

WARREN COUNTY, ILLINOIS
ACCOUNTANTS' REPORT ON AUDITED
FINANCIAL STATEMENTS
YEAR ENDED NOVEMBER 30, 2006

WARREN COUNTY, ILLINOIS

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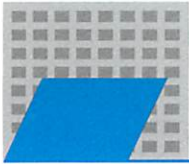
WARREN COUNTY, ILLINOIS

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Independent Auditors' Report

Members of the Warren County Board
Warren County, Illinois
Monmouth, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise Warren County, Illinois basic financial statements as listed in the table of contents. These financial statements are the responsibility of Warren County, Illinois, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of November 30, 2006, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2007, on our consideration of the Warren 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 results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

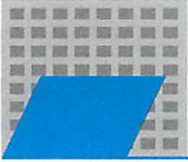
The management's discussion and analysis on pages 4.1 through 4.6, and budgetary comparison schedules and supplementary pension information on pages 25 through 31, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Warren County, Illinois basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statement taken as a whole.



Certified Public Accountants

Galesburg, Illinois
January 19, 2007



Blucker, Kneer & Assoc., Ltd.
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
Warren County, Illinois
Monmouth, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise the Warren County, Illinois' basic financial statements and have issued our report thereon dated January 19, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Warren County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warren County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Trustees, and federal awarding agencies and pass-through entities, is not intended to be, and should not be used by anyone other than these specified parties.

Certified Public Accountants

Galesburg, Illinois
January 19, 2007

WARREN COUNTY BOARD

100 WEST BROADWAY — MONMOUTH, ILLINOIS 61462-1797
TELEPHONE 309/734-8592

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of the Warren County, Illinois' financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2006. The MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2006 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2005, by \$8,043,708 (net assets). Of this amount \$4,370,973 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$311,560 is restricted for specific purposes (restricted net assets) and \$3,361,175 is invested in capital assets.
- The County's total net assets this fiscal year increased \$1,117,636 over the previous year, which represents a 16.1% increase from 2005.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$4,682,533. Of this amount, \$4,370,973 (unreserved fund balance) is available for spending on County purposes.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$549,820 or 18.7% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned by unused vacation leave).

The County-wide financial statements can be found on pages 5 and 6 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities, or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statement. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows* of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *government fund and governmental activities*.

The County maintains thirty-two individual governmental funds (excluding fiduciary funds), thirty-one special revenue funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, County Highway Fund, and Special Bridge Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 7 – 10 of this report.

Fiduciary fund. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

The fiduciary fund financial statement can be found on page 11 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The Notes to the Financial Statements can be found on pages 12 – 24 of this report.

Required Supplementary Information is presented concerning the County's General Fund, Special Bridge Fund, County Highway Fund and County Motor Fuel Tax Fund budgetary schedules, the IMRF (Illinois Municipal Retirement Fund- non Sheriff's Law Enforcement Personnel), and SLEP (Sheriff's Law Enforcement Personnel) pension schedules. The County adopts an annual appropriated budget during the year for General Fund, Special Bridge Fund, County Highway Fund, and County Motor Fuel Tax Fund. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County employees.

Required supplementary information can be found on pages 25 – 31 of this report.

Combining and individual fund statement and schedules referred to earlier provide information for major and nonmajor governmental funds are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 32 – 68 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets. The following table reflects the condensed statement of net assets. As noted earlier, net asset may over time serve as a useful indicator to the County's financial position. The County's combined net assets are \$8,043,708 an increase of \$1,117,636 over the previous year. The growth is mainly due to an increase in capital assets, specifically infrastructure (funded primarily by federal and state contributions) and equipment.

Current and other assets consist mainly of cash, investments, intergovernmental receivables (sales tax, income tax, etc.), interest receivable and prepaid items. Current and other assets decreased because cash and investment balances in some transportation fund were spent on highway and bridge projects.

Capital assets include land and land improvements, buildings and improvements, fixtures and equipment and highway infrastructure such as roads and bridges. Changes in capital assets will be discussed below in the Capital Asset section.

COUNTY'S NET ASSETS For the Fiscal Year ending November 30,

	Governmental Activities		
	<u>2006</u>	<u>2005</u>	<u>Variance%</u>
Current and other assets	\$ 4,860,181	\$ 4,798,344	1.3%
Capital assets (net of depreciation)	3,361,175	2,365,441	42.1%
Total assets	\$ 8,221,356	\$ 7,163,785	14.8%
 Current and other liabilities	 \$ 177,648	 \$ 237,713	 <u><u>-25.3%</u></u>
 Net assets:			
Invested in capital assets	\$ 3,361,175	\$ 2,365,441	42.1%
Restricted	311,560	266,948	16.7%
Unrestricted	4,370,973	4,293,683	1.8%
 Total net assets	 \$ 8,043,708	 \$ 6,926,072	 <u><u>16.1%</u></u>

The Statement of Net Assets can be found on page 5 of this report.

Change in Net Assets. The following table reflects the County's change in net assets. Information from this table is found in the statement of activities. Information regarding revenues and expenditures /expenses will be discussed in the Governmental Activities section below.

COUNTY'S CHANGE IN NET ASSETS
For the Fiscal Years ending November 30

	<u>2006</u>	<u>2005</u>	<u>Variance%</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 1,256,009	\$ 1,072,463	17.1%
Operating grants and contributions	428,821	179,039	139.5%
Capital grants and contributions	1,039,996	491,186	111.7%
General revenues:			
Property taxes	2,086,646	1,958,982	6.5%
Other taxes	1,747,172	1,686,425	3.6%
Other revenues	92,526	80,337	15.2%
Interest income	168,328	106,210	58.5%
Total revenues	<u>\$ 6,819,498</u>	<u>\$ 5,574,642</u>	<u>22.3%</u>
Expenses:			
General government	\$ 2,009,047	\$ 1,803,144	11.4%
Public safety	542,888	541,574	0.2%
Judiciary and legal	669,068	618,671	8.1%
Corrections	521,276	483,541	7.8%
Transporation	1,571,961	1,324,985	18.6%
Social services	387,622	444,632	-12.8%
Total expenses	<u>\$ 5,701,862</u>	<u>\$ 5,216,547</u>	<u>9.3%</u>
Change in net assets	\$ 1,117,636	\$ 358,095	212.1%
Net assets--beginning	<u>6,926,072</u>	<u>6,567,977</u>	<u>5.5%</u>
Net assets--ending	<u>\$ 8,043,708</u>	<u>\$ 6,926,072</u>	<u>16.1%</u>

The Statement of Activities can be found on page 6 of this report.

FINANCIAL ANALYSIS OF GOVERNMENT FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's fiscal management and accountability.

Governmental funds. The general government functions are reported in the General and Special Revenue Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Revenues. The most significant revenue sources for all governmental funds during fiscal year 2006 continue to be property taxes and intergovernmental sources. Property taxes increased \$127,664 over fiscal year 2005. The \$180,972 increase in fees and fines is due to increases in fees the various office's in the general corporate fund and a \$50,000 charge from the County Highway Fund to the County Motor Fuel Tax Fund for equipment rental and labor costs on MFT projects. The \$4,284 increase in license and permit is due to a increase in zoning permits. The \$62,118 increase in interest is due to an increase in interest rates during the fiscal year 2006.

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

	<u>FY 2006</u>	<u>FY 2005</u>	<u>(Decrease)</u>	<u>of Change</u>
<u>Revenues by Source</u>				
Property taxes	\$2,086,646	\$ 1,958,982	\$ 127,664	6.52%
Licenses and permits	7,936	3,652	4,284	117.31%
Fees and fines	1,155,163	974,191	180,972	18.58%
Rents	33,404	32,858	546	1.66%
Intergovernmental revenues	2,321,985	2,346,889	(24,904)	-1.06%
Penalties and costs	59,506	52,562	6,944	13.21%
Hotel taxes	1,198	2,085	(887)	-42.54%
Interest	168,328	106,210	62,118	58.49%
Miscellaneous	96,529	97,213	(684)	-0.70%
Total	<u>\$5,930,695</u>	<u>\$ 5,574,642</u>	<u>\$ 356,053</u>	<u>6.39%</u>

Expenditures. Personnel services remain the highest expenditure in County operations. Government services require personal services to provide both services and information to the citizens of the County. Benefit payments (pension, social security and health insurance) remain a significant portion of the total personnel services costs. General government expenditures increased \$132,466 primarily from GIS system expenditures; Sheriff's office remodeling, furniture, equipment; and various courthouse repairs (mainly tuck pointing and roof) The change in capital assets is discussed in the capital asset section below.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function--Governmental Funds

	<u>FY 2006</u>	<u>FY 2005</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<u>Expenditures by Function</u>				
General government	\$1,968,979	\$ 1,836,513	\$ 132,466	26.28%
Judiciary and legal	662,783	623,232	39,551	-21.06%
Public safety	525,884	526,331	(447)	-15.41%
Transportation	1,490,616	1,419,294	71,322	28.89%
Corrections	521,276	483,541	37,735	73.38%
Social services	387,622	381,630	5,992	-33.92%
Capital outlays	251,633	781,326	(529,693)	100.00%
Total	<u>\$5,808,793</u>	<u>\$ 6,051,867</u>	<u>\$ (243,074)</u>	<u>9.68%</u>

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund and all major special revenue funds. Budget and actual comparison schedules are also provided in the Combining and Individual Fund Statements and Schedules for all nonmajor funds with annually appropriated budgets. The budget and actual comparison schedules show the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds.

The General Fund budget comparison shows a \$277,345 increase in intergovernmental revenues due to the County under estimating the intergovernmental revenues for the fiscal year ended 2006. The General Fund exceeded budgeted appropriations by \$71,138 for the fiscal year ended 2006. This was primarily due to a capital outlay of \$122, 894 for new voting machines not included in the appropriations.

CAPITAL ASSET ADMINISTRATION

The County's investment in capital assets for it's governmental as of November 30, 2006, totals \$3,361,175 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, buildings and improvements, machinery and equipment, and vehicles. The County has not retroactively restated infrastructure assets acquired prior to December 31, 2003.

Capital assets, net of accumulated depreciation, increased \$995,734 in 2006. The increase is primarily attributable to the Cameron Road overlay project (\$999,753) and purchase of new voting machines (\$122,894).

	Capital Assets		
	<u>2006</u>	<u>2005</u>	<u>Variance</u>
Land	\$ 233,152	\$ 233,152	\$ -
Infrastructure-roads and bridges	2,085,792	1,107,842	977,950
Building and improvements	586,087	600,332	(14,245)
Machinery and equipment	306,219	238,898	67,321
Vehicles	149,925	185,218	(35,293)
Total	<u>\$ 3,361,175</u>	<u>\$ 2,365,442</u>	<u>\$ 995,733</u>

Additional information on the County's capital assets can be found in Note 9 of this report.

CURRENT ISSUES

Concern over the shared revenue trends from the State of Illinois for sales tax, income tax and motor fuel tax continue to complicate funding of vital services. This is compounded with the increase in personal exemptions on real estate and the continued devaluation in farm land.

On going union negotiations could significantly impact this years wage cost. Health insurance renewal costs and future retirement costs are also a concern.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the County Treasurer at 100 West Broadway, Monmouth, Illinois 61462.

