

**WARREN COUNTY, ILLINOIS**

**AUDITED FINANCIAL STATEMENTS,  
REQUIRED SUPPLEMENTARY INFORMATION,  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED NOVEMBER 30, 2007**

**WARREN COUNTY, ILLINOIS**

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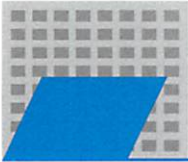
**November 30, 2007**

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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, 2007, which collectively comprise the County's 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of November 30, 2007, 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 May 21, 2008, on our consideration of 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.

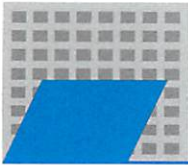
The management's discussion and analysis on pages 5.0 through 5.6, and budgetary comparison schedules and supplementary pension information on pages 26 through 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted 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  
May 21, 2008



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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, 2007, which collectively comprise the Warren County, Illinois' basic financial statements and have issued our report thereon dated May 21, 2008. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Warren County, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Warren County, Illinois' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Warren County, Illinois' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Warren County, Illinois' financial statements that is more than inconsequential will not be prevented or detected by Warren County, Illinois' internal control.

A material weakness is significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Warren County, Illinois' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

We noted certain matters that we reported to management of Warren County, Illinois in a separate letter dated May 21, 2008.

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.

Galesburg, Illinois  
May 21, 2008

*Blucher, Kees & Assoc. P.C.*  
Certified Public Accountants

# WARREN COUNTY BOARD

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management's discussion and analysis (MD&A) of the Warren County, Illinois' financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2007. 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 2007 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2007, by \$9,003,688 (net assets). Of this amount \$4,491,861 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$358,258 is restricted for specific purposes (restricted net assets) and \$4,153,569 is invested in capital assets.
- The County's total net assets this fiscal year increased \$959,980 over the previous year, which represents an 11.9% increase from 2006.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$4,850,119. Of this amount, \$4,491,861 (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 \$512,951 or 17.1% 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 6 and 7 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 statements. 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 funds* and *governmental activities*.

The County maintains thirty-six individual governmental funds (excluding fiduciary funds), thirty-five special revenue funds and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, County Highway Fund, Special Bridge Fund, and Highway Matching Tax 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 8 – 11 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 12 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 13 – 25 of this report.

**Required Supplementary Information** is presented concerning the County's General Fund, Special Bridge Fund, County Highway Fund, and Highway Matching Tax Fund budgetary schedules and the IMRF (Illinois Municipal Retirement Fund) 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 Highway Matching Tax Fund. A budgetary comparison schedule has been provided for these major 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 26 – 32 of this report.

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

Combining and individual fund statements and schedules can be found on pages 33 – 69 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 assets may over time serve as a useful indicator to the County's financial position. The County's combined net assets are \$9,003,688, which is an increase of \$959,980 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. The increase in current assets is due primarily to increased investments and interest receivable, which are the result of transferring the County's certificates of deposit to banks offering higher interest rates.

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		
	2007	2006	Variance%
Current and other assets	\$ 5,297,944	\$ 4,860,181	9.0%
Capital assets (net of depreciation)	4,153,569	3,361,175	23.6%
<b>Total assets</b>	<b>\$ 9,451,513</b>	<b>\$ 8,221,356</b>	<b>15.0%</b>
Current and other liabilities	\$ 447,825	\$ 177,648	152.1%
<b>Net assets:</b>			
Invested in capital assets	\$ 4,153,569	\$ 3,361,175	23.6%
Restricted	358,258	311,560	15.0%
Unrestricted	4,491,861	4,370,973	2.8%
<b>Total net assets</b>	<b>\$ 9,003,688</b>	<b>\$ 8,043,708</b>	<b>11.9%</b>

The Statement of Net Assets can be found on page 6 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>2007</u>	<u>2006</u>	<u>Variance%</u>
<b>Revenues:</b>			
<b>Net Program revenues:</b>			
Charges for services	\$ 1,331,546	\$ 1,256,009	6.0%
Operating grants and contributions	572,199	428,821	33.4%
Capital grants and contributions	736,581	1,039,996	-29.2%
<b>General revenues:</b>			
Property taxes	2,141,615	2,086,646	2.6%
Other taxes	1,749,914	1,747,172	0.2%
Other revenues	65,868	92,526	-28.8%
Interest income	179,509	168,328	6.6%
<b>Total revenues</b>	<u>\$ 6,777,232</u>	<u>\$ 6,819,498</u>	<u>-0.6%</u>
<b>Expenses:</b>			
General government	\$ 1,942,036	\$ 2,009,047	-3.3%
Public safety	601,855	542,888	10.9%
Judiciary and legal	665,314	669,068	-0.6%
Corrections	622,786	521,276	19.5%
Transportation	1,439,129	1,571,961	-8.5%
Social services	474,971	387,622	22.5%
Public health	71,161	-	0.0%
<b>Total expenses</b>	<u>\$ 5,817,252</u>	<u>\$ 5,701,862</u>	<u>2.0%</u>
<b>Change in net assets</b>	<b>\$ 959,980</b>	<b>\$ 1,117,636</b>	<b>-14.1%</b>
<b>Net assets--beginning</b>	<u>8,043,708</u>	<u>6,926,072</u>	<u>16.1%</u>
<b>Net assets--ending</b>	<u><u>\$ 9,003,688</u></u>	<u><u>\$ 8,043,708</u></u>	<u><u>11.9%</u></u>

The Statement of Activities can be found on page 7 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 2007 continue to be property taxes and intergovernmental sources. Property taxes only increased by \$54,969 over fiscal year 2006 due to a decline in assessed valuation. The \$11,181 increase in interest is due to relocating certificates of deposit, as mentioned above.

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

**Governmental Funds--Revenues Classified by Source**

	<u>FY 2007</u>	<u>FY 2006</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<b>Revenues by Source</b>				
Property taxes	\$2,141,615	\$ 2,086,646	\$ 54,969	2.63%
Licenses and permits	7,662	7,936	(274)	-3.45%
Fees and fines	1,222,853	1,155,163	67,690	5.86%
Rents	50,106	33,404	16,702	50.00%
Intergovernmental revenues	2,332,145	2,321,985	10,160	0.44%
Penalties and costs	44,652	59,506	(14,854)	-24.96%
Hotel taxes	1,235	1,198	37	3.09%
Interest	179,509	168,328	11,181	6.64%
Miscellaneous	74,631	96,529	(21,898)	-22.69%

**Expenditures.** Personnel services remain the highest expenditure in County operations. Government services require personnel 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 decreased \$70,014 due primarily to the conservation efforts of employees. Transportation expenditures decreased by \$179,052 because projects are being limited due to lack of funding. Public health expenditures increased by \$70,378 in fiscal year 2007 due to the newly formed county health department. Due to an increase in the allotments allowed to veterans, social services expenditures increased \$87,349. 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 2007</u>	<u>FY 2006</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<b>Expenditures by Function</b>				
General government	\$1,898,965	\$ 1,968,979	\$ (70,014)	-3.56%
Judiciary and legal	662,372	662,783	(411)	-0.06%
Public safety	579,387	525,884	53,503	10.17%
Transportation	1,311,564	1,490,616	(179,052)	-12.01%
Corrections	622,786	521,276	101,510	19.47%
Social services	474,971	387,622	87,349	22.53%
Public health	70,378	-	70,378	0.00%
Capital outlays	280,399	251,633	28,766	11.43%
<b>Total</b>	<b>\$5,900,822</b>	<b>\$ 5,808,793</b>	<b>\$ 92,029</b>	<b>9.68%</b>

## 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 that the County received \$271,531 less than anticipated in miscellaneous revenues. This difference is due primarily to the uncertain nature of miscellaneous revenues. General Fund expenditures were \$17,480 less than budget appropriations. As mentioned above, conservative spending was the primary factor in keeping expenditures within the budget.

## CAPITAL ASSET ADMINISTRATION

The County's investment in capital assets for its governmental activities as of November 30, 2007, totals \$4,153,569 (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 \$792,394 in 2007. The increase is primarily attributable to highway and bridge projects completed and in progress at November 30, 2007.

	<b>Capital Assets</b>		
	<u>2007</u>	<u>2006</u>	<u>Variance</u>
Construction in progress	\$ 512,924	\$ -	\$ 512,924
Land	233,152	233,152	-
Infrastructure-roads and bridges	2,432,616	2,085,792	346,824
Building and improvements	788,602	586,087	202,515
Machinery and equipment	586,003	306,219	279,784
Vehicles	321,561	149,925	171,636
	<u>4,874,858</u>	<u>3,361,175</u>	<u>1,513,683</u>
Total	<u>\$ 4,874,858</u>	<u>\$ 3,361,175</u>	<u>\$ 1,513,683</u>

Additional information on the County's capital assets can be found in Note 10 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 undervaluation in farm land. Initial discussions have begun on possible cost-saving ideas and ways to increase revenues.

Skyrocketing fuel prices and other uncontrollable costs will have a huge impact on future expenses. Upcoming union negotiations could significantly impact future years' wage costs. Health insurance renewal costs and costs of other services 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, 2007**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 4,980,392
Interest receivable	27,253
Other receivables	995
Due from other governments	282,602
Inventory -revenue stamps	6,702
Capital assets:	
Construction in progress	512,924
Land	233,152
Buildings and improvements	788,602
Equipment	907,564
Infrastructure	2,432,616
Less:accumulated depreciation	<u>(721,289)</u>
<b>Total assets</b>	<b><u>\$ 9,451,513</u></b>
<b>LIABILITIES</b>	
Accounts payable	\$ 197,143
Deferred revenue	82,705
Other liabilities	<u>167,977</u>
<b>Total liabilities</b>	<b><u>\$ 447,825</u></b>
<b>NET ASSETS</b>	
Invested in capital assets	\$ 4,153,569
Restricted for permanent fund:	
Nonexpendable	358,258
Unrestricted	<u>4,491,861</u>
<b>Total net assets</b>	<b><u>\$ 9,003,688</u></b>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2007

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
				Total Governmental Activities	
Governmental activities:					
General government	\$ 1,942,036	\$ 362,311	\$ 68,105	\$ 27,757	\$ (1,483,863)
Public safety	601,855	154,419	9,127	-	(438,309)
Judiciary and legal	665,314	517,304	150,317	-	2,307
Corrections	622,786	25,063	-	-	(597,723)
Transportation	1,439,129	267,177	220,749	708,824	(242,379)
Social services	474,971	-	-	-	(474,971)
Public health	71,161	5,272	123,901	-	58,012
<b>Total governmental activities</b>	<b>\$ 5,817,252</b>	<b>\$ 1,331,546</b>	<b>\$ 572,199</b>	<b>\$ 736,581</b>	<b>\$ (3,176,926)</b>
General revenues:					
Taxes:					
Property taxes					\$ 2,141,615
Income taxes					553,103
Sales and use taxes					542,313
Motor fuel taxes					448,607
Replacement taxes					198,656
Other taxes					7,235
Interest income					179,509
Other general revenues					65,868
<b>Total general revenues</b>					<b>\$ 4,136,906</b>
<b>Changes in net assets</b>					<b>\$ 959,980</b>
<b>Net Assets, beginning</b>					<b>8,043,708</b>
<b>Net Assets, ending</b>					<b>\$ 9,003,688</b>

The accompanying notes are part of the financial statements.



