u>187,768</u>
Total Liabilities	<u><u>\$ 2,761,866</u></u>

See accompanying Notes to Financial Statements.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**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 significant accounting policies.

**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, 2015**

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

**Financial Reporting Entity (Continued)**

Based on the foregoing criteria, the following organization is considered to be a discretely presented component unit and is reported in a separate column in the government-wide financial statements of Logan County to emphasize that it is legally separate from the County.

**911 Emergency System of Logan County (911 System)**

The Logan County Board Chairman with advice and consent of the Logan County Board appoints board members to the 911 System of Logan County. The members of the 911 System of Logan County are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements and hiring all staff. The geographic area served by the 911 System of Logan County is the same as Logan County. The treasurer of Logan County maintains the funds and invests or disburses them at the direction of the 911 System of Logan County. Logan County has the ability to remove appointed members of the 911 System at will and therefore has the ability to impose its will on that Board.

Transactions between Logan County and the 911 System are accounted for the in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

Significant accounting policies of the 911 System are the same as those of Logan County. Separate financial statements are not prepared.

**Other related organizations**

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.

**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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

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

**Government-Wide and Fund Financial Statements (Continued)**

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.

**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.

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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

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

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

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.

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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

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

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

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.

**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.

**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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

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

**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.

**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.

**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.

**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.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

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

**Capital Assets (Continued)**

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

Category of Asset	Estimated Life
Infrastructure and Land Improvements	20-100 Years
Buildings and Improvements	10-50 Years
Machinery and Equipment	5-25 Years

**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.

**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.

**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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

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

**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:

- 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 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, 2015**

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

**Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America 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.

**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, 2015, 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.

**Deferred Outflows of Resources**

The County reports 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. The County has deferred outflows related to pension expense to be recognized in future periods and for pension contributions made after the measurement dates.

**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, 2015**

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

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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, 2015, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$10,975,829 (excludes \$2,369 in cash on hand and undeposited receipts) and the bank balance was \$11,097,201. Of the bank balance, \$2,416,532 was covered by Federal Depository Insurance and \$8,680,669 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. As of November 30, 2015, the County's bank balance was fully collateralized.

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% 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.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

As of November 30, 2015, the County held the following investments:

Investment Type	Fair Value
Certificates of Deposit - Included as Deposits Above	\$ 5,712,574
Illinois Funds - Money Market Fund	433,438
Total	\$ 6,146,012

**Custodial Credit Risk - Investments**

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

**Credit Risk**

The County's investment policy, which applies to the funds under the jurisdiction of the Logan County Treasurer, applies the prudent person rule in selecting investments and pre-qualifies financial institutions and uses a diversified portfolio. As of November 30, 2015, 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, 2015 are all less than one year.

The Illinois Funds are in the custody of the State Treasurer and are pooled and invested with other State funds in accordance with the Deposits of State Moneys Act of the Illinois Compiled Statutes (15 ILCS 520/11). Details on the nature of these investments are available within the State of Illinois' Comprehensive Annual Financial Report.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

Below is a reconciliation of the County's deposits and investments as reported in the November 30, 2015 financial statements:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash	\$ 4,431,146	\$ 1,267,916	\$ 5,699,062
Certificates of Deposit	4,808,714	903,860	5,712,574
Total	<u>\$ 9,239,860</u>	<u>\$ 2,171,776</u>	<u>\$ 11,411,636</u>
Deposits			\$ 10,975,829
Cash on Hand			2,369
Illinois Funds - Money Market Fund			433,438
Total			<u>\$ 11,411,636</u>

**NOTE 3 PROPERTY TAXES**

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

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

The 2014 tax levy is reflected as revenue in fiscal year 2015 to the extent available. Forfeited, objected, and delinquent tax distributions are recognized as revenues when collected.

Property taxes levied in 2015 to be collected in 2016 have been recognized as assets (property taxes receivable) and deferred inflows of resources as these taxes are budgeted to be used in 2016.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2015 was as follows:

**Primary Government**

	Balance at November 30, 2014	Additions	Deductions	Balance at November 30, 2015
Governmental Activities:				
Not Depreciated:				
Land	\$ 310,942	\$ -	\$ -	\$ 310,942
Highway Construction in Progress	54,298	346,292	-	400,590
Total Capital Assets not being Depreciated	365,240	346,292	-	711,532
Depreciated:				
Infrastructure and Land Improvements	4,360,549	-	-	4,360,549
Buildings and Improvements	4,771,380	8,099	-	4,779,479
Machinery and Equipment	5,777,830	1,075,528	(230,214)	6,623,144
Total Capital Assets being Depreciated, Gross	14,909,759	1,083,627	(230,214)	15,763,172
Less Accumulated Depreciation for:				
Infrastructure and Land Improvements	(904,815)	(100,937)	-	(1,005,752)
Buildings and Improvements	(2,397,144)	(82,601)	-	(2,479,745)
Machinery and Equipment	(4,615,689)	(431,738)	230,214	(4,817,213)
Total Accumulated Depreciation	(7,917,648)	(615,276)	230,214	(8,302,710)
Capital Assets being Depreciated Net	6,992,111	468,351	-	7,460,462
Total Capital Assets, Net	\$ 7,357,351	\$ 814,643	\$ -	\$ 8,171,994

The source of acquisitions for the governmental activities follows:

Expenditures from General Fund	\$ 503,735
Expenditures from County Motor Fuel Tax Fund	231,520
Expenditures from Nonmajor Funds	384,152
Total	\$ 1,119,407

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 4 CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:

General Government	\$	70,205
Public Health		197,117
Public Safety		133,287
Judiciary and Court Related		115,888
Transportation		96,282
County Development		2,497
Total Depreciation Expense - Governmental Activities	<u>\$</u>	<u>615,276</u>

**Discretely Presented Component Unit**

	Balance at November 30, 2014	Additions	Deductions	Balance at November 30, 2015
ETSB:				
Infrastructure and Land Improvements	\$ 79,420	\$ -	\$ -	\$ 79,420
Buildings and Improvements	359,824	-	-	359,824
Machinery and Equipment	<u>1,878,920</u>	<u>7,995</u>	<u>-</u>	<u>1,886,915</u>
Total Capital Assets being Depreciated, Gross	2,318,164	7,995	-	2,326,159
Less Accumulated Depreciation for:				
Infrastructure and Land Improvements	(8,605)	(1,588)	-	(10,193)
Buildings and Improvements	(69,245)	(10,448)	-	(79,693)
Machinery and Equipment	<u>(1,471,140)</u>	<u>(109,987)</u>	<u>-</u>	<u>(1,581,127)</u>
Total Accumulated Depreciation	<u>(1,548,990)</u>	<u>(122,023)</u>	<u>-</u>	<u>(1,671,013)</u>
Total Capital Assets, Net	<u>\$ 769,174</u>	<u>\$ (114,028)</u>	<u>\$ -</u>	<u>\$ 655,146</u>

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 5 RECEIVABLES**

Accounts receivable at November 30, 2015 for the County's major funds and nonmajor governmental funds are as follows:

	General Fund	County Health Fund	Nonmajor Governmental Funds	Total Accounts Receivable
Accounts Receivable:				
Public Safety Complex Charge	\$ 6,000	\$ -	\$ -	\$ 6,000
Fees for Services Provided, Net of Allowance for Doubtful Accounts of \$115,481	-	77,384	-	77,384
Other	6,912	99,274	4,856	111,042
Total	<u>\$ 12,912</u>	<u>\$ 176,658</u>	<u>\$ 4,856</u>	<u>\$ 194,426</u>

**NOTE 6 SHORT-TERM DEBT**

Following is a summary of changes in short-term debt for the year ended November 30, 2015:

	Tax Anticipation Warrants
Balance - November 30, 2014	\$ -
Additions	400,000
Retirements	<u>(400,000)</u>
Balance - November 30, 2015	<u>\$ -</u>

The tax anticipation warrant was dated March 31, 2015 and was repaid on September 30, 2015 plus interest at 0.79%. The tax anticipation warrant was used to meet the cash flow needs of the County until real estate payments were received.

**NOTE 7 LONG-TERM DEBT, OTHER THAN COMPENSATED ABSENCES**

The County issues 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.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

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

Changes in long-term debt obligations for the year ended November 30, 2015 are as follows:

	November 30, 2014	Increases	Decreases	November 30, 2015	Due Within One Year
Governmental Activities:					
Debt Certificates	\$ 353,000	\$ -	\$ 26,500	\$ 326,500	\$ 27,500
Revenue Bonds	560,000	-	20,000	540,000	20,000
Capital Leases	5,026	281,025	103,533	182,518	88,925
Total	<u>\$ 918,026</u>	<u>\$ 281,025</u>	<u>\$ 150,033</u>	<u>\$ 1,049,018</u>	<u>\$ 136,425</u>

At November 30, 2015, 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%. 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%. The original issue of \$600,000 with the final payment is 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 February 2015 for police vehicles. The original amount of the lease was \$281,025. The terms of the lease run from February 28, 2015 to February 28, 2017, and require annual payments of \$98,507, including interest. The vehicles acquired under this lease have been capitalized and had an original cost of \$281,025 and accumulated depreciation of \$93,675 at November 30, 2015.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

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

**Capital Lease Obligations (Continued)**

The annual requirements to amortize debt outstanding at November 30, 2015 are as follows:

Year Ending November 30,	Debt Certificates		Revenue Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 27,500	\$ 21,101	\$ 20,000	\$ 25,875	\$ 88,925	\$ 9,582	\$ 136,425	\$ 56,558
2017	29,500	19,380	20,000	24,575	93,593	4,913	143,093	48,868
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	35,500	13,237	25,000	20,513	-	-	60,500	33,750
2021-2025	169,000	26,929	155,000	79,075	-	-	324,000	106,004
2026-2030	-	-	190,000	42,663	-	-	190,000	42,663
2031-2032	-	-	85,000	5,525	-	-	85,000	5,525
Total	<u>\$ 326,500</u>	<u>\$ 113,592</u>	<u>\$ 540,000</u>	<u>\$ 243,626</u>	<u>\$ 182,518</u>	<u>\$ 14,495</u>	<u>\$1,049,018</u>	<u>\$ 371,713</u>

**Repayment**

Repayment of the vehicle purchase and payments for any claims and judgments are made from the General Fund of the County. Repayment of the debt certificates and 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% of the assessed value of all of the taxable property located within the County. At November 30, 2015, using the 2014 assessed value of all taxable property of \$479,067,309, the statutory limit for the County was \$13,773,185, providing a debt margin of \$12,724,167.

**NOTE 8 ACCRUED COMPENSATED ABSENCES**

At November 30, 2015, the County reflected accrued compensated absences totaling \$196,798; of this amount, \$147,598 is expected to be paid in the next year. Accrued compensated absences activity during 2015 is as follows:

Balance - November 30, 2014	Governmental Activities	\$ 193,813
Amount Accumulated		234,554
Amount Paid		<u>(231,569)</u>
Balance - November 30, 2015		<u>\$ 196,798</u>
Due Within One Year		<u>\$ 147,598</u>

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 9 OTHER INDIVIDUAL FUND DISCLOSURES**

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

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

	Expenditures		Excess Actual Over Final Budget
	Final Budget	Actual	
Special Revenue Funds:			
County Health Department Fund	\$ 2,577,254	\$ 2,688,863	\$ (111,609)
Illinois Municipal Retirement Fund	805,500	825,833	(20,333)
Tax Sale Automation Fund	3,000	3,917	(917)
Public Safety Complex Communications Equipment Replacement Fund	-	262,747	(262,747)
Debt Service Fund	96,379	97,129	(750)

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

Receivable Fund	Payable Fund	Amount
General	Illinois Municipal Retirement	\$ 331,159
	County Health Department	90,423
	County Highway	6,794
	County Motor Fuel Tax	5,447
	Nonmajor Governmental	21,711
Illinois Municipal Retirement	County Health Department	205,120
	County Highway	11,036
	County Motor Fuel Tax	5,518
		<u>\$ 677,208</u>

These balances represent temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year-end.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 9 OTHER INDIVIDUAL FUND DISCLOSURES (CONTINUED)**

(c) Interfund transfers for the year ended November 30, 2015 consisted of the following:

Transfers to the General Fund from:	
Nonmajor Governmental Funds	<u>\$ 53,275</u>

These above transfers were made from the GIS, Court Automation, and Document Storage Funds to subsidize the General Fund.

Transfers to the County Health Department Fund from:	
Nonmajor Governmental Funds	<u>\$ 38,014</u>

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

Transfers to Nonmajor Governmental Funds from:	
General Fund	<u>\$ 196,819</u>

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

Transfers to IMRF Fund from:	
Nonmajor Governmental Funds	<u>\$ 3,300</u>

These above transfers were made to subsidize employee benefits.

(d) Deficit fund balances of individual funds:

Fund	Amount of Deficit Fund Balance
Illinois Municipal Retirement Fund	<u>\$ 109,485</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 State's Attorney's State Forfeiture Fund Probation Services Fund Law Library Fund Indemnity Fund Phone Equipment Fund Circuit Clerk Equipment Fund Circuit Clerk Operation and Administrative Fund	Child Support Maintenance Fund Sheriff's Drug Forfeiture Fund Coroner Fees Fund State's Attorney's Federal Forfeiture Fund Tax Sale in Error Fund DUI Enforcement Fund Police Vehicle Fund Circuit Clerk E-Citation Fund
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**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 10 RISK MANAGEMENT**

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

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 2015 and 2014 were:

	<u>Unemployment Claims</u>	
	<u>2015</u>	<u>2014</u>
Balance - Beginning of Year	\$ -	\$ 5,796
Claims Incurred	3,024	1,043
Claims Paid	<u>(3,024)</u>	<u>(6,839)</u>
Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN**

**Plan Description**

The County's defined benefit pension plan provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County participates in the following defined benefit pension plans administered by the Illinois Municipal Retirement Fund (IMRF). A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum 75% of their final rate of earnings.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Benefits Provided (Continued)**

Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by Benefit Terms**

As of December 31, 2014, the following employees were covered by the benefit terms:

<b>Regular Plan</b>	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	111
Inactive Plan Members entitled to but not yet receiving benefits	107
Active Plan Members	<u>128</u>
Total	<u><u>346</u></u>
<b>SLEP</b>	
Retirees and Beneficiaries currently receiving benefits	17
Inactive Plan Members entitled to but not yet receiving benefits	11
Active Plan Members	<u>19</u>
Total	<u><u>47</u></u>
<b>ECO</b>	
Retirees and Beneficiaries currently receiving benefits	2
Inactive Plan Members entitled to but not yet receiving benefits	3
Active Plan Members	<u>1</u>
Total	<u><u>6</u></u>

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Contributions**

Statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County also contributes for disability benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

1. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 11.86%. For the fiscal year ended November 30, 2015, the County contributed \$507,447 to the plan.
2. As set by statute, the County's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 23.21%. For the fiscal year ended November 30, 2015, the County contributed \$189,653 to the plan.
3. As set by statute, the County's ECO Plan Members are required to contribute 4.5% of their annual covered salary. The County's annual contribution rate for calendar year 2014 was 31.18%. For the fiscal year ended November 30, 2015, the County contributed \$135,324 to the plan.