WARREN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2006

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 4,626,793
Interest receivable	9,553
Due from other governments	219,948
Inventory -revenue stamps	3,887
Capital assets:	
Land	233,152
Buildings and improvements	712,252
Equipment	795,338
Infrastructure	2,144,893
Less:accumulated depreciation	<u>(524,460)</u>
Total assets	<u>\$ 8,221,356</u>
LIABILITIES	
Accounts payable	\$ 103,437
Other liabilities	<u>74,211</u>
Total liabilities	<u>\$ 177,648</u>
NET ASSETS	
Invested in capital assets	\$ 3,361,175
Restricted for permanent fund:	
Nonexpendable	311,560
Unrestricted	<u>4,370,973</u>
Total net assets	<u>\$ 8,043,708</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2006

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental activities:					
General government	\$ 2,009,047	\$ 358,358	\$ 60,572	\$ 122,894	\$ (1,467,223)
Public safety	542,888	111,770	3,949	-	(427,169)
Judiciary and legal	669,068	470,654	113,809	-	(84,605)
Corrections	521,276	20,704	-	-	(500,572)
Transportation	1,571,961	294,523	250,491	917,102	(109,845)
Social services	387,622	-	-	-	(387,622)
Total governmental activities	\$ 5,701,862	\$ 1,256,009	\$ 428,821	\$ 1,039,996	\$ (2,977,036)
General revenues:					
Taxes:					
					\$ 2,086,646
					511,649
					529,137
					475,381
					167,974
					63,031
					168,328
					92,526
					<u>\$ 4,094,672</u>
					\$ 1,117,636
					<u>6,926,072</u>
					<u>\$ 8,043,708</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2006

ASSETS	General Fund	Special Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 499,190	\$ 806,747	\$ 159,668	\$ 142,852	\$ 3,018,336	\$ 4,626,793
Interest receivable	804	1,861	368	329	6,191	9,553
Due from other governments	188,629	-	-	31,319	-	219,948
Due from other funds	-	50,000	-	-	10,437	60,437
Inventory - revenue stamps	3,887	-	-	-	-	3,887
Total assets	\$ 692,510	\$ 858,608	\$ 160,036	\$ 174,500	\$ 3,034,964	\$ 4,920,618
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 59,592	\$ -	\$ 4,150	\$ 9	\$ 39,686	\$ 103,437
Due to other funds	10,437	-	50,000	-	-	60,437
Other liabilities	72,661	-	-	-	1,550	74,211
Total liabilities	\$ 142,690	\$ -	\$ 54,150	\$ 9	\$ 41,236	\$ 238,085
Fund balances:						
Reserved for:						
Permanent fund	\$ -	\$ -	\$ -	\$ -	\$ 311,560	\$ 311,560
Unreserved reported in:						
General fund	549,820	-	-	-	-	549,820
Special revenue funds	-	858,608	105,886	174,491	2,682,168	3,821,153
Total fund balance	\$ 549,820	\$ 858,608	\$ 105,886	\$ 174,491	\$ 2,993,728	\$ 4,682,533
Total liabilities and fund balance	\$ 692,510	\$ 858,608	\$ 160,036	\$ 174,500	\$ 3,034,964	\$ 4,920,618

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

November 30, 2006

Amounts reported for governmental activities in the
statement of net assets are different because:

Total fund balances for governmental funds	\$ 4,682,533
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	<u>3,361,175</u>
Net assets of governmental activities	<u>\$ 8,043,708</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year ended November 30, 2006

	General Fund	Special Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 554,239	\$ 102,406	\$ 205,049	\$ -	\$ 1,224,952	\$ 2,086,646
Intergovernmental	1,567,814	28,299	-	475,381	250,491	2,321,985
Fees and fines	679,015	-	294,523	-	181,625	1,155,163
License and permits	7,936	-	-	-	-	7,936
Hotel taxes	1,198	-	-	-	-	1,198
Rents	33,404	-	-	-	-	33,404
Penalties and costs	59,506	-	-	-	-	59,506
Interest	24,849	31,732	3,534	8,208	100,005	168,328
Miscellaneous	37,480	-	55,047	-	4,002	96,529
Total revenues	\$ 2,965,441	\$ 162,437	\$ 558,153	\$ 483,589	\$ 1,761,075	\$ 5,930,695
Expenditures:						
Current:						
General government	\$ 1,169,601	\$ -	\$ -	\$ -	\$ 799,378	\$ 1,968,979
Public safety	486,821	-	-	-	39,063	525,884
Judiciary and legal	645,060	-	-	-	17,723	662,783
Corrections	508,119	-	-	-	13,157	521,276
Transportation	-	28,276	549,685	634,793	277,862	1,490,616
Social services	-	-	-	-	387,622	387,622
Capital outlay	122,894	-	-	-	128,739	251,633
Total expenditures	\$ 2,932,495	\$ 28,276	\$ 549,685	\$ 634,793	\$ 1,663,544	\$ 5,808,793
Revenues over (under) expenditures	\$ 32,946	\$ 134,161	\$ 8,468	\$ (151,204)	\$ 97,531	\$ 121,902
Other financing sources (uses):						
Transfer in (out)	(58,000)	-	-	-	58,000	-
Revenues and other sources over (under) expenditures and other uses	\$ (25,054)	\$ 134,161	\$ 8,468	\$ (151,204)	\$ 155,531	121,902
Fund balances, beginning	574,874	724,447	97,418	325,695	2,838,197	4,560,631
Fund balances, ending	\$ 549,820	\$ 858,608	\$ 105,886	\$ 174,491	\$ 2,993,728	\$ 4,682,533

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year ended November 30, 2006

Amounts reported for governmental activities in the statement
of activities are different because:

Net change in fund balances - total governmental funds	\$ 121,902
Contributions of capital assets are reported only in the statement of activities	888,803
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$248,290) exceeded depreciation (\$141,359) in the current period.	<u>106,931</u>
Change in net assets of governmental activities	<u>\$ 1,117,636</u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2006

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 1,342,739
Interest receivable	5,024
Due from other governments	<u>95,632</u>
Total assets	<u><u>\$ 1,443,395</u></u>
LIABILITIES	
Due to others	<u>\$ 1,443,395</u>
Total liabilities	<u><u>\$ 1,443,395</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
November 30, 2006

Note 1 - Summary of Significant Accounting Policies

Warren County, Illinois (the "County") was incorporated in 1825 as a political subdivision of the State of Illinois. The County's powers are exercised through a board of supervisors, which is the governing body of the County. The County provides a broad range of services as authorized by statutes of the State of Illinois: general government (e.g. tax collection), judicial (e.g. courts, juries, district attorney, etc), public safety (e.g. sheriff, etc.), transportation (e.g. roads and bridges, public transportation), corrections (e.g. jail, adult and juvenile probation, etc.), and social services (assistance to indigents veterans, ambulance service, mental health, etc.). The primary function of the Board is to establish the various budgets for the County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments.

The accounting and reporting policies of the County reflected in the accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the County's more significant accounting policies.

A. Reporting Entity

The County has adopted the provisions of GASB No. 14, "The Financial Reporting Entity" under which these financial statements include all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

B. Basis of Presentation

The **governmental-wide financial statements** include the *statement of net assets* and the *statements of activities*. Government-wide statements report, except for the County fiduciary activity, information on all of the activities of the County. The effect of interfund transfers has been removed from the government-wide statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. The *statement of activities* reflects the degree to which the direct expenses of a given function or segments 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. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function is self-financing or draws from the general revenues of the County.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

Separate **fund financial statements** are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The emphasis of fund financial statements is on major governmental funds. The General Fund, Special Bridge Fund, County Motor Fuel Tax Fund, and County Highway Fund meet criteria as **major governmental funds**. All remaining governmental funds are aggregated and presented as nonmajor funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed combining statements for nonmajor funds are presented in the supplementary information section.

C. Measurement Focus and Basis of Accounting

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

The County has reported three categories of program revenues in the *statement of activities* (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the *statement of net assets* to remove the "gross-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables and advances. Similarly, transfers between funds have been eliminated in the statement of activities except for services provided and used. Amounts reported in governmental as receivable from or payable to fiduciary funds have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, however debt expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

Differences occur from the manner in which the governmental activities and the county-wide financial statements are prepared due to the inclusion of capital assets. Governmental fund statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the county-wide statements and the statements for governmental funds.

The County reports the following *major governmental funds*:

The **General Fund** is the government's primary operating fund and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The **Special Bridge Fund** accounts for property taxes and other revenues to be used for County bridge maintenance.

The **Highway Matching Fund** accounts for revenues to be used for County highway and bridge projects.

The **County Highway Fund** accounts for property taxes and other revenues to be used for County highway maintenance.

Fiduciary Funds: The County's fiduciary funds are Agency Funds. Agency Funds are used to account for assets – almost exclusively cash and investments – held by the County in a trustee capacity or as an agent for other governmental units, private organizations and /or individuals. A majority of agency funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Collector's Offices.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental Funds: In addition to the general fund type mentioned above. The County uses the following governmental fund types:

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Permanent Fund: The County's permanent fund, the Working Cash Fund, accounts for resources that are legally restricted to the extent that only the earnings, not principal, may be used for purposes that support the County.

D. Budgetary Data

The County follows the following procedures in establishing the budgetary data reflected in the combined financial statements. (1) At a regular or special call meeting of the County Board in October or early November, the County Treasurer submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them. (2) The budget is available for public inspection for at least 15 days prior to passage by the County Board. (3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance. (4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of emergency or supplemental appropriations, require approval of the County Board. The legal level of budgetary control on which expenditures may not exceed appropriations is the total department level for the General Fund and the total fund level for the other funds. Budgets were adopted for all governmental funds except the Law Library Fund and Working Cash Fund. Additionally, the County budgets the activity of the Township Motor Fuel Tax Fund, Township Bridge Fund, STD Testing Fund and Indemnity Fund. (4) Unexpended appropriations lapse at the end of each fiscal year and encumbrance accounting is not in use. (5) Budgets are adopted on the cash basis of accounting. (6) The fiscal year 2006 budget was passed by resolution on November 17, 2005. The appropriation ordinance establishes the County's legal spending limit.

E. Assets, Liabilities and Net Assets or Equity

1. Cash and Equivalents

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts and certificates of deposit with original maturities of three months or less.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

2. Investments

The County maintains a cash and investment pool. These pooled deposits are invested in interest bearing cash accounts and certificates of deposits. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled accounts is allocated monthly to the participating funds based on a pro rata share of units owned by that fund to the total units outstanding.

3. Interfund Borrowing

During the course of operations, transactions occur between individual funds for goods or services rendered. Those short-term payables and receivables are classified as "due from other funds" or "due to other funds" on the Governmental Fund balance sheets.

4. Capital Assets

Capital assets, which include land, building and improvements, equipment and infrastructure assets (e.g. roads and bridges), are reported in the government-wide financial statements. Capital assets are defined by the County's capitalization policy. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets except land and construction in progress are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 50
Roadways, bridges and culverts	15 - 50
Traffic signal and signage	10 - 20
General equipment	7 - 10
Vehicles	5
Computer equipment	5

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

5. Compensated Absences

The County provides vacation and sick leave benefits for its employees. Employees accumulate vacation leave based on the number of years of service. Vacation leave must be used prior to the employee (hire) anniversary date. As of November 31, 2006, there were no material amounts of vacation payable. Sick leave is accumulated at the rate of one and half days per month and employees may not accumulate more than 60 sick days. Sick days do not vest.

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose.