WARREN COUNTY, ILLINOIS

BALANCE SHEET  
GOVERNMENTAL FUNDS

November 30, 2007

ASSETS	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Tax Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 512,157	\$ 870,487	\$ 109,009	\$ 461,809	\$ 3,026,930	\$ 4,980,392
Interest receivable	1,504	5,387	674	2,858	16,830	27,253
Other receivables	-	-	-	-	995	995
Due from other governments	238,349	-	-	-	44,253	282,602
Due from other funds	-	-	-	-	18,847	18,847
Inventory - revenue stamps	6,702	-	-	-	-	6,702
<b>Total assets</b>	<b>\$ 758,712</b>	<b>\$ 875,874</b>	<b>\$ 109,683</b>	<b>\$ 464,667</b>	<b>\$ 3,107,855</b>	<b>\$ 5,316,791</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 63,787	\$ 8,582	\$ 18,954	\$ 27,815	\$ 78,005	\$ 197,143
Due to other funds	18,847	-	-	-	-	18,847
Deferred revenue	-	-	-	65,425	17,280	82,705
Other liabilities	163,127	-	-	-	4,850	167,977
<b>Total liabilities</b>	<b>\$ 245,761</b>	<b>\$ 8,582</b>	<b>\$ 18,954</b>	<b>\$ 93,240</b>	<b>\$ 100,135</b>	<b>\$ 466,672</b>
Fund balances:						
Reserved for:						
Permanent fund	\$ -	\$ -	\$ -	\$ -	\$ 358,258	\$ 358,258
Unreserved reported in:						
General fund	512,951	-	-	-	-	512,951
Special revenue funds	-	867,292	90,729	371,427	2,649,462	3,978,910
<b>Total fund balance</b>	<b>\$ 512,951</b>	<b>\$ 867,292</b>	<b>\$ 90,729</b>	<b>\$ 371,427</b>	<b>\$ 3,007,720</b>	<b>\$ 4,850,119</b>
<b>Total liabilities and fund balance</b>	<b>\$ 758,712</b>	<b>\$ 875,874</b>	<b>\$ 109,683</b>	<b>\$ 464,667</b>	<b>\$ 3,107,855</b>	<b>\$ 5,316,791</b>

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, 2007

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

Total fund balances for governmental funds	\$ 4,850,119
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	<u>4,153,569</u>
Net assets of governmental activities	<u>\$ 9,003,688</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, 2007**

	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Tax Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Property taxes	\$ 547,300	\$ 101,398	\$ 202,900	\$ 101,398	\$ 1,188,619	\$ 2,141,615
Intergovernmental	1,526,018	1,313	-	-	804,814	2,332,145
Fees and fines	728,553	-	267,177	-	227,123	1,222,853
License and permits	7,662	-	-	-	-	7,662
Hotel taxes	1,235	-	-	-	-	1,235
Rents	50,106	-	-	-	-	50,106
Penalties and costs	44,652	-	-	-	-	44,652
Interest	12,355	38,962	3,473	17,892	106,827	179,509
Miscellaneous	41,497	-	916	9,431	22,787	74,631
<b>Total revenues</b>	<b>\$ 2,959,378</b>	<b>\$ 141,673</b>	<b>\$ 474,466</b>	<b>\$ 128,721</b>	<b>\$ 2,350,170</b>	<b>\$ 6,054,408</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	\$ 1,173,262	\$ -	\$ -	\$ -	\$ 725,703	\$ 1,898,965
Public safety	539,696	-	-	-	39,691	579,387
Judiciary and legal	635,920	-	-	-	26,452	662,372
Corrections	609,119	-	-	-	13,667	622,786
Transportation	-	32,989	589,623	284	688,668	1,311,564
Social services	-	-	-	-	474,971	474,971
Public health	-	-	-	-	70,378	70,378
Capital outlay	38,250	-	-	91,823	150,326	280,399
<b>Total expenditures</b>	<b>\$ 2,996,247</b>	<b>\$ 32,989</b>	<b>\$ 589,623</b>	<b>\$ 92,107</b>	<b>\$ 2,189,856</b>	<b>\$ 5,900,822</b>
<b>Revenues over (under) expenditures</b>	<b>\$ (36,869)</b>	<b>\$ 108,684</b>	<b>\$ (115,157)</b>	<b>\$ 36,614</b>	<b>\$ 160,314</b>	<b>\$ 153,586</b>
<b>Other financing sources (uses):</b>						
Transfers in (out)	\$ -	\$ (100,000)	\$ 100,000	\$ -	\$ -	\$ -
Insurance proceeds	-	-	-	-	14,000	14,000
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ (36,869)</b>	<b>\$ 8,684</b>	<b>\$ (15,157)</b>	<b>\$ 36,614</b>	<b>\$ 174,314</b>	<b>\$ 167,586</b>
<b>Fund balances, beginning</b>	<b>549,820</b>	<b>858,608</b>	<b>105,886</b>	<b>334,813</b>	<b>2,833,406</b>	<b>4,682,533</b>
<b>Fund balances, ending</b>	<b>\$ 512,951</b>	<b>\$ 867,292</b>	<b>\$ 90,729</b>	<b>\$ 371,427</b>	<b>\$ 3,007,720</b>	<b>\$ 4,850,119</b>

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, 2007

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

Net change in fund balances - total governmental funds	\$ 167,586
Contributions of capital assets are reported only in the statement of activities	708,824
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 (\$280,399) exceeded depreciation (\$196,829) in the current period.	<u>83,570</u>
Change in net assets of governmental activities	<u>\$ 959,980</u>

The accompanying notes are part of the financial statements.

**WARREN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET ASSETS**

**November 30, 2007**

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 1,208,705
Interest receivable	6,777
Due from other governments	<u>83,364</u>
<b>Total assets</b>	<u><u>\$ 1,298,846</u></u>
 <b>LIABILITIES</b>	
Due to others	<u>\$ 1,298,846</u>
 <b>Total liabilities</b>	<u><u>\$ 1,298,846</u></u>

The accompanying notes are part of the financial statements.

# WARREN COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2007

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### 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.), social services (assistance to indigents veterans, ambulance service, mental health, etc.), and public health (health department). 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 **government-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 segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. 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, 2007

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### 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, Highway Matching 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, 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 funds 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, 2007

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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 government-wide financial statements are prepared due to the inclusion of capital assets. Governmental fund statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-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 Tax 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.

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



WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

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Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

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 Circuit Clerk Operating Administration Fund, Transportation Grant 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 2007 budget was passed by resolution on November 15, 2006. 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.

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.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

Note 1 – Summary of Significant Accounting Policies (Continued)

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

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 an asset or materially extend its life 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

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, 2007, 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.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

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Note 1 - Summary of Significant Accounting Policies (Continued)

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

6. Fund Equity (Continued)

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.

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, 2007, the carrying amounts of the County's bank deposits were \$6,188,717 and the respective bank balances were \$7,375,770. At November 30, 2007, \$7,163,157 of the bank balance was either insured by federal depository insurance \$617,820, collateralized with securities held by the pledging financial institution in the County's name \$4,396,030 or covered by collateral pledged with the State Treasurer \$2,149,307. The remaining bank balance of \$212,613 was uninsured and uncollateralized at November 30, 2007.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

Note 2 – Cash and Investments (Continued)

Deposits (Continued)

Reconciliation of notes to financial statements:

Cash - book value of deposits per note above	\$ 6,188,717
Cash on hand - per note above	380
Total	<u>\$ 6,189,097</u>
Cash and investments per Statement of Net Assets	\$ 4,980,392
Cash and investments per Statement of Fiduciary Net Assets	1,208,705
Total	<u>\$ 6,189,097</u>

Note 3 – Property Taxes

The property taxes representing the 2006 tax levy amounts have been collected and distributed as of November 30, 2007. Distributions of the 2006 levy to the County funds and other taxing bodies were made on August 8, 2007 and September 13, 2007, with the third and final distribution made on November 14, 2007. Property taxes are due and collectible in June and September of the fiscal year following the December 31 tax levy. Property taxes for the 2006 tax levy attach as an enforceable lien on January 1, 2006, on property values assessed as of the same date. Delinquent property taxes are recognized as revenue only as they are collected.

Note 4--Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2007:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental funds	General fund	\$ 18,847

November 2007 fees comprise \$17,786 of the General Fund balance due to other funds. The remaining \$1,061 is a reimbursement due for an expenditure that was erroneously paid by another fund.

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

Certain funds of the County had expenditures for the year ended November 30, 2007, which were in excess of the appropriations. These funds and the amount of the over-expenditures are as follows:

**WARREN COUNTY, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**November 30, 2007**

**Note 5--Budgets, Over-expenditures, and Deficits (Continued)**

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Over expenditure</u>
Mental Health Board	248,000	276,000	(28,000)
Illinois Municipal Retirement Fund	203,408	220,647	(17,239)
County Motor Fuel Tax Fund	428,000	473,008	(45,008)
Law Library Fund	5,000	7,746	(2,746)
Animal Control Fund	33,970	37,938	(3,968)
Indigent Veterans Aid Fund	62,175	72,969	(10,794)
Probation Services Fund	12,000	13,667	(1,667)
Vital Records Fund	1,600	4,255	(2,655)
Workmen's Compensation Fund	80,000	81,394	(1,394)
County Offices Fund	35,000	83,592	(48,592)
Court System Maintenance Fund	5,000	6,735	(1,735)
Township Bridge Fund	250,000	286,034	(36,034)
Township MFT Fund	1,100,000	1,354,430	(254,430)
	<u>\$ 2,464,153</u>	<u>\$ 2,918,415</u>	<u>\$ (454,262)</u>

As of November 30, 2007, no deficit was reported in the fund balance of an individual fund.

**Note 6--Operating Leases**

As of November 30, 2007, 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

On August 2, 2007, the County entered into a lease agreement to rent office space for the County's newly formed health department. Monthly lease payments in the amount of \$350 are due on the first day of each month. The duration of the lease is August 1, 2007 through November 30, 2008. As of November 30, 2007, the County has paid \$1,750 in rent under this agreement. In addition, the County is obligated for \$3,850 in rent payments in the fiscal year ending November 30, 2008.

**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.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

Note 7--Pension and Retirement Plan Commitments (Continued)

A. Plan Description (Continued)

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](http://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. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was 12.47% 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, 2006 was 26 years.

For December 31, 2006, the County's **annual pension cost** of \$146,018 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 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 2006 actuarial valuation were based on the 2002-2004 experience study.

Actuarial Valuation Date	Trend Information		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
12/31/06	\$ 146,018	100%	\$ -
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%	-

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

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

A. Plan Description

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](http://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 7.50% 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 2006 was 12.13 % 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, 2006 was 26 years.

For December 31, 2006, the County's **annual pension cost** of \$73,969 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2004 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 2006 actuarial valuation were based on the 2002-2004 experience study.