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension of plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	63.2%	9.81%
International Equity	2.6%	-2.79%
Fixed Income	23.5%	5.93%
Real Estate	4.3%	12.66%
Alternative Investments	4.5%	N/A
Cash Equivalents	1.9%	N/A
Total	100%	

**Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50% for RP, 7.49% for SLEP, and 7.50 for ECO.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
<b>Balances at December 31, 2013</b>	<u>\$ 34,331,627</u>	<u>\$ 34,107,630</u>	<u>\$ 223,997</u>
<b>Changes for the year:</b>			
Service Cost	793,711	-	793,711
Interest on Total Pension Liability	2,542,023	-	2,542,023
Differences Between Expected and Actual Experience of the Total Pension Liability	808,124	-	808,124
Changes of Assumptions	1,160,117	-	1,160,117
Contributions - Employer	-	861,438	(861,438)
Contributions - Employee	-	367,359	(367,359)
Net Investment Income - Projected	-	2,067,625	(2,067,625)
Differences Between Projected and Actual Investment Income		(135,815)	135,815
Benefit Payments, including Refunds of Employee Contributions	(1,747,883)	(1,747,883)	-
Other (Net Transfer)	-	18	(18)
Net Changes	<u>3,556,092</u>	<u>1,412,742</u>	<u>2,143,350</u>
<b>Balances at December 31, 2014</b>	<u><u>\$ 37,887,719</u></u>	<u><u>\$ 35,520,372</u></u>	<u><u>\$ 2,367,347</u></u>

The changes in net pension liability above is the aggregated information of the Regular Plan, Sheriff's Law Enforcement Personnel Plan, and the Elected County Official Plan. Disaggregated information for balances at December 31, 2014 were not available.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Discount 7.50%	1% Increase 8.50%
Net Pension Liability (Asset)	<u>\$ 7,391,416</u>	<u>\$ 2,367,347 *</u>	<u>\$ (1,741,815)</u>

\*The analysis above is the aggregated information of the Regular Plan, Sheriff's Law Enforcement Personnel Plan, and the Elected County Official Plan. Disaggregated information was not available.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2015, the County recognized pension expense of \$1,215,228. At November 30, 2015 the County reported deferred outflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources
<b><i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i></b>	
Differences Between Expected and Actual Experience	\$ 571,490
Changes of Assumptions	840,220
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	377,850
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	1,789,560
<b><i>Pension Contributions Made Subsequent to the Measurement Date</i></b>	784,593
<b>Total Deferred Amounts Related to Pensions</b>	<b>\$ 2,574,153</b>

\$784,593 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2016.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)**

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ 486,349
2016	486,349
2017	486,349
2018	254,943
2019	75,570
Thereafter	-
Total	<u>\$ 1,789,560</u>

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description**

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

**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, 2015**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Membership**

At November 30, 2015, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	5
Active Vested Plan Members	18
Active Nonvested Plan Members	84
Total	107
 Participating Employers	 1

**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.

**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, 2015:

Annual Required Contribution	\$ 45,431
Interest on Net OPEB	(3,132)
Adjustment to Annual Required Contribution	3,132
Annual OPEB Cost	45,431
 Contributions Made	 (78,686)
Increase (Decrease) in net OPEB obligation	(33,255)
 Net OPEB Obligation (Asset) - Beginning of Year	 (74,423)
 <b>Net OPEB Obligation (Asset) - End of Year</b>	 <b>\$ (107,678)</b>

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

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

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 2015 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, 2015	45,431	173.20 %	(107,678)
November 30, 2014	44,964	174.72	(74,423)
November 30, 2013	46,164	72.96	(40,824)

Funded Status and Funding Progress. As of November 30, 2015, 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)	-
Covered Payroll (Active Plan Members)	5,705,655
UAAL as a Percentage of Covered Payroll	7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and 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 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.

**LOGAN COUNTY, ILLINOIS  
NOTES TO BASIC FINANCIAL STATEMENTS  
NOVEMBER 30, 2015**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

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

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%. 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% initial and 5.00% ultimate. The trend rate is determined by the plan sponsor based on historical data and anticipated experience under the plan.

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

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

**NOTE 13 COMMITMENTS AND CONTINGENCIES**

**Operating Agreements**

The County has entered into various operating agreements for the use and maintenance of duplicating equipment and software. The future minimum payments for these agreements are as follows:

<u>Year Ending November 30,</u>	<u>Amount</u>
2016	\$ 26,967
2017	25,712
2018	13,882
2019	8,268
2020	4,855
Total	<u>\$ 79,684</u>

The expense recognized under these agreements during 2015 was \$35,721.

**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.

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 14 RESTATEMENTS OF NET POSITION/FUND BALANCE**

The County determined the following restatements were necessary to accurately present net position/fund balance at November 30, 2015:

1. The County adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted requiring restatement of net position was Government Accounting Standard Board Statement GASB 68, Accounting and Financial Reporting for Pensions. This pronouncement requires the restatement of the November, 2014 net position of governmental activities and the discretely presented component unit.
2. The County determined that it had incorrectly recorded the 911 Emergency System Fund as a special revenue fund for the year ending November 30, 2014, as this fund should have been reported as a discretely presented component unit.
3. The County determined it had incorrectly recorded deferred inflows of resources in relation to the County Motor Fuel Tax Fund for the year ending November 30, 2014.
4. The County determined it had incorrectly recorded accounts receivable in relation to the General Fund for the year ending November 30, 2014.
5. The County determined it had incorrectly recorded accounts payable in relation to the County Bridge Fund and Matching Tax Fund for the year ending November 30, 2014

**LOGAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**NOVEMBER 30, 2015**

**NOTE 14 RESTATEMENTS OF NET POSITION/FUND BALANCE (CONTINUED)**

Beginning net position/fund balances have thereby been restated as follows:

	Government Wide Financial Statements		Fund Financial Statements				Component Unit Fund Financial Statements
	Primary Government	911 Emergency System	General Fund	County Motor Fuel Tax Fund	County Bridge Fund	Nonmajor Governmental Funds	911 Emergency System
<b>Net Position/Fund Balance, Beginning of Year, as Previously Reported</b>	\$ 17,421,828	\$ -	\$ 1,965,907	\$ 3,733,387	\$ 683,891	\$ 3,456,770	\$ -
1. Adjustment for Beginning Net Pension Obligation under Prior GASB	352,766	-	-	-	-	-	-
Adjustment for Beginning Deferred Outflows of Resources Related to Pensions	695,500	80,988	-	-	-	-	-
Adjustment for Beginning Net Pension Liability	(200,634)	(23,363)	-	-	-	-	-
2. Adjustment for 911 Emergency System Fund Beginning Balance	(173,940)	173,940	-	-	-	(173,940)	173,940
Adjustment for Discretely Presented Component Unit Capital Assets	(769,174)	769,174	-	-	-	-	-
3. Adjustment for Deferred Inflows of Resources	(84,247)	-	-	(84,247)	-	-	-
4. Adjustment for Accounts Receivable	149,249	-	149,249	-	-	-	-
5. Adjustment for Expenses	-	-	-	-	322,855	(322,855)	-
<b>Net Position/Fund Balance, Beginning of Year, as Restated</b>	<u>\$ 17,391,348</u>	<u>\$ 1,000,739</u>	<u>\$ 2,115,156</u>	<u>\$ 3,649,140</u>	<u>\$ 1,006,746</u>	<u>\$ 2,959,975</u>	<u>\$ 173,940</u>

**LOGAN COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**YEAR ENDED NOVEMBER 30, 2015**  
**(UNAUDITED)**

	General Fund			Variance from Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Tax and Payments in Lieu of Taxes	\$ 1,545,381	\$ 1,545,381	\$ 1,534,170	\$ (11,211)
Income and Replacement Taxes	1,100,000	1,100,000	1,394,380	294,380
Sales Taxes	1,645,000	1,645,000	1,922,675	277,675
Other Intergovernmental Revenues	550,956	550,956	495,003	(55,953)
Federal and State Operating Grants	353,590	353,590	449,869	96,279
Fines, Fees, Forfeitures, and Licenses	1,229,500	1,229,500	1,052,592	(176,908)
Charges for Services	259,076	259,076	212,131	(46,945)
Interest and Investment Income	4,000	4,000	1,723	(2,277)
Miscellaneous Revenue	104,039	104,039	144,687	40,648
Total Revenues	<u>6,791,542</u>	<u>6,791,542</u>	<u>7,207,230</u>	<u>415,688</u>
<b>EXPENDITURES</b>				
Current:				
General Government	2,427,564	2,427,564	2,097,316	330,248
Public Safety	2,802,236	2,802,236	2,419,146	383,090
Judiciary and Court Related	2,001,094	2,001,094	1,805,814	195,280
Transportation	157,700	157,700	77,625	80,075
County Development	345,442	342,442	207,067	135,375
Capital Outlay	-	-	503,735	(503,735)
Debt Service:				
Principal	600,000	600,000	103,533	496,467
Interest	5,000	5,000	1,419	3,581
Total Expenditures	<u>8,339,036</u>	<u>8,336,036</u>	<u>7,215,655</u>	<u>1,120,381</u>
Deficiency of Revenues Over Expenditures	(1,547,494)	(1,544,494)	(8,425)	1,536,069
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Tax Anticipation Warrants	600,000	600,000	-	(600,000)
Proceeds from Capital Lease Obligation	-	-	281,025	281,025
Transfers In	53,275	53,275	53,275	-
Transfers Out	(196,818)	(199,818)	(196,819)	2,999
Total Other Financing Sources (Uses)	<u>456,457</u>	<u>453,457</u>	<u>137,481</u>	<u>(315,976)</u>
<b>CHANGE IN FUND BALANCES</b>	<u>\$ (1,091,037)</u>	<u>\$ (1,091,037)</u>	129,056	<u>\$ 1,220,093</u>
Fund Balances - Beginning of Year, as Previously Reported			1,965,907	
Prior Period Adjustment			<u>149,249</u>	
Fund Balances - Beginning of Year, as Restated			<u>2,115,156</u>	
<b>FUND BALANCES - END OF YEAR</b>			<u>\$ 2,244,212</u>	

**LOGAN COUNTY, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL – MAJOR SPECIAL REVENUE FUNDS**  
**YEAR ENDED NOVEMBER 30, 2015**  
**(UNAUDITED)**

	County Health Department Fund		
	Original and Final Budget	Actual	Variance from Budget Positive (Negative)
<b>REVENUES</b>			
Property Tax and Payments in Lieu of Taxes	\$ 372,557	\$ 370,152	\$ (2,405)
Income and Replacement Taxes	-	-	-
Federal and State Operating Grants	901,165	863,046	(38,119)
Charges for Services	1,040,384	1,054,113	13,729
Interest and Investment Income	500	231	(269)
Miscellaneous and Other Revenue	53,320	53,334	14
Total Revenues	<u>2,367,926</u>	<u>2,340,876</u>	<u>(27,050)</u>
<b>EXPENDITURES</b>			
Current:			
Public Health	2,577,254	2,688,863	(111,609)
Transportation	-	-	-
Retirement System	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>2,577,254</u>	<u>2,688,863</u>	<u>(111,609)</u>
Excess (Deficiency) of Revenues Over Expenditures	(209,328)	(347,987)	(138,659)
<b>OTHER FINANCING SOURCES</b>			
Transfers In	<u>40,811</u>	<u>38,014</u>	<u>(2,797)</u>
<b>CHANGE IN FUND BALANCES</b>	<u>\$ (168,517)</u>	<u>(309,973)</u>	<u>\$ (141,456)</u>
Fund Balances - Beginning of Year, as Previously Reported		454,714	
Prior Period Adjustment		<u>-</u>	
Fund Balances - Beginning of Year, as Restated		<u>-</u>	
<b>FUND BALANCES - END OF YEAR</b>		<u>\$ 144,741</u>	

Illinois Municipal Retirement Fund			County Highway Fund			County Bridge Fund		
Original and Final Budget	Actual	Variance from Budget Positive (Negative)	Original and Final Budget	Actual	Variance from Budget Positive (Negative)	Original and Final Budget	Actual	Variance from Budget Positive (Negative)
\$ 659,750	\$ 655,825	\$ (3,925)	\$ 406,000	\$ 402,581	\$ (3,419)	\$ 150,500	\$ 149,147	\$ (1,353)
81,250	69,039	(12,211)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	10,000	8,265	(1,735)	-	-	-
-	-	-	500	482	(18)	2,500	2,878	378
-	-	-	425,000	489,536	64,536	125,000	17,680	(107,320)
<u>741,000</u>	<u>724,864</u>	<u>(16,136)</u>	<u>841,500</u>	<u>900,864</u>	<u>59,364</u>	<u>278,000</u>	<u>169,705</u>	<u>(108,295)</u>
-	-	-	-	-	-	-	-	-
-	-	-	917,013	786,318	130,695	385,000	141,469	243,531
805,500	825,833	(20,333)	-	-	-	-	-	-
-	-	-	-	-	-	-	231,520	(231,520)
<u>805,500</u>	<u>825,833</u>	<u>(20,333)</u>	<u>917,013</u>	<u>786,318</u>	<u>130,695</u>	<u>385,000</u>	<u>372,989</u>	<u>12,011</u>
(64,500)	(100,969)	(36,469)	(75,513)	114,546	190,059	(107,000)	(203,284)	(96,284)
3,300	3,300	-	-	-	-	-	-	-
<u>\$ (61,200)</u>	(97,669)	<u>\$ (36,469)</u>	<u>\$ (75,513)</u>	114,546	<u>\$ 190,059</u>	<u>\$ (107,000)</u>	(203,284)	<u>\$ (96,284)</u>
	(11,816)			406,909			683,891	
	-			-			322,855	
	-			-			1,006,746	
	<u>\$ (109,485)</u>			<u>\$ 521,455</u>			<u>\$ 803,462</u>	

**LOGAN COUNTY, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS (UNAUDITED)  
OTHER POST-EMPLOYMENT BENEFITS  
NOVEMBER 30, 2015**

Trend information for the years ended November 30, 2010 and 2013 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)
11/30/13	\$ -	\$ 396,323	\$ 396,323	0.00%	\$ 5,705,655	7%
11/30/10	-	284,534	284,534	0.00%	N/A	N/A

**LOGAN COUNTY, ILLINOIS  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
NOVEMBER 30, 2015**

**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)**

	Expenditures		Excess Actual Over Final Budget
	Final Budget	Actual	
Special Revenue Funds:			
County Health Department Fund	\$ 2,577,254	\$ 2,688,863	\$ (111,609)
Illinois Municipal Retirement Fund	805,500	825,833	(20,333)

**LOGAN COUNTY, ILLINOIS  
GENERAL FUND  
ACCOUNT DESCRIPTIONS  
NOVEMBER 30, 2015**

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, 2015  
(WITH COMPARATIVE TOTALS FOR NOVEMBER 30, 2014)**

	General Account	Liability Insurance Account
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 504,988	\$ 13,549
Receivables:		
Sales Taxes	518,613	-
Income and Replacement Taxes	221,456	-
Property Taxes	1,595,168	175,000
Grants	52,305	-
State Salary Reimbursements	141,332	-
Accounts	9,107	-
Inventory	-	-
Prepaid Items	6,159	-
Due from Other Funds	455,534	-
	<u>\$ 3,504,662</u>	<u>\$ 188,549</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 138,496	\$ -
Accrued Salaries	5,682	-
Due to Other Funds	-	-
Total Liabilities	<u>144,178</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Subsequent Year's Property Taxes	1,595,168	175,000
<b>FUND BALANCES:</b>		
Nonspendable:		
Inventory	-	-
Prepays	6,159	-
Assigned to:		
General Government	-	13,549
Transportation	-	-
Unassigned	1,759,157	-
Total Fund Balances	<u>1,765,316</u>	<u>13,549</u>
	<u>\$ 3,504,662</u>	<u>\$ 188,549</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,504,662</u>	<u>\$ 188,549</u>

County Farm Account	Airport Operating Account	Total	
		2015	2014
\$ 135,463	\$ 316,419	\$ 970,419	\$ 1,435,667
-	-	518,613	317,831
-	-	221,456	206,421
-	-	1,770,168	1,543,381
-	-	52,305	57,760
-	-	141,332	73,687
-	3,805	12,912	18,711
-	10,349	10,349	24,043
-	-	6,159	67,905
-	-	455,534	88,701
<u>\$ 135,463</u>	<u>\$ 330,573</u>	<u>\$ 4,159,247</u>	<u>\$ 3,834,107</u>
\$ -	\$ 689	\$ 139,185	\$ 312,844
-	-	5,682	2,375
-	-	-	9,600
<u>-</u>	<u>689</u>	<u>144,867</u>	<u>324,819</u>
-	-	1,770,168	1,543,381
-	10,349	10,349	24,043
-	-	6,159	67,905
135,463	-	149,012	34,577
-	319,535	319,535	251,783
-	-	1,759,157	1,587,599
<u>135,463</u>	<u>329,884</u>	<u>2,244,212</u>	<u>1,965,907</u>
<u>\$ 135,463</u>	<u>\$ 330,573</u>	<u>\$ 4,159,247</u>	<u>\$ 3,834,107</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –  
BY ACCOUNT  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	General Account	Liability Insurance Account
<b>REVENUES</b>		
Property Taxes and Payments in Lieu of Taxes	\$ 1,365,165	\$ 169,005
Income and Replacement Taxes	1,394,380	-
Sales Taxes	1,922,675	-
Other Intergovernmental Revenues	495,003	-
Federal and State Operating and Capital Grants	449,869	-
Fines, Fees, Forfeitures, and Licenses	1,052,592	-
Charges for Services	61,497	-
Interest and Investment Income	1,723	-
Miscellaneous Revenue	10,622	52,477
Total Revenues	6,753,526	221,482
<b>EXPENDITURES</b>		
Current:		
General Government	2,029,405	57,776
Public Safety	2,419,146	-
Judiciary and Court Related	1,805,814	-
Transportation	-	-
County Development	200,392	-
Capital Outlay	503,735	-
Debt service:		
Principal	103,533	-
Interest	1,419	-
Total Expenditures	7,063,444	57,776
Excess (Deficiency) of Revenues Over Expenditures	(309,918)	163,706
<b>OTHER FINANCING SOURCES (USES)</b>		
Insurance Proceeds	-	-
Proceeds from Tax Anticipation Warrants	-	-
Proceeds from Capital Lease Obligation	281,025	-
Transfers In	53,275	-
Transfers Out	(161,819)	-
Transfers from (to) Other General Fund Accounts	98,000	(165,000)
Total Other Financing Sources (Uses)	270,481	(165,000)
<b>CHANGE IN FUND BALANCES</b>	(39,437)	(1,294)
Fund Balance - Beginning of Year, as Previously Reported	1,655,504	14,843
Prior Period Adjustment	149,249	-
Fund Balance - Beginning of Year, as Restated	1,804,753	14,843
<b>FUND BALANCE - END OF YEAR</b>	\$ 1,765,316	\$ 13,549