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

7. Use of Estimates

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

8. Interfund Transaction

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2006

Note 2 – Cash and Investments

Statutes authorize the County to make deposits and investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to purchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds

Deposits

As of November 30, 2006, the carrying amounts of the County's bank deposits were \$5,969,452 and the respective bank balances were \$9,104,612. At November 30, 2006, the entire bank balance was either insured by federal depository insurance \$770,047, collateralized with securities held by the pledging financial institution in the County's name \$5,645,652 or covered by collateral pledged with the State Treasurer \$2,688,913.

Reconciliation of notes to financial statements:

Cash - book value of deposits per note above	\$ 5,969,452
Cash on hand - per note above	80
Total	<u>\$ 5,969,532</u>
Cash and investments per Statement of Net Assets	\$ 4,626,793
Cash and investments per Statement of Fiduciary Net Assets	1,342,739
Total	<u>\$ 5,969,532</u>

Note 3 – Property Taxes

The property taxes representing the 2005 tax levy amounts have been collected and distributed as of November 30, 2006. Distributions of the 2005 levy to the County funds and other taxing bodies were made on July 12, 2006 and September 7, 2006, with the third and final distribution made on November 29, 2006. Property taxes are due and collectible in June and September of the fiscal year following the December 31 tax levy. Property taxes for the 2005 tax levy attach as an enforceable lien on January 1, 2005, on property values assessed as of the same date. Delinquent property taxes are recognized as revenue only as they are collected.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 4--Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2006:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental funds	General fund	\$ 10,437
Special Bridge fund	County Highway fund	\$ 50,000

The \$10,437 is November 2006 fees that have not been transfer to their respective funds and the \$50,000 is a temporary loan to be paid back within the next fiscal year.

Note 5--Budgets, Over-expenditures, and Deficits

Certain funds of the County had expenditures for the year ended November 30, 2006, which were in excess of the appropriations. These funds and the amount of the over-expenditures are as follows:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Over expenditure</u>
General Fund	\$ 2,883,771	\$ 2,954,909	\$ (71,138)
County Motor Fuel Tax	464,000	642,235	(178,235)
County Treasurer Automation Fund	2,000	2,165	(165)
County Highway Fund	531,900	568,303	(36,403)
County Offices Fund	20,000	74,484	(54,484)
Animal Control Fund	31,930	32,702	(772)
Document Conversion Fund	17,000	24,793	(7,793)
State's Attorney Drug Forfeiture Fund	500	3,344	(2,844)
Vital Records Fund	2,000	3,039	(1,039)
Law Library Fund	5,000	8,139	(3,139)
Probation Services Fund	10,000	13,157	(3,157)
Illinois Muniicpal Retirement Fund	210,000	216,047	(6,047)
Township MFT Fund	1,109,000	1,128,953	(19,953)
	<u>\$ 5,287,101</u>	<u>\$ 5,672,270</u>	<u>\$ (385,169)</u>

As of November 30, 2006, no deficit was reported in the fund balance of an individual fund.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 6--Operating Leases

As of November 30, 2006, the County has an operating lease for office software and support as follows:

<u>Lessor</u>	<u>Description</u>	<u>Lease Term</u>	<u>Monthly Rental Payment</u>	<u>Annual Rental Obligation</u>
Mantron, Inc.	Computer software	6/25/2006 to 6/25/2008	N/A	\$ 22,933

Note 7--Pension and Retirement Plan Commitments

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 11.51% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2005 was 27 years.

For December 31, 2005, the County's **annual pension cost** of \$135,412 was equal to County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 7 – Pension and Retirement Plan Commitments (Continued)

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/05	\$ 135,412	100%	\$ -
12/31/04	127,614	100%	-
12/31/03	107,707	100%	-
12/31/02	102,424	100%	-
12/31/01	127,053	100%	-
12/31/00	142,958	100%	-
12/31/99	153,603	100%	-
12/31/98	136,557	100%	-
12/31/97	125,348	100%	-
12/31/96	115,540	100%	-

Note 8 – Pension and Retirement Fund Commitments - Sheriff's Law Enforcement Personnel (SLEP)

The County's defined pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 6.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2005 was 10.75 % of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized an open basis). The amortization period at December 31, 2005, was 27 years.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 8 – Pension and Retirement Fund Commitments – Sheriff's Law Enforcement Personnel (SLEP)
(Continued)

For December 31, 2005, the County's **annual pension cost** of \$64,716 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2003 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2005 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$ 64,716	100%	\$ -
12/31/04	39,775	100%	-
12/31/03	20,219	100%	-
12/31/02	9,540	100%	-
12/31/01	10,671	100%	-
12/31/00	5,163	100%	-
12/31/99	13,642	100%	-
12/31/98	33,009	100%	-
12/31/97	29,497	100%	-
12/31/96	23,080	100%	-

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 9—Capital Assets

The following table summarizes the capital asset activity for the year ended November 31, 2006:

	Balance December 1, 2005	Increases	Decreases	Balance November 30, 2006
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 233,152	\$ -	\$ -	\$ 233,152
Capital assets being depreciated:				
Buildings and improvements	\$ 712,252	\$ -	\$ -	\$ 712,252
Machinery and equipment	672,444	122,894	-	795,338
Roadway and bridge improvements	1,130,694	1,014,199	-	2,144,893
Total capital assets being depreciated	<u>\$ 2,515,390</u>	<u>\$ 1,137,093</u>	<u>\$ -</u>	<u>\$ 3,652,483</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ (111,920)	\$ (14,245)	\$ -	\$ (126,165)
Machinery and equipment	(248,328)	(90,866)	-	(339,194)
Roadway and bridge improvements	(22,853)	(36,248)	-	(59,101)
Total accumulated depreciation	<u>\$ (383,101)</u>	<u>\$ (141,359)</u>	<u>\$ -</u>	<u>\$ (524,460)</u>
Total capital assets being depreciated, net	<u>\$ 2,132,289</u>	<u>\$ 995,734</u>	<u>\$ -</u>	<u>\$ 3,128,023</u>
Governmental activities capital assets, net	<u>\$ 2,365,441</u>	<u>\$ 995,734</u>	<u>\$ -</u>	<u>\$ 3,361,175</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 40,068
Judicial and legal	2,942
Public safety	17,004
Transportation	81,345
	<u>\$ 141,359</u>

Note 10—Risk Management

The County is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses, natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2006

Note 11—Interfund Transfers

Transfers for the year ended November 30, 2006 were as follows:

Transfer From	Transfer In			Total
	Special Revenue Fund			
	Health Department Fund	Court System Maintenance Fund	Children's Waiting Room Fund	
General Fund	\$ -	\$ 50,000.00	\$ 8,000.00	\$ 58,000.00
Special Revenue Fund: Tuberculosis Fund	57,525.00	-	-	57,525.00
Total	<u>\$ 57,525.00</u>	<u>\$ 50,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ 115,525.00</u>

The General Fund transfer was for the establishment of the two new Special Revenue Funds. The Tuberculosis Fund was closed with the establishment of the Health Department Fund.

Note 12—Contingent Liabilities

Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

Note 13—Commitments

The County enters into the various agreements in November 2006, for services (election, animal control, general repair of county property, indigent and juvenile legal services, etc.) that cover the upcoming fiscal year ending November 30, 2007.

The County entered into an agreement with Galesburg Hospital Ambulance Service for providing ambulance services within the boundaries of the County. The term of the agreements is for the period December 1, 2006 through November 30, 2011. The annual fee for the first two years of the agreement is \$126,000, \$132,300 commencing the third year of the agreement and good faith negotiations on the amount for year four and five of the agreement. The County paid \$126,000 under the agreement for the year ended November 30, 2006.

The County entered into an agreement with Sidwell Company for GIS professional services. The total amount is for \$29,254 with \$14,627 paid in the year ended November 30, 2006 and \$14,627 due in fiscal year November 30, 2007.

The County entered in an agreement with the City of Monmouth for dispatching services for the period May 1, 2006 through April 30, 2007. The agreement calls for a monthly payment of \$3,654.43.

REQUIRED SUPPLEMENTARY INFORMATION

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Year ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 553,900	\$ 553,900	\$ 554,239	\$ 339
Intergovernmental	1,320,484	1,320,484	1,597,829	277,345
Fees and fines	642,650	642,650	734,712	92,062
License and permits	5,000	5,000	7,936	2,936
Hotel taxes	-	-	1,198	1,198
Rents	33,405	33,405	33,404	(1)
Penalties and costs	50,000	50,000	59,506	9,506
Interest	10,000	10,000	26,103	16,103
Miscellaneous	179,000	179,000	37,477	(141,523)
Total revenues	\$ 2,794,439	\$ 2,794,439	\$ 3,052,404	\$ 257,965
Expenditures:				
Current:				
General government	\$ 1,263,371	\$ 1,263,371	\$ 1,182,793	\$ 80,578
Public safety	475,858	475,858	488,585	(12,727)
Judiciary and legal	600,391	600,391	650,164	(49,773)
Corrections	529,076	529,076	492,140	36,936
Capital outlay	15,075	15,075	141,227	(126,152)
Total expenditures	\$ 2,883,771	\$ 2,883,771	\$ 2,954,909	\$ (71,138)
Revenues under expenditures	\$ (89,332)	\$ (89,332)	\$ 97,495	\$ 186,827
Other financing sources (uses):				
Transfers in (out)	(8,000)	(8,000)	(58,000)	(50,000)
Revenues and other sources over (under) expenditures and other uses	<u>\$ (97,332)</u>	<u>\$ (97,332)</u>	\$ 39,495	<u>\$ (136,827)</u>
Fund balances, beginning			512,323	
Fund balances, ending			\$ 551,818	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			(1,998)	
Fund balance generally accepted accounting principles			<u>\$ 549,820</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL BRIDGE FUND

Year ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 102,406	\$ (7,594)
Interest	16,000	16,000	30,054	14,054
Reimbursements	<u>20,000</u>	<u>20,000</u>	<u>28,299</u>	<u>8,299</u>
Total revenues	<u>\$ 146,000</u>	<u>\$ 146,000</u>	<u>\$ 160,759</u>	<u>\$ 14,759</u>
Expenditures:				
Current:				
Transportation	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 46,115</u>	<u>\$ 103,885</u>
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	\$ 114,644	<u>\$ 118,644</u>
Fund balances, beginning			<u>736,321</u>	
Fund balances, ending			\$ 850,965	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>7,643</u>	
Fund balance generally accepted accounting principles			<u>\$ 858,608</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 COUNTY HIGHWAY FUND

Year ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 220,900	\$ 220,900	\$ 205,049	\$ (15,851)
Fees and fines	242,000	242,000	294,523	52,523
Interest	3,000	3,000	2,987	(13)
Miscellaneous	1,000	1,000	55,047	54,047
Total revenues	\$ 466,900	\$ 466,900	\$ 557,606	\$ 90,706
Expenditures:				
Current:				
Transportation	\$ 531,900	\$ 531,900	\$ 568,303	\$ (36,403)
Revenues over (under) expenditures	\$ (65,000)	\$ (65,000)	\$ (10,697)	\$ 54,303
Fund balances, beginning			119,221	
Fund balances, ending			\$ 108,524	
Adjustments from budgetary basis to generally accepted accounting principles basis Accrual basis adjustments			(2,638)	
Fund balance generally accepted accounting principles			<u>\$ 105,886</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
COUNTY MOTOR FUEL TAX FUND

Year ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Allotments	\$ 455,000	\$ 455,000	\$ 476,346	\$ 21,346
Interest	5,000	5,000	9,272	4,272
Total revenues	<u>\$ 460,000</u>	<u>\$ 460,000</u>	<u>\$ 485,618</u>	<u>\$ 25,618</u>
Expenditures:				
Current:				
Transportation	<u>\$ 464,000</u>	<u>\$ 464,000</u>	<u>\$ 642,235</u>	<u>\$ (178,235)</u>
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ (156,617)</u>	<u>\$ (152,617)</u>
Fund balances, beginning			<u>298,445</u>	
Fund balances, ending			\$ 141,828	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>32,663</u>	
Fund balance generally accepted accounting principles			<u>\$ 174,491</u>	

The accompanying notes are part of the financial information.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)
SCHEDULE OF FUNDING PROGRESS

November 30, 2006

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/05	4,044,021	4,629,564	585,543	87.35%	1,176,475	49.77%
12/31/04	4,133,200	4,973,306	840,106	83.11%	1,222,354	68.73%
12/31/03	3,865,479	4,468,896	603,417	86.50%	1,134,950	53.17%
12/31/02	3,625,334	3,972,052	346,718	91.27%	1,108,488	31.28%
12/31/01	3,841,295	4,018,247	176,952	95.60%	1,128,354	15.68%
12/31/00	3,636,222	3,790,688	154,466	95.93%	1,099,677	14.05%
12/31/99	2,998,930	3,580,878	581,948	83.75%	1,010,547	57.59%
12/31/98	2,307,264	3,265,662	958,398	70.65%	944,380	101.48%
12/31/97	1,876,444	3,106,117	1,229,673	60.41%	865,703	142.04%
12/31/96	1,810,264	3,147,486	1,337,222	57.51%	858,029	155.85%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$4,102,676.
On a market basis, the funded ratio would be 88.62%.