Actuarial Valuation Date	Trend Information		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/06	\$ 73,969	100%	\$ -
12/31/05	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%	-

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

Note 9—Capital Assets

The following table summarizes the capital asset activity for the year ended November 31, 2007:

	Balance December 1, 2006	Increases	Decreases	Balance November 30, 2007
<b>Governmental Activities:</b>				
<b>Capital assets, not being depreciated:</b>				
Land	\$ 233,152	\$ -	\$ -	\$ 233,152
Construction in progress	-	512,924	-	512,924
Total capital assets, not being depreciated	<u>\$ 233,152</u>	<u>\$ 512,924</u>	<u>\$ -</u>	<u>\$ 746,076</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	\$ 712,252	\$ 76,350	\$ -	\$ 788,602
Machinery and equipment	795,338	112,226	-	907,564
Roadway and bridge improvements	2,144,893	287,723	-	2,432,616
Total capital assets being depreciated	<u>\$ 3,652,483</u>	<u>\$ 476,299</u>	<u>\$ -</u>	<u>\$ 4,128,782</u>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	\$ (126,165)	\$ (15,199)	\$ -	\$ (141,364)
Machinery and equipment	(339,194)	(95,964)	-	(435,158)
Roadway and bridge improvements	(59,101)	(85,666)	-	(144,767)
Total accumulated depreciation	<u>\$ (524,460)</u>	<u>\$ (196,829)</u>	<u>\$ -</u>	<u>\$ (721,289)</u>
Total capital assets being depreciated, net	<u>\$ 3,128,023</u>	<u>\$ 279,470</u>	<u>\$ -</u>	<u>\$ 3,407,493</u>
Governmental activities capital assets, net	<u>\$ 3,361,175</u>	<u>\$ 792,394</u>	<u>\$ -</u>	<u>\$ 4,153,569</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 43,071
Judicial and legal	2,942
Public safety	22,468
Transportation	127,565
Public health	783
	<u>\$ 196,829</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. Settlements have not exceeded insurance coverage for each of the past three fiscal years.



WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

Note 11—Interfund Transfers

Transfers for the year ended November 30, 2007 were as follows:

	<u>Transfer In</u>
	Special
	Revenue
	Fund
	<u>County</u>
	Highway
	Fund
<u>Transfer From</u>	
Special Revenue Fund:	
Special Bridge Fund	<u>\$ 100,000.00</u>

The transfer was to increase cash flow in the County Highway Fund and to compensate that fund for resources used in bridge construction and maintenance.

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 entered into the various agreements in November 2007, 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, 2008.

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, 2007.

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 paid 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, 2007 through April 30, 2008. The agreement calls for a monthly payment of \$3,754.93. The County paid the City of Monmouth \$44,557 for dispatching services in fiscal year ending November 30, 2007.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)  
November 30, 2007

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Note 13—Commitments (Continued)

The County entered into an agreement with Mercer County for bioterrorism services for the period beginning September 1, 2007 through July 31, 2008. Under this agreement, the County is to pay Mercer County \$1,818 per month and reimburse any mileage incurred by bioterrorism personnel.

Beginning January 1, 2007, the County contracted with Mercer County to receive administrative and constituent public health services. Under this agreement, services are to be provided to the County for a monthly fee of \$4,372.58 through June 30, 2008.

At November 30, 2007, the County, in conjunction with the state and federal governments, had two construction projects in progress. The County contributed \$34,278 to these projects in fiscal year 2007 and is expected to contribute another \$138,723 to complete these projects in fiscal year 2008.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WARREN COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**

Year ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 533,200	\$ 533,200	\$ 547,300	\$ 14,100
Intergovernmental	1,390,600	1,390,600	1,481,788	91,188
Fees and fines	650,542	650,542	722,937	72,395
License and permits	5,000	5,000	7,662	2,662
Hotel taxes	-	-	1,235	1,235
Rents	33,404	33,404	50,106	16,702
Penalties and costs	55,000	55,000	44,652	(10,348)
Interest	20,000	20,000	13,875	(6,125)
Miscellaneous	313,000	313,000	41,469	(271,531)
<b>Total revenues</b>	<b>\$ 3,000,746</b>	<b>\$ 3,000,746</b>	<b>\$ 2,911,024</b>	<b>\$ (89,722)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	\$ 1,243,541	\$ 1,252,421	\$ 1,168,132	\$ 84,289
Public safety	555,259	555,259	564,955	(9,696)
Judiciary and legal	643,482	643,482	636,654	6,828
Corrections	541,364	541,364	607,209	(65,845)
Capital outlay	16,125	16,125	14,221	1,904
<b>Total expenditures</b>	<b>\$ 2,999,771</b>	<b>\$ 3,008,651</b>	<b>\$ 2,991,171</b>	<b>\$ 17,480</b>
Revenues under expenditures	\$ 975	\$ (7,905)	\$ (80,147)	\$ (72,242)
<b>Other financing sources (uses):</b>				
Transfers in (out)	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	<u>\$ 975</u>	<u>\$ (7,905)</u>	<u>\$ (80,147)</u>	<u>\$ 72,242</u>
Fund balances, beginning			<u>549,820</u>	
Fund balances, ending			\$ 469,673	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>43,278</u>	
Fund balance generally accepted accounting principles			<u>\$ 512,951</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, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 101,398	\$ 1,398
Interest	24,000	24,000	39,483	15,483
Reimbursements	115,000	115,000	1,313	(113,687)
<b>Total revenues</b>	<u>\$ 239,000</u>	<u>\$ 239,000</u>	<u>\$ 142,194</u>	<u>\$ (96,806)</u>
<b>Expenditures:</b>				
Current:				
Transportation	\$ 83,000	\$ 83,000	\$ 24,407	\$ 58,593
<b>Revenues over (under) expenditures</b>	<u>\$ 156,000</u>	<u>\$ 156,000</u>	<u>\$ 117,787</u>	<u>\$ (38,213)</u>
<b>Other financing sources (uses):</b>				
Transfers in (out)	\$ (3,000)	\$ (3,000)	\$ (100,000)	\$ (97,000)
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ 153,000</u>	<u>\$ 153,000</u>	<u>\$ 17,787</u>	<u>\$ (135,213)</u>
<b>Fund balances, beginning</b>			<u>858,608</u>	
<b>Fund balances, ending</b>			\$ 876,395	
<b>Adjustments from budgetary basis to generally accepted accounting principles basis</b>				
Accrual basis adjustments			<u>(9,103)</u>	
<b>Fund balance generally accepted accounting principles</b>			<u>\$ 867,292</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, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 200,900	\$ 200,900	\$ 202,901	\$ 2,001
Fees and fines	461,000	461,000	267,176	(193,824)
Interest	2,000	2,000	4,094	2,094
Miscellaneous	2,200	2,200	916	(1,284)
Total revenues	<u>\$ 666,100</u>	<u>\$ 666,100</u>	<u>\$ 475,087</u>	<u>\$ (191,013)</u>
Expenditures:				
Current:				
Transportation	<u>\$ 592,700</u>	<u>\$ 592,700</u>	<u>\$ 574,819</u>	<u>\$ 17,881</u>
Revenues over (under) expenditures	<u>\$ 73,400</u>	<u>\$ 73,400</u>	<u>\$ (99,732)</u>	<u>\$ (173,132)</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ 100,000</u>	<u>\$ 200,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (26,600)</u>	<u>\$ (26,600)</u>	<u>\$ 268</u>	<u>\$ 26,868</u>
Fund balances, beginning			<u>105,886</u>	
Fund balances, ending			\$ 106,154	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>(15,425)</u>	
Fund balance generally accepted accounting principles			<u>\$ 90,729</u>	

The accompanying notes are part of the financial statements.

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

Year ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 101,398	\$ 1,398
Interest income	12,000	12,000	17,352	5,352
Other income	60,000	60,000	82,304	22,304
<b>Total revenues</b>	<b>\$ 172,000</b>	<b>\$ 172,000</b>	<b>\$ 201,054</b>	<b>\$ 29,054</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Transportation	\$ 235,000	\$ 235,000	\$ 79,622	\$ 155,378
<b>Revenues over (under) expenditures</b>	<b>\$ (63,000)</b>	<b>\$ (63,000)</b>	<b>\$ 121,432</b>	<b>\$ 184,432</b>
Fund balances, beginning			334,813	
Fund balances, ending			\$ 456,245	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			(84,818)	
<b>Fund balance generally accepted accounting principles</b>			<b>\$ 371,427</b>	

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, 2007

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 )
12/31/06	4,425,196	4,763,025	337,829	92.91%	1,170,953	28.85%
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%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$4,825,512.  
On a market basis, the funded ratio would be 101.31%.

**\*Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

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, 2007

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)
12/31/06	1,314,568	1,312,843	(1,725)	100.13%	609,800	0.00%
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	(344,340)	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)	124.64%	414,893	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2006 is \$1,472,848.

On a market basis, the funded ratio would be 112.19%.

**\*Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 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.

SLEP Member contribution rate changed from 6.50% to 7.50% effective June 1, 2006.

The accompanying notes are part of the financial statements.

**WARREN COUNTY, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**November 30, 2007**

**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. At the April 18, 2007 board meeting, the County Board approved an \$8,880 increase in the solid waste budget for fiscal year 2007.

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.

**SUPPLEMENTARY INFORMATION**

**WARREN COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

November 30, 2007

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Regional Office Educ. Fund
<b>ASSETS</b>					
Cash	\$185,785	\$ 195,549	\$ 70,211	\$ 130,897	\$ -
Interest receivable	-	1,210	434	810	-
Other receivables	-	-	-	-	-
Due from other governments	-	-	5,743	24,022	-
Due from other funds	-	-	2,780	-	-
<b>Total assets</b>	<u>\$ 185,785</u>	<u>\$ 196,759</u>	<u>\$ 79,168</u>	<u>\$ 155,729</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 27,498	\$ 28,877	\$ 1,119	\$ -
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ 27,498</u>	<u>\$ 28,877</u>	<u>\$ 1,119</u>	<u>\$ -</u>
<b>Fund balances:</b>					
Unreserved	<u>\$ 185,785</u>	<u>\$ 169,261</u>	<u>\$ 50,291</u>	<u>\$ 154,610</u>	<u>\$ -</u>
<b>Total liabilities and fund balances</b>	<u>\$ 185,785</u>	<u>\$ 196,759</u>	<u>\$ 79,168</u>	<u>\$ 155,729</u>	<u>\$ -</u>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Circuit Clerk Operating Administration Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ 50,870	\$ 29,384	\$ 173,169	\$ 2,502	\$ 321,591	\$ 200,267	\$ 12,184
315	182	1,071	15	1,990	1,240	75
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	464	484	-	3,566	405
<u>\$ 51,185</u>	<u>\$ 29,566</u>	<u>\$ 174,704</u>	<u>\$ 3,001</u>	<u>\$ 323,581</u>	<u>\$ 205,073</u>	<u>\$ 12,664</u>
\$ -	\$ 2,230	\$ -	\$ -	\$ 103	\$ -	\$ 54
-	4,850	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 7,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ 54</u>
<u>\$ 51,185</u>	<u>\$ 22,486</u>	<u>\$ 174,704</u>	<u>\$ 3,001</u>	<u>\$ 323,478</u>	<u>\$ 205,073</u>	<u>\$ 12,610</u>
<u>\$ 51,185</u>	<u>\$ 29,566</u>	<u>\$ 174,704</u>	<u>\$ 3,001</u>	<u>\$ 323,581</u>	<u>\$ 205,073</u>	<u>\$ 12,664</u>