County Farm Account	Airport Operating Account	Total	
		2015	2014
\$ -	\$ -	\$ 1,534,170	\$ 1,522,723
-	-	1,394,380	1,266,078
-	-	1,922,675	1,843,917
-	-	495,003	519,019
-	-	449,869	414,475
-	-	1,052,592	1,016,639
-	150,634	212,131	199,054
-	-	1,723	2,338
80,539	1,049	144,687	195,805
<u>80,539</u>	<u>151,683</u>	<u>7,207,230</u>	<u>6,980,048</u>
10,135	-	2,097,316	2,227,254
-	-	2,419,146	2,365,250
-	-	1,805,814	1,726,646
-	77,625	77,625	107,382
6,675	-	207,067	264,840
-	-	503,735	811,935
-	-	103,533	431,731
-	-	1,419	25,408
<u>16,810</u>	<u>77,625</u>	<u>7,215,655</u>	<u>7,960,446</u>
63,729	74,058	(8,425)	(980,398)
-	-	-	442,890
-	-	-	400,000
-	-	281,025	-
-	-	53,275	68,275
-	(35,000)	(196,819)	(142,393)
52,000	15,000	-	-
<u>52,000</u>	<u>(20,000)</u>	<u>137,481</u>	<u>768,772</u>
115,729	54,058	129,056	(211,626)
19,734	275,826	1,965,907	2,177,533
-	-	149,249	-
<u>19,734</u>	<u>275,826</u>	<u>2,115,156</u>	<u>-</u>
<u>\$ 135,463</u>	<u>\$ 329,884</u>	<u>\$ 2,244,212</u>	<u>\$ 1,965,907</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes:				
Property Taxes	\$ 1,373,381	\$ 1,373,381	\$ 1,365,165	\$ 1,353,053
Mobile Home Privilege and Other Taxes	2,000	2,000	-	-
Total Property Taxes and Payments in Lieu of Taxes	1,375,381	1,375,381	1,365,165	1,353,053
Income and Replacement Taxes:				
Replacement Tax	250,000	250,000	332,583	312,877
Income Tax	850,000	850,000	1,061,797	953,201
Total Income and Replacement Taxes	1,100,000	1,100,000	1,394,380	1,266,078
Sales Taxes:				
Sales Tax 1%	75,000	75,000	154,964	83,722
Sales Tax 1/4%	525,000	525,000	586,928	591,515
Use Tax	125,000	125,000	223,234	187,370
Public Safety Tax	920,000	920,000	957,549	981,310
Total Sales Taxes	1,645,000	1,645,000	1,922,675	1,843,917
Other Intergovernmental Revenues:				
Salary Reimbursement State's Attorney and Assistants	150,000	150,000	148,887	149,367
Salary Reimbursement Probation Officers	152,000	152,000	189,897	154,056
Salary Reimbursement Supervisor of Assessments	20,000	20,000	21,000	22,352
Circuit Clerks Child Support Salary Reimbursement	14,000	14,000	14,000	14,000
Workforce Incentive Salary Reimbursement	97,138	97,138	4,636	58,394
Waste Management Salary Reimbursement	40,118	40,118	36,292	30,708
Victim Witness Program	19,700	19,700	10,835	20,685
Regional Planning Salary Reimbursement	18,000	18,000	18,000	18,000
Public Defender	40,000	40,000	51,456	51,457
Total Other Intergovernmental Revenues	550,956	550,956	495,003	519,019

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Federal and State Operating Grants:				
Child Support Grant	\$ 6,000	\$ 6,000	\$ -	\$ 9,946
Coroner Grant	-	-	4,334	4,320
Sheriff's Grant	-	-	-	6,701
LEPC/HEMP Grant	50,000	50,000	70,986	24,980
EMA Grant	22,590	22,590	20,565	21,776
Public Transportation Grant	270,000	270,000	341,646	312,382
Election Grants	5,000	5,000	12,338	34,370
Total Federal and State Operating Grants	353,590	353,590	449,869	414,475
Fines, Fees, Forfeitures, and Licenses:				
Fines	320,000	320,000	274,406	267,119
Circuit Clerk Special	300,000	300,000	202,662	214,706
Redeploy Focused Probation Program	-	-	650	-
Zoning/Building Permits	15,000	15,000	29,315	13,511
Drug Fines	4,000	4,000	2,247	2,546
Circuit Clerk Fees	160,000	160,000	152,360	138,322
County Clerk Fees	160,000	160,000	137,713	127,379
Sheriff Fees	120,000	120,000	81,344	92,008
States Attorney Fees	20,000	20,000	24,998	17,300
Revenue Stamps	40,000	40,000	33,322	18,691
Treasurer and Assessor's Fees	4,000	4,000	2,331	17,560
Franchise Fees	20,000	20,000	23,206	16,605
Liquor Licenses	4,000	4,000	4,184	3,930
Public Defender Fees	1,500	1,500	9,579	1,634
County Collector Receipts	55,000	55,000	61,182	71,603
Gaming Fees	6,000	6,000	13,093	13,725
Total Fines, Fees, Forfeitures, and Licenses	1,229,500	1,229,500	1,052,592	1,016,639
Charges for Services:				
Safety Complex Lease	35,000	35,000	32,424	30,144
Township Assessor Reimbursement	15,000	15,000	15,310	-
Administration Fee	4,000	4,000	6,061	6,280
Transportation Grant Administration Fees	10,000	10,000	4,984	5,099
County Jail Medical Cost Fee	2,000	2,000	2,718	2,836
Total Charges for Services	66,000	66,000	61,497	44,359
Interest and Investment Income	4,000	4,000	1,723	2,338

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES (CONTINUED)</b>				
Miscellaneous Revenue:				
Miscellaneous Income	\$ 3,000	\$ 3,000	\$ 597	\$ 75
Scully Trust	500	500	-	1,500
Support Team CST	-	-	25	375
Enterprise Zone Fees	20,000	20,000	10,000	90,000
Total Miscellaneous Revenue	<u>23,500</u>	<u>23,500</u>	<u>10,622</u>	<u>91,950</u>
 Total Revenues	 6,347,927	 6,347,927	 6,753,526	 6,551,828
<b>EXPENDITURES</b>				
General Government:				
County Treasurer:				
Salary of Treasurer	58,600	58,600	58,600	56,300
Salary of Deputies	95,400	95,400	83,178	90,399
Salary Extra Help	20,000	20,000	12,459	14,421
Group Insurance	24,000	24,000	22,295	22,193
Postage	6,500	6,500	5,389	5,451
Publication of Notices	2,000	2,000	489	838
Office Supplies and Printing	9,000	9,000	7,111	10,102
Maintenance Contracts	2,500	2,500	1,647	1,011
Dues, Subscriptions, and Meetings	1,500	1,500	1,255	864
Office Equipment	2,500	2,500	2,269	2,559
Total County Treasurer	<u>222,000</u>	<u>222,000</u>	<u>194,692</u>	<u>204,138</u>
County Clerk:				
Salary of County Clerk	63,000	63,000	63,000	60,000
Salaries of Deputies	86,211	86,211	83,503	83,697
Extra Help	10,000	10,000	8,768	8,112
Group Insurance	48,166	48,166	26,157	27,063
Postage	4,000	4,000	3,086	3,442
Computerization of Records	4,000	4,000	3,529	4,211
Office Supplies	6,500	6,500	3,731	3,291
Dues, Subscriptions, and Meetings	1,100	1,100	503	1,007
Printing and Legal Notices	1,300	1,300	1,300	1,136
Office Equipment and Contracts	7,600	7,600	7,587	3,714

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Government (Continued):				
County Clerk (Continued):				
Registrations	\$ 600	\$ 600	\$ 495	\$ 579
Tax Extension Costs	2,000	2,000	4,187	2,248
Legal Notices	-	-	235	-
Document Storage Costs	26,000	26,000	26,939	21,524
Total County Clerk	<u>260,477</u>	<u>260,477</u>	<u>233,020</u>	<u>220,024</u>
Courthouse Buildings and Grounds:				
Salary Courthouse Janitor	38,640	38,640	39,406	37,920
Group Insurance	8,422	8,422	7,306	8,224
Maintenance Contracts	10,000	10,000	11,019	9,487
Total Courthouse Buildings and Grounds	<u>57,062</u>	<u>57,062</u>	<u>57,731</u>	<u>55,631</u>
Supervisor of Assessments:				
Salary of Supervisor	42,000	42,000	42,405	47,800
Salaries of Deputies	102,051	102,051	98,381	94,483
Extra Help	3,000	3,000	1,795	3,252
Group Insurance	13,144	13,144	15,264	12,380
Postage	4,000	4,000	1,962	3,254
Printing and Legal Publications	7,000	7,000	2,097	6,593
Office Supplies	2,500	2,500	1,621	2,195
Dues, Subscriptions, and Meetings	2,500	2,500	1,780	1,718
Office Equipment	2,500	2,500	1,382	1,994
Travel	2,500	2,500	1,856	1,384
Appraisal Software	30,000	30,000	7,697	26,140
Total Supervisor of Assessments	<u>211,195</u>	<u>211,195</u>	<u>176,240</u>	<u>201,193</u>
County Board:				
County Board per Diem	70,000	70,000	79,862	66,718
Salary County Board Secretary	34,279	34,279	36,570	32,343
Salary County Board Assistant Secretary	23,175	23,175	23,759	23,678
County Board Part-Time Help	-	-	831	730
Group Insurance County Board	12,290	12,290	6,607	6,296
County Board Supplies	9,000	9,000	6,442	7,915
Dues, Subscriptions, and Meetings	2,000	2,000	1,244	1,117
Total County Board	<u>150,744</u>	<u>150,744</u>	<u>155,315</u>	<u>138,797</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
General Government (Continued):				
County Offices:				
Small Tools and Equipment	\$ 500	\$ 500	\$ 190	\$ 290
Major Repairs	47,500	47,500	7,349	9,931
Supplies	8,000	8,000	5,030	6,138
Utilities	60,000	60,000	48,773	49,759
Telephone	27,500	27,500	28,486	27,439
Scully Expenditures	500	500	328	592
Courthouse and Park Maintenance	20,000	20,000	17,007	61,703
Shelves and Files	-	-	-	218
Safety Complex Roofing	-	-	18,897	19,451
Contractual Cleaning Service	2,500	2,500	-	-
Courthouse Equipment/Building Pool	275,000	275,000	16,215	28,333
Park Improvements	2,500	2,500	-	-
Sidewalk and Curb Repairs	-	-	-	6,660
Elevator	20,000	20,000	1,350	-
Total County Offices	464,000	464,000	143,625	210,514
Elections:				
Election Judges	47,000	47,000	48,800	37,177
Election Deputies Salaries	85,135	85,135	84,529	77,979
Election Supplies	93,000	93,000	84,777	103,461
Advertising	11,500	11,500	9,142	8,467
Training	1,200	1,200	912	941
Postage	8,000	8,000	8,000	7,388
Maintenance of Equipment	13,200	13,200	13,200	8,340
Education, Training, and Support	14,000	14,000	6,416	13,891
Total Elections	273,035	273,035	255,776	257,644
Other:				
Salary Board of Review	11,800	11,800	7,900	10,800
Insurance and Bonds	240,000	240,000	233,006	235,101
Professional and Audit Fees	100,000	100,000	82,962	87,450
Data Processing	80,000	80,000	69,202	95,886
Administrative Services	7,500	7,500	3,581	4,090
Group Health Insurance	2,000	2,000	11,492	32,313
Miscellaneous	5,000	5,000	2,667	2,161
Transportation Grant	260,000	260,000	336,663	307,284
Transportation Grant Administration Fees	-	-	4,983	5,099
Indigent Veterans Burial	-	-	900	-
NVRA Motor Voter Costs	-	-	-	40
Education Service Region	59,650	59,650	59,650	67,500
Total Other	765,950	765,950	813,006	847,724
Total General Government	2,404,463	2,404,463	2,029,405	2,135,665

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
County Development:				
Aid to County Programs:				
Regional Planning Commission	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Regional Planning Commission (EZ)	7,500	7,500	7,500	7,500
Coordinator, Zoning Officer, and Zoning Expense	10,000	10,000	5,340	5,093
Waste Management	39,916	39,916	39,916	39,916
JTPA Salary	97,138	97,138	4,636	58,394
Waste Management Salary Expenditure	40,118	40,118	33,500	33,500
Total Aid to County Programs	<u>205,172</u>	<u>205,172</u>	<u>101,392</u>	<u>154,903</u>
Community Development:				
Salary of Coordinator	62,506	62,506	62,506	60,685
Part-Time Help	2,000	2,000	405	624
Group Insurance	6,089	6,089	6,089	5,953
Area Economic Development	25,000	25,000	25,000	25,000
CEDS	5,000	5,000	5,000	3,000
Enterprise Zone	30,000	30,000	-	-
Total Community Development	<u>130,595</u>	<u>130,595</u>	<u>99,000</u>	<u>95,262</u>
Total County Development	335,767	335,767	200,392	250,165
Public Safety:				
County Coroner:				
Salary of Coroner	29,150	29,150	29,150	27,658
Deputy Salary	10,850	10,850	11,990	12,630
Coroner's Secretary	2,300	2,300	2,300	2,100
Supplies	1,000	1,000	794	693
Mileage	3,000	3,000	2,520	3,356
Rental Allowance	2,500	2,500	2,415	2,562
Group Insurance	6,550	6,550	6,584	6,216
Training and Education	2,000	2,000	2,251	1,818
Radio Equipment and Repair	750	750	1,067	359
Grant	-	-	4,533	-
Telephone	2,000	2,000	2,085	1,762
Total County Coroner	<u>60,100</u>	<u>60,100</u>	<u>65,689</u>	<u>59,154</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety (Continued):				
County Sheriff:				
Salary Sheriff	\$ 72,980	\$ 72,980	\$ 72,980	\$ 70,480
Salary Deputies	929,301	929,301	932,231	926,619
Salary Correctional Officers	235,453	235,453	182,286	202,367
Salary Secretarial	86,372	86,372	86,372	83,856
Salary Janitorial	27,633	27,633	28,572	26,055
Salary Cooks	31,821	31,821	31,158	28,688
Salary Part-Time Cooks	3,000	3,000	3,344	2,900
Deputy's Overtime	70,000	70,000	96,138	60,628
Group Insurance	269,499	269,499	188,430	192,217
Postage and Printing	1,100	1,100	1,036	211
Office Supplies	3,500	3,500	3,362	3,118
Maintenance Contracts	35,000	35,000	34,713	29,281
Dues, Subscriptions, and Meetings	2,500	2,500	2,132	2,315
Office Equipment	1,500	1,500	751	2,292
Travel	4,500	4,500	3,274	7,751
Schools and Training	3,000	3,000	7,376	751
Radio Repair	4,000	4,000	6,231	3,172
Auto Repair and Maintenance	23,500	23,500	24,635	23,495
Gas and Oil	112,500	112,500	49,738	62,229
Tools and Maintenance Supplies	8,000	8,000	10,808	10,933
Auxiliary Police	1,000	1,000	307	221
Crime Prevention Program	500	500	440	550
Purchase of Autos	90,000	90,000	-	-
Purchase of Radios	5,000	5,000	5,704	-
Law Enforcement Equipment	6,500	6,500	7,312	36,350
Uniforms	8,500	8,500	10,295	10,407
Feeding Prisoners	65,000	65,000	65,106	52,845
Contingency Fund	100,000	100,000	-	-
Prisoner Medical	42,000	42,000	36,518	39,985
Total County Sheriff	2,243,659	2,243,659	1,891,249	1,879,716
Emergency Telephone System Board and Other Public Safety:				
911 Dispatch Contract	189,451	189,451	189,451	180,429