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS

November 30, 2006

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/05	1,237,873	1,214,139	(23,734)	101.95%	602,009	0.00%
12/31/04	2,180,721	1,962,010	(218,711)	111.15%	587,515	0.00%
12/31/03	1,994,030	1,688,095	(305,935)	118.12%	543,514	0.00%
12/31/02	1,864,240	1,519,900	(344,310)	122.66%	542,060	0.00%
12/31/01	2,125,532	1,634,313	(491,219)	130.06%	528,282	0.00%
12/31/00	1,988,663	1,457,010	(531,653)	136.49%	496,427	0.00%
12/31/99	1,741,837	1,305,702	(436,135)	133.40%	419,758	0.00%
12/31/98	1,748,359	1,243,727	(504,632)	140.57%	403,043	0.00%
12/31/97	1,533,369	1,230,236	(303,133)	124.68%	404,893	0.00%
12/31/96	1,388,504	1,129,569	(258,935)	122.92%	397,996	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2005 is \$1,260,557.

On a market basis, the funded ratio would be 103.82%.

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2006

Budgetary Information

The County Board adopts an annual budget appropriation ordinance in accordance with Chapter 55 of the Illinois Revised Statutes. The budget covers the fiscal year ending November 30 and is prepared on the cash basis of accounting. The budgets cover the General Fund, the Special Revenue Funds and certain Agency Funds. The required statements comparing budget and actual amounts for the governmental funds include adjustments for the differences between budgetary accounting basis and accounting principles generally accepted in the United States. After adopted, the budgeted appropriations may be transferred within the same fund by two-thirds vote or may be increased by two-thirds vote to meet an immediate emergency. During fiscal year 2006, the County Board did not approve any additional budgetary amounts or transfers.

The Budgetary Comparison Schedules included in the required supplementary information present a comparison of budgetary data to actual results of operations for the General Fund and other Major Special Revenue Funds, for which an annual budget is legally adopted.

SUPPLEMENTAL INFORMATION

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2006

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	Highway Matching Tax Fund	Regional Office Educ. Fund
ASSETS					
Cash	\$214,679	\$ 190,897	\$ 86,044	\$ 341,907	\$ -
Interest receivable	-	440	198	789	-
Due from other funds	-	-	2,619	-	-
Total assets	<u>\$214,679</u>	<u>\$ 191,337</u>	<u>\$ 88,861</u>	<u>\$ 342,696</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 19,451	\$ -	\$ 7,883	\$ -
Due to other governments	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 19,451</u>	<u>\$ -</u>	<u>\$ 7,883</u>	<u>\$ -</u>
Fund balances:					
Unreserved	<u>\$214,679</u>	<u>\$ 171,886</u>	<u>\$ 88,861</u>	<u>\$ 334,813</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$214,679</u>	<u>\$ 191,337</u>	<u>\$ 88,861</u>	<u>\$ 342,696</u>	<u>\$ -</u>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Tuber- culosis Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ 43,943 101 -	\$ 25,461 59 -	\$ 162,347 374 -	\$ - - -	\$ 374,431 864 -	\$ 164,279 379 2,397	\$ 11,649 27 307
<u>\$ 44,044</u>	<u>\$ 25,520</u>	<u>\$ 162,721</u>	<u>\$ -</u>	<u>\$ 375,295</u>	<u>\$ 167,055</u>	<u>\$ 11,983</u>
\$ - -	\$ 477 1,550	\$ - -	\$ - -	\$ - -	\$ - -	\$ 148 -
<u>\$ -</u>	<u>\$ 2,027</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148</u>
<u>\$ 44,044</u>	<u>\$ 23,493</u>	<u>\$ 162,721</u>	<u>\$ -</u>	<u>\$ 375,295</u>	<u>\$ 167,055</u>	<u>\$ 11,835</u>
<u>\$ 44,044</u>	<u>\$ 25,520</u>	<u>\$ 162,721</u>	<u>\$ -</u>	<u>\$ 375,295</u>	<u>\$ 167,055</u>	<u>\$ 11,983</u>

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2006

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
ASSETS					
Cash	\$ 97,485	\$ 4,031	\$ 65,070	\$ 216,904	\$ 9,387
Interest receivable	225	-	150	500	22
Due from other funds	-	-	-	2,458	1,297
Total assets	<u>\$ 97,710</u>	<u>\$ 4,031</u>	<u>\$ 65,220</u>	<u>\$ 219,862</u>	<u>\$ 10,706</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 4,268	\$ -	\$ -	\$ 148	\$ 943
Due to other governments	-	-	-	-	-
Total liabilities	<u>\$ 4,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ 943</u>
Fund balances:					
Unreserved	\$ 93,442	\$ 4,031	\$ 65,220	\$ 219,714	\$ 9,763
Total liabilities and fund balances	<u>\$ 97,710</u>	<u>\$ 4,031</u>	<u>\$ 65,220</u>	<u>\$ 219,862</u>	<u>\$ 10,706</u>

Tort Liability Fund	Worker's Compensation Fund	Social Security Fund	Unemployment Security Fund	Sheriff's State D.E.A. Fund	Sheriff's Federal D.E.A. Fund	State's Attorney Drug Forfeiture Fund
\$ 202,284 467	\$ 112,598 260	\$ 95,492 220	\$ 76,260 176	\$ 20,848 48	\$ 1,788 4	\$ 2,257 5
-	-	-	-	-	-	-
<u>\$ 202,751</u>	<u>\$ 112,858</u>	<u>\$ 95,712</u>	<u>\$ 76,436</u>	<u>\$ 20,896</u>	<u>\$ 1,792</u>	<u>\$ 2,262</u>
\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 197,751	\$ 112,858	\$ 95,712	\$ 76,436	\$ 20,896	\$ 1,792	\$ 2,262
<u>\$ 202,751</u>	<u>\$ 112,858</u>	<u>\$ 95,712</u>	<u>\$ 76,436</u>	<u>\$ 20,896</u>	<u>\$ 1,792</u>	<u>\$ 2,262</u>

WARREN COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2006

ASSETS	Special Revenue Fund				
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Court System Maintenance Fund	Children's Waiting Room Fund
Cash	\$ 7,493	\$ -	\$ 64,390	\$ 50,000	\$ 8,000
Interest receivable	17	-	149	-	-
Due from other funds	-	825	534	-	-
Total assets	<u>\$ 7,510</u>	<u>\$ 825</u>	<u>\$ 65,073</u>	<u>\$ 50,000</u>	<u>\$ 8,000</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,368	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-
Total liabilities	<u>\$ 1,368</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:					
Unreserved	\$ 6,142	\$ 825	\$ 65,073	\$ 50,000	\$ 8,000
Total liabilities and fund balances	<u>\$ 7,510</u>	<u>\$ 825</u>	<u>\$ 65,073</u>	<u>\$ 50,000</u>	<u>\$ 8,000</u>

Transportation Grant Fund	Health Department Fund	Permanent Fund Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ 57,569	\$ 310,843	\$ 3,018,336
-	-	717	6,191
-	-	-	10,437
<u>\$ -</u>	<u>\$ 57,569</u>	<u>\$ 311,560</u>	<u>\$ 3,034,964</u>

\$ -	\$ -	\$ -	\$ 39,686
-	-	-	1,550
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,236</u>
<u>\$ -</u>	<u>\$ 57,569</u>	<u>\$ 311,560</u>	<u>\$ 2,993,728</u>
<u><u>\$ -</u></u>	<u><u>\$ 57,569</u></u>	<u><u>\$ 311,560</u></u>	<u><u>\$ 3,034,964</u></u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2006

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	Highway Matching Tax Fund	Regional Office Educ. Fund
Revenues:					
Property taxes	\$ 239,584	\$ 204,868	\$ -	\$ 102,406	\$ 61,438
Fees and fines	-	-	34,370	-	-
Intergovernmental	-	-	-	-	-
Interest	607	5,954	4,439	16,236	-
Miscellaneous	-	1,557	-	-	-
Total revenues	\$ 240,191	\$ 212,379	\$ 38,809	\$ 118,642	\$ 61,438
Expenditures:					
Current:					
General government	\$ -	\$ 219,619	\$ 52,238	\$ -	\$ 61,438
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	-	-
Corrections	-	-	-	-	-
Transportation	-	-	-	27,371	-
Social services	214,375	-	-	-	-
Capital outlay	-	-	-	125,396	-
Total expenditures	\$ 214,375	\$ 219,619	\$ 52,238	\$ 152,767	\$ 61,438
Excess (deficiency) of revenues over (under) expenditures	\$ 25,816	\$ (7,240)	\$ (13,429)	\$ (34,125)	\$ -
Other financing sources (uses):					
Transfers in (out)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ 25,816	\$ (7,240)	\$ (13,429)	\$ (34,125)	\$ -
Fund balances, beginning	188,863	179,126	102,290	368,938	-
Fund balances, ending	<u>\$ 214,679</u>	<u>\$ 171,886</u>	<u>\$ 88,861</u>	<u>\$ 334,813</u>	<u>\$ -</u>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Tuber- culosis Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ -	\$ -	\$ -	\$ 4,816	\$ -	\$ -	\$ -
4,140	36,165	6,860	-	-	29,119	4,035
-	-	-	-	-	-	-
1,826	1,006	6,917	1,635	16,964	6,672	470
-	-	-	-	-	-	-
<u>\$ 5,966</u>	<u>\$ 37,171</u>	<u>\$ 13,777</u>	<u>\$ 6,451</u>	<u>\$ 16,964</u>	<u>\$ 35,791</u>	<u>\$ 4,505</u>
\$ 2,053	\$ -	\$ 5,701	\$ -	\$ 74,328	\$ -	\$ 3,079
-	31,989	-	-	-	-	-
-	-	-	-	-	837	-
-	-	-	-	-	-	-
-	-	-	934	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,053</u>	<u>\$ 31,989</u>	<u>\$ 5,701</u>	<u>\$ 934</u>	<u>\$ 74,328</u>	<u>\$ 837</u>	<u>\$ 3,079</u>
\$ 3,913	\$ 5,182	\$ 8,076	\$ 5,517	\$ (57,364)	\$ 34,954	\$ 1,426
\$ -	\$ -	\$ -	\$ (57,525)	\$ -	\$ -	\$ -
\$ 3,913	\$ 5,182	\$ 8,076	\$ (52,008)	\$ (57,364)	\$ 34,954	\$ 1,426
40,131	18,311	154,645	52,008	432,659	132,101	10,409
<u>\$ 44,044</u>	<u>\$ 23,493</u>	<u>\$ 162,721</u>	<u>\$ -</u>	<u>\$ 375,295</u>	<u>\$ 167,055</u>	<u>\$ 11,835</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2006