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

**November 30, 2007**

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
<b>ASSETS</b>					
Cash	\$ 72,450	\$ 4,031	\$ 79,786	\$ 258,505	\$ 13,885
Interest receivable	448	-	493	1,600	86
Other receivables	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	3,589	1,386
<b>Total assets</b>	<u>\$ 72,898</u>	<u>\$ 4,031</u>	<u>\$ 80,279</u>	<u>\$ 263,694</u>	<u>\$ 15,357</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 4,270	\$ -	\$ -	\$ 4,809	\$ 1,146
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<u>\$ 4,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,809</u>	<u>\$ 1,146</u>
<b>Fund balances:</b>					
Unreserved	<u>\$ 68,628</u>	<u>\$ 4,031</u>	<u>\$ 80,279</u>	<u>\$ 258,885</u>	<u>\$ 14,211</u>
<b>Total liabilities and fund balances</b>	<u>\$ 72,898</u>	<u>\$ 4,031</u>	<u>\$ 80,279</u>	<u>\$ 263,694</u>	<u>\$ 15,357</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
\$ 234,501	\$ 133,761	\$ 143,411	\$ 67,510	\$ 21,807	\$ 1,797	\$ 2,749
1,451	828	887	418	135	-	17
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,061	-	-	-	-	-	-
<u>\$ 237,013</u>	<u>\$ 134,589</u>	<u>\$ 144,298</u>	<u>\$ 67,928</u>	<u>\$ 21,942</u>	<u>\$ 1,797</u>	<u>\$ 2,766</u>
\$ -	\$ 6,688	\$ -	\$ 475	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 6,688</u>	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 237,013</u>	<u>\$ 127,901</u>	<u>\$ 144,298</u>	<u>\$ 67,453</u>	<u>\$ 21,942</u>	<u>\$ 1,797</u>	<u>\$ 2,766</u>
<u>\$ 237,013</u>	<u>\$ 134,589</u>	<u>\$ 144,298</u>	<u>\$ 67,928</u>	<u>\$ 21,942</u>	<u>\$ 1,797</u>	<u>\$ 2,766</u>

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

**November 30, 2007**

	Special Revenue Fund				
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Court System Maintenance Fund	Children's Waiting Room Fund
<b>ASSETS</b>					
Cash	\$ 1	\$ -	\$ 72,971	\$ 66,181	\$ 9,630
Interest receivable	-	-	452	410	60
Other receivables	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	2,707	178	2,115	112
<b>Total assets</b>	<b>\$ 1</b>	<b>\$ 2,707</b>	<b>\$ 73,601</b>	<b>\$ 68,706</b>	<b>\$ 9,802</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balances:</b>					
Unreserved	\$ 1	\$ 2,707	\$ 73,601	\$ 68,706	\$ 9,802
<b>Total liabilities and fund balances</b>	<b>\$ 1</b>	<b>\$ 2,707</b>	<b>\$ 73,601</b>	<b>\$ 68,706</b>	<b>\$ 9,802</b>



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Transportation Grant Fund	Health Department Fund	Permanent Fund Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ 115,490	\$ 356,055	\$ 3,026,930
-	-	2,203	16,830
-	995	-	995
-	14,488	-	44,253
-	-	-	18,847
\$ -	\$ 130,973	\$ 358,258	\$ 3,107,855

\$ -	\$ 736	\$ -	\$ 78,005
-	-	-	4,850
-	17,280	-	17,280
\$ -	\$ 18,016	\$ -	\$ 100,135
\$ -	\$ 112,957	\$ 358,258	\$ 3,007,720
\$ -	\$ 130,973	\$ 358,258	\$ 3,107,855

**WARREN COUNTY, ILLINOIS**

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

**Year Ended November 30, 2007**

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Regional Office Educ. Fund
<b>Revenues:</b>					
Property taxes	\$ 246,588	\$ 218,264	\$ -	\$ -	\$ 60,792
Fees and fines	-	-	33,252	-	-
Intergovernmental	-	-	27,757	448,607	-
Interest	518	6,147	3,615	5,631	-
Miscellaneous	-	1,658	-	-	-
<b>Total revenues</b>	<b>\$ 247,106</b>	<b>\$ 226,069</b>	<b>\$ 64,624</b>	<b>\$ 454,238</b>	<b>\$ 60,792</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	\$ -	\$ 228,694	\$ 40,285	\$ -	\$ 60,792
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	-	-
Corrections	-	-	-	-	-
Transportation	-	-	-	474,119	-
Social services	276,000	-	-	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	62,909	-	-
<b>Total expenditures</b>	<b>\$ 276,000</b>	<b>\$ 228,694</b>	<b>\$ 103,194</b>	<b>\$ 474,119</b>	<b>\$ 60,792</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (28,894)</b>	<b>\$ (2,625)</b>	<b>\$ (38,570)</b>	<b>\$ (19,881)</b>	<b>\$ -</b>
<b>Other financing sources (uses):</b>					
Insurance proceeds	-	-	-	-	-
<b>Revenues and other sources over (under) expenditures and other uses</b>	<b>\$ (28,894)</b>	<b>\$ (2,625)</b>	<b>\$ (38,570)</b>	<b>\$ (19,881)</b>	<b>\$ -</b>
<b>Fund balances, beginning</b>	<b>214,679</b>	<b>171,886</b>	<b>88,861</b>	<b>174,491</b>	<b>-</b>
<b>Fund balances, ending</b>	<b>\$ 185,785</b>	<b>\$ 169,261</b>	<b>\$ 50,291</b>	<b>\$ 154,610</b>	<b>\$ -</b>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Circuit Clerk Operating Administration Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,000	37,302	9,767	2,939	-	32,623	4,370
-	-	-	-	-	-	-
2,264	1,382	8,081	62	14,768	9,223	566
-	-	-	-	3,110	-	-
<u>\$ 7,264</u>	<u>\$ 38,684</u>	<u>\$ 17,848</u>	<u>\$ 3,001</u>	<u>\$ 17,878</u>	<u>\$ 41,846</u>	<u>\$ 4,936</u>
\$ 123	\$ -	\$ 5,865	\$ -	\$ 7,345	\$ -	\$ 4,161
-	39,691	-	-	-	-	-
-	-	-	-	-	3,828	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	76,350	-	-
<u>\$ 123</u>	<u>\$ 39,691</u>	<u>\$ 5,865</u>	<u>\$ -</u>	<u>\$ 83,695</u>	<u>\$ 3,828</u>	<u>\$ 4,161</u>
\$ 7,141	\$ (1,007)	\$ 11,983	\$ 3,001	\$ (65,817)	\$ 38,018	\$ 775
-	-	-	-	14,000	-	-
\$ 7,141	\$ (1,007)	\$ 11,983	\$ 3,001	\$ (51,817)	\$ 38,018	\$ 775
44,044	23,493	162,721	-	375,295	167,055	11,835
<u>\$ 51,185</u>	<u>\$ 22,486</u>	<u>\$ 174,704</u>	<u>\$ 3,001</u>	<u>\$ 323,478</u>	<u>\$ 205,073</u>	<u>\$ 12,610</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	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	\$ 44,779	\$ -	\$ 138,967	\$ -	\$ -
Fees and fines	-	-	-	36,263	20,321
Intergovernmental	-	-	-	-	-
Interest	3,378	-	2,092	11,818	506
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 48,157</b>	<b>\$ -</b>	<b>\$ 141,059</b>	<b>\$ 48,081</b>	<b>\$ 20,827</b>
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 16,379
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	8,910	-
Corrections	-	-	-	-	-
Transportation	-	-	-	-	-
Social services	72,971	-	126,000	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 72,971</b>	<b>\$ -</b>	<b>\$ 126,000</b>	<b>\$ 8,910</b>	<b>\$ 16,379</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (24,814)	\$ -	\$ 15,059	\$ 39,171	\$ 4,448
Other financing sources (uses):					
Insurance proceeds	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ (24,814)	\$ -	\$ 15,059	\$ 39,171	\$ 4,448
Fund balances, beginning	93,442	4,031	65,220	219,714	9,763
Fund balances, ending	<u>\$ 68,628</u>	<u>\$ 4,031</u>	<u>\$ 80,279</u>	<u>\$ 258,885</u>	<u>\$ 14,211</u>

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
\$ 148,395	\$ 98,633	\$ 188,204	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	376
-	-	-	-	-	-	-
6,401	4,492	3,904	3,452	1,046	5	128
-	-	2,486	-	-	-	-
<u>\$ 154,796</u>	<u>\$ 103,125</u>	<u>\$ 194,594</u>	<u>\$ 3,452</u>	<u>\$ 1,046</u>	<u>\$ 5</u>	<u>\$ 504</u>
\$ 115,534	\$ 88,082	\$ 146,008	\$ 12,435	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 115,534</u>	<u>\$ 88,082</u>	<u>\$ 146,008</u>	<u>\$ 12,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 39,262	\$ 15,043	\$ 48,586	\$ (8,983)	\$ 1,046	\$ 5	\$ 504
-	-	-	-	-	-	-
\$ 39,262	\$ 15,043	\$ 48,586	\$ (8,983)	\$ 1,046	\$ 5	\$ 504
197,751	112,858	95,712	76,436	20,896	1,792	2,262
<u>\$ 237,013</u>	<u>\$ 127,901</u>	<u>\$ 144,298</u>	<u>\$ 67,453</u>	<u>\$ 21,942</u>	<u>\$ 1,797</u>	<u>\$ 2,766</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	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	-	15,549	5,124	22,321	1,916
Intergovernmental	-	-	-	-	-
Interest	121	-	3,404	3,120	486
Miscellaneous	117	-	-	-	-
Total revenues	\$ 238	\$ 15,549	\$ 8,528	\$ 25,441	\$ 2,402
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Judiciary and legal	6,379	-	-	6,735	600
Corrections	-	13,667	-	-	-
Transportation	-	-	-	-	-
Social services	-	-	-	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 6,379	\$ 13,667	\$ -	\$ 6,735	\$ 600
Excess (deficiency) of revenues over (under) expenditures	\$ (6,141)	\$ 1,882	\$ 8,528	\$ 18,706	\$ 1,802
Other financing sources (uses):					
Insurance proceeds	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ (6,141)	\$ 1,882	\$ 8,528	\$ 18,706	\$ 1,802
Fund balances, beginning	6,142	825	65,073	50,000	8,000
Fund balances, ending	\$ 1	\$ 2,707	\$ 73,601	\$ 68,706	\$ 9,802

Transportation Grant Fund	Health Department Fund	Permanent Fund	Total Nonmajor Governmental Funds
		Working Cash Fund	
\$ -	\$ 5,077	\$ 38,920	\$ 1,188,619
-	-	-	227,123
214,549	113,901	-	804,814
-	2,439	7,778	106,827
-	15,416	-	22,787
<u>\$ 214,549</u>	<u>\$ 136,833</u>	<u>\$ 46,698</u>	<u>\$ 2,350,170</u>
\$ -	\$ -	\$ -	\$ 725,703
-	-	-	39,691
-	-	-	26,452
-	-	-	13,667
214,549	-	-	688,668
-	-	-	474,971
-	70,378	-	70,378
-	11,067	-	150,326
<u>\$ 214,549</u>	<u>\$ 81,445</u>	<u>\$ -</u>	<u>\$ 2,189,856</u>
\$ -	\$ 55,388	\$ 46,698	\$ 160,314
-	-	-	14,000
\$ -	\$ 55,388	\$ 46,698	\$ 174,314
-	57,569	311,560	2,833,406
<u>\$ -</u>	<u>\$ 112,957</u>	<u>\$ 358,258</u>	<u>\$ 3,007,720</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