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Safety (Continued):				
Emergency Management Agency:				
Director's Salary	\$ 33,924	\$ 33,924	\$ 33,924	\$ 32,936
Deputy Director's Salary	23,152	23,152	23,152	22,477
Office Manager Salary	19,876	19,876	19,876	19,297
Part-Time Summer Help	100	100	-	-
Utilities	6,959	6,959	6,122	6,426
Conferences	1,250	1,250	1,200	1,209
Warehouse Rent	11,800	11,800	10,461	10,760
Office Supplies	2,000	2,000	4,129	4,325
Repairs and Maintenance	3,000	3,000	2,990	2,996
Training	1,000	1,000	991	1,000
HEMP Grant Expenses	48,755	48,755	55,343	33,262
Search and Rescue	2,500	2,500	2,477	2,500
Group Insurance	10,250	10,250	9,836	7,824
Vehicle Purchase	15,000	15,000	-	-
Vehicle Expense	7,960	7,960	7,507	2,825
Disaster Fund	5,000	5,000	4,974	3,998
Total Emergency Management Agency	<u>192,526</u>	<u>192,526</u>	<u>182,982</u>	<u>151,835</u>
Jail Operations:				
Maintenance Contracts	6,000	6,000	5,027	5,867
Utilities	70,000	70,000	64,322	59,863
Repairs and Maintenance	40,000	40,000	20,243	28,315
Miscellaneous	500	500	183	71
Total Jail Operations	<u>116,500</u>	<u>116,500</u>	<u>89,775</u>	<u>94,116</u>
Total Public Safety	2,802,236	2,802,236	2,419,146	2,365,250
Judiciary and Court Related:				
Circuit Clerk:				
Salary Circuit Clerk	58,250	58,250	58,250	56,500
Salary Deputies	364,793	364,793	348,915	342,818
Salary Extra Help	5,000	5,000	4,891	3,356
Group Insurance	75,535	75,535	58,275	53,899
Postage	8,500	8,500	8,416	7,827
Rental and Service Contracts	8,000	8,000	6,357	7,698
Office Supplies	13,500	13,500	12,739	13,468
Dues, Subscriptions, and Meetings	2,750	2,750	2,740	2,745
Office Equipment	2,800	2,800	1,973	2,626
Child Support System	-	-	-	9,946
Training and Education	1,000	1,000	1,000	940
Travel	1,000	1,000	945	799
Total Circuit Clerk	<u>541,128</u>	<u>541,128</u>	<u>504,501</u>	<u>502,622</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and Court Related (Continued):				
States Attorney:				
Salary States Attorney	\$ 169,000	\$ 169,000	\$ 166,508	\$ 166,508
Salary of Assistants	113,039	113,039	110,000	93,253
Salary Secretarial	95,243	95,243	72,847	92,615
Salary Victim Witness	31,194	31,194	31,194	30,285
Salary Part-Time Help	3,000	3,000	3,087	-
Group Insurance	43,440	43,440	33,001	39,516
Postage and Supplies	8,500	8,500	6,465	6,193
Rental and Service Contracts	1,000	1,000	-	-
Subpoenas and Court Costs	1,000	1,000	144	70
Office Expenditure	4,000	4,000	5,143	2,179
Dues, Subscriptions, and Meetings	7,000	7,000	3,072	4,686
Computer Software	1,000	1,000	-	-
Trial Costs and Witness Fees	15,000	15,000	2,844	4,469
Equipment and Maintenance Contracts	3,000	3,000	1,395	2,259
Purchase of Equipment	6,000	6,000	4,153	6,607
Appellate Prosecutor Service	12,500	12,500	12,045	11,045
Total States Attorney	513,916	513,916	451,898	459,685
Adult and Juvenile Probation:				
Salary Chief Probation Officer	57,619	57,619	57,619	55,850
Salary Adult Probation Officer	38,754	38,754	38,754	37,565
Salary Adult Probation Officer 2	42,189	42,189	42,189	40,894
Adult Probation Officer 3	39,878	39,878	39,878	38,654
Salary Juvenile Probation Officer	44,937	44,937	44,937	43,558
Salary Secretarial	27,810	27,810	27,810	27,262
Redeploy Focused Probation	-	-	120	-
Group Insurance	36,984	36,984	25,025	23,321
Office Supplies	1,500	1,500	2,516	1,492
Postage	3,000	3,000	1,323	691
Conferences	2,000	2,000	-	-
Office Equipment	5,000	5,000	2,734	1,196
Travel	5,000	5,000	666	736
Total Adult and Juvenile Probation	304,671	304,671	283,571	271,219

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and Court Related (Continued):				
Public Defender:				
Salary Public Defender	\$ 77,193	\$ 77,193	\$ 77,193	\$ 77,193
Salary of Assistant	65,000	65,000	68,031	93,040
Salary Secretarial	24,720	24,720	23,719	24,000
Group Insurance	18,500	18,500	13,227	12,628
Postage and Supplies	15,000	15,000	13,750	9,786
Books and Transcripts	2,000	2,000	2,048	2,221
Dues	3,000	3,000	400	1,048
Guardian Ad Litem Fees	-	-	-	55,923
Professional Services	11,750	11,750	11,750	10,191
Contractual Assistants	47,500	47,500	49,907	-
Juvenile Assistants	65,000	65,000	63,981	-
Total Public Defender	<u>329,663</u>	<u>329,663</u>	<u>324,006</u>	<u>286,030</u>
Associate Judge:				
Salary of Secretary	-	-	-	30,395
Group Insurance	-	-	-	6,335
Postage and Supplies	-	-	-	1,109
Dues, Subscriptions, and Meetings	-	-	-	1,085
Part-Time Help	-	-	-	565
Total Associate Judge	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,489</u>
Circuit Judge:				
Salary Secretary	64,787	64,787	64,637	31,918
Fees for Bailiffs	15,000	15,000	11,520	9,985
Group Insurance	12,399	12,399	6,983	440
Postage	250	250	536	-
Office Supplies	3,500	3,500	2,758	1,054
Legal Publications	8,000	8,000	8,306	6,544
Dues, Subscriptions, and Meetings	1,225	1,225	1,756	579
Office Equipment	1,400	1,400	503	960
Office Miscellaneous	-	2,300	1,875	-
Professional Associations	600	600	108	-
Jury Fees	24,000	24,000	17,835	4,072
Jury Meals	3,500	3,500	766	541
Witness Fees	500	500	-	-
Part-Time Help	2,340	2,340	355	1,220
Attorney Fees Indigent Defendants	34,100	34,100	300	-
Visiting Judge	2,400	100	-	1,450
Total Circuit Judge	<u>174,001</u>	<u>174,001</u>	<u>118,238</u>	<u>58,763</u>

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Judiciary and Court Related (Continued):				
Jury Commission:				
Salary Jury Commission Clerk	\$ 15,420	\$ 15,420	\$ 15,420	\$ 14,971
Salary Commissioners	900	900	900	1,200
Postage	5,000	5,000	2,567	1,406
Rental and Service Contracts	675	675	-	-
Office Supplies	1,200	1,200	1,827	1,739
Equipment	1,320	1,320	401	960
Total Jury Commission	<u>24,515</u>	<u>24,515</u>	<u>21,115</u>	<u>20,276</u>
Juvenile Support and Welfare:				
Care of Minors	65,000	65,000	52,980	33,193
Other Judicial Expenditures:				
Psychological Exams	2,000	2,000	-	-
County Share of Judges Salaries	1,200	1,200	1,052	1,091
Legal Notices	4,000	4,000	1,862	3,024
Paternity Tests and HIV Testing	500	500	-	586
Autopsy Charges	38,000	38,000	45,391	48,770
Court Reporter - Inquests	500	500	-	-
Court Language Translator	2,000	2,000	1,200	1,898
Total Other Judicial Expenditures	<u>48,200</u>	<u>48,200</u>	<u>49,505</u>	<u>55,369</u>
Total Judiciary and Court Related	2,001,094	2,001,094	1,805,814	1,726,646
Capital Outlay	-	-	503,735	423,391
Debt Service:				
Tax Anticipation Warrants:				
Principal	600,000	600,000	-	400,000
Interest	5,000	5,000	1,325	799
Debt Certificates - Sysco:				
Principal	-	-	5,026	31,731
Interest	-	-	94	24,609
Capital Lease:				
Principal	-	-	98,507	-
Total Debt Service	<u>605,000</u>	<u>605,000</u>	<u>104,952</u>	<u>457,139</u>
Total Expenditures	<u>8,148,560</u>	<u>8,148,560</u>	<u>7,063,444</u>	<u>7,358,256</u>
Deficiency of Revenues Over Expenditures	(1,800,633)	(1,800,633)	(309,918)	(806,428)

**LOGAN COUNTY, ILLINOIS  
GENERAL ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Tax Anticipation Warrants	\$ 600,000	\$ 600,000	\$ -	\$ 400,000
Proceeds from Capital Lease Obligation	-	-	281,025	-
Transfers:				
Liability Insurance Account	165,000	165,000	165,000	146,000
Court Automation Fund	6,000	6,000	6,000	6,000
GIS Fund	32,275	32,275	32,275	47,275
County Farm Account	30,000	30,000	33,000	178,000
County Clerk's Document Storage System Fund	15,000	15,000	15,000	15,000
Public Safety Complex Communications				
Equipment Replacement Fund	(10,939)	(10,939)	(10,940)	(10,418)
County Farm Account	(100,000)	(100,000)	(100,000)	-
Animal Control Fund	(12,000)	(12,000)	(12,000)	(12,000)
Drug Investigation Fund	(2,500)	(2,500)	(2,500)	(6,500)
Debt Service Fund	(96,379)	(96,379)	(96,379)	(48,475)
Court Security Fund	(40,000)	(40,000)	(40,000)	(40,000)
Total Other Financing Sources (Uses)	<u>586,457</u>	<u>586,457</u>	<u>270,481</u>	<u>674,882</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (1,214,176)</u>	<u>\$ (1,214,176)</u>	(39,437)	(131,546)
Fund Balance - Beginning of Year, as Previously Reported			1,655,504	1,787,050
Prior Period Adjustment			<u>149,249</u>	<u>-</u>
Fund Balance - Beginning of Year, as Restated			<u>1,804,753</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,765,316</u>	<u>\$ 1,655,504</u>

**LOGAN COUNTY, ILLINOIS  
LIABILITY INSURANCE ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 170,000	\$ 170,000	\$ 169,005	\$ 169,670
Miscellaneous Revenue	-	-	52,477	18,510
Total Revenues	<u>170,000</u>	<u>170,000</u>	<u>221,482</u>	<u>188,180</u>
<b>EXPENDITURES</b>				
General Government	5,101	5,101	57,776	78,497
Capital Outlay	-	-	-	388,544
Total Expenditures	<u>5,101</u>	<u>5,101</u>	<u>57,776</u>	<u>467,041</u>
Excess (Deficiency) of Revenues over Expenditures	164,899	164,899	163,706	(278,861)
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	-	442,890
Transfers Out	(165,000)	(165,000)	(165,000)	(146,000)
Total Other Financing Sources (Uses)	<u>(165,000)</u>	<u>(165,000)</u>	<u>(165,000)</u>	<u>296,890</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (101)</u>	<u>\$ (101)</u>	(1,294)	18,029
Fund Balance (Deficit) - Beginning of Year			<u>14,843</u>	<u>(3,186)</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 13,549</u>	<u>\$ 14,843</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY FARM ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Miscellaneous Revenue:				
Rent and Other	\$ 80,539	\$ 80,539	\$ 80,539	\$ 84,023
<b>EXPENDITURES</b>				
General Government:				
Farm Operating Expenditures	10,000	10,000	8,864	11,262
Rental Property Expenditures	8,000	8,000	1,271	1,830
Total General Government	<u>18,000</u>	<u>18,000</u>	<u>10,135</u>	<u>13,092</u>
County Development:				
Soil and Water Conservation Service	4,000	4,000	4,000	4,000
Balloon Festival	5,675	2,675	2,675	5,675
Oasis	-	-	-	5,000
Total County Development	<u>9,675</u>	<u>6,675</u>	<u>6,675</u>	<u>14,675</u>
Total Expenditures	<u>27,675</u>	<u>24,675</u>	<u>16,810</u>	<u>27,767</u>
Excess of Revenues over Expenditures	152,864	155,864	63,729	56,256
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	100,000	100,000	100,000	-
Transfers Out	(45,000)	(48,000)	(48,000)	(193,000)
Total Other Financing Sources (Uses)	<u>55,000</u>	<u>52,000</u>	<u>52,000</u>	<u>(193,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 107,864</u>	<u>\$ 107,864</u>	115,729	(136,744)
Fund Balance - Beginning of Year			<u>19,734</u>	<u>156,478</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 135,463</u>	<u>\$ 19,734</u>

**LOGAN COUNTY, ILLINOIS  
AIRPORT OPERATING ACCOUNT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Charges for Services:				
Sale of Fuel	\$ 70,000	\$ 70,000	\$ 29,491	\$ 47,415
Interest on Fuel Sales	15	15	19	36
Fuel Commission	1,000	1,000	-	-
Rent and Lease Income	122,061	122,061	121,124	107,244
Total Charges for Services	<u>193,076</u>	<u>193,076</u>	<u>150,634</u>	<u>154,695</u>
Miscellaneous Revenue:				
Land Rent and Other	-	-	1,049	1,322
Total Revenues	<u>193,076</u>	<u>193,076</u>	<u>151,683</u>	<u>156,017</u>
<b>EXPENDITURES</b>				
Transportation:				
Insurance	6,000	6,000	-	4,444
Farm Operating Expenditures	5,000	5,000	3,589	4,365
Airport Maintenance	54,000	54,000	39,092	25,305
Fuel Purchases	64,000	64,000	24,694	37,342
Sales Tax Expenditures	4,800	4,800	1,991	2,876
Manager Salary	6,600	6,600	6,050	6,225
Equipment	13,000	13,000	-	23,900
Service Charges	4,300	4,300	2,209	2,925
Total Expenditures	<u>157,700</u>	<u>157,700</u>	<u>77,625</u>	<u>107,382</u>
Excess of Revenues over Expenditures	35,376	35,376	74,058	48,635
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	15,000	15,000	15,000	15,000
Transfers Out	(35,000)	(35,000)	(35,000)	(25,000)
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(10,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 15,376</u>	<u>\$ 15,376</u>	54,058	38,635
Fund Balance - Beginning of Year			<u>275,826</u>	<u>237,191</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 329,884</u>	<u>\$ 275,826</u>

**LOGAN COUNTY, ILLINOIS**  
**COUNTY HEALTH DEPARTMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 372,557	\$ 372,557	\$ 370,152	\$ 366,135
Federal and State Operating Grants:				
Basic Health Grant	63,201	63,201	63,201	63,201
IBCC Program	-	-	-	224,471
Vision and Hearing Grants	1,148	1,148	1,407	308
WIC Program	392,972	392,972	354,443	370,797
Family Case Management	82,827	82,827	88,889	88,311
Medicaid Match	76,800	76,800	75,508	46,695
Reality Grant	5,000	5,000	5,314	-
Vaccine Allowance and Grant	125,000	125,000	189,717	170,030
Tobacco-Free Communities	24,235	24,235	23,991	19,745
Emergency Preparedness Grants	40,000	40,000	36,136	38,027
Vector Grant	15,800	15,800	14,865	12,466
Other Grants	74,182	74,182	9,575	54,204
Total Federal and State Operating Grants	901,165	901,165	863,046	1,088,255
Charges for Services:				
Home Health Care Program	425,000	425,000	454,163	321,078
Healthworks of Illinois	174,410	174,410	170,616	164,039
Vaccination and Other Fees	440,974	440,974	429,334	392,190
Total Charges for Services	1,040,384	1,040,384	1,054,113	877,307
Interest and Investment Income	500	500	231	375
Other Revenue:				
Warehouse Lease	42,720	42,720	42,000	41,640
Donations	10,400	10,400	10,954	-
Miscellaneous Revenue	200	200	380	10,157
Total Other Revenues	53,320	53,320	53,334	51,797
Total Revenues	2,367,926	2,367,926	2,340,876	2,383,869