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
Revenues:					
Property taxes	\$ 45,052	\$ -	\$ 125,443	\$ -	\$ -
Fees and fines	-	-	-	30,424	17,338
Intergovernmental	-	-	-	-	-
Interest	3,732	-	1,426	8,971	434
Miscellaneous	-	-	-	-	-
Total revenues	\$ 48,784	\$ -	\$ 126,869	\$ 39,395	\$ 17,772
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 23,847
Public safety	-	32	-	-	-
Judiciary and legal	-	-	-	8,713	-
Corrections	-	-	-	-	-
Transportation	-	-	-	-	-
Social services	46,313	-	126,000	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 46,313	\$ 32	\$ 126,000	\$ 8,713	\$ 23,847
Excess (deficiency) of revenues over (under) expenditures	\$ 2,471	\$ (32)	\$ 869	\$ 30,682	\$ (6,075)
Other financing sources (uses):					
Transfer in (out)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ 2,471	\$ (32)	\$ 869	\$ 30,682	\$ (6,075)
Fund balances, beginning	90,971	4,063	64,351	189,032	15,838
Fund balances, ending	\$ 93,442	\$ 4,031	\$ 65,220	\$ 219,714	\$ 9,763

Tort Liability Fund	Worker's Compensation Fund	Social Security Fund	Unemployment Tax Fund	Sheriff's State D.E.A. Fund	Sheriff's Federal D.E.A. Fund	State's Attorney Drug Forfeiture Fund
\$136,883	\$ 94,778	\$ 169,951	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	1,634
3,844	4,065	2,318	3,399	896	31	110
-	-	2,445	-	-	-	-
<u>\$140,727</u>	<u>\$ 98,843</u>	<u>\$ 174,714</u>	<u>\$ 3,399</u>	<u>\$ 896</u>	<u>\$ 31</u>	<u>\$ 1,744</u>
\$118,052	\$ 78,284	\$ 151,452	\$ 9,287	\$ -	\$ -	\$ -
-	-	-	-	-	7,042	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,343
<u>\$118,052</u>	<u>\$ 78,284</u>	<u>\$ 151,452</u>	<u>\$ 9,287</u>	<u>\$ -</u>	<u>\$ 7,042</u>	<u>\$ 3,343</u>
\$ 22,675	\$ 20,559	\$ 23,262	\$ (5,888)	\$ 896	\$ (7,011)	\$ (1,599)
\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
\$ 22,675	\$ 20,559	\$ 23,262	\$ (5,888)	\$ 896	\$ (7,011)	\$ (1,599)
175,076	92,299	72,450	82,324	20,000	8,803	3,861
<u>\$197,751</u>	<u>\$ 112,858</u>	<u>\$ 95,712</u>	<u>\$ 76,436</u>	<u>\$ 20,896</u>	<u>\$ 1,792</u>	<u>\$ 2,262</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2006

	Special Revenue Funds				
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Court System Maintenance Fund	Children's Waiting Room Fund
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	12,240	5,300	-	-
Intergovernmental	-	-	-	-	-
Interest	429	-	2,701	-	-
Miscellaneous	-	-	-	-	-
Total revenues	\$ 429	\$ 12,240	\$ 8,001	\$ -	\$ -
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Judiciary and legal	8,173	-	-	-	-
Corrections	-	13,157	-	-	-
Transportation	-	-	-	-	-
Social services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 8,173	\$ 13,157	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (7,744)	\$ (917)	\$ 8,001	\$ -	\$ -
Other financing sources (uses):					
Transfers in (out)	\$ -	\$ -	\$ -	\$ 50,000	\$ 8,000
Revenues and other sources over (under) expenditures and other uses	\$ (7,744)	\$ (917)	\$ 8,001	\$ 50,000	\$ 8,000
Fund balances, beginning	13,886	1,742	57,072	-	-
Fund balances, ending	<u>\$ 6,142</u>	<u>\$ 825</u>	<u>\$ 65,073</u>	<u>\$ 50,000</u>	<u>\$ 8,000</u>

Transportation Grant Fund	Health Department Fund	Permanent Fund Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 39,733	\$ 1,224,952
-	-	-	181,625
250,491	-	-	250,491
-	44	4,879	100,005
-	-	-	4,002
<u>\$ 250,491</u>	<u>\$ 44</u>	<u>\$ 44,612</u>	<u>\$ 1,761,075</u>
\$ -	\$ -	\$ -	\$ 799,378
-	-	-	39,063
-	-	-	17,723
-	-	-	13,157
250,491	-	-	277,862
-	-	-	387,622
-	-	-	128,739
<u>\$ 250,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,663,544</u>
\$ -	\$ 44	\$ 44,612	\$ 97,531
\$ -	\$ 57,525	\$ -	\$ 58,000
\$ -	\$ 57,569	\$ 44,612	\$ 155,531
\$ -	\$ -	266,948	\$ 2,838,197
<u>\$ -</u>	<u>\$ 57,569</u>	<u>\$ 311,560</u>	<u>\$ 2,993,728</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

Year Ended November 30, 2006

	Balances December 1	Additions	Deductions	Balances November 30
Township Motor Fuel Tax				
Assets:				
Cash	\$ 390,035	\$ 1,228,261	\$ 1,128,953	\$ 489,343
Interest receivable	251	878	-	1,129
Due from other governments	97,770	-	2,138	95,632
Total assets	\$ 488,056	\$ 1,229,139	\$ 1,131,091	\$ 586,104
Liabilities:				
Due to others	\$ 488,056	\$ 1,187,253	\$ 1,089,205	\$ 586,104
Township Bridges				
Assets:				
Cash	\$ 12,161	\$ 129,289	\$ 25,015	\$ 116,435
Interest receivable	8	260	-	268
Total assets	\$ 12,169	\$ 129,549	\$ 25,015	\$ 116,703
Liabilities:				
Due to others	\$ 12,169	\$ 129,549	\$ 25,015	\$ 116,703
IDPA Kids				
Assets:				
Cash	\$ 1,186	\$ 51	\$ -	\$ 1,237
Interest receivable	-	3	-	3
Total assets	\$ 1,186	\$ 54	\$ -	\$ 1,240
Liabilities:				
Due to others	\$ 1,186	\$ 54	\$ -	\$ 1,240
STD Testing				
Assets:				
Cash	\$ 577	\$ 124	\$ -	\$ 701
Interest receivable	-	2	-	2
Total assets	\$ 577	\$ 126	\$ -	\$ 703
Liabilities:				
Due to others	\$ 577	\$ 126	\$ -	\$ 703
County Collector				
Assets:				
Cash	\$ 8,536	\$ 16,741,905	\$ 16,732,041	\$ 18,400
Liabilities:				
Due to others	\$ 8,536	\$ 16,741,905	\$ 16,732,041	\$ 18,400

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2006

	Balances December 1	Additions	Deductions	Balances November 30
Inheritance Tax				
Assets:				
Cash	\$ -	\$ 1,041,147	\$ 1,041,147	\$ -
Total assets	<u>\$ -</u>	<u>\$ 1,041,147</u>	<u>\$ 1,041,147</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 1,041,147</u>	<u>\$ 1,041,147</u>	<u>\$ -</u>
Trust Fund				
Assets:				
Cash	\$ 11,257	\$ 485	\$ -	\$ 11,742
Interest receivable	7	27	7	27
Total assets	<u>\$ 11,264</u>	<u>\$ 512</u>	<u>\$ 7</u>	<u>\$ 11,769</u>
Liabilities:				
Due to others	<u>\$ 11,264</u>	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ 11,769</u>
Tax Indemnity				
Assets:				
Cash	\$ 196,089	\$ 12,292	\$ -	\$ 208,381
Interest receivable	126	355	-	481
Total assets	<u>\$ 196,215</u>	<u>\$ 12,647</u>	<u>\$ -</u>	<u>\$ 208,862</u>
Liabilities:				
Due to others	<u>\$ 196,215</u>	<u>\$ 12,647</u>	<u>\$ -</u>	<u>\$ 208,862</u>
Escrow Fund				
Assets:				
Cash	\$ 14,498	\$ 1,544	\$ 2,538	\$ 13,504
Interest receivable	9	22	-	31
Total assets	<u>\$ 14,507</u>	<u>\$ 1,566</u>	<u>\$ 2,538</u>	<u>\$ 13,535</u>
Liabilities:				
Due to others	<u>\$ 14,507</u>	<u>\$ 1,566</u>	<u>\$ 2,538</u>	<u>\$ 13,535</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2006

	Balances December 1	Additions	Deductions	Balances November 30
D.A.R.E.				
Assets:				
Cash	\$ 3,129	\$ 4,035	\$ 4,090	\$ 3,074
Liabilities:				
Due to others	\$ 3,129	\$ 4,035	\$ 4,090	\$ 3,074
911 Emergency System				
Assets:				
Cash	\$ 477,105	\$ 209,165	\$ 206,348	\$ 479,922
Interest receivable	2,068	1,015	-	3,083
Total assets	\$ 479,173	\$ 210,180	\$ 206,348	\$ 483,005
Liabilities:				
Due to others	\$ 479,173	\$ 210,180	\$ 206,348	\$ 483,005