Year Ended November 30, 2007

	Balances December 1	Additions	Deductions	Balances November 30
<b>Township Motor Fuel Tax</b>				
Assets:				
Cash	\$ 489,343	\$ 1,245,457	\$ 1,354,430	\$ 380,370
Interest receivable	1,129	1,225	-	2,354
Due from other governments	95,632	-	12,268	83,364
<b>Total assets</b>	<b>\$ 586,104</b>	<b>\$ 1,246,682</b>	<b>\$ 1,366,698</b>	<b>\$ 466,088</b>
Liabilities:				
Due to others	\$ 586,104	\$ 1,246,682	\$ 1,366,698	\$ 466,088
<b>Township Bridges</b>				
Assets:				
Cash	\$ 116,435	\$ 201,409	\$ 286,034	\$ 31,810
Interest receivable	268	-	71	197
<b>Total assets</b>	<b>\$ 116,703</b>	<b>\$ 201,409</b>	<b>\$ 286,105</b>	<b>\$ 32,007</b>
Liabilities:				
Due to others	\$ 116,703	\$ 201,409	\$ 286,105	\$ 32,007
<b>IDPA Kids</b>				
Assets:				
Cash	\$ 1,237	\$ 57	\$ -	\$ 1,294
Interest receivable	3	5	-	8
<b>Total assets</b>	<b>\$ 1,240</b>	<b>\$ 62</b>	<b>\$ -</b>	<b>\$ 1,302</b>
Liabilities:				
Due to others	\$ 1,240	\$ 62	\$ -	\$ 1,302
<b>STD Testing</b>				
Assets:				
Cash	\$ 701	\$ 32	\$ -	\$ 733
Interest receivable	2	3	-	5
<b>Total assets</b>	<b>\$ 703</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ 738</b>
Liabilities:				
Due to others	\$ 703	\$ 35	\$ -	\$ 738
<b>County Collector</b>				
Assets:				
Cash	\$ 18,400	\$ 17,016,154	\$ 17,003,836	\$ 30,718
Liabilities:				
Due to others	\$ 18,400	\$ 17,016,154	\$ 17,003,836	\$ 30,718



WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Balances December 1	Additions	Deductions	Balances November 30
<b>Inheritance Tax</b>				
Assets:				
Cash	\$ -	\$ 99,998	\$ 99,998	\$ -
Total assets	<u>\$ -</u>	<u>\$ 99,998</u>	<u>\$ 99,998</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 99,998</u>	<u>\$ 99,998</u>	<u>\$ -</u>
<b>Trust Fund</b>				
Assets:				
Cash	\$ 11,742	\$ 540	\$ -	\$ 12,282
Interest receivable	27	49	-	76
Total assets	<u>\$ 11,769</u>	<u>\$ 589</u>	<u>\$ -</u>	<u>\$ 12,358</u>
Liabilities:				
Due to others	<u>\$ 11,769</u>	<u>\$ 589</u>	<u>\$ -</u>	<u>\$ 12,358</u>
<b>Tax Indemnity</b>				
Assets:				
Cash	\$ 208,381	\$ 16,496	\$ -	\$ 224,877
Interest receivable	481	911	-	1,392
Total assets	<u>\$ 208,862</u>	<u>\$ 17,407</u>	<u>\$ -</u>	<u>\$ 226,269</u>
Liabilities:				
Due to others	<u>\$ 208,862</u>	<u>\$ 17,407</u>	<u>\$ -</u>	<u>\$ 226,269</u>
<b>Escrow Fund</b>				
Assets:				
Cash	\$ 13,504	\$ 17,008	\$ 3,062	\$ 27,450
Interest receivable	31	139	-	170
Total assets	<u>\$ 13,535</u>	<u>\$ 17,147</u>	<u>\$ 3,062</u>	<u>\$ 27,620</u>
Liabilities:				
Due to others	<u>\$ 13,535</u>	<u>\$ 17,147</u>	<u>\$ 3,062</u>	<u>\$ 27,620</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Balances December 1	Additions	Deductions	Balances November 30
<b>D.A.R.E.</b>				
Assets:				
Cash	\$ 3,074	\$ 5,557	\$ 2,777	\$ 5,854
Liabilities:				
Due to others	\$ 3,074	\$ 5,557	\$ 2,777	\$ 5,854
<b>911 Emergency System</b>				
Assets:				
Cash	\$ 479,922	\$ 219,623	\$ 206,228	\$ 493,317
Interest receivable	3,083	-	508	2,575
Total assets	\$ 483,005	\$ 219,623	\$ 206,736	\$ 495,892
Liabilities:				
Due to others	\$ 483,005	\$ 219,623	\$ 206,736	\$ 495,892

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS  
GENERAL FUND

Year ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
General Government:				
Courthouse:				
Custodial services	\$ 23,668	\$ 23,668	\$ 22,885	\$ 783
Courthouse maintenance	15,000	15,000	4,567	10,433
Service contracts	50,000	50,000	51,230	(1,230)
Utilities	64,000	64,000	65,883	(1,883)
Supplies	3,000	3,000	1,631	1,369
Capital improvements	1,000	1,000	-	1,000
Warren-Henderson tourism	-	-	1,100	(1,100)
Electrical contract	16,000	16,000	15,407	593
Total courthouse	<u>\$ 172,668</u>	<u>\$ 172,668</u>	<u>\$ 162,703</u>	<u>\$ 9,965</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	1,000	1,000	-	1,000
Supplies and advertising	1,000	1,000	1,172	(172)
Total county board	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 11,972</u>	<u>\$ 3,028</u>
Contractual services:				
Employee health insurance	\$ 345,612	\$ 345,612	\$ 346,461	\$ (849)
Audit	17,000	17,000	17,200	(200)
Payroll service	1,980	1,980	2,090	(110)
Total contractual services	<u>\$ 364,592</u>	<u>\$ 364,592</u>	<u>\$ 365,751</u>	<u>\$ (1,159)</u>
County Clerk:				
Salary - county clerk	\$ 41,445	\$ 41,445	\$ 39,910	\$ 1,535
Salary - deputy clerks	92,786	92,786	89,989	2,797
Election judges	14,280	14,280	9,026	5,254
Equipment repair and maintenance	2,000	2,000	1,220	780
Restoration	1,000	1,000	-	1,000
Elections	50,000	50,000	60,044	(10,044)
Telephones	5,000	5,000	4,362	638
Printing and advertising	1,500	1,500	1,651	(151)

**WARREN COUNTY, ILLINOIS**

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

**Year Ended November 30, 2007**

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>General Government: (Continued)</b>				
<b>County Clerk (Continued):</b>				
Travel expenses	1,000	1,000	1,328	(328)
Dues	275	275	220	55
Rent polling places	550	550	450	100
Supplies	2,500	2,500	2,981	(481)
Birth and death certificates	155	155	158	(3)
Equipment purchase	2,550	2,550	2,239	311
<b>Total county clerk</b>	<b>\$ 215,041</b>	<b>\$ 215,041</b>	<b>\$ 213,578</b>	<b>\$ 1,463</b>
<b>Treasurer:</b>				
Salary, treasurer	\$ 41,445	\$ 41,445	\$ 39,910	\$ 1,535
Salary, deputy treasurers	52,516	52,516	51,697	819
Equipment repair and maintenance	200	200	65	135
Telephone	2,000	2,000	1,305	695
Printing and advertising	2,000	2,000	1,655	345
Travel expense	2,000	2,000	2,028	(28)
Dues	220	220	210	10
Office supplies	1,000	1,000	1,209	(209)
Equipment purchase	200	200	150	50
<b>Total treasurer</b>	<b>\$ 101,581</b>	<b>\$ 101,581</b>	<b>\$ 98,229</b>	<b>\$ 3,352</b>
<b>Supervisor of Assessments:</b>				
Salary, assessor	\$ 41,445	\$ 41,445	\$ 39,910	\$ 1,535
Salary, deputy assessors	26,393	26,393	25,415	978
Equipment repair and maintenance	400	400	260	140
Telephone	1,100	1,100	1,161	(61)
Advertising	15,000	15,000	6,269	8,731
Printing	600	600	308	292
Travel expense	1,200	1,200	496	704
Dues	350	350	345	5
Supplies	1,400	1,400	1,375	25
Equipment purchase	500	500	-	500
<b>Total supervisor of assessments</b>	<b>\$ 88,388</b>	<b>\$ 88,388</b>	<b>\$ 75,539</b>	<b>\$ 12,849</b>
<b>Board of Review:</b>				
Salary, board of review	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Farmland assessment review comm	280	280	280	-
Advertising	500	500	330	170

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government: (Continued)				
Board of Review: (Continued)				
Travel expense	150	150	104	46
Total board of review	\$ 3,930	\$ 3,930	\$ 3,714	\$ 216
County General Control:				
Postage meter	\$ 34,000	\$ 34,000	\$ 22,694	\$ 11,306
Computer lease - manatron	22,933	22,933	26,961	(4,028)
Education service region	38,333	38,333	38,332	1
Manatron computer supplies	6,000	6,000	9,138	(3,138)
County farm	4,000	4,000	3,408	592
Contingent	10,000	10,000	3,071	6,929
Outside labor counsel	6,000	6,000	6,039	(39)
Total county general control	\$ 121,266	\$ 121,266	\$ 109,643	\$ 11,623
Planning Commission:				
Economic development council	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Solid waste	40,000	48,880	48,399	481
Non-county grants	60,000	60,000	13,340	46,660
Total planning commission	\$ 120,000	\$ 128,880	\$ 81,739	\$ 47,141
Zoning Administration:				
Salary, county zoning	\$ 11,400	\$ 11,400	\$ 9,986	\$ 1,414
Advertising	300	300	224	76
Total zoning administration	\$ 11,700	\$ 11,700	\$ 10,210	\$ 1,490
Zoning Board of Appeals:				
Per diem, zoning board of appeals	\$ 500	\$ 500	\$ 940	\$ (440)
Travel expense	-	-	225	(225)
Total zoning board of appeals	\$ 500	\$ 500	\$ 1,165	\$ (665)