**LOGAN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES</b>				
Public Health:				
Salaries	\$ 1,347,091	\$ 1,347,091	\$ 1,251,983	\$ 1,345,619
IMRF	140,687	140,687	132,848	149,260
FICA and Medicare	103,052	103,052	90,909	99,373
Unemployment	-	-	3,024	-
Small Office Equipment	500	500	1,307	709
Office Supplies	9,350	9,350	14,808	11,159
Office Equipment	2,500	2,500	9,884	5,081
Postage	16,155	16,155	16,984	17,547
Books	250	250	329	212
Medical/Dental Equipment	1,000	1,000	1,025	15,271
Environmental Health Supplies and Equipment	2,750	2,750	875	1,021
Maintenance Equipment	520	520	-	190
Car Seats	1,000	1,000	-	522
Contingency	10,000	10,000	11,130	10,263
WIC - Food Instruments - Noncash	282,686	282,686	251,693	261,338
Vaccine	165,000	165,000	330,585	211,070
Medical Supplies	51,050	51,050	61,942	42,867
Community Education	15,024	15,024	18,601	16,630
Professional Fees	7,500	7,500	10,975	5,704
Contractual	146,050	146,050	230,910	268,266
Mileage	23,000	23,000	22,551	22,545
Travel	1,489	1,489	2,838	2,488
Advertising	4,000	4,000	3,148	5,962
Printing	600	600	261	505
Employee Health Insurance	145,314	145,314	132,863	121,882
Telecommunications	18,274	18,274	20,964	19,420
Maintenance on Building Equipment	8,000	8,000	6,246	11,664
Maintenance Supplies	3,750	3,750	4,254	3,287
Building Improvements	10,000	10,000	4,846	738
Equipment Maintenance	1,000	1,000	4,946	1,937
Custodial and Grounds Maintenance	7,500	7,500	7,294	5,139
Vehicle Maintenance/Fees	2,000	2,000	227	1,141
Utilities	17,000	17,000	13,057	17,207
Water/Sewer Service	2,500	2,500	2,235	3,140

**LOGAN COUNTY, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Public Health (Continued):				
Disposal Service	\$ 3,450	\$ 3,450	\$ 2,503	\$ 2,885
Dues/Memberships	8,892	8,892	6,335	5,538
Employee Training	4,004	4,004	6,907	4,117
Liability/Unemployment Insurance	7,690	7,690	1,035	1,560
Property Tax	3,600	3,600	-	-
Miscellaneous	3,026	3,026	6,541	7,270
Total Expenditures	<u>2,577,254</u>	<u>2,577,254</u>	<u>2,688,863</u>	<u>2,700,527</u>
Deficiency of Revenues over Expenditures	(209,328)	(209,328)	(347,987)	(316,658)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>40,811</u>	<u>40,811</u>	<u>38,014</u>	<u>38,224</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (168,517)</u>	<u>\$ (168,517)</u>	(309,973)	(278,434)
Fund Balance - Beginning of Year			<u>454,714</u>	<u>733,148</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 144,741</u>	<u>\$ 454,714</u>

**LOGAN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 659,750	\$ 659,750	\$ 655,825	\$ 648,720
Replacement Tax	81,250	81,250	69,039	65,496
Total Revenues	<u>741,000</u>	<u>741,000</u>	<u>724,864</u>	<u>714,216</u>
<b>EXPENDITURES</b>				
Retirement System:				
Contribution to Retirement System and FICA Expense	800,000	800,000	820,333	875,756
Regional Superintendent of Schools	5,500	5,500	5,500	-
Total Expenditures	<u>805,500</u>	<u>805,500</u>	<u>825,833</u>	<u>875,756</u>
Deficiency of Revenues over Expenditures	(64,500)	(64,500)	(100,969)	(161,540)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (61,200)</u>	<u>(61,200)</u>	(97,669)	(158,240)
Fund Balance (Deficit) - Beginning of Year			<u>(11,816)</u>	<u>146,424</u>
<b>FUND DEFICIT - END OF YEAR</b>			<u>\$ (109,485)</u>	<u>\$ (11,816)</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 406,000	\$ 406,000	\$ 402,581	\$ 364,217
Charges for Services:				
Sale of Material, Labor, and Rent	5,000	5,000	4,765	7,773
Sales and Other Income (Committed)	5,000	5,000	3,500	1,027
Interest and Investment Income	500	500	482	274
Motor Fuel Tax Payroll	190,000	190,000	228,891	210,385
Motor Fuel Tax Equipment Rental	130,000	130,000	184,657	185,346
Miscellaneous - Reimbursement from Other Funds and Road District	105,000	105,000	75,988	84,743
Total Revenues	<u>841,500</u>	<u>841,500</u>	<u>900,864</u>	<u>853,765</u>
<b>EXPENDITURES</b>				
Transportation:				
County and Office Salaries and Benefits	613,213	613,213	597,218	554,548
Office Supplies	15,000	15,000	9,782	10,490
Superintendent's Expenditures	1,800	1,800	142	1,574
County Engineering Costs	3,000	3,000	4,063	5,759
Township Engineering Costs	1,000	1,000	119	30
Construction	1,000	1,000	-	-
Maintenance of Roads	10,000	10,000	18,975	5,905
Maintenance of Bridges	1,000	1,000	-	-
Machinery and Equipment Purchase	60,000	60,000	2,543	14,725
Purchase of Right-of-Way	1,000	1,000	-	-
Maintenance of Machinery and Equipment	50,000	50,000	45,881	62,339
Shelter Maintenance	35,000	35,000	24,202	39,707
Group Insurance	55,000	55,000	38,022	41,596
Workman's Comp Insurance	10,000	10,000	-	-
Gas, Oil, and Grease	60,000	60,000	45,371	54,743
Total Expenditures	<u>917,013</u>	<u>917,013</u>	<u>786,318</u>	<u>791,416</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (75,513)</u>	<u>\$ (75,513)</u>	114,546	62,349
Fund Balance - Beginning of Year			<u>406,909</u>	<u>344,560</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 521,455</u>	<u>\$ 406,909</u>

**LOGAN COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Other Intergovernmental Revenues - Motor Fuel Tax Allotments	\$ 630,352	\$ 750,308
Charges for Services - Labor and Materials	131,025	159,804
Interest and Investment Income	6,690	28,183
Total Revenues	<u>768,067</u>	<u>938,295</u>
<b>EXPENDITURES</b>		
Transportation:		
Salary and Benefits of Superintendent and Construction	953,542	915,277
Capital Outlay	-	39,509
Total Expenditures	<u>953,542</u>	<u>954,786</u>
<b>CHANGE IN FUND BALANCE</b>	(185,475)	(16,491)
Fund Balance - Beginning of Year, as Previously Reported	3,733,387	3,749,878
Prior Period Adjustment	<u>(84,247)</u>	<u>-</u>
Fund Balance - Beginning of Year, as Restated	<u>3,649,140</u>	<u>3,749,878</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 3,463,665</u></u>	<u><u>\$ 3,733,387</u></u>

**LOGAN COUNTY, ILLINOIS  
COUNTY BRIDGE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 150,500	\$ 150,500	\$ 149,147	\$ 149,697
Interest and Investment Income	2,500	2,500	2,878	2,939
Miscellaneous Revenue	125,000	125,000	17,680	8,200
Total Revenues	<u>278,000</u>	<u>278,000</u>	<u>169,705</u>	<u>160,836</u>
<b>EXPENDITURES</b>				
Transportation:				
Bridge Construction and Repair	385,000	385,000	141,469	111,107
Capital Outlay	-	-	231,520	-
Total Expenditures	<u>385,000</u>	<u>385,000</u>	<u>372,989</u>	<u>111,107</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (107,000)</u>	<u>\$ (107,000)</u>	(203,284)	49,729
Fund Balance - Beginning of Year, as Previously Reported			683,891	634,162
Prior Period Adjustment			<u>322,855</u>	<u>-</u>
Fund Balance - Beginning of Year, as Restated			<u>1,006,746</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 803,462</u>	<u>\$ 683,891</u>

**LOGAN COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUND  
DESCRIPTIONS  
NOVEMBER 30, 2015**

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 FUND  
DESCRIPTONS (CONTINUED)  
NOVEMBER 30, 2015**

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.

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.

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.

**LOGAN COUNTY, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUND  
DESCRIPTONS (CONTINUED)  
NOVEMBER 30, 2015**

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% 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.

Circuit Clerk E-Citation Fund - To account for revenue derived from electronic citations and payment of expenses for establishing and maintaining electronic citations.

**LOGAN COUNTY, ILLINOIS  
OTHER NONMAJOR FUNDS DESCRIPTIONS  
NOVEMBER 30, 2015**

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, 2015**

	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 245,494	\$ 24,113	\$ 9,800
Certificates of Deposit, at Cost	550,000	-	-
Receivables:			
Property Taxes	215,000	283,000	-
Grants	-	-	-
Accounts	-	-	3,671
Total Assets	<u>\$ 1,010,494</u>	<u>\$ 307,113</u>	<u>\$ 13,471</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	\$ 1,170	\$ -	\$ 225
Due to Other Funds	-	-	-
Total Liabilities	<u>1,170</u>	<u>-</u>	<u>225</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Subsequent Year's Property Taxes	215,000	283,000	-
<b>FUND BALANCES:</b>			
Restricted for:			
General Government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	-	-
Judiciary and Court Related	-	-	-
Transportation	794,324	-	-
County Development	-	-	-
Committed to:			
General Government	-	-	-
County Development	-	-	-
Assigned to:			
General Government	-	-	-
Public Health	-	24,113	-
Public Safety	-	-	13,246
Judiciary and Court Related	-	-	-
County Development	-	-	-
Debt Service	-	-	-
Total Fund Balances	<u>794,324</u>	<u>24,113</u>	<u>13,246</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,010,494</u>	<u>\$ 307,113</u>	<u>\$ 13,471</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
\$ 160,451	\$ 164,618	\$ 2,251	\$ 1,836	\$ 2,792	\$ 181,470	\$ 35,644
-	-	-	-	-	100,000	-
-	47,225	70,000	-	90,000	-	-
-	-	-	-	-	-	-
<u>\$ 160,451</u>	<u>\$ 211,843</u>	<u>\$ 72,251</u>	<u>\$ 1,836</u>	<u>\$ 92,792</u>	<u>\$ 281,470</u>	<u>\$ 35,644</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	14,000
-	-	-	-	-	-	14,000
-	47,225	70,000	-	90,000	-	-
-	-	-	-	-	-	-
-	164,618	-	-	-	-	-
-	-	-	-	-	-	-
160,451	-	-	1,836	-	-	21,597
-	-	-	-	-	-	-
-	-	2,251	-	2,792	281,097	-
-	-	-	-	-	-	-
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**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
NOVEMBER 30, 2015**

	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 28,093	\$ 16,601	\$ 99,247
Certificates of Deposit, at Cost	-	-	-
Receivables:			
Property Taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Total Assets	<u>\$ 28,093</u>	<u>\$ 16,601</u>	<u>\$ 99,247</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ 6,031
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>6,031</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Subsequent Year's Property Taxes	-	-	-
<b>FUND BALANCES:</b>			
Restricted for:			
General Government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	16,555	-
Judiciary and Court Related	27,963	-	93,216
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General Government	-	-	-
County Development	-	-	-
Assigned to:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	-	46	-
Judiciary and Court Related	130	-	-
County Development	-	-	-
Debt Service	-	-	-
Total Fund Balances	<u>28,093</u>	<u>16,601</u>	<u>93,216</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,093</u>	<u>\$ 16,601</u>	<u>\$ 99,247</u>

County Clerk's Document Storage System Fund	Drug Investigation Fund	Court Security Fund	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
\$ 81,133	\$ 9,151	\$ 30,082	\$ 123,262	\$ 122,400	\$ 30,924
-	-	-	-	-	-
-	-	-	-	-	-
1,185	-	-	-	-	-
<u>\$ 82,318</u>	<u>\$ 9,151</u>	<u>\$ 30,082</u>	<u>\$ 123,262</u>	<u>\$ 122,400</u>	<u>\$ 30,924</u>
\$ -	\$ 1,118	\$ -	\$ 3,651	\$ -	\$ -
-	-	-	-	-	-
-	1,118	-	3,651	-	-
-	-	-	-	-	-
82,318	-	-	-	-	30,924
-	-	-	-	-	-
-	-	-	91,965	-	-
-	-	30,082	-	122,400	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	27,646	-	-
-	8,033	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>82,318</u>	<u>8,033</u>	<u>30,082</u>	<u>119,611</u>	<u>122,400</u>	<u>30,924</u>
<u>\$ 82,318</u>	<u>\$ 9,151</u>	<u>\$ 30,082</u>	<u>\$ 123,262</u>	<u>\$ 122,400</u>	<u>\$ 30,924</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
NOVEMBER 30, 2015**

	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ -	\$ 1,211	\$ 5,753
Certificates of Deposit, at Cost	-	-	-
Receivables:			
Property Taxes	-	-	-
Grants	-	37,466	-
Accounts	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 38,677</u>	<u>\$ 5,753</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 27,795	\$ -
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>27,795</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Subsequent Year's Property Taxes	-	-	-
<b>FUND BALANCES:</b>			
Restricted for:			
General Government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	-	-
Judiciary and Court Related	-	-	-
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General Government	-	-	-
County Development	-	-	5,753
Assigned to:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	-	10,882	-
Judiciary and Court Related	-	-	-
County Development	-	-	-
Debt Service	-	-	-
Total Fund Balances	<u>-</u>	<u>10,882</u>	<u>5,753</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 38,677</u>	<u>\$ 5,753</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
\$ 691,896	\$ 2,922	\$ 28,918	\$ 7,186	\$ 85,867	\$ 57,341
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 691,896</u>	<u>\$ 2,922</u>	<u>\$ 28,918</u>	<u>\$ 7,186</u>	<u>\$ 85,867</u>	<u>\$ 57,341</u>
\$ 70	\$ -	\$ 727	\$ -	\$ -	\$ -
-	-	-	7,100	-	-
<u>70</u>	<u>-</u>	<u>727</u>	<u>7,100</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	85,342	57,341
-	-	-	-	-	-
-	-	-	-	-	-
691,826	-	28,191	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,890	-	-	-	-
-	-	-	-	-	-
-	32	-	86	525	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>691,826</u>	<u>2,922</u>	<u>28,191</u>	<u>86</u>	<u>85,867</u>	<u>57,341</u>
<u>\$ 691,896</u>	<u>\$ 2,922</u>	<u>\$ 28,918</u>	<u>\$ 7,186</u>	<u>\$ 85,867</u>	<u>\$ 57,341</u>

**LOGAN COUNTY, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
NOVEMBER 30, 2015**

	Phone Equipment Fund	DUI Enforcement Fund	Circuit Clerk Equipment Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 20,164	\$ 10,747	\$ 17,087
Certificates of Deposit, at Cost	-	-	-
Receivables:			
Property Taxes	-	-	-
Grants	-	-	-
Accounts	-	-	-
Total Assets	<u>\$ 20,164</u>	<u>\$ 10,747</u>	<u>\$ 17,087</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Subsequent Year's Property Taxes	-	-	-
<b>FUND BALANCES:</b>			
Restricted for:			
General Government	-	-	-
Tuberculosis Sanitarium	-	-	-
Public Health	-	-	-
Public Safety	-	10,747	-
Judiciary and Court Related	-	-	5,773
Transportation	-	-	-
County Development	-	-	-
Committed to:			
General Government	-	-	-
County Development	-	-	-
Assigned to:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	20,164	-	-
Judiciary and Court Related	-	-	11,314
County Development	-	-	-
Debt Service	-	-	-
Total Fund Balances	<u>20,164</u>	<u>10,747</u>	<u>17,087</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 20,164</u>	<u>\$ 10,747</u>	<u>\$ 17,087</u>

Special Revenue Funds

<u>Police Vehicle Fund</u>	<u>Circuit Clerk Operation and Administrative Fund</u>	<u>Circuit Clerk E-Citation 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>
\$ 7,091	\$ 41,020	\$ 3,983	\$ 2,350,548	\$ 47,001	\$ -	\$ 2,397,549
-	-	-	650,000	-	-	650,000
-	-	-	705,225	43,950	-	749,175
-	-	-	37,466	-	78,393	115,859
-	-	-	4,856	-	-	4,856
<u>\$ 7,091</u>	<u>\$ 41,020</u>	<u>\$ 3,983</u>	<u>\$ 3,748,095</u>	<u>\$ 90,951</u>	<u>\$ 78,393</u>	<u>\$ 3,917,439</u>
\$ -	\$ -	\$ -	\$ 40,787	\$ -	\$ -	\$ 40,787
-	-	-	21,100	-	611	21,711
-	-	-	61,887	-	611	62,498
-	-	-	705,225	43,950	-	749,175
-	-	-	255,925	-	52,878	308,803
-	-	-	164,618	-	-	164,618
-	-	-	91,965	-	-	91,965
4,334	-	-	31,636	-	-	31,636
-	41,020	3,983	1,228,338	-	-	1,228,338
-	-	-	794,324	-	-	794,324
-	-	-	286,140	-	-	286,140
-	-	-	2,890	-	-	2,890
-	-	-	5,753	-	-	5,753
-	-	-	643	-	24,904	25,547
-	-	-	51,759	-	-	51,759
2,757	-	-	55,128	-	-	55,128
-	-	-	11,491	-	-	11,491
-	-	-	373	-	-	373
-	-	-	-	47,001	-	47,001
<u>7,091</u>	<u>41,020</u>	<u>3,983</u>	<u>2,980,983</u>	<u>47,001</u>	<u>77,782</u>	<u>3,105,766</u>
<u>\$ 7,091</u>	<u>\$ 41,020</u>	<u>\$ 3,983</u>	<u>\$ 3,748,095</u>	<u>\$ 90,951</u>	<u>\$ 78,393</u>	<u>\$ 3,917,439</u>