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND

Year ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government:				
Courthouse:				
Custodial services	\$ 21,705	\$ 21,705	\$ 23,202	\$ (1,497)
Courthouse maintenance	15,000	15,000	12,579	2,421
Service contracts	50,000	50,000	49,366	634
Utilities	60,000	60,000	55,785	4,215
Supplies	3,000	3,000	3,458	(458)
Capital improvements	1,000	1,000	-	1,000
Electrical contract	16,000	16,000	19,669	(3,669)
Total courthouse	<u>\$ 166,705</u>	<u>\$ 166,705</u>	<u>\$ 164,059</u>	<u>\$ 2,646</u>
County Board:				
Salary and per diem	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Salary chairman	10,800	10,800	10,800	-
Telephone	200	200	-	200
Travel expense	1,500	1,500	-	1,500
Supplies and advertising	1,000	1,000	799	201
Total county board	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 11,599</u>	<u>\$ 3,901</u>
Contractual services:				
Employee health insurance	\$ 320,000	\$ 320,000	\$ 320,401	\$ (401)
Audit	16,000	16,000	16,650	(650)
Payroll service	2,300	2,300	2,284	16
Total contractual services	<u>\$ 338,300</u>	<u>\$ 338,300</u>	<u>\$ 339,335</u>	<u>\$ (1,035)</u>
County Clerk:				
Salary - county clerk	\$ 40,632	\$ 40,632	\$ 42,167	\$ (1,535)
Salary - deputy clerks	98,450	98,450	94,379	4,071
Election judges	26,000	26,000	23,541	2,459
Equipment repair and maintenance	2,000	2,000	1,639	361
Restoration	1,000	1,000	152	848
Elections	50,000	50,000	60,462	(10,462)
Telephones	5,000	5,000	4,184	816
Printing and advertising	5,500	5,500	5,999	(499)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
County Clerk (Continued):				
Travel expenses	1,000	1,000	709	291
Dues	325	325	260	65
Rent polling places	1,000	1,000	900	100
Supplies	2,500	2,500	2,541	(41)
Birth and death certificates	150	150	149	1
Equipment purchase	2,500	2,500	125,198	(122,698)
Total county clerk	<u>\$ 236,057</u>	<u>\$ 236,057</u>	<u>\$ 362,280</u>	<u>\$ (126,223)</u>
Treasurer:				
Salary, treasurer	\$ 40,632	\$ 40,632	\$ 42,167	\$ (1,535)
Salary, deputy treasurers	49,450	49,450	49,622	(172)
Equipment repair and maintenance	200	200	13	187
Telephone	2,000	2,000	1,402	598
Printing and advertising	2,000	2,000	2,951	(951)
Travel expense	2,000	2,000	1,229	771
Dues	220	220	220	-
Office supplies	1,000	1,000	1,786	(786)
Equipment purchase	200	200	-	200
Total treasurer	<u>\$ 97,702</u>	<u>\$ 97,702</u>	<u>\$ 99,390</u>	<u>\$ (1,688)</u>
Supervisor of Assessments:				
Salary, assessor	\$ 40,632	\$ 40,632	\$ 42,167	\$ (1,535)
Salary, deputy assessors	22,840	22,840	25,417	(2,577)
Equipment repair and maintenance	400	400	334	66
Telephone	1,100	1,100	1,106	(6)
Advertising	7,500	7,500	5,665	1,835
Printing	600	600	698	(98)
Travel expense	1,200	1,200	1,299	(99)
Dues	350	350	300	50
Supplies	1,400	1,400	1,256	144
Equipment purchase	500	500	-	500
Total supervisor of assessments	<u>\$ 76,522</u>	<u>\$ 76,522</u>	<u>\$ 78,242</u>	<u>\$ (1,720)</u>
Board of Review:				
Salary, board of review	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Farmland assessment review comm	280	280	245	35
Advertising	450	450	418	32

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
Board of Review: (Continued)				
Travel expense	100	100	122	(22)
Total board of review	\$ 3,830	\$ 3,830	\$ 3,785	\$ 45
County General Control:				
Postage meter	\$ 25,000	\$ 25,000	\$ 20,400	\$ 4,600
Computer lease - manatron	32,335	32,335	26,736	5,599
Education service region	38,215	38,215	38,215	-
Manatron computer supplies	6,000	6,000	2,671	3,329
County farm	4,000	4,000	3,485	515
Contingent	10,000	10,000	9,567	433
Outside labor counsel	12,000	12,000	6,643	5,357
Total county general control	\$ 127,550	\$ 127,550	\$ 107,717	\$ 19,833
Planning Commission:				
Economic development council	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Solid waste	40,000	40,000	40,000	-
Non-county grants	100,000	100,000	32,661	67,339
Total planning commission	\$ 160,000	\$ 160,000	\$ 92,661	\$ 67,339
Zoning Administration:				
Salary, county zoning	\$ 11,400	\$ 11,400	\$ 10,219	\$ 1,181
Advertising	255	255	219	36
Travel expense	75	75	-	75
Total zoning administration	\$ 11,730	\$ 11,730	\$ 10,438	\$ 1,292
Zoning Board of Appeals:				
Per diem, zoning board of appeals	\$ 500	\$ 500	\$ 1,155	\$ (655)
Travel expense	50	50	289	(239)
Total zoning board of appeals	\$ 550	\$ 550	\$ 1,444	\$ (894)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
Coroner:				
Salary, coroner	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
Salary, deputies	1,000	1,000	900	100
Telephone	1,500	1,500	1,337	163
Travel expense	2,000	2,000	2,435	(435)
Dues	250	250	275	(25)
Jurors, coroner	500	500	290	210
Autopsies	10,000	10,000	13,582	(3,582)
Office supplies	375	375	722	(347)
Equipment	375	375	75	300
Total coroner	<u>\$ 33,500</u>	<u>\$ 33,500</u>	<u>\$ 37,116</u>	<u>\$ (3,616)</u>
Total General Government	<u>\$ 1,267,946</u>	<u>\$ 1,267,946</u>	<u>\$ 1,308,066</u>	<u>\$ (40,120)</u>
Public Safety:				
Civil Defense:				
Salary, administrator ESDA	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Equipment expense	-	-	71	(71)
Total civil defense	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,571</u>	<u>\$ (71)</u>
Sheriff:				
Salary - sheriff	\$ 51,358	\$ 51,358	\$ 53,298	\$ (1,940)
Salary - deputies	330,000	330,000	349,074	(19,074)
Telephone	7,000	7,000	6,197	803
Travel	3,000	3,000	447	2,553
Training	6,000	6,000	6,199	(199)
Drug testing	3,000	3,000	300	2,700
Office expense	6,500	6,500	7,944	(1,444)
Gas and oil, auto	60,000	60,000	54,967	5,033
Uniforms	5,500	5,500	6,659	(1,159)
Equipment purchase	7,500	7,500	12,230	(4,730)
Total sheriff	<u>\$ 479,858</u>	<u>\$ 479,858</u>	<u>\$ 497,315</u>	<u>\$ (17,457)</u>
Total Public Safety	<u>\$ 483,358</u>	<u>\$ 483,358</u>	<u>\$ 500,886</u>	<u>\$ (17,528)</u>

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal:				
Circuit Clerk:				
Salary, circuit clerk	\$ 40,632	\$ 40,632	\$ 42,167	\$ (1,535)
Salary, deputy clerks	138,720	138,720	139,547	(827)
Equipment contracts	4,500	4,500	4,716	(216)
Telephone	3,500	3,500	3,233	267
Printing	5,000	5,000	5,000	-
Postage meter	7,000	7,000	7,000	-
Travel expense	1,250	1,250	1,206	44
Dues	300	300	290	10
Supplies	5,100	5,100	4,836	264
Equipment purchase	1,000	1,000	453	547
Total circuit clerk	<u>\$ 207,002</u>	<u>\$ 207,002</u>	<u>\$ 208,448</u>	<u>\$ (1,446)</u>
Courts:				
Salary, bailiff	\$ 1,000	\$ 1,000	\$ 1,200	\$ (200)
Salary, jurors	3,000	3,000	8,349	(5,349)
Salary, reporters	1,000	1,000	1,819	(819)
Witness fees	500	500	-	500
Expert witness and testing	2,500	2,500	1,790	710
Supplies	250	250	-	250
Dieting jurors	100	100	272	(172)
Total courts	<u>\$ 8,350</u>	<u>\$ 8,350</u>	<u>\$ 13,430</u>	<u>\$ (5,080)</u>
Court Security:				
Salary	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 48,459</u>	<u>\$ (5,459)</u>
Administrative Judge Office:				
Salary, county percent of judges	\$ 900	\$ 900	\$ 807	\$ 93
Judges, reporters telephone	3,000	3,000	2,708	292
Dues, publications, miscellaneous	1,500	1,500	2,004	(504)
Chief judge office	2,184	2,184	2,184	-
Judges, reporters supplies	700	700	432	268
Equipment and repairs	500	500	-	500
Total administrative judge office	<u>\$ 8,784</u>	<u>\$ 8,784</u>	<u>\$ 8,135</u>	<u>\$ 649</u>

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal: (Continued)				
State's Attorney:				
Salary, state's attorney	\$ 112,057	\$ 112,057	\$ 116,814	\$ (4,757)
Salary, assistants	46,774	46,774	48,570	(1,796)
Salary, secretaries	45,900	45,900	59,705	(13,805)
Equipment repair and maintenance	2,000	2,000	750	1,250
Telephone	3,500	3,500	2,927	573
Travel expenses	2,000	2,000	3,070	(1,070)
Dues	1,400	1,400	803	597
Law books	6,500	6,500	9,718	(3,218)
Appellate services	7,000	7,000	7,000	-
Supplies and equipment	4,000	4,000	4,560	(560)
Equipment purchase	1,000	1,000	2,122	(1,122)
Total state's attorney	\$ 232,131	\$ 232,131	\$ 256,039	\$ (23,908)
Jury Commission:				
Salary, commissioners	\$ 300	\$ 300	\$ -	\$ 300
Salary, clerk	1,500	1,500	1,555	(55)
Office expenses	200	200	92	108
Total jury commission	\$ 2,000	\$ 2,000	\$ 1,647	\$ 353
Indigent and Juvenile Counsel:				
Contract public defender	\$ 55,900	\$ 55,900	\$ 57,970	\$ (2,070)
Court appointed counsel	15,000	15,000	24,310	(9,310)
Contract, asst. public defender	25,324	25,324	25,324	-
Telephone, asst. public defender	400	400	377	23
Total indigent and juvenile counsel	\$ 96,624	\$ 96,624	\$ 107,981	\$ (11,357)
Law Library:				
Circuit Clerk users fees	\$ 4,500	\$ 4,500	\$ 8,600	\$ (4,100)
Total law library	\$ 4,500	\$ 4,500	\$ 8,600	\$ (4,100)
Total Judiciary and Legal	\$ 602,391	\$ 602,391	\$ 652,739	\$ (50,348)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Corrections:				
Jail:				
Salary, correctional officers	\$ 185,000	\$ 185,000	\$ 203,668	\$ (18,668)
Repairs	5,000	5,000	3,971	1,029
Radio repairs	4,000	4,000	3,403	597
Cleaning	11,000	11,000	5,543	5,457
Prisoners medical services	20,000	20,000	17,578	2,422
Travel	5,000	5,000	2,045	2,955
Training	8,000	8,000	7,677	323
Supplies	7,000	7,000	7,308	(308)
Dieting prisoners	71,000	71,000	61,736	9,264
Equipment purchase	1,000	1,000	1,078	(78)
Total jail	<u>\$ 317,000</u>	<u>\$ 317,000</u>	<u>\$ 314,007</u>	<u>\$ 2,993</u>
Child Care and Detention:				
Child care and detention	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 16,135</u>	<u>\$ 33,865</u>
Juvenile and Adult Probation:				
Juvenile and adult probation services	<u>\$ 163,076</u>	<u>\$ 163,076</u>	<u>\$ 163,076</u>	<u>\$ -</u>
Total Corrections	<u>\$ 530,076</u>	<u>\$ 530,076</u>	<u>\$ 493,218</u>	<u>\$ 36,858</u>
Total General Fund	<u><u>\$ 2,883,771</u></u>	<u><u>\$ 2,883,771</u></u>	<u><u>\$ 2,954,909</u></u>	<u><u>\$ (71,138)</u></u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Mental Health Board Fund:</u>				
Revenues:				
Property taxes	\$ 240,000	\$ 240,000	\$ 239,584	\$ (416)
Interest income	-	-	607	607
Total revenues	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 240,191</u>	<u>\$ 191</u>
Expenditures:				
Mental health board	\$ 240,000	\$ 240,000	\$ 214,375	\$ 25,625
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,816</u>	<u>\$ 25,816</u>
<u>Illinois Municipal Retirement Fund:</u>				
Revenues:				
Property taxes	\$ 205,000	\$ 205,000	\$ 204,868	\$ (132)
State of Illinois stipends	-	-	1,557	1,557
Interest income	3,000	3,000	5,713	2,713
Total revenues	<u>\$ 208,000</u>	<u>\$ 208,000</u>	<u>\$ 212,138</u>	<u>\$ 4,138</u>
Expenditures:				
IMRF	\$ 210,000	\$ 210,000	\$ 216,047	\$ (6,047)
Revenues over (under) expenditures	<u>(2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (3,909)</u>	<u>\$ (1,909)</u>
<u>Matching Tax Fund:</u>				
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 102,405	\$ (7,595)
Interest income	6,000	6,000	15,962	9,962
Other income	150,000	150,000	-	(150,000)
Total revenues	<u>\$ 266,000</u>	<u>\$ 266,000</u>	<u>\$ 118,367</u>	<u>\$ (147,633)</u>
Expenditures:				
Maintenance & construction	\$ 316,000	\$ 316,000	\$ 144,884	\$ 171,116
Revenues over (under) expenditures	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ (26,517)</u>	<u>\$ 23,483</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Highway Fund:				
Revenues:				
Property taxes	\$ 220,000	\$ 220,000	\$ 204,020	\$ (15,980)
Mobile home privilege tax	100	100	85	(15)
Back tax	400	400	512	112
Warren County Housing Authority	400	400	432	32
Sale of materials	14,000	14,000	46,743	32,743
Non-County highway work	135,000	135,000	147,669	12,669
Equipment rental	3,000	3,000	38,262	35,262
Engineering	90,000	90,000	61,849	(28,151)
Interest income	3,000	3,000	2,987	(13)
Refunds	1,000	1,000	5,047	4,047
Miscellaneous	-	-	50,000	50,000
Total revenues	\$ 466,900	\$ 466,900	\$ 557,606	\$ 90,706
Expenditures:				
Office and Garage:				
Salary	\$ 101,000	\$ 101,000	\$ 104,601	\$ (3,601)
Health insurance	96,000	96,000	99,266	(3,266)
Maintenance	9,000	9,000	7,305	1,695
Telephone	3,000	3,000	3,567	(567)
Travel	1,200	1,200	595	605
Dues	700	700	984	(284)
Utilities	10,000	10,000	11,578	(1,578)
Office expense	4,000	4,000	2,983	1,017
Alcohol and drug testing	1,000	1,000	1,680	(680)
Equipment purchases	3,000	3,000	1,230	1,770
Total office and garage	\$ 228,900	\$ 228,900	\$ 233,789	\$ (4,889)
Maintenance and construction:				
Salary	\$ 166,000	\$ 166,000	\$ 170,408	\$ (4,408)
Machinery repairs	55,000	55,000	42,332	12,668
Machinery rental	1,000	1,000	625	375
Gas and oil	56,000	56,000	83,718	(27,718)
Materials	25,000	25,000	37,431	(12,431)
Total maintenance and construction	\$ 303,000	\$ 303,000	\$ 334,514	\$ (31,514)
Total expenditures	\$ 531,900	\$ 531,900	\$ 568,303	\$ (36,403)
Revenues over (under) expenditures	\$ (65,000)	\$ (65,000)	\$ (10,697)	\$ 54,303