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>General Government: (Continued)</b>				
<b>Coroner:</b>				
Salary, coroner	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
Salary, deputies	1,000	1,000	850	150
Telephone	1,500	1,500	1,273	227
Travel expense	2,000	2,000	2,075	(75)
Dues	250	250	275	(25)
Jurors, coroner	500	500	180	320
Autopsies	10,000	10,000	13,757	(3,757)
Office supplies	375	375	368	7
Equipment	375	375	1,208	(833)
Total coroner	<u>\$ 33,500</u>	<u>\$ 33,500</u>	<u>\$ 37,486</u>	<u>\$ (3,986)</u>
Total General Government	<u>\$ 1,248,166</u>	<u>\$ 1,257,046</u>	<u>\$ 1,171,729</u>	<u>\$ 85,317</u>
<b>Public Safety:</b>				
<b>Civil Defense:</b>				
Salary, administrator ESDA	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>
<b>Sheriff:</b>				
Salary - sheriff	\$ 52,385	\$ 52,385	\$ 50,445	\$ 1,940
Salary - deputies	357,374	357,374	372,277	(14,903)
Telephone	7,000	7,000	6,844	156
Travel	1,500	1,500	497	1,003
Training	6,000	6,000	6,673	(673)
Drug testing	1,000	1,000	300	700
Office expense	7,000	7,000	10,824	(3,824)
Gas and oil, auto	67,000	67,000	67,646	(646)
Uniforms	7,000	7,000	7,199	(199)
Equipment purchase	8,000	8,000	7,586	414
Automobile purchase	45,000	45,000	38,250	6,750
Total sheriff	<u>\$ 559,259</u>	<u>\$ 559,259</u>	<u>\$ 568,541</u>	<u>\$ (9,282)</u>
Total Public Safety	<u>\$ 563,259</u>	<u>\$ 563,259</u>	<u>\$ 572,541</u>	<u>\$ (9,282)</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Judiciary and Legal:</b>				
<b>Circuit Clerk:</b>				
Salary, circuit clerk	\$ 41,445	\$ 41,445	\$ 39,910	\$ 1,535
Salary, deputy clerks	144,747	144,747	124,831	19,916
Equipment contracts	4,500	4,500	-	4,500
Telephone	3,500	3,500	3,320	180
Printing	5,500	5,500	4,408	1,092
Postage meter	7,500	7,500	7,500	-
Travel expense	1,500	1,500	1,380	120
Dues	300	300	290	10
Supplies	5,100	5,100	4,762	338
Equipment purchase	1,000	1,000	785	215
<b>Total circuit clerk</b>	<b>\$ 215,092</b>	<b>\$ 215,092</b>	<b>\$ 187,186</b>	<b>\$ 27,906</b>
<b>Courts:</b>				
Salary, bailiff	\$ 1,000	\$ 1,000	\$ 1,020	\$ (20)
Salary, jurors	4,000	4,000	7,162	(3,162)
Salary, reporters	1,000	1,000	609	391
Witness fees	500	500	-	500
Expert witness and testing	2,500	2,500	8,912	(6,412)
Supplies	-	-	121	(121)
Dieting jurors	200	200	74	126
<b>Total courts</b>	<b>\$ 9,200</b>	<b>\$ 9,200</b>	<b>\$ 17,898</b>	<b>\$ (8,698)</b>
<b>Court Security:</b>				
Salary	\$ 46,852	\$ 46,852	\$ 45,486	\$ 1,366
<b>Administrative Judge Office:</b>				
Salary, county percent of judges	\$ 900	\$ 900	\$ 815	\$ 85
Judges, reporters telephone	3,000	3,000	2,828	172
Dues, publications, miscellaneous	2,000	2,000	2,644	(644)
Chief judge office	2,184	2,184	-	2,184
Judges, reporters supplies	700	700	631	69
<b>Total administrative judge office</b>	<b>\$ 8,784</b>	<b>\$ 8,784</b>	<b>\$ 6,918</b>	<b>\$ 1,866</b>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Judiciary and Legal: (Continued)</b>				
<b>State's Attorney:</b>				
Salary, state's attorney	\$ 120,037	\$ 120,037	\$ 121,814	\$ (1,777)
Salary, assistants	48,036	48,036	48,036	-
Salary, secretaries	52,181	52,181	54,065	(1,884)
Equipment repair and maintenance	2,500	2,500	953	1,547
Telephone	3,500	3,500	2,958	542
Travel expenses	2,500	2,500	1,203	1,297
Dues	1,400	1,400	1,043	357
Law books	10,000	10,000	10,412	(412)
Appellate services	7,000	7,000	7,000	-
Supplies and equipment	4,000	4,000	7,272	(3,272)
Equipment purchase	1,000	1,000	323	677
Total state's attorney	<u>\$ 252,154</u>	<u>\$ 252,154</u>	<u>\$ 255,079</u>	<u>\$ (2,925)</u>
<b>Jury Commission:</b>				
Salary, commissioners	\$ 300	\$ 300	\$ -	\$ 300
Salary, clerk	1,500	1,500	1,444	56
Office expenses	300	300	410	(110)
Total jury commission	<u>\$ 2,100</u>	<u>\$ 2,100</u>	<u>\$ 1,854</u>	<u>\$ 246</u>
<b>Indigent and Juvenile Counsel:</b>				
Contract public defender	\$ 55,900	\$ 55,900	\$ 53,830	\$ 2,070
Court appointed counsel	15,000	15,000	22,039	(7,039)
Contract, asst. public defender	33,000	33,000	38,750	(5,750)
Telephone, asst. public defender	400	400	372	28
Total indigent and juvenile counsel	<u>\$ 104,300</u>	<u>\$ 104,300</u>	<u>\$ 114,991</u>	<u>\$ (10,691)</u>
<b>Law Library:</b>				
Circuit Clerk users fees	\$ 7,000	\$ 7,000	\$ 8,350	\$ (1,350)
Total Judiciary and Legal	<u>\$ 645,482</u>	<u>\$ 645,482</u>	<u>\$ 637,762</u>	<u>\$ 7,720</u>



WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Corrections:				
Jail:				
Salary, correctional officers	\$ 208,000	\$ 208,000	\$ 200,113	\$ 7,887
Repairs	10,000	10,000	10,559	(559)
Radio repairs	7,000	7,000	4,403	2,597
Cleaning	10,000	10,000	1,818	8,182
Prisoners medical services	21,000	21,000	26,225	(5,225)
Travel	2,500	2,500	414	2,086
Training	8,000	8,000	9,582	(1,582)
Supplies	7,500	7,500	8,319	(819)
Dieting prisoners	69,000	69,000	70,344	(1,344)
Equipment purchase	1,500	1,500	1,930	(430)
Total jail	<u>\$ 344,500</u>	<u>\$ 344,500</u>	<u>\$ 333,707</u>	<u>\$ 10,793</u>
Child Care and Detention:				
Child care and detention	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 99,884</u>	<u>\$ (74,884)</u>
Juvenile and Adult Probation:				
Juvenile and adult probation services	<u>\$ 173,364</u>	<u>\$ 173,364</u>	<u>\$ 175,548</u>	<u>\$ (2,184)</u>
Total Corrections	<u>\$ 542,864</u>	<u>\$ 542,864</u>	<u>\$ 609,139</u>	<u>\$ (66,275)</u>
Total General Fund	<u><u>\$ 2,999,771</u></u>	<u><u>\$ 3,008,651</u></u>	<u><u>\$ 2,991,171</u></u>	<u><u>\$ 17,480</u></u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Basis) Actual	Final Budget Positive (Negative)
<b><u>Mental Health Board Fund:</u></b>				
Revenues:				
Property taxes	\$ 248,000	\$ 248,000	\$ 246,588	\$ (1,412)
Interest income	-	-	519	519
Total revenues	<u>\$ 248,000</u>	<u>\$ 248,000</u>	<u>\$ 247,107</u>	<u>\$ (893)</u>
Expenditures:				
Mental health board	\$ 248,000	\$ 248,000	\$ 276,000	\$ (28,000)
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,893)</u>	<u>\$ (28,893)</u>
<b><u>Illinois Municipal Retirement Fund:</u></b>				
Revenues:				
Property taxes	\$ 205,000	\$ 205,000	\$ 218,264	\$ 13,264
State of Illinois stipends	-	-	1,658	1,658
Interest income	3,800	3,800	6,356	2,556
Total revenues	<u>\$ 208,800</u>	<u>\$ 208,800</u>	<u>\$ 226,278</u>	<u>\$ 17,478</u>
Expenditures:				
IMRF	\$ 203,408	\$ 203,408	\$ 220,647	\$ (17,239)
Revenues over (under) expenditures	<u>5,392</u>	<u>\$ 5,392</u>	<u>\$ 5,631</u>	<u>\$ 239</u>
<b><u>Geographic Information System Fund:</u></b>				
Revenues:				
Geographic information system fees	\$ 36,000	\$ 36,000	\$ 33,252	\$ (2,748)
Interest income	2,500	2,500	3,856	1,356
Grant proceeds	64,000	64,000	22,013	(41,987)
Total revenues	<u>\$ 102,500</u>	<u>\$ 102,500</u>	<u>\$ 59,121</u>	<u>\$ (43,379)</u>
Expenditures:				
Salary deputies	\$ 20,000	\$ 20,000	\$ 20,488	\$ (488)
Grant expense	80,000	80,000	34,696	45,304
Geographic information sys. expense	20,000	20,000	19,133	867
Total expenditures	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 74,317</u>	<u>\$ 45,683</u>
Revenues over (under) expenditures	<u>\$ (17,500)</u>	<u>\$ (17,500)</u>	<u>\$ (15,196)</u>	<u>\$ 2,304</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>County Highway Fund:</b>				
<b>Revenues:</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 202,127	\$ 2,127
Mobile home privilege tax	100	100	88	(12)
Back tax	300	300	109	(191)
Warren County Housing Authority	500	500	577	77
Sale of materials	16,000	16,000	56,383	40,383
Non-County highway work	295,000	295,000	97,536	(197,464)
Equipment rental	50,000	50,000	44,099	(5,901)
Engineering	100,000	100,000	69,158	(30,842)
Interest income	2,000	2,000	4,094	2,094
Refunds	2,000	2,000	916	(1,084)
Miscellaneous	200	200	-	(200)
Total revenues	<u>\$ 666,100</u>	<u>\$ 666,100</u>	<u>\$ 475,087</u>	<u>\$ (191,013)</u>
<b>Expenditures:</b>				
<b>Office and Garage:</b>				
Salary	\$ 125,000	\$ 125,000	\$ 124,600	\$ 400
Health insurance	105,000	105,000	97,328	7,672
Maintenance	8,000	8,000	9,085	(1,085)
Telephone	3,200	3,200	3,669	(469)
Travel	800	800	348	452
Dues	1,000	1,000	1,060	(60)
Utilities	15,000	15,000	11,333	3,667
Office expense	5,000	5,000	3,636	1,364
Alcohol and drug testing	900	900	729	171
Equipment purchases	800	800	555	245
Total office and garage	<u>\$ 264,700</u>	<u>\$ 264,700</u>	<u>\$ 252,343</u>	<u>\$ 12,357</u>
<b>Maintenance and construction:</b>				
Salary	\$ 158,000	\$ 158,000	\$ 162,123	\$ (4,123)
Machinery repairs	47,000	47,000	48,635	(1,635)
Machinery rental	1,000	1,000	281	719
Gas and oil	81,000	81,000	77,429	3,571
Materials	38,000	38,000	28,017	9,983
Machinery purchases	3,000	3,000	5,991	(2,991)
Total maintenance and construction	<u>\$ 328,000</u>	<u>\$ 328,000</u>	<u>\$ 322,476</u>	<u>\$ 5,524</u>
Total expenditures	<u>\$ 592,700</u>	<u>\$ 592,700</u>	<u>\$ 574,819</u>	<u>\$ 17,881</u>
Revenues over (under) expenditures	<u>\$ 73,400</u>	<u>\$ 73,400</u>	<u>\$ (99,732)</u>	<u>\$ (173,132)</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>County Highway Fund (continued):</b>				
Other financing sources (uses):				
Transfers in (out)	\$ (100,000)	\$ (100,000)	\$ 100,000	\$ 200,000
Revenues and other financing sources over (under) expenditures and other financing uses	\$ (26,600)	\$ (26,600)	\$ 268	\$ 26,868
<b>Special Bridge Fund:</b>				
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 101,398	\$ 1,398
Reimbursements	115,000	115,000	1,313	(113,687)
Interest income	24,000	24,000	39,483	15,483
Total revenues	\$ 239,000	\$ 239,000	\$ 142,194	\$ (96,806)
Expenditures:				
Labor-special bridge	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Engineering	20,000	20,000	4,905	15,095
Materials	25,000	25,000	-	25,000
Equipment	3,000	3,000	30	2,970
Contract construction	30,000	30,000	19,472	10,528
Total expenditures	\$ 83,000	\$ 83,000	\$ 24,407	\$ 58,593
Revenues over (under) expenditures	\$ 156,000	\$ 156,000	\$ 117,787	\$ (38,213)
Other financing sources (uses):				
Transfers in (out)	\$ (3,000)	\$ (3,000)	\$ (100,000)	\$ (97,000)
Revenues and other financing sources over expenditures and other financing uses	\$ 153,000	\$ 153,000	\$ 17,787	\$ (135,213)
<b>Unemployment Tax Fund:</b>				
Revenues:				
Interest income	\$ 2,500	\$ 2,500	\$ 3,622	\$ 1,122
Expenditures:				
Unemployment tax	\$ 14,000	\$ 14,000	\$ 11,960	\$ 2,040
Revenues over (under) expenditures	\$ (11,500)	\$ (11,500)	\$ (8,338)	\$ 3,162