**LOGAN COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED NOVEMBER 30, 2015**

	Matching Tax Fund	Ambulance Service Fund	Animal Control Fund
<b>REVENUES</b>			
Property Taxes and Payments in Lieu of Taxes	\$ 213,718	\$ 283,959	\$ -
Hotel and Historic Sites Tax	-	-	-
Federal and State Operating and Capital Grants	-	-	-
Fines, Fees, Forfeitures, and Licenses	-	-	78,027
Charges for Services	-	-	47,713
Interest and Investment Income	3,414	-	-
Miscellaneous Revenue	-	-	5,053
Total Revenues	<u>217,132</u>	<u>283,959</u>	<u>130,793</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Health	-	100,255	-
Public Safety	-	-	144,030
Judiciary and Court Related	-	-	-
Transportation	98,170	-	-
County Development	-	-	-
Capital Outlay	114,772	230,395	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Bank Agent Fees	-	-	-
Total Expenditures	<u>212,942</u>	<u>330,650</u>	<u>144,030</u>
Excess (Deficiency) of Revenues over Expenditures	4,190	(46,691)	(13,237)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	12,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,000</u>
<b>CHANGE IN FUND BALANCE</b>	4,190	(46,691)	(1,237)
Fund Balance (Deficit) - Beginning of Year, as Previously Reported	1,112,989	70,804	14,483
Prior Period Adjustment	<u>(322,855)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) - Beginning of Year, as Restated	<u>790,134</u>	<u>70,804</u>	<u>14,483</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 794,324</u>	<u>\$ 24,113</u>	<u>\$ 13,246</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
\$ -	\$ 45,763	\$ 69,619	\$ -	\$ 90,240	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	880	-	59,078	15,842
-	-	-	-	-	150	7
-	-	-	-	-	-	-
<u>-</u>	<u>45,763</u>	<u>69,619</u>	<u>880</u>	<u>90,240</u>	<u>59,228</u>	<u>15,849</u>
-	-	-	-	-	-	-
-	652	-	-	-	-	-
-	-	-	-	-	-	-
16,583	-	-	-	-	-	14,000
-	-	-	-	-	-	-
-	-	69,619	-	90,240	17,465	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>16,583</u>	<u>652</u>	<u>69,619</u>	<u>-</u>	<u>90,240</u>	<u>17,465</u>	<u>14,000</u>
(16,583)	45,111	-	880	-	41,763	1,849
-	-	-	-	-	-	-
-	(38,014)	-	-	-	(35,575)	-
<u>-</u>	<u>(38,014)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,575)</u>	<u>-</u>
(16,583)	7,097	-	880	-	6,188	1,849
177,034	157,521	2,251	956	2,792	275,282	19,795
-	-	-	-	-	-	-
<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>\$ 160,451</u>	<u>\$ 164,618</u>	<u>\$ 2,251</u>	<u>\$ 1,836</u>	<u>\$ 2,792</u>	<u>\$ 281,470</u>	<u>\$ 21,644</u>

**LOGAN COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2015**

	State's Attorney's State Forfeiture Fund	Sheriff's Drug Forfeiture Fund	Court Automation Fund
<b>REVENUES</b>			
Property Taxes and Payments in Lieu of Taxes	\$ -	\$ -	\$ -
Hotel and Historic Sites Tax	-	-	-
Federal and State Operating and Capital Grants	-	-	-
Fines, Fees, Forfeitures, and Licenses	4,190	-	51,510
Charges for Services	-	-	-
Interest and Investment Income	13	-	-
Miscellaneous Revenue	-	6,549	-
Total Revenues	<u>4,203</u>	<u>6,549</u>	<u>51,510</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	-	4,254	-
Judiciary and Court Related	-	-	33,001
Transportation	-	-	-
County Development	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Bank Agent Fees	-	-	-
Total Expenditures	<u>-</u>	<u>4,254</u>	<u>33,001</u>
Excess (Deficiency) of Revenues over Expenditures	4,203	2,295	18,509
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	-	-	(6,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(6,000)</u>
<b>CHANGE IN FUND BALANCE</b>	4,203	2,295	12,509
Fund Balance (Deficit) - Beginning of Year, as Previously Reported	23,890	14,306	80,707
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) - Beginning of Year, as Restated	<u>23,890</u>	<u>14,306</u>	<u>80,707</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 28,093</u>	<u>\$ 16,601</u>	<u>\$ 93,216</u>

County Clerk's Document Storage System Fund	Drug Investigation Fund	Court Security Fund	Solid Waste Fund	Court Document Storage Fund	Tax Sale Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	2,000	-	-
35,245	-	40,544	118,932	51,549	4,300
-	-	-	-	-	-
-	-	-	-	-	-
-	198	-	1,185	-	-
<u>35,245</u>	<u>198</u>	<u>40,544</u>	<u>122,117</u>	<u>51,549</u>	<u>4,300</u>
21,971	-	-	-	-	3,917
-	-	-	95,290	-	-
-	3,287	-	-	-	-
-	-	77,251	-	26,396	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>21,971</u>	<u>3,287</u>	<u>77,251</u>	<u>95,290</u>	<u>26,396</u>	<u>3,917</u>
13,274	(3,089)	(36,707)	26,827	25,153	383
-	2,500	40,000	-	-	-
(15,000)	-	-	-	-	-
<u>(15,000)</u>	<u>2,500</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,726)	(589)	3,293	26,827	25,153	383
84,044	8,622	26,789	92,784	97,247	30,541
-	-	-	-	-	-
<u>84,044</u>	<u>8,622</u>	<u>26,789</u>	<u>92,784</u>	<u>97,247</u>	<u>30,541</u>
<u>\$ 82,318</u>	<u>\$ 8,033</u>	<u>\$ 30,082</u>	<u>\$ 119,611</u>	<u>\$ 122,400</u>	<u>\$ 30,924</u>

**LOGAN COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2015**

	911 Emergency System Fund	Public Safety Complex Communications Equipment Replacement Fund	Historic Sites Motel Tax Fund
<b>REVENUES</b>			
Property Taxes and Payments in Lieu of Taxes	\$ -	\$ -	\$ -
Hotel and Historic Sites Tax	-	-	91
Federal and State Operating and Capital Grants	-	235,379	-
Fines, Fees, Forfeitures, and Licenses	-	-	-
Charges for Services	-	-	-
Interest and Investment Income	-	-	-
Miscellaneous Revenue	-	7,293	-
Total Revenues	<u>-</u>	<u>242,672</u>	<u>91</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	-	236,262	-
Judiciary and Court Related	-	-	-
Transportation	-	-	-
County Development	-	-	-
Capital Outlay	-	26,485	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Bank Agent Fees	-	-	-
Total Expenditures	<u>-</u>	<u>262,747</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	-	(20,075)	91
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	10,940	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,940</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	-	(9,135)	91
Fund Balance (Deficit) - Beginning of Year, as Previously Reported	173,940	20,017	5,662
Prior Period Adjustment	<u>(173,940)</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) - Beginning of Year, as Restated	<u>-</u>	<u>20,017</u>	<u>5,662</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 10,882</u>	<u>\$ 5,753</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
97,607	4,450	6,198	-	5,900	6,995
-	-	-	-	-	-
-	4	-	3	40	-
-	-	-	-	-	-
<u>97,607</u>	<u>4,454</u>	<u>6,198</u>	<u>3</u>	<u>5,940</u>	<u>6,995</u>
-	6,826	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,689	-	7,543	-	-	-
-	-	-	-	-	-
-	12,500	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>40,689</u>	<u>19,326</u>	<u>7,543</u>	<u>-</u>	<u>-</u>	<u>-</u>
56,918	(14,872)	(1,345)	3	5,940	6,995
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56,918	(14,872)	(1,345)	3	5,940	6,995
634,908	17,794	29,536	83	79,927	50,346
-	-	-	-	-	-
<u>634,908</u>	<u>17,794</u>	<u>29,536</u>	<u>83</u>	<u>79,927</u>	<u>50,346</u>
<u>\$ 691,826</u>	<u>\$ 2,922</u>	<u>\$ 28,191</u>	<u>\$ 86</u>	<u>\$ 85,867</u>	<u>\$ 57,341</u>

**LOGAN COUNTY, ILLINOIS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**YEAR ENDED NOVEMBER 30, 2015**

	Phone Equipment Fund	DUI Enforcement Fund	Circuit Clerk Equipment Fund
<b>REVENUES</b>			
Property Taxes and Payments in Lieu of Taxes	\$ -	\$ -	\$ -
Hotel and Historic Sites Tax	-	-	-
Federal and State Operating and Capital Grants	-	-	-
Fines, Fees, Forfeitures, and Licenses	7,737	8,769	8,253
Charges for Services	43,248	-	-
Interest and Investment Income	-	-	-
Miscellaneous Revenue	6,520	-	-
Total Revenues	<u>57,505</u>	<u>8,769</u>	<u>8,253</u>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	-
Public Health	-	-	-
Public Safety	72,130	20,988	-
Judiciary and Court Related	-	-	4,981
Transportation	-	-	-
County Development	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Bank Agent Fees	-	-	-
Total Expenditures	<u>72,130</u>	<u>20,988</u>	<u>4,981</u>
Excess (Deficiency) of Revenues over Expenditures	(14,625)	(12,219)	3,272
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	(14,625)	(12,219)	3,272
Fund Balance (Deficit) - Beginning of Year, as Previously Reported	34,789	22,966	13,815
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit) - Beginning of Year, as Restated	<u>34,789</u>	<u>22,966</u>	<u>13,815</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 20,164</u>	<u>\$ 10,747</u>	<u>\$ 17,087</u>

Special Revenue Funds

Police Vehicle Fund	Circuit Clerk Operation and Administrative Fund	Circuit Clerk E-Citation Fund	Total Nonmajor Special Revenue Funds	Debt Service Fund	Capital Projects Fund Airport Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 703,299	\$ -	\$ -	\$ 703,299
-	-	-	91	-	-	91
-	-	-	237,379	-	150,097	387,476
5,715	8,437	3,983	624,141	-	-	624,141
-	-	-	90,961	-	-	90,961
-	-	-	3,631	-	-	3,631
-	-	-	26,798	-	-	26,798
<u>5,715</u>	<u>8,437</u>	<u>3,983</u>	<u>1,686,300</u>	<u>-</u>	<u>150,097</u>	<u>1,836,397</u>
-	-	-	32,714	-	97,219	129,933
-	-	-	196,197	-	-	196,197
8,203	-	-	489,154	-	-	489,154
-	333	-	220,777	-	-	220,777
-	-	-	98,170	-	-	98,170
-	-	-	177,324	-	-	177,324
-	-	-	384,152	-	-	384,152
-	-	-	-	46,500	-	46,500
-	-	-	-	49,879	-	49,879
-	-	-	-	750	-	750
<u>8,203</u>	<u>333</u>	<u>-</u>	<u>1,598,488</u>	<u>97,129</u>	<u>97,219</u>	<u>1,792,836</u>
(2,488)	8,104	3,983	87,812	(97,129)	52,878	43,561
-	-	-	65,440	96,379	35,000	196,819
-	-	-	(94,589)	-	-	(94,589)
-	-	-	(29,149)	96,379	35,000	102,230
(2,488)	8,104	3,983	58,663	(750)	87,878	145,791
9,579	32,916	-	3,419,115	47,751	(10,096)	3,456,770
-	-	-	(496,795)	-	-	(496,795)
<u>9,579</u>	<u>32,916</u>	<u>-</u>	<u>2,922,320</u>	<u>47,751</u>	<u>(10,096)</u>	<u>2,959,975</u>
<u>\$ 7,091</u>	<u>\$ 41,020</u>	<u>\$ 3,983</u>	<u>\$ 2,980,983</u>	<u>\$ 47,001</u>	<u>\$ 77,782</u>	<u>\$ 3,105,766</u>

**LOGAN COUNTY, ILLINOIS  
MATCHING TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 215,500	\$ 215,500	\$ 213,718	\$ 209,802
Interest and Investment Income	2,500	2,500	3,414	3,670
Miscellaneous Revenue	170,000	170,000	-	-
Total Revenues	<u>388,000</u>	<u>388,000</u>	<u>217,132</u>	<u>213,472</u>
<b>EXPENDITURES</b>				
Transportation:				
Federal Aid Matching Expenditures	1,000,000	1,000,000	98,170	211,380
Capital Outlay	-	-	114,772	-
Total Expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>212,942</u>	<u>211,380</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (612,000)</u>	<u>\$ (612,000)</u>	4,190	2,092
Fund Balance - Beginning of Year, as Previously Reported			1,112,989	1,110,897
Prior Period Adjustment			<u>(322,855)</u>	<u>-</u>
Fund Balance - Beginning of Year, as Restated			<u>790,134</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 794,324</u>	<u>\$ 1,112,989</u>

**LOGAN COUNTY, ILLINOIS  
 AMBULANCE SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED NOVEMBER 30, 2015  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 285,650	\$ 285,650	\$ 283,959	\$ 280,876
<b>EXPENDITURES</b>				
Public Health:				
Ambulance Contract	330,650	330,650	100,255	114,338
Capital Outlay	-	-	230,395	170,552
Total Expenditures	<u>330,650</u>	<u>330,650</u>	<u>330,650</u>	<u>284,890</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (45,000)</u>	<u>\$ (45,000)</u>	(46,691)	(4,014)
Fund Balance - Beginning of Year			<u>70,804</u>	<u>74,818</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 24,113</u>	<u>\$ 70,804</u>

**LOGAN COUNTY, ILLINOIS  
ANIMAL CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses	\$ 93,000	\$ 93,000	\$ 78,027	\$ 73,618
Charges for Services	50,000	50,000	47,713	48,145
Miscellaneous Revenue	4,500	4,500	5,053	6,478
Total Revenues	<u>147,500</u>	<u>147,500</u>	<u>130,793</u>	<u>128,241</u>
<b>EXPENDITURES</b>				
Public Safety:				
Salaries	56,930	56,930	55,654	56,593
Salary Part-Time Help	33,306	33,306	30,455	30,823
Shelter Supplies	6,000	6,000	4,441	7,094
Food Supplies	1,000	1,000	-	-
Gas and Oil	6,000	6,000	1,582	2,887
Truck Repair and Maintenance	1,000	1,000	-	687
Veterinarian Care	10,000	10,000	16,249	8,131
Euthanasia	1,000	1,000	449	9,061
Rabies Control	2,000	2,000	1,768	1,700
Building Repair and Maintenance	3,000	3,000	7,232	5,037
Building Pool	12,000	12,000	-	-
Heat, Lights, and Power	10,000	10,000	8,725	9,055
Telephone	4,000	4,000	3,730	3,293
Office Equipment	1,000	1,000	50	1,565
Group Insurance	7,000	7,000	13,017	9,570
Salary Administration	-	-	-	436
Office Supplies	1,500	1,500	678	960
Total Public Safety	<u>155,736</u>	<u>155,736</u>	<u>144,030</u>	<u>146,892</u>
Capital Outlay	-	-	-	18,598
Total Expenditures	<u>155,736</u>	<u>155,736</u>	<u>144,030</u>	<u>165,490</u>
Deficiency of Revenues over Expenditures	(8,236)	(8,236)	(13,237)	(37,249)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 3,764</u>	<u>\$ 3,764</u>	(1,237)	(25,249)
Fund Balance - Beginning of Year			<u>14,483</u>	<u>39,732</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 13,246</u>	<u>\$ 14,483</u>

**LOGAN COUNTY, ILLINOIS  
MAJOR CRIMINAL CASES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Judiciary and Court Related:				
Defense Expenses	50,000	44,400	-	-
Court Case Expenses	50,000	50,000	16,583	-
Prosecution Expenses	60,000	60,000	-	-
Total Expenditures	<u>160,000</u>	<u>154,400</u>	<u>16,583</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (160,000)</u>	<u>\$ (154,400)</u>	(16,583)	-
Fund Balance - Beginning of Year			<u>177,034</u>	<u>177,034</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 160,451</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, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 46,000	\$ 46,000	\$ 45,763	\$ 45,934
<b>EXPENDITURES</b>				
Public Health:				
Care of Patients	2,500	2,500	652	1,542
Excess of Revenues over Expenditures	43,500	43,500	45,111	44,392
<b>OTHER FINANCING USES</b>				
Transfers Out	(40,811)	(40,811)	(38,014)	(38,224)
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 2,689</u>	<u>\$ 2,689</u>	7,097	6,168
Fund Balance - Beginning of Year			157,521	151,353
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 164,618</u>	<u>\$ 157,521</u>