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Special Bridge Fund:				
Revenues:				
Property taxes	\$ 110,000	\$ 110,000	\$ 102,406	\$ (7,594)
Reimbursements	20,000	20,000	28,299	8,299
Interest income	16,000	16,000	30,054	14,054
Total revenues	<u>\$ 146,000</u>	<u>\$ 146,000</u>	<u>\$ 160,759</u>	<u>\$ 14,759</u>
Expenditures:				
Labor-special bridge	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Engineering	20,000	20,000	16,255	3,745
Materials	30,000	30,000	6,129	23,871
Equipment	5,000	5,000	-	5,000
Contract construction	85,000	85,000	23,731	61,269
Total expenditures	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 46,115</u>	<u>\$ 103,885</u>
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ 114,644</u>	<u>\$ 118,644</u>
County Motor Fuel Tax Fund:				
Revenues:				
Allotments	\$ 455,000	\$ 455,000	\$ 476,346	\$ 21,346
Interest income	5,000	5,000	9,272	4,272
Total revenues	<u>\$ 460,000</u>	<u>\$ 460,000</u>	<u>\$ 485,618</u>	<u>\$ 25,618</u>
Expenditures:				
Salary, superintendent	\$ 28,000	\$ 28,000	\$ 28,817	\$ (817)
Salary, other	166,000	166,000	170,457	(4,457)
Road construction and material	270,000	270,000	442,961	(172,961)
Total expenditures	<u>\$ 464,000</u>	<u>\$ 464,000</u>	<u>\$ 642,235</u>	<u>\$ (178,235)</u>
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ (156,617)</u>	<u>\$ (152,617)</u>
Geographic Information System Fund:				
Revenues:				
Geographic information system fees	\$ 36,000	\$ 36,000	\$ 34,370	\$ (1,630)
Interest income	800	800	4,431	3,631
Grant proceeds	80,000	80,000	-	(80,000)
Total revenues	<u>\$ 116,800</u>	<u>\$ 116,800</u>	<u>\$ 38,801</u>	<u>\$ (77,999)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Geographic Info. System Fund:(continued)</u>				
Expenditures:				
Salary deputies	\$ 20,000	\$ 20,000	\$ 20,741	\$ (741)
Geographic information sys. expense	98,000	98,000	32,113	65,887
Total expenditures	<u>\$ 118,000</u>	<u>\$ 118,000</u>	<u>\$ 52,854</u>	<u>\$ 65,146</u>
Revenues over (under) expenditures	<u>\$ (1,200)</u>	<u>\$ (1,200)</u>	<u>\$ (14,053)</u>	<u>\$ (12,853)</u>
<u>County Treasurer Automation Fund:</u>				
Revenues:				
Tax sale fees	\$ 4,000	\$ 4,000	\$ 4,140	\$ 140
Interest income	750	750	1,733	983
Total revenues	<u>\$ 4,750</u>	<u>\$ 4,750</u>	<u>\$ 5,873</u>	<u>\$ 1,123</u>
Expenditures:				
Automation expenses	\$ 2,000	\$ 2,000	\$ 2,165	\$ (165)
Revenues over (under) expenditures	<u>\$ 2,750</u>	<u>\$ 2,750</u>	<u>\$ 3,708</u>	<u>\$ 958</u>
<u>Animal Control Fund:</u>				
Revenues:				
Dog registration	\$ 30,000	\$ 30,000	\$ 34,609	\$ 4,609
Boarding	50	50	55	5
Euthanasia	25	25	20	(5)
Fines	100	100	50	(50)
City pound expense	1,300	1,300	1,430	130
Interest income	150	150	922	772
Total revenues	<u>\$ 31,625</u>	<u>\$ 31,625</u>	<u>\$ 37,086</u>	<u>\$ 5,461</u>
Expenditures:				
Administrator	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Salary, animal control officer	21,630	21,630	22,451	(821)
Animal loss claims	1,000	1,000	-	1,000
Mileage	3,000	3,000	3,130	(130)
Office expense	1,500	1,500	2,105	(605)
Pound expense	2,500	2,500	3,216	(716)
Equipment	500	500	-	500
Total expenditures	<u>\$ 31,930</u>	<u>\$ 31,930</u>	<u>\$ 32,702</u>	<u>\$ (772)</u>
Revenues over (under) expenditures	<u>\$ (305)</u>	<u>\$ (305)</u>	<u>\$ 4,384</u>	<u>\$ 4,689</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Maintenance and Child Support Fund:</u>				
Revenues:				
Support fees	\$ 12,000	\$ 12,000	\$ 6,860	\$ (5,140)
Interest income	2,500	2,500	6,622	4,122
Total revenues	<u>\$ 14,500</u>	<u>\$ 14,500</u>	<u>\$ 13,482</u>	<u>\$ (1,018)</u>
Expenditures:				
Equipment support	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,701</u>	<u>\$ 4,299</u>
Revenues over (under) expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 7,781</u>	<u>\$ 3,281</u>
<u>Tuberculosis Fund:</u>				
Revenues:				
Property taxes	\$ 5,000	\$ 5,000	\$ 4,816	\$ (184)
Interest income	500	500	2,053	1,553
Total revenues	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 6,869</u>	<u>\$ 1,369</u>
Expenditures:				
Salary, TB	\$ 1,200	\$ 1,200	\$ 260	\$ 940
Patient care	4,000	4,000	312	3,688
Mileage and travel	200	200	255	(55)
Office supplies	100	100	107	(7)
Total expenditures	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 934</u>	<u>\$ 4,566</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,935</u>	<u>\$ 5,935</u>
<u>County Offices Fund:</u>				
Revenues:				
Interest income	\$ 8,000	\$ 8,000	\$ 16,894	\$ 8,894
Other income	-	-	-	-
Total revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 16,894</u>	<u>\$ 8,894</u>
Expenditures:				
Building repairs, maintenance, etc.	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 74,484</u>	<u>\$ (54,484)</u>
Revenues over (under) expenditures	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (57,590)</u>	<u>\$ (45,590)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Indigent Veterans Aid Fund:</u>				
Revenues:				
Property taxes	\$ 45,000	\$ 45,000	\$ 45,052	\$ 52
Interest income	1,000	1,000	3,552	2,552
Total revenues	<u>\$ 46,000</u>	<u>\$ 46,000</u>	<u>\$ 48,604</u>	<u>\$ 2,604</u>
Expenditures:				
Salary, veterans aid	\$ 7,500	\$ 7,500	\$ 7,875	\$ (375)
Veterans aid claims	45,000	45,000	33,751	11,249
Office and travel	1,200	1,200	1,957	(757)
Total expenditures	<u>\$ 53,700</u>	<u>\$ 53,700</u>	<u>\$ 43,583</u>	<u>\$ 10,117</u>
Revenues over (under) expenditures	<u>\$ (7,700)</u>	<u>\$ (7,700)</u>	<u>\$ 5,021</u>	<u>\$ 12,721</u>
<u>Civil Defense Disaster Relief Fund:</u>				
Revenues:				
	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Disaster relief	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ -</u>	<u>\$ 4,000</u>
<u>Ambulance Service Fund:</u>				
Revenues:				
Property taxes	\$ 126,000	\$ 126,000	\$ 124,999	\$ (1,001)
Mobile home privilege tax	50	50	42	(8)
Back tax	50	50	212	162
Warren County Housing Authority	300	300	189	(111)
Interest income	600	600	1,327	727
Total revenues	<u>\$ 127,000</u>	<u>\$ 127,000</u>	<u>\$ 126,769</u>	<u>\$ (231)</u>
Expenditures:				
Ambulance contract	<u>\$ 126,000</u>	<u>\$ 126,000</u>	<u>\$ 126,000</u>	<u>\$ -</u>
Revenues over (under) expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 769</u>	<u>\$ (231)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Court Automation Fund:</u>				
Revenues:				
Filing fees	\$ 18,500	\$ 18,500	\$ 30,424	\$ 11,924
Interest income	2,500	2,500	8,420	5,920
Total revenues	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 38,844</u>	<u>\$ 17,844</u>
Expenditures:				
Data equipment, supplies, etc.	\$ 15,000	\$ 15,000	\$ 8,564	\$ 6,436
Revenues over (under) expenditures	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 30,280</u>	<u>\$ 24,280</u>
<u>Document Conversion Fund:</u>				
Revenues:				
Filing fees	\$ 17,850	\$ 17,850	\$ 17,337	\$ (513)
Interest income	150	150	478	328
Total revenues	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 17,815</u>	<u>\$ (185)</u>
Expenditures:				
Computer indexing	\$ 17,000	\$ 17,000	\$ 24,793	\$ (7,793)
Revenues over (under) expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ (6,978)</u>	<u>\$ (7,978)</u>
<u>Tort Liability Fund:</u>				
Revenues:				
Property taxes	\$ 137,000	\$ 137,000	\$ 136,883	\$ (117)
Interest income	2,500	2,500	3,335	835
Total revenues	<u>\$ 139,500</u>	<u>\$ 139,500</u>	<u>\$ 140,218</u>	<u>\$ 718</u>
Expenditures:				
Service contracts	\$ 5,000	\$ 5,000	\$ 3,110	\$ 1,890
General and auto liability	137,000	137,000	109,942	27,058
Total expenditures	<u>\$ 142,000</u>	<u>\$ 142,000</u>	<u>\$ 113,052</u>	<u>\$ 28,948</u>
Revenues over (under) expenditures	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	<u>\$ 27,166</u>	<u>\$ 29,666</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Workmen's Compensation Fund:</u>				
Revenues:				
Property taxes	\$ 95,000	\$ 95,000	\$ 94,778	\$ (222)
Interest income	1,500	1,500	3,740	2,240
Total revenues	<u>\$ 96,500</u>	<u>\$ 96,500</u>	<u>\$ 98,518</u>	<u>\$ 2,018</u>
Expenditures:				
Workmen's compensation insurance	\$ 95,000	\$ 95,000	\$ 78,284	\$ 16,716
Revenues over (under) expenditures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 20,234</u>	<u>\$ 18,734</u>
<u>Social Security Fund:</u>				
Revenues:				
Property taxes	\$ 170,000	\$ 170,000	\$ 169,951	\$ (49)
Reimbursement -Stipend	4,100	4,100	2,445	(1,655)
Interst income	850	850	1,995	1,145
Total revenues	<u>\$ 174,950</u>	<u>\$ 174,950</u>	<u>\$ 174,391</u>	<u>\$ (559)</u>
Expenditures:				
Social security tax	\$ 160,000	\$ 160,000	\$ 151,452	\$ 8,548
Revenues over (under) expenditures	<u>\$ 14,950</u>	<u>\$ 14,950</u>	<u>\$ 22,939</u>	<u>\$ 7,989</u>
<u>Unemployment Tax Fund:</u>				
Revenues:				
Interest income	\$ 1,500	\$ 1,500	\$ 3,338	\$ 1,838
Expenditures:				
Unemployment tax	\$ 14,000	\$ 14,000	\$ 9,287	\$ 4,713
Revenues over (under) expenditures	<u>\$ (12,500)</u>	<u>\$ (12,500)</u>	<u>\$ (5,949)</u>	<u>\$ 6,551</u>