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>County Motor Fuel Tax Fund:</b>				
Revenues:				
Allotments	\$ 470,000	\$ 470,000	\$ 455,903	\$ (14,097)
Interest income	10,000	10,000	5,913	(4,087)
Total revenues	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 461,816</u>	<u>\$ (18,184)</u>
Expenditures:				
Salary, superintendent	\$ 15,000	\$ 15,000	\$ 16,507	\$ (1,507)
Salary, other	158,000	158,000	162,109	(4,109)
Road construction and material	255,000	255,000	294,392	(39,392)
Total expenditures	<u>\$ 428,000</u>	<u>\$ 428,000</u>	<u>\$ 473,008</u>	<u>\$ (45,008)</u>
Revenues over (under) expenditures	<u>\$ 52,000</u>	<u>\$ 52,000</u>	<u>\$ (11,192)</u>	<u>\$ (63,192)</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ -</u>	<u>\$ 50,000</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ (11,192)</u>	<u>\$ (13,192)</u>
<b>County Treasurer Automation Fund:</b>				
Revenues:				
Tax sale fees	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000
Interest income	1,000	1,000	2,265	1,265
Total revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 7,265</u>	<u>\$ 2,265</u>
Expenditures:				
Automation expenses	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 123</u>	<u>\$ 1,877</u>
Revenues over (under) expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 7,142</u>	<u>\$ 4,142</u>
<b>Law Library Fund:</b>				
Revenues:				
Property and equipment sales	\$ -	\$ -	\$ 117	\$ 117
Interest income	350	350	191	(159)
Total revenues	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 308</u>	<u>\$ (42)</u>
Expenditures:				
Supplies, materials, etc.	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 7,746</u>	<u>\$ (2,746)</u>
Revenue over (under) expenditures	<u>\$ (4,650)</u>	<u>\$ (4,650)</u>	<u>\$ (7,438)</u>	<u>\$ (2,788)</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Maintenance and Child Support Fund:</b>				
Revenues:				
Support fees	\$ 7,000	\$ 7,000	\$ 9,767	\$ 2,767
Interest income	4,000	4,000	8,202	4,202
Total revenues	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 17,969</u>	<u>\$ 6,969</u>
Expenditures:				
Equipment support	\$ 7,500	\$ 7,500	\$ 5,865	\$ 1,635
Revenues over (under) expenditures	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 12,104</u>	<u>\$ 8,604</u>
<b>Animal Control Fund:</b>				
Revenues:				
Dog registration	\$ 32,000	\$ 32,000	\$ 35,587	\$ 3,587
Boarding	150	150	75	(75)
Euthanasia	140	140	40	(100)
Fines	100	100	-	(100)
City pound expense	1,500	1,500	1,600	100
Interest income	250	250	1,383	1,133
Total revenues	<u>\$ 34,140</u>	<u>\$ 34,140</u>	<u>\$ 38,685</u>	<u>\$ 4,545</u>
Expenditures:				
Administrator	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Salary, animal control officer	22,170	22,170	21,759	411
Animal loss claims	1,000	1,000	258	742
Mileage	3,500	3,500	4,085	(585)
Office expense	1,500	1,500	2,189	(689)
Pound expense	2,500	2,500	3,621	(1,121)
State population control	1,000	1,000	-	1,000
Equipment	500	500	2,100	(1,600)
Capital improvements	-	-	2,126	(2,126)
Total expenditures	<u>\$ 33,970</u>	<u>\$ 33,970</u>	<u>\$ 37,938</u>	<u>\$ (3,968)</u>
Revenues over (under) expenditures	<u>\$ 170</u>	<u>\$ 170</u>	<u>\$ 747</u>	<u>\$ 577</u>
<b>Civil Defense Disaster Relief Fund:</b>				
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>

**WARREN COUNTY, ILLINOIS**

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

**Year Ended November 30, 2007**

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Indigent Veterans Aid Fund:</u></b>				
<b>Revenues:</b>				
Property taxes	\$ 45,000	\$ 45,000	\$ 44,779	\$ (221)
Interest income	2,500	2,500	3,709	1,209
<b>Total revenues</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 48,488</b>	<b>\$ 988</b>
<b>Expenditures:</b>				
Salary, veterans aid	\$ 8,475	\$ 8,475	\$ 8,475	\$ -
Veterans aid claims	51,000	51,000	62,732	(11,732)
Office and travel	2,700	2,700	1,762	938
<b>Total expenditures</b>	<b>\$ 62,175</b>	<b>\$ 62,175</b>	<b>\$ 72,969</b>	<b>\$ (10,794)</b>
<b>Revenues over (under) expenditures</b>	<b>\$ (14,675)</b>	<b>\$ (14,675)</b>	<b>\$ (24,481)</b>	<b>\$ (9,806)</b>
<b><u>Ambulance Service Fund:</u></b>				
<b>Revenues:</b>				
Property taxes	\$ 140,000	\$ 140,000	\$ 138,588	\$ (1,412)
Mobile home privilege tax	50	50	49	(1)
Back tax	50	50	50	-
Warren County Housing Authority	300	300	281	(19)
Interest income	850	850	2,055	1,205
<b>Total revenues</b>	<b>\$ 141,250</b>	<b>\$ 141,250</b>	<b>\$ 141,023</b>	<b>\$ (227)</b>
<b>Expenditures:</b>				
Ambulance contract	\$ 126,000	\$ 126,000	\$ 126,000	\$ -
<b>Revenues over (under) expenditures</b>	<b>\$ 15,250</b>	<b>\$ 15,250</b>	<b>\$ 15,023</b>	<b>\$ (227)</b>
<b><u>Probation Services Fund:</u></b>				
<b>Revenues:</b>				
Probation fees	\$ 12,000	\$ 12,000	\$ 15,548	\$ 3,548
Interest income	15	15	-	(15)
<b>Total revenues</b>	<b>\$ 12,015</b>	<b>\$ 12,015</b>	<b>\$ 15,548</b>	<b>\$ 3,533</b>
<b>Expenditures:</b>				
Probation services	\$ 12,000	\$ 12,000	\$ 13,667	\$ (1,667)
<b>Revenues over (under) expenditures</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 1,881</b>	<b>\$ 1,866</b>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Court Automation Fund:</b>				
Revenues:				
Filing fees	\$ 35,000	\$ 35,000	\$ 36,263	\$ 1,263
Interest income	5,000	5,000	11,757	6,757
Total revenues	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 48,020</u>	<u>\$ 8,020</u>
Expenditures:				
Data equipment, supplies, etc.	\$ 15,000	\$ 15,000	\$ 4,249	\$ 10,751
Revenues over (under) expenditures	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 43,771</u>	<u>\$ 18,771</u>
<b>Document Conversion Fund:</b>				
Revenues:				
Filing fees	\$ 18,790	\$ 18,790	\$ 20,321	\$ 1,531
Interest income	240	240	482	242
Total revenues	<u>\$ 19,030</u>	<u>\$ 19,030</u>	<u>\$ 20,803</u>	<u>\$ 1,773</u>
Expenditures:				
Computer indexing	\$ 16,316	\$ 16,316	\$ 16,176	\$ 140
Revenues over (under) expenditures	<u>\$ 2,714</u>	<u>\$ 2,714</u>	<u>\$ 4,627</u>	<u>\$ 1,913</u>
<b>Health Department:</b>				
Revenues:				
Property taxes	\$ 5,000	\$ 5,000	\$ 5,077	\$ 77
Intergovernmental grants	118,200	118,200	116,693	(1,507)
Fees	10,000	10,000	4,277	(5,723)
Interest income	-	-	2,439	2,439
Other income	-	-	10,144	10,144
Total revenues	<u>\$ 133,200</u>	<u>\$ 133,200</u>	<u>\$ 138,630</u>	<u>\$ 5,430</u>
Expenditures:				
Administrative contract	\$ 48,200	\$ 48,200	\$ 48,098	\$ 102
Purchased services	22,000	22,000	10,913	11,087
Supplies	23,000	23,000	4,283	18,717
Equipment	18,000	18,000	15,441	2,559
Travel	9,000	9,000	1,201	7,799
Personnel	13,000	13,000	773	12,227
Total expenditures	<u>\$ 133,200</u>	<u>\$ 133,200</u>	<u>\$ 80,709</u>	<u>\$ 52,491</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,921</u>	<u>\$ 57,921</u>



WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Social Security Fund:</b>				
Revenues:				
Property taxes	\$ 170,000	\$ 170,000	\$ 188,204	\$ 18,204
Reimbursement -Stipend	4,100	4,100	2,486	(1,614)
Interest income	1,000	1,000	3,636	2,636
Total revenues	<u>\$ 175,100</u>	<u>\$ 175,100</u>	<u>\$ 194,326</u>	<u>\$ 19,226</u>
Expenditures:				
Social security tax	\$ 160,000	\$ 160,000	\$ 146,008	\$ 13,992
Revenues over (under) expenditures	<u>\$ 15,100</u>	<u>\$ 15,100</u>	<u>\$ 48,318</u>	<u>\$ 33,218</u>
<b>Matching Tax Fund:</b>				
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 101,398	\$ 1,398
Interest income	12,000	12,000	17,352	5,352
Other income	60,000	60,000	82,304	22,304
Total revenues	<u>\$ 172,000</u>	<u>\$ 172,000</u>	<u>\$ 201,054</u>	<u>\$ 29,054</u>
Expenditures:				
Maintenance & construction	\$ 235,000	\$ 235,000	\$ 79,622	\$ 155,378
Revenues over (under) expenditures	<u>\$ (63,000)</u>	<u>\$ (63,000)</u>	<u>\$ 121,432</u>	<u>\$ 184,432</u>
<b>Tort Liability Fund:</b>				
Revenues:				
Property taxes	\$ 135,000	\$ 135,000	\$ 148,395	\$ 13,395
Interest income	3,000	3,000	6,399	3,399
Total revenues	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 154,794</u>	<u>\$ 16,794</u>
Expenditures:				
Service contracts	\$ 5,000	\$ 5,000	\$ 3,322	\$ 1,678
General and auto liability	118,000	118,000	117,212	788
Total expenditures	<u>\$ 123,000</u>	<u>\$ 123,000</u>	<u>\$ 120,534</u>	<u>\$ 2,466</u>
Revenues over (under) expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 34,260</u>	<u>\$ 19,260</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Original	Final	(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
<b><u>Sheriff's State D.E.A. Fund:</u></b>				
Revenues:				
Interest income	\$ 500	\$ 500	\$ 1,065	\$ 565
Expenditures:				
Drug enforcement expense	500	500	-	500
Revenues over (under) expenditures	\$ -	\$ -	\$ 1,065	\$ 1,065
<b><u>Sheriff's Federal D.E.A. Fund</u></b>				
Revenues:				
Interest income	\$ 100	\$ 100	\$ 18	\$ (82)
Expenditures:				
Drug enforcement expense	100	\$ 100	\$ -	\$ 100
Revenues over (under) expenditures	-	\$ -	\$ 18	\$ 18
<b><u>State's Attorney Drug Forfeiture Fund:</u></b>				
Revenues:				
Drug forfeiture	\$ 500	\$ 500	\$ 376	\$ (124)
Interest income	100	100	127	27
Total revenues	\$ 600	\$ 600	\$ 503	\$ (97)
Expenditures:				
Equipment purchases	\$ 500	\$ 500	\$ -	\$ 500
Revenues under expenditures	\$ 100	\$ 100	\$ 503	\$ 403
<b><u>Court Document Storage Fund:</u></b>				
Revenues:				
Filing fees	\$ 30,000	\$ 30,000	\$ 32,622	\$ 2,622
Interest income	3,600	3,600	9,141	5,541
Total revenues	\$ 33,600	\$ 33,600	\$ 41,763	\$ 8,163
Expenditures:				
Storage of court records	\$ 10,000	\$ 10,000	\$ 3,827	\$ 6,173
Revenues over (under) expenditures	\$ 23,600	\$ 23,600	\$ 37,936	\$ 14,336

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Vital Records Fund:</u></b>				
Revenues:				
Filing fees	\$ 3,725	\$ 3,725	\$ 4,370	\$ 645
Interest income	250	250	577	327
Total revenues	<u>\$ 3,975</u>	<u>\$ 3,975</u>	<u>\$ 4,947</u>	<u>\$ 972</u>
Expenditures:				
Storage of vital records	<u>\$ 1,600</u>	<u>\$ 1,600</u>	<u>\$ 4,255</u>	<u>\$ (2,655)</u>
Revenues over (under) expenditures	<u>\$ 2,375</u>	<u>\$ 2,375</u>	<u>\$ 692</u>	<u>\$ (1,683)</u>
<b><u>Regional Office of Education:</u></b>				
Revenues:				
Property taxes	<u>\$ 66,750</u>	<u>\$ 66,750</u>	<u>\$ 60,792</u>	<u>\$ (5,958)</u>
Expenditures:				
Extension education services	<u>\$ 66,750</u>	<u>\$ 66,750</u>	<u>\$ 60,792</u>	<u>\$ 5,958</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Prisoner Medical Fund:</u></b>				
Revenues:				
Medical cost fees	\$ 5,500	\$ 5,500	\$ 5,124	\$ (376)
Interest income	1,500	1,500	3,417	1,917
Total revenues	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 8,541</u>	<u>\$ 1,541</u>
Expenditures:				
Arrestees medical expense	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Revenues over (under) expenditures	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 8,541</u>	<u>\$ 6,541</u>
<b><u>Workmen's Compensation Fund:</u></b>				
Revenues:				
Property taxes	\$ 80,000	\$ 80,000	\$ 98,633	\$ 18,633
Interest income	2,500	2,500	4,464	1,964
Total revenues	<u>\$ 82,500</u>	<u>\$ 82,500</u>	<u>\$ 103,097</u>	<u>\$ 20,597</u>
Expenditures:				
Workmen's compensation insurance	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 81,394</u>	<u>\$ (1,394)</u>
Revenues over (under) expenditures	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 21,703</u>	<u>\$ 19,203</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>County Offices Fund:</b>				
Revenues:				
Interest income	\$ 14,000	\$ 14,000	\$ 15,684	\$ 1,684
Other income	-	-	3,110	3,110
Total revenues	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 18,794</u>	<u>\$ 4,794</u>
Expenditures:				
Building repairs, maintenance, etc.	\$ 35,000	\$ 35,000	\$ 83,592	\$ (48,592)
Revenues over (under) expenditures	<u>\$ (21,000)</u>	<u>\$ (21,000)</u>	<u>\$ (64,798)</u>	<u>\$ (43,798)</u>
Other financing sources (uses):				
Insurance proceeds	\$ -	\$ -	\$ 14,000	\$ 14,000
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (21,000)</u>	<u>\$ (21,000)</u>	<u>\$ (50,798)</u>	<u>\$ (29,798)</u>
<b>Court System Maintenance Fund:</b>				
Revenues:				
Filing fees	\$ 20,000	\$ 20,000	\$ 22,321	\$ 2,321
Interest income	500	500	2,578	2,078
Total revenues	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 24,899</u>	<u>\$ 4,399</u>
Expenditures:				
Court system maintenance	\$ 5,000	\$ 5,000	\$ 6,735	\$ (1,735)
Revenue over (under) expenditures	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 18,164</u>	<u>\$ 2,664</u>
<b>Children's Waiting Room Fund:</b>				
Revenues:				
Filing fees	\$ 1,500	\$ 1,500	\$ 1,916	\$ 416
Interest income	75	75	407	332
Total revenues	<u>\$ 1,575</u>	<u>\$ 1,575</u>	<u>\$ 2,323</u>	<u>\$ 748</u>
Expenditures:				
Capital expenses	\$ 400	\$ 400	\$ -	\$ 400
Utilities and security	600	600	600	-
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 600</u>	<u>\$ 400</u>
Revenues over (under) expenditures	<u>\$ 575</u>	<u>\$ 575</u>	<u>\$ 1,723</u>	<u>\$ 1,148</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Township Motor Fuel Tax Fund:</u></b>				
Revenues:				
Allotments	\$ 1,000,000	\$ 1,000,000	\$ 1,221,171	\$ 221,171
Interest income	19,000	19,000	27,035	8,035
Miscellaneous	1,000	1,000	-	(1,000)
Total revenues	<u>\$ 1,020,000</u>	<u>\$ 1,020,000</u>	<u>\$ 1,248,206</u>	<u>\$ 228,206</u>
Expenditures:				
Road construction and materials	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,354,430</u>	<u>\$ (254,430)</u>
Revenues over (under) expenditures	<u>\$ (80,000)</u>	<u>\$ (80,000)</u>	<u>\$ (106,224)</u>	<u>\$ (26,224)</u>
<b><u>Township Bridge Fund:</u></b>				
Revenues:				
Construction	\$ 180,000	\$ 180,000	\$ 177,136	\$ (2,864)
Engineering	40,000	40,000	19,924	(20,076)
Interest income	3,000	3,000	5,120	2,120
Total revenues	<u>\$ 223,000</u>	<u>\$ 223,000</u>	<u>\$ 202,180</u>	<u>\$ (20,820)</u>
Expenditures:				
Bridge construction	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 286,034</u>	<u>\$ (36,034)</u>
Total expenditures	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 286,034</u>	<u>\$ (36,034)</u>
Revenues over (under) expenditures	<u>\$ (27,000)</u>	<u>\$ (27,000)</u>	<u>\$ (83,854)</u>	<u>\$ (56,854)</u>
<b><u>STD Testing Fund:</u></b>				
Revenues:				
Testing fees	\$ 100	\$ 100	\$ -	\$ (100)
Interest income	20	20	36	16
Total revenues	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 36</u>	<u>\$ (84)</u>
Expenditures:				
STD testing fund	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>
Revenues over (under) expenditures	<u>\$ (80)</u>	<u>\$ (80)</u>	<u>\$ 36</u>	<u>\$ 116</u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Indemnity Fund:</b>				
<b>Revenues:</b>				
Interest income	\$ 5,000	\$ 5,000	\$ 10,641	\$ 5,641
Transfer from collector	5,000	5,000	6,900	1,900
Total revenues	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 17,541</u>	<u>\$ 7,541</u>
<b>Expenditures:</b>				
Court ordered disbursements	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Revenue over (under) expenditures	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 17,541</u></u>	<u><u>\$ 9,541</u></u>

WARREN COUNTY, ILLINOIS

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

Year Ended November 30, 2007

	<u>2006 Levy</u>		
Equalized assessed valuation		\$ 203,870,198	
	<u>Rate</u>	<u>Extension</u>	<u>Collection</u>
General Fund	0.2700	\$ 550,450	\$ 547,300
Special Revenue Funds:			
County Highway	0.1000	203,870	202,900
Special Bridge Aid	0.0500	101,935	101,398
Matching Tax	0.0500	101,935	101,398
Tort Liability	0.0736	150,049	148,395
Worker's Compensation	0.0491	100,100	98,633
Indigent Veterans Aid	0.0221	45,055	44,779
Illinois Municipal Retirement	0.1080	220,180	218,264
Social Security	0.0932	190,007	188,204
Extension Education	0.0300	61,161	60,792
Mental Health	0.1217	248,110	246,588
Working Cash	0.0197	40,162	38,920
Tuberculosis	0.0025	5,097	5,077
Totals	<u>0.9899</u>	<u>2,018,111</u>	<u>2,002,648</u>
Assessed valuation		\$ 126,298,545	
Ambulance Service	<u>0.1109</u>	<u>\$ 140,065</u>	<u>\$ 138,967</u>

<u>2005 Levy</u>			<u>2004 Levy</u>		
\$ 205,291,688			\$ 210,901,014		
<u>Rate</u>	<u>Extension</u>	<u>Collection</u>	<u>Rate</u>	<u>Extension</u>	<u>Collection</u>
0.2700	\$ 554,288	\$ 550,624	0.2700	\$ 569,433	\$ 565,209
0.1000	205,292	204,020	0.1000	210,901	209,876
0.0500	102,646	102,405	0.0500	105,451	105,400
0.0500	102,646	102,405	0.0500	105,451	105,400
0.0668	137,135	136,883	0.0375	79,088	78,917
0.0463	95,050	94,778	0.0351	74,026	73,866
0.0220	45,164	45,052	0.0214	45,133	45,045
0.0999	205,086	204,868	0.0854	180,109	179,720
0.0829	170,187	169,951	0.0664	140,038	139,735
0.0300	61,588	61,438	0.0300	63,270	63,002
0.1170	240,191	239,584	0.1053	222,079	221,630
0.0195	40,032	39,733	0.0190	40,071	39,984
0.0025	5,132	4,816	0.0027	5,694	5,682
<u>0.9569</u>	<u>1,964,437</u>	<u>1,956,557</u>	<u>0.8728</u>	<u>1,840,744</u>	<u>1,833,466</u>
	\$ 126,094,240			\$ 127,532,458	
<u>0.1000</u>	<u>\$ 126,094</u>	<u>\$ 124,999</u>	<u>0.0988</u>	<u>\$ 126,002</u>	<u>\$ 125,514</u>