**LOGAN COUNTY, ILLINOIS  
 SENIOR CITIZENS TAX FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED NOVEMBER 30, 2015  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 70,000	\$ 70,000	\$ 69,619	\$ 69,870
<b>EXPENDITURES</b>				
County Development:				
Oasis Senior Citizens	32,525	32,525	32,352	32,469
CIEDC	28,600	28,600	28,441	28,543
Rural Health Partnership	8,875	8,875	8,826	8,844
Total Expenditures	<u>70,000</u>	<u>70,000</u>	<u>69,619</u>	<u>69,856</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-	14
Fund Balance - Beginning of Year			<u>2,251</u>	<u>2,237</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 2,251</u>	<u>\$ 2,251</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, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses	\$ 250	\$ 250	\$ 880	\$ 529
<b>EXPENDITURES</b>				
Judiciary and Court Related:				
Automation Costs	250	250	-	-
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	880	529
Fund Balance - Beginning of Year			956	427
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,836</u>	<u>\$ 956</u>

**LOGAN COUNTY, ILLINOIS  
 COOPERATIVE EXTENSION SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED NOVEMBER 30, 2015  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Property Taxes and Payments in Lieu of Taxes	\$ 90,781	\$ 90,781	\$ 90,240	\$ 90,612
<b>EXPENDITURES</b>				
County Development:				
Payments to Cooperative Extension Service	90,781	90,781	90,240	90,593
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-	19
Fund Balance - Beginning of Year			2,792	2,773
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 2,792</u>	<u>\$ 2,792</u>

**LOGAN COUNTY, ILLINOIS**  
**GIS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
GIS Fee	\$ 67,500	\$ 67,500	\$ 57,078	\$ 63,900
Data Sale	2,000	2,000	2,000	491
Total Fines, Fees, Forfeitures, and Licenses	69,500	69,500	59,078	64,391
Interest and Investment Income	500	500	150	224
Total Revenues	70,000	70,000	59,228	64,615
<b>EXPENDITURES</b>				
County Development:				
Professional Services	20,000	20,000	5,000	27,428
Maintenance of Parcel Mapping	15,000	15,000	-	-
Other GIS Services	15,000	15,000	12,465	6,678
Total Expenditures	50,000	50,000	17,465	34,106
Excess of Revenues over Expenditures	20,000	20,000	41,763	30,509
<b>OTHER FINANCING USES</b>				
Transfers Out	(35,575)	(35,575)	(35,575)	(50,575)
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (15,575)</u>	<u>\$ (15,575)</u>	6,188	(20,066)
Fund Balance - Beginning of Year			275,282	295,348
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 281,470</u>	<u>\$ 275,282</u>

**LOGAN COUNTY, ILLINOIS  
CHILD SUPPORT MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Fees, Forfeitures, and Licenses	\$ 15,842	\$ 37,769
Interest and Investment Income	7	8
Total Revenues	<u>15,849</u>	<u>37,777</u>
 <b>EXPENDITURES</b>		
Judiciary and Court Related:		
Salaries	14,000	14,000
Capital Outlay	-	17,075
Total Expenditures	<u>14,000</u>	<u>31,075</u>
 <b>CHANGE IN FUND BALANCE</b>	1,849	6,702
 Fund Balance - Beginning of Year	<u>19,795</u>	<u>13,093</u>
 <b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 21,644</u></u>	<u><u>\$ 19,795</u></u>

**LOGAN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY'S STATE FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	<u>2015</u> Actual	<u>2014</u> Actual
<b>REVENUES</b>		
Fines, Forfeitures	\$ 4,190	\$ 2,347
Interest and Investment Income	13	11
Total Revenues	<u>4,203</u>	<u>2,358</u>
 <b>EXPENDITURES</b>	 <u>-</u>	 <u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	 4,203	 2,358
Fund Balance - Beginning of Year	<u>23,890</u>	<u>21,532</u>
 <b>FUND BALANCE - END OF YEAR</b>	 <u><u>\$ 28,093</u></u>	 <u><u>\$ 23,890</u></u>

**LOGAN COUNTY, ILLINOIS**  
**SHERIFF'S DRUG FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	<u>2015</u> Actual	<u>2014</u> Actual
<b>REVENUES</b>		
Miscellaneous Revenue	\$ 6,549	\$ 92
<b>EXPENDITURES</b>		
Public Safety:		
Dare Promotions	169	551
Director	4,085	-
Total Expenditures	<u>4,254</u>	<u>551</u>
<b>CHANGE IN FUND BALANCE</b>	2,295	(459)
Fund Balance - Beginning of Year	<u>14,306</u>	<u>14,765</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 16,601</u></u>	<u><u>\$ 14,306</u></u>

**LOGAN COUNTY, ILLINOIS  
COURT AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015		Actual	2014 Actual
	Original Budget	Final Budget		
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
Court Automation Fee	\$ 45,000	\$ 45,000	\$ 51,510	\$ 40,915
<b>EXPENDITURES</b>				
Judiciary and Court Related:				
Minor Equipment	10,000	10,000	-	2,916
Maintenance Contract	30,000	30,000	33,001	30,086
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>33,001</u>	<u>33,002</u>
Excess of Revenues over Expenditures	5,000	5,000	18,509	7,913
<b>OTHER FINANCING USES</b>				
Transfers Out	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(6,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	12,509	1,913
Fund Balance - Beginning of Year			<u>80,707</u>	<u>78,794</u>
<b>Fund Balance - End of Year</b>			<u>\$ 93,216</u>	<u>\$ 80,707</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, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
Recording Fee	\$ 36,000	\$ 36,000	\$ 35,245	\$ 52,924
GIS Fee	12,000	12,000	-	13,225
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>35,245</u>	<u>66,149</u>
<b>EXPENDITURES</b>				
General Government:				
Salary Clerks	40,000	40,000	15,638	19,157
Computerization Costs	25,000	25,000	6,333	33,498
Total Expenditures	<u>65,000</u>	<u>65,000</u>	<u>21,971</u>	<u>52,655</u>
Excess (Deficiency) of Revenues over Expenditures	(17,000)	(17,000)	13,274	13,494
<b>OTHER FINANCING USES</b>				
Transfer Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (32,000)</u>	<u>\$ (32,000)</u>	(1,726)	(1,506)
Fund Balance - Beginning of Year			<u>84,044</u>	<u>85,550</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 82,318</u>	<u>\$ 84,044</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, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015		Actual	2014 Actual
	Original Budget	Final Budget		
<b>REVENUES</b>				
Hotel and Historic Sites Tax:				
County Hotel Tax	\$ -	\$ -	\$ -	\$ 5,969
<b>EXPENDITURES</b>				
County Development:				
Administration	-	-	-	5,969
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-	-
Fund Balance - Beginning of Year			-	-
<b>FUND BALANCE - END OF YEAR</b>			<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, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Miscellaneous Revenue	\$ 250	\$ 250	\$ 198	\$ 127
<b>EXPENDITURES</b>				
Public Safety:				
Drug Investigation/Training	5,000	5,000	3,287	2,227
Deficiency of Revenues over Expenditures	(4,750)	(4,750)	(3,089)	(2,100)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	2,500	2,500	2,500	6,500
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (2,250)</u>	<u>\$ (2,250)</u>	(589)	4,400
Fund Balance - Beginning of Year			8,622	4,222
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 8,033</u>	<u>\$ 8,622</u>

**LOGAN COUNTY, ILLINOIS  
COURT SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015		Actual	2014 Actual
	Original Budget	Final Budget		
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
Court Service Fees	\$ 40,000	\$ 40,000	\$ 40,544	\$ 38,417
<b>EXPENDITURES</b>				
Judiciary and Court Related:				
Courtroom Supplies	7,000	7,000	1,257	347
Courthouse Deputies - Sheriff	70,000	70,000	66,459	63,343
Courthouse Deputies - Civilian	9,500	9,500	9,535	6,870
Total Expenditures	<u>86,500</u>	<u>86,500</u>	<u>77,251</u>	<u>70,560</u>
Deficiency of Revenues over Expenditures	(46,500)	(46,500)	(36,707)	(32,143)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (6,500)</u>	<u>\$ (6,500)</u>	3,293	7,857
Fund Balance - Beginning of Year			<u>26,789</u>	<u>18,932</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 30,082</u>	<u>\$ 26,789</u>

**LOGAN COUNTY, ILLINOIS  
SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Federal and State Operating and Capital Grants	\$ -	\$ -	\$ 2,000	\$ 2,000
Fines, Fees, Forfeitures, and Licenses:				
Assessments	118,732	118,732	118,732	118,732
Fees	200	200	200	200
Total Fines, Fees, Forfeitures, and Licenses	118,932	118,932	118,932	118,932
Miscellaneous Revenue	1,030	1,030	1,185	2,500
Total Revenues	119,962	119,962	122,117	123,432
<b>EXPENDITURES</b>				
Public Health:				
Coordinator Salary	40,118	40,118	30,708	38,521
Postage	180	180	133	124
Office Supplies	40	40	24	2
Truck Repair	4,000	4,000	5,040	4,740
Printing	40	40	-	-
Auto Mileage	40	40	-	-
Advertising/Legal Notices	40	40	-	1,153
Committee Expenditures	500	500	450	400
Education (Dues, Subscriptions, Conferences)	40	40	2,005	2,070
Telephone	600	600	573	611
Container Maintenance	-	-	109	9
Process and Transport	35,165	35,165	35,619	43,666
Materials, Miscellaneous	500	500	482	843
Container Rent	1,908	1,908	1,922	1,928
Hired Collectors	7,150	7,150	6,457	8,250
Payroll Taxes	6,311	6,311	5,812	4,977
Fuel and Expenditures	8,500	8,500	5,846	6,836
Administration Expenditures	60	60	60	60
Trailer Expense	100	100	-	-
Insurance	6,503	6,503	50	42
Total Expenditures	111,795	111,795	95,290	114,232
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 8,167</u>	<u>\$ 8,167</u>	26,827	9,200
Fund Balance - Beginning of Year			92,784	83,584
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 119,611</u>	<u>\$ 92,784</u>

**LOGAN COUNTY, ILLINOIS  
 COURT DOCUMENT STORAGE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED NOVEMBER 30, 2015  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
Electronic Storage Fees	\$ 45,000	\$ 45,000	\$ 51,549	\$ 40,974
<b>EXPENDITURES</b>				
Judiciary and Court Related:				
Deputy Clerk Salary	15,000	15,000	264	-
Electronic Storage Costs	30,000	30,000	26,132	32,093
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>26,396</u>	<u>32,093</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	25,153	8,881
Fund Balance - Beginning of Year			<u>97,247</u>	<u>88,366</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 122,400</u>	<u>\$ 97,247</u>

**LOGAN COUNTY, ILLINOIS  
TAX SALE AUTOMATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015		Actual	2014 Actual
	Original Budget	Final Budget		
<b>REVENUES</b>				
Fines, Fees, Forfeitures, and Licenses:				
Tax Sale Fee	\$ 4,000	\$ 4,000	\$ 4,300	\$ 4,478
<b>EXPENDITURES</b>				
General Government:				
Automation Costs	3,000	3,000	3,917	1,398
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	383	3,080
Fund Balance - Beginning of Year			30,541	27,461
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 30,924</u>	<u>\$ 30,541</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, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Federal and State Operating and Capital Grants	\$ -	\$ -	\$ 235,379	\$ 258,206
Miscellaneous Revenue	7,293	7,293	7,293	6,946
Total Revenues	<u>7,293</u>	<u>7,293</u>	<u>242,672</u>	<u>265,152</u>
<b>EXPENDITURES</b>				
Public Safety:				
Replacement of Equipment	-	-	36,612	13,497
Grant Noncapital Expenditures	-	-	199,650	260,944
Total Public Safety	<u>-</u>	<u>-</u>	<u>236,262</u>	<u>274,441</u>
Capital Outlay	-	-	26,485	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>262,747</u>	<u>274,441</u>
Excess (Deficiency) of Revenues over Expenditures	7,293	7,293	(20,075)	(9,289)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>10,939</u>	<u>10,939</u>	<u>10,940</u>	<u>10,418</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 18,232</u>	<u>\$ 18,232</u>	(9,135)	1,129
Fund Balance - Beginning of Year			<u>20,017</u>	<u>18,888</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 10,882</u>	<u>\$ 20,017</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, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Hotel and Historic Sites Tax:				
Historic Site Revenue	\$ -	\$ -	\$ 91	\$ 1,047
<b>EXPENDITURES</b>				
County Development:				
Historic Site Operations	-	-	-	2,000
Main Street	-	-	-	555
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,555</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	91	(1,508)
Fund Balance - Beginning of Year			<u>5,662</u>	<u>7,170</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 5,753</u>	<u>\$ 5,662</u>

**LOGAN COUNTY, ILLINOIS  
PROBATION SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses:		
Probation Fees	\$ 97,607	\$ 88,885
 <b>EXPENDITURES</b>		
Judiciary and Court Related:		
Probation Fee Expense	<u>40,689</u>	<u>35,650</u>
 <b>CHANGE IN FUND BALANCE</b>	56,918	53,235
 Fund Balance - Beginning of Year	<u>634,908</u>	<u>581,673</u>
 <b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 691,826</u></u>	<u><u>\$ 634,908</u></u>

**LOGAN COUNTY, ILLINOIS  
CORONER FEES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses:		
Coroner Fees	\$ 4,450	\$ 7,442
Interest	4	8
Total Revenues	<u>4,454</u>	<u>7,450</u>
 <b>EXPENDITURES</b>		
General Government	6,826	3,424
Capital Outlay	12,500	-
Total Expenditures	<u>19,326</u>	<u>3,424</u>
 <b>CHANGE IN FUND BALANCE</b>	 (14,872)	 4,026
 Fund Balance - Beginning of Year	 <u>17,794</u>	 <u>13,768</u>
 <b>FUND BALANCE - END OF YEAR</b>	 <u><u>\$ 2,922</u></u>	 <u><u>\$ 17,794</u></u>

**LOGAN COUNTY, ILLINOIS  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses:		
Law Library Fees	\$ 6,198	\$ 6,702
 <b>EXPENDITURES</b>		
Judiciary and Court Related:		
Law Library Expense	<u>7,543</u>	<u>8,385</u>
 <b>CHANGE IN FUND BALANCE</b>	(1,345)	(1,683)
 Fund Balance - Beginning of Year	<u>29,536</u>	<u>31,219</u>
 <b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 28,191</u></u>	<u><u>\$ 29,536</u></u>

**LOGAN COUNTY, ILLINOIS**  
**STATE'S ATTORNEY'S FEDERAL FORFEITURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	<u>2015</u> Actual	<u>2014</u> Actual
<b>REVENUES</b>		
Interest and Investment Income	\$ 3	\$ 4
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	3	4
Fund Balance - Beginning of Year	<u>83</u>	<u>79</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 86</u></u>	<u><u>\$ 83</u></u>

**LOGAN COUNTY, ILLINOIS  
INDEMNITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses:		
Indemnity Fees	\$ 5,900	\$ 5,120
Interest and Investment Income	40	40
Total Revenues	<u>5,940</u>	<u>5,160</u>
 <b>EXPENDITURES</b>	 <u>-</u>	 <u>-</u>
 <b>CHANGE IN FUND BALANCE</b>	 5,940	 5,160
Fund Balance - Beginning of Year	<u>79,927</u>	<u>74,767</u>
 <b>FUND BALANCE - END OF YEAR</b>	 <u>\$ 85,867</u>	 <u>\$ 79,927</u>

**LOGAN COUNTY, ILLINOIS  
TAX SALE IN ERROR FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses:		
Sale Fees	\$ 6,995	\$ 4,042
<b>EXPENDITURES</b>		
General Government	<u>-</u>	<u>8,694</u>
<b>CHANGE IN FUND BALANCE</b>	6,995	(4,652)
Fund Balance - Beginning of Year	<u>50,346</u>	<u>54,998</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 57,341</u></u>	<u><u>\$ 50,346</u></u>

**LOGAN COUNTY, ILLINOIS  
PHONE EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015 Actual	2014 Actual
<b>REVENUES</b>		
Fines, Forfeitures, and Licenses	\$ 7,737	\$ 6,947
Charges for Services:		
Phone Income	34,225	2,553
Commissary Sales	9,023	22,188
Miscellaneous	6,520	3,700
Total Revenues	57,505	35,388
 <b>EXPENDITURES</b>		
Public Safety:		
Inmate and Commissary Supplies	33,234	18,212
Noncapital Equipment and Repairs	38,115	18,967
Miscellaneous	781	417
Total Expenditures	72,130	37,596
 <b>CHANGE IN FUND BALANCE</b>	 (14,625)	 (2,208)
Fund Balance - Beginning of Year	34,789	36,997
 <b>FUND BALANCE - END OF YEAR</b>	 \$ 20,164	 \$ 34,789