WARREN COUNTY, ILLINOIS

REVENUE AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Original	Final	(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
<u>Sheriff's State D.E.A. Fund:</u>				
Revenues:				
Interest income	\$ 300	\$ 300	\$ 859	\$ 559
Expenditures:				
Drug enforcement expense	1,000	1,000	-	1,000
Revenues over (under) expenditures	\$ (700)	\$ (700)	\$ 859	\$ 1,559
<u>Sheriff's Federal D.E.A. Fund</u>				
Revenues:				
Interest income	\$ 50	\$ 50	\$ 84	\$ 34
Expenditures:				
Drug enforcement expense	8,000	\$ 8,000	\$ 7,042	\$ 958
Revenues over (under) expenditures	(7,950)	\$ (7,950)	\$ (6,958)	\$ 992
<u>State's Attorney Drug Forfeiture Fund:</u>				
Revenues:				
Drug forfeiture	\$ -	\$ -	\$ 1,634	\$ 1,634
Interest income	60	60	120	60
Total revenues	\$ 60	\$ 60	\$ 1,754	\$ 1,694
Expenditures:				
Equipment purchases	\$ 500	\$ 500	\$ 3,344	\$ (2,844)
Revenues under expenditures	\$ (440)	\$ (440)	\$ (1,590)	\$ (1,150)
<u>Court Document Storage Fund:</u>				
Revenues:				
Filing fees	\$ 18,000	\$ 18,000	\$ 29,119	\$ 11,119
Interest income	1,800	1,800	6,164	4,364
Total revenues	\$ 19,800	\$ 19,800	\$ 35,283	\$ 15,483
Expenditures:				
Storage of court records	\$ 7,000	\$ 7,000	\$ 962	\$ 6,038
Revenues over (under) expenditures	\$ 12,800	\$ 12,800	\$ 34,321	\$ 21,521

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Vital Records Fund:</u>				
Revenues:				
Filing fees	\$ 3,300	\$ 3,300	\$ 4,035	\$ 735
Interest income	100	100	442	342
Total revenues	<u>\$ 3,400</u>	<u>\$ 3,400</u>	<u>\$ 4,477</u>	<u>\$ 1,077</u>
Expenditures:				
Storage of vital records	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 3,039</u>	<u>\$ (1,039)</u>
Revenues over (under) expenditures	<u>\$ 1,400</u>	<u>\$ 1,400</u>	<u>\$ 1,438</u>	<u>\$ 38</u>
<u>Regional Office of Education:</u>				
Revenues:				
Property taxes	<u>\$ 66,750</u>	<u>\$ 66,750</u>	<u>\$ 61,438</u>	<u>\$ (5,312)</u>
Expenditures:				
Extension education services	<u>\$ 66,750</u>	<u>\$ 66,750</u>	<u>\$ 61,438</u>	<u>\$ 5,312</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Probation Services Fund:</u>				
Revenues:				
Probation fees	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 12,240</u>	<u>\$ 2,240</u>
Expenditures:				
Probation services	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 13,157</u>	<u>\$ (3,157)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (917)</u>	<u>\$ (917)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Prisoner Medical Fund:</u>				
Revenues:				
Medical cost fees	\$ 5,000	\$ 5,000	\$ 5,300	\$ 300
Interest income	1,000	1,000	2,545	1,545
Total revenues	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 7,845</u>	<u>\$ 1,845</u>
Expenditures:				
Arrestees medical expense	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Revenues over (under) expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 7,845</u>	<u>\$ 6,845</u>
<u>Law Library Fund:</u>				
Revenues:				
Interest income	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 481</u>	<u>\$ 231</u>
Expenditures:				
Supplies, matereials, etc.	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 8,139</u>	<u>\$ (3,139)</u>
Revenue over (under) expenditures	<u>\$ (4,750)</u>	<u>\$ (4,750)</u>	<u>\$ (7,658)</u>	<u>\$ (2,908)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
AGENCY FUNDS

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Township Motor Fuel Tax Fund:</u>				
Revenues:				
Allotments	\$ 1,100,000	\$ 1,100,000	\$ 1,203,762	\$ 103,762
Interest income	9,500	9,500	23,193	13,693
Miscellaneous	-	-	685	685
Total revenues	<u>\$ 1,109,500</u>	<u>\$ 1,109,500</u>	<u>\$ 1,227,640</u>	<u>\$ 118,140</u>
Expenditures:				
Road construction and materials	\$ 1,109,000	\$ 1,109,000	\$ 1,128,953	\$ (19,953)
Revenues over (under) expenditures	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 98,687</u>	<u>\$ 98,187</u>
<u>Township Bridge Fund:</u>				
Revenues:				
Construction	\$ 210,000	\$ 210,000	\$ 111,600	\$ (98,400)
Engineering	27,000	27,000	12,749	(14,251)
Interest income	3,000	3,000	4,196	1,196
Total revenues	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ 128,545</u>	<u>\$ (111,455)</u>
Expenditures:				
Bridge construction	\$ 225,000	\$ 225,000	\$ 25,015	\$ 199,985
Total expenditures	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 25,015</u>	<u>\$ 199,985</u>
Revenues over (under) expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 103,530</u>	<u>\$ 88,530</u>
<u>STD Testing Fund:</u>				
Revenues:				
Testing fees	\$ 50	\$ 50	\$ 96	\$ 46
Interest income	10	10	27	17
Total revenues	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 123</u>	<u>\$ 63</u>
Expenditures:				
STD testing fund	\$ 200	\$ 200	\$ -	\$ 200
Revenues over (under) expenditures	<u>\$ (140)</u>	<u>\$ (140)</u>	<u>\$ 123</u>	<u>\$ 263</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
TRUST AND AGENCY FUNDS (Continued)

Year Ended November 30, 2006

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Indemnity Fund:</u>				
Revenues:				
Interest income	\$ 3,000	\$ 3,000	\$ 8,429	\$ 5,429
Transfer from collector	4,500	4,500	3,820	(680)
Total revenues	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 12,249</u>	<u>\$ 4,749</u>
Expenditures:				
Court ordered disbursements	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Revenue over (under) expenditures	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 12,249</u>	<u>\$ 6,749</u>

WARREN COUNTY, ILLINOIS

SCHEDULE OF ASSESSED VALUATIONS, RATES,
EXTENSIONS, AND COLLECTIONS OF TAXES

Year Ended November 30, 2006

	2005 Levy		
	Rate	Extension	Collection
Equalized assessed valuation		\$ 205,291,688	
General Fund	0.2700	\$ 554,288	\$ 550,624
Special Revenue Funds:			
County Highway	0.1000	205,292	204,020
Special Bridge Aid	0.0500	102,646	102,405
Matching Tax	0.0500	102,646	102,405
Tort Liability	0.0668	137,135	136,883
Worker's Compensation	0.0463	95,050	94,778
Indigent Veterans Aid	0.0220	45,164	45,052
Illinois Municipal Retirement	0.0999	205,086	204,868
Social Security	0.0829	170,187	169,951
Extension Education	0.0300	61,588	61,438
Mental Health	0.1170	240,191	239,584
Working Cash	0.0195	40,032	39,733
Tuberculosis	0.0025	5,132	4,816
Totals	<u>0.9569</u>	<u>1,964,437</u>	<u>1,956,557</u>
Assessed valuation		\$ 126,094,240	
Ambulance Service	<u>0.1000</u>	<u>\$ 126,094</u>	<u>\$ 124,999</u>

2004 Levy			2003 Levy		
\$ 210,901,014			\$ 223,655,024		
Rate	Extension	Collection	Rate	Extension	Collection
0.2700	\$ 569,433	\$ 565,209	0.2700	\$ 603,869	\$ 598,686
0.1000	210,901	209,876	0.1000	223,655	222,633
0.0500	105,451	105,400	0.0500	111,828	111,863
0.0500	105,451	105,400	0.0500	111,828	111,863
0.0375	79,088	78,917	0.0604	135,088	135,598
0.0351	74,026	73,866	0.0300	67,097	67,350
0.0214	45,133	45,045	0.0194	43,389	43,308
0.0854	180,109	179,720	0.0454	101,539	101,923
0.0664	140,038	139,735	0.0614	137,324	137,843
0.0300	63,270	63,002	0.0290	64,860	64,742
0.1053	222,079	221,630	0.0761	170,201	169,891
0.0190	40,071	39,984	0.0179	40,034	40,186
0.0027	5,694	5,682	0.0026	5,815	5,837
<u>0.8728</u>	<u>1,840,744</u>	<u>1,833,466</u>	<u>0.8122</u>	<u>\$ 1,816,527</u>	<u>\$ 1,811,723</u>
	\$ 127,532,458			\$ 133,797,605	
<u>0.0988</u>	<u>\$ 126,002</u>	<u>\$ 125,514</u>	<u>0.0942</u>	<u>\$ 126,037</u>	<u>\$ 125,643</u>