**LOGAN COUNTY, ILLINOIS  
DUI ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Fees, and Forfeitures	\$ 8,769	\$ 7,725
<b>EXPENDITURES</b>		
Public Safety:		
Other Expenditures	<u>20,988</u>	<u>455</u>
<b>CHANGE IN FUND BALANCE</b>	(12,219)	7,270
Fund Balance - Beginning of Year	<u>22,966</u>	<u>15,696</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 10,747</u></u>	<u><u>\$ 22,966</u></u>

**LOGAN COUNTY, ILLINOIS  
CIRCUIT CLERK EQUIPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Fees, and Forfeitures	\$ 8,253	\$ 9,946
<b>EXPENDITURES</b>		
Judiciary and Court Related:		
Other Expenditures	<u>4,981</u>	<u>9,910</u>
<b>CHANGE IN FUND BALANCE</b>	3,272	36
Fund Balance - Beginning of Year	<u>13,815</u>	<u>13,779</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 17,087</u></u>	<u><u>\$ 13,815</u></u>

**LOGAN COUNTY, ILLINOIS  
POLICE VEHICLE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Fees, Forfeitures, and Licenses:		
Vehicle Fees	\$ 5,715	\$ 3,984
 <b>EXPENDITURES</b>		
Public Safety:		
Vehicle Fee Disbursements	<u>8,203</u>	<u>808</u>
 <b>CHANGE IN FUND BALANCE</b>	(2,488)	3,176
 Fund Balance - Beginning of Year	<u>9,579</u>	<u>6,403</u>
 <b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 7,091</u></u>	<u><u>\$ 9,579</u></u>

**LOGAN COUNTY, ILLINOIS**  
**CIRCUIT CLERK OPERATION AND ADMINISTRATIVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	<u>2015</u> Actual	<u>2014</u> Actual
<b>REVENUES</b>		
Fines, Fees, Forfeitures, and Licenses:		
Court Supervision Fees	\$ 8,437	\$ 650
<b>EXPENDITURES</b>		
Judiciary and Court Related:		
Court Supervision Disbursements	<u>333</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	8,104	650
Fund Balance - Beginning of Year	<u>32,916</u>	<u>32,266</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 41,020</u>	<u>\$ 32,916</u>

**LOGAN COUNTY, ILLINOIS  
CIRCUIT CLERK E-CITATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	<u>2015 Actual</u>	<u>2014 Actual</u>
<b>REVENUES</b>		
Fines, Fees, Forfeitures, and Licenses:		
E-Citation Fees	\$ 3,983	\$ -
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	3,983	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 3,983</u></u>	<u><u>\$ -</u></u>

**LOGAN COUNTY, ILLINOIS  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Debt Service Principal	46,500	46,500	46,500	20,000
Debt Service Interest	49,879	49,879	49,879	28,475
Bank Agent Fees	-	-	750	500
Total Expenditures	<u>96,379</u>	<u>96,379</u>	<u>97,129</u>	<u>48,975</u>
Deficiency of Revenues over Expenditures	(96,379)	(96,379)	(97,129)	(48,975)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>96,379</u>	<u>96,379</u>	<u>96,379</u>	<u>48,475</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	(750)	(500)
Fund Balance - Beginning of Year			<u>47,751</u>	<u>48,251</u>
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 47,001</u>	<u>\$ 47,751</u>

**LOGAN COUNTY, ILLINOIS  
AIRPORT CAPITAL IMPROVEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED NOVEMBER 30, 2015  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)**

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Federal and State Operating Grants	\$ 297,000	\$ 297,000	\$ 150,097	\$ 90,279
<b>EXPENDITURES</b>				
General Government:				
Airport Improvement Projects	33,000	33,000	97,219	7,116
Capital Outlay	297,000	297,000	-	122,956
Total Expenditures	<u>330,000</u>	<u>330,000</u>	<u>97,219</u>	<u>130,072</u>
Excess (Deficiency) of Revenues over Expenditures	(33,000)	(33,000)	52,878	(39,793)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>25,000</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	87,878	(14,793)
Fund Balance (Deficit) - Beginning of Year			<u>(10,096)</u>	<u>4,697</u>
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>			<u>\$ 77,782</u>	<u>\$ (10,096)</u>

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
FUNDS DESCRIPTIONS  
NOVEMBER 30, 2015**

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 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
<b>CIRCUIT CLERK'S COURTS FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 284,964	\$ 1,788,600	\$ 1,745,174	\$ 328,390
Certificates of Deposit, at Cost	65,000	-	-	65,000
Total Assets	<u>\$ 349,964</u>	<u>\$ 1,788,600</u>	<u>\$ 1,745,174</u>	<u>\$ 393,390</u>
Liabilities:				
Bail Bonds Outstanding	\$ 264,539	\$ 425,642	\$ 394,176	\$ 296,005
Due to Other Governments	85,425	1,536,701	1,524,741	97,385
Total Liabilities	<u>\$ 349,964</u>	<u>\$ 1,962,343</u>	<u>\$ 1,918,917</u>	<u>\$ 393,390</u>
<b>CIRCUIT CLERK'S CHILD SUPPORT AND ALIMONY FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 503,645	\$ 503,645	\$ -
Liabilities:				
Due to Others	\$ -	\$ 503,645	\$ 503,645	\$ -
<b>COUNTY CLERK'S FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 173,238	\$ 735,376	\$ 737,401	\$ 171,213
Stamp Inventory, at Cost	19,989	60,000	66,217	13,772
Total Assets	<u>\$ 193,227</u>	<u>\$ 795,376</u>	<u>\$ 803,618</u>	<u>\$ 184,985</u>
Liabilities:				
Due to Others	\$ 187,983	\$ 719,370	\$ 724,750	\$ 182,603
Due to Other Governments	5,244	30,294	33,156	2,382
Total Liabilities	<u>\$ 193,227</u>	<u>\$ 749,664</u>	<u>\$ 757,906</u>	<u>\$ 184,985</u>

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
<b>INMATES FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 19,284	\$ 507,073	\$ 501,281	\$ 25,076
Liabilities:				
Due to Others	\$ 19,284	\$ 507,073	\$ 501,281	\$ 25,076
<b>STATE'S ATTORNEY'S FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 1,689	\$ -	\$ 32	\$ 1,657
Liabilities:				
Due to Others	\$ 1,689	\$ -	\$ 32	\$ 1,657
<b>PROBATION FUND</b>				
Assets:				
Certificates of Deposit, at Cost	\$ 38,860	\$ -	\$ -	\$ 38,860
Liabilities:				
Due to Others	\$ 38,860	\$ -	\$ -	\$ 38,860
<b>PAYROLL CLEARING FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 12,483	\$ 9,226,136	\$ 9,222,217	\$ 16,402
Liabilities:				
Due to Others	\$ 12,483	\$ 9,226,136	\$ 9,222,217	\$ 16,402

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
<b>TRUST FUND FOR ESTATES</b>				
Assets:				
Cash and Cash Equivalents	\$ 107	\$ -	\$ -	\$ 107
Liabilities:				
Due to Others	\$ 107	\$ -	\$ -	\$ 107
<b>TOWNSHIP MOTOR FUEL TAX FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 196,988	\$ 1,240,330	\$ 1,238,367	\$ 198,951
Certificates of Deposit, at Cost	1,275,000	-	475,000	800,000
Interest and Other Receivables	89,650	456,562	89,650	456,562
Total Assets	<u>\$ 1,561,638</u>	<u>\$ 1,696,892</u>	<u>\$ 1,803,017</u>	<u>\$ 1,455,513</u>
Liabilities:				
Accounts Payable	\$ 23,121	\$ 317,850	\$ 23,121	\$ 317,850
Due to Township Road Districts	1,538,517	1,431,192	1,832,046	1,137,663
Total Liabilities	<u>\$ 1,561,638</u>	<u>\$ 1,749,042</u>	<u>\$ 1,855,167</u>	<u>\$ 1,455,513</u>
<b>TOWNSHIP BRIDGE PROGRAM FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 107,512	\$ 855,744	\$ 538,442	\$ 424,814
Interest and Other Receivables	-	119,756	-	119,756
Total Assets	<u>\$ 107,512</u>	<u>\$ 975,500</u>	<u>\$ 538,442</u>	<u>\$ 544,570</u>
Liabilities:				
Due to Township Road Districts	\$ 101,721	\$ 462,666	\$ 412,895	\$ 151,492
Due to Others	5,791	393,078	5,791	393,078
Total Liabilities	<u>\$ 107,512</u>	<u>\$ 855,744</u>	<u>\$ 418,686</u>	<u>\$ 544,570</u>

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
<b>COUNTY COLLECTOR'S TAX FUND</b>				
Assets:				
Cash and Cash Equivalents	\$ 16,817	\$ 41,668,860	\$ 41,672,543	\$ 13,134
Liabilities:				
Due to Governmental Funds	\$ 13,067	\$ -	\$ -	\$ 13,067
Due to Taxing Bodies	3,750	41,668,860	41,672,543	67
Total Liabilities	<u>\$ 16,817</u>	<u>\$ 41,668,860</u>	<u>\$ 41,672,543</u>	<u>\$ 13,134</u>
<b>REGIONAL PLANNING COMMISSION FUND</b>				
Assets:				
Cash and Cash Equivalents	<u>\$ 89,605</u>	<u>\$ 37,250</u>	<u>\$ 38,683</u>	<u>\$ 88,172</u>
Liabilities:				
Accounts Payable	356	171	356	171
Due to Other Governments	89,249	37,250	38,498	88,001
Total Liabilities	<u>\$ 89,605</u>	<u>\$ 37,421</u>	<u>\$ 38,854</u>	<u>\$ 88,172</u>

**LOGAN COUNTY, ILLINOIS  
AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED NOVEMBER 30, 2015**

	Balance, November 30, 2014	Additions	Deductions	Balance, November 30, 2015
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and Cash Equivalents	\$ 902,687	\$ 56,563,014	\$ 56,197,785	\$ 1,267,916
Certificates of Deposit, at Cost	1,378,860	-	475,000	903,860
Interest and Other Receivables	89,650	576,318	89,650	576,318
Stamp Inventory, at Cost	19,989	60,000	66,217	13,772
Total Assets	<u>\$ 2,391,186</u>	<u>\$ 57,199,332</u>	<u>\$ 56,828,652</u>	<u>\$ 2,761,866</u>
Liabilities:				
Accounts Payable	\$ 23,477	\$ 318,021	\$ 23,477	\$ 318,021
Bail Bonds Outstanding	264,539	425,642	394,176	296,005
Due to Township Road Districts	1,640,238	1,893,858	2,244,941	1,289,155
Due to Taxing Bodies	3,750	41,668,860	41,672,543	67
Due to Others	266,197	11,349,302	10,957,716	657,783
Due to Governmental Funds	13,067	-	-	13,067
Due to Other Governments	179,918	1,604,245	1,596,395	187,768
Total Liabilities	<u>\$ 2,391,186</u>	<u>\$ 57,259,928</u>	<u>\$ 56,889,248</u>	<u>\$ 2,761,866</u>

**LOGAN COUNTY, ILLINOIS  
911 EMERGENCY SYSTEM FUND  
A COMPONENT UNIT OF LOGAN COUNTY, ILLINOIS  
BALANCE SHEET AND STATEMENT OF NET POSITION  
NOVEMBER 30, 2015**

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
Current Assets:			
Cash	\$ 106,861	\$ -	\$ 106,861
Accounts Receivable	132,736	-	132,736
Total Current Assets	<u>239,597</u>	<u>-</u>	<u>239,597</u>
Noncurrent Assets:			
Capital Assets, Net	-	655,146	655,146
Total Assets	<u>239,597</u>	<u>655,146</u>	<u>894,743</u>
Deferred Outflows of Resources:			
Deferred Amount Related to Pension Liability	-	268,484	268,484
Total Assets and Deferred Outflows of Resources	<u>\$ 239,597</u>	<u>\$ 923,630</u>	<u>\$ 1,163,227</u>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>			
Current Liabilities:			
Accounts Payable	\$ 5,112	\$ -	\$ 5,112
Noncurrent Liabilities:			
Net Pension Liability	-	246,914	246,914
Total Liabilities	<u>5,112</u>	<u>246,914</u>	<u>252,026</u>
Fund Balance/Net Position:			
Net Investment in Capital Assets	-	655,146	655,146
Unrestricted	234,485	21,570	256,055
Total Fund Balance/Net Position	<u>234,485</u>	<u>676,716</u>	<u>911,201</u>
Total Liabilities and Fund Balance/Net Position	<u>\$ 239,597</u>	<u>\$ 923,630</u>	<u>\$ 1,163,227</u>

**LOGAN COUNTY, ILLINOIS**  
**911 EMERGENCY SYSTEM FUND**  
**A COMPONENT UNIT OF LOGAN COUNTY, ILLINOIS**  
**RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET POSITION**  
**NOVEMBER 30, 2015**

Total Fund Balance for Fund Balance Sheet	\$	234,485
<p>Amounts reported for net position in the Statement of Net Position are different because:</p>		
<p>Capital assets used in the Statement of Net Position are not financial resources and, therefore, are not reported in the fund.</p>		655,146
Deferred outflows of resources for net pension liability		268,484
<p>Certain liabilities, including net pension liability, are not due and payable in the current period and, therefore, are not reported in the governmental fund.</p>		<u>(246,914)</u>
Net Position	\$	<u><u>911,201</u></u>

**LOGAN COUNTY, ILLINOIS  
911 EMERGENCY SYSTEM FUND  
A COMPONENT UNIT OF LOGAN COUNTY, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
AND STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2015**

	<u>Statement of Revenues, Expenditures, and Changes in Fund Balance</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Federal and State Operating and Capital Grants	\$ 161,899	\$ -	\$ 161,899
Fines, Forfeitures, and Licenses	368,220	-	368,220
Interest and Investment Income	72	-	72
Miscellaneous Revenue	393,429	-	393,429
Total Revenues	923,620	-	923,620
<b>EXPENDITURES/EXPENSES</b>			
Public Safety	855,080	36,055	891,135
Capital Outlay	7,995	(7,995)	-
Depreciation	-	122,023	122,023
Total Expenditures/Expenses	863,075	150,083	1,013,158
Excess (Deficiency) of Revenues Over Expenditures/Expenses	60,545	(150,083)	(89,538)
<b>FUND BALANCE/NET POSITION</b>			
Beginning of Year, as Previously Reported	-	-	-
Prior Period Adjustment	173,940	826,799	1,000,739
Beginning of Year, as Restated	173,940	826,799	1,000,739
End of Year	\$ 234,485	\$ 676,716	\$ 911,201

**LOGAN COUNTY, ILLINOIS  
911 EMERGENCY SYSTEM FUND  
A COMPONENT UNIT OF LOGAN COUNTY, ILLINOIS  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES  
YEAR ENDED NOVEMBER 30, 2015**

Net Change in Fund Balance	\$ 60,545
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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.

Capital Outlay	7,995
Depreciation Expense	(122,023)
	(114,028)

Governmental funds report pension contributions as expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows of resources related to pensions, and the investment experience.

Pension Contributions	187,496
Pension Expense	(223,551)
	(36,055)

Change in Net Position	\$ (89,538)
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**LOGAN COUNTY, ILLINOIS**  
**911 EMERGENCY SYSTEM FUND**  
**A COMPONENT UNIT OF LOGAN COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED NOVEMBER 30, 2015**  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED NOVEMBER 30, 2014)

	2015 Actual	2014 Actual
<b>REVENUES</b>		
Federal and State Operating and Capital Grants	\$ 161,899	\$ 121,524
Fines, Forfeitures, and Licenses	368,220	322,000
Interest and Investment Income	72	69
Miscellaneous Revenue	393,429	374,171
Total Revenues	923,620	817,764
<b>EXPENDITURES</b>		
Public Safety:		
Salaries and Benefits	697,901	609,784
Telecommunications	72,627	67,808
Equipment Maintenance	26,290	25,937
Conference and Training	3,748	4,028
Consultant Fees	2,459	1,519
Office and Other	52,055	33,418
Total Public Safety Expenditures	855,080	742,494
Capital Outlay	7,995	-
Total Expenditures	863,075	742,494
<b>CHANGE IN FUND BALANCE</b>	60,545	75,270
Fund Balance - Beginning of Year, as Previously Reported	-	98,670
Prior Period Adjustment	173,940	-
Fund Balance - Beginning of Year, as Restated	173,940	98,670
<b>FUND BALANCE - END OF YEAR</b>	\$ 234,485	\$ 173,940