

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



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## INDEPENDENT AUDITORS' REPORT

Members of the County Board  
Woodford County, Illinois

### Report on the Financial Statements

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, 911 ETSB, as described in Note 1 of the financial statements. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

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

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

### ***Basis for Qualified Opinion***

As described in Note 1 to the financial statements, management has not determined or recorded a liability for other postemployment benefits in the governmental activities and, additionally, has not recorded an expense for the period change in that liability. Accounting principles generally accepted in the United States of America require that the County, as an employer, measure and recognize the cost of other post employment benefits during the periods when employees render the services and to provide relevant information about other postemployment benefit obligations and the extent to which progress is being made in funding those obligations. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities has not been reasonably determined.

### ***Qualified Opinion***

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Woodford County, Illinois, as of November 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois, as of November 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Illinois Municipal Retirement Fund Analysis of Funding and budgetary comparison information on pages 42 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Woodford County, Illinois has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodford County, Illinois's basic financial statements. The combining and individual fund financial statements and schedule listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2012, which are not presented with the accompanying financial statements. In our report dated May 9, 2013, we expressed a qualified opinion on the governmental activities for not recording a liability for other postemployment benefits, and we expressed unqualified opinions on the respective financial statements of the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2012 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2012 taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2014, on our consideration of Woodford 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Woodford County, Illinois' internal control over financial reporting and compliance.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
April 23, 2014

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

	<u>Primary</u> <u>Government</u> <u>Governmental</u> <u>Activities</u>	<u>Component</u> <u>Unit -</u> <u>911 ETSB</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 17,948,846	\$ 311,829
Receivables, net:		
State of Illinois	1,419,521	-
Property taxes	4,766,152	-
Other	679	78,806
Inventories	128,406	-
Prepaid items	9,982	7,560
Notes receivable, net	562,321	-
Bond issuance costs, net	55,329	-
Capital assets, net	<u>16,898,292</u>	<u>65,083</u>
Total assets	<u>41,789,528</u>	<u>463,278</u>
<b>LIABILITIES</b>		
Accounts payable	293,931	2,875
Accrued items payable	329,130	36,198
Trust funds due others	79,194	-
Unearned revenue	5,510,966	-
Long-term liabilities:		
Due within one year	624,388	-
Due in more than one year	1,907,952	-
Unamortized bond premium	<u>89,487</u>	-
Total liabilities	<u>8,835,048</u>	<u>39,073</u>
<b>NET POSITION</b>		
Net investment in capital assets	14,698,804	65,083
Restricted for:		
Roads and bridges	1,838,489	-
Employee benefits	438,520	-
Public Health	487	-
Debt service	623,091	-
Judiciary and court related	209,955	-
Public safety	922,010	-
General government	263,351	-
Loans	616,056	-
Unrestricted	<u>13,343,717</u>	<u>359,122</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 32,954,480</u></b>	<b><u>\$ 424,205</u></b>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended November 30, 2013**

	<u>Activities</u>	<u>Expenses</u>
<b>GOVERNMENTAL</b>		
General government		\$ 2,470,332
Public safety		4,367,533
Judiciary and court related		1,948,620
Transportation		3,473,049
Public health and welfare		1,968,107
Interest and fiscal charges		<u>82,168</u>
Total governmental activities		<u>14,309,809</u>
<b>TOTAL WOODFORD COUNTY</b>		<u>\$ 14,309,809</u>
<b>COMPONENT UNIT</b>		
911 ETSB		<u>\$ 722,200</u>

			<b>Net (Expense) Revenue and Changes in Net Position</b>	
<b>Program Revenues</b>			<b>Primary Governmental Activities</b>	<b>Component Unit - 911 ETSB</b>
<b>Fees, Fines, and Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>		
\$ 3,211,774	\$ 55,955	\$ 1,039,823	\$ 1,837,220	\$ -
657,418	22,556	-	(3,687,559)	-
569,150	320,211	-	(1,059,259)	-
660,763	201,547	18,053	(2,592,686)	-
116,461	1,110,101	-	(741,545)	-
-	-	-	(82,168)	-
<u>5,215,566</u>	<u>1,710,370</u>	<u>1,057,876</u>	<u>(6,325,997)</u>	<u>-</u>
<u>\$ 5,215,566</u>	<u>\$ 1,710,370</u>	<u>\$ 1,057,876</u>	<u>(6,325,997)</u>	<u>-</u>
 <u>\$ 784,876</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>62,676</u>
 General revenues:				
Taxes:				
Property taxes			4,680,034	-
General sales and use taxes			1,294,642	-
Public safety sales taxes			1,841,683	-
Income and replacement taxes			1,642,441	-
Motor fuel taxes			1,919,803	-
Earnings on investments			37,264	205
Miscellaneous			13,350	-
 Total general revenues			<u>11,429,217</u>	<u>205</u>
Change in net position			5,103,220	62,881
Net position - beginning			<u>27,851,260</u>	<u>361,324</u>
<b>Net position - ending</b>			<b>\$ 32,954,480</b>	<b>\$ 424,205</b>

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

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

<b>ASSETS</b>	<b>Major Governmental Funds</b>					<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>County Highway</b>	<b>Illinois Municipal Retirement</b>	<b>County Motor Fuel Tax</b>	<b>Nonmajor Governmental Funds</b>	
Cash and cash equivalents	\$ 6,503,203	\$ 1,614,790	\$ 230,122	\$ 791,276	\$ 8,353,887	\$ 17,493,278
Receivables, net:						
State of Illinois	908,654	-	40,327	46,970	423,570	1,419,521
Property taxes	1,770,000	517,340	590,000	-	1,538,812	4,416,152
Other receivables	-	679	-	-	-	679
Prepaid items	9,982	-	-	-	-	9,982
Notes receivable, net	-	-	-	-	562,321	562,321
<b>TOTAL ASSETS</b>	<b>\$ 9,191,839</b>	<b>\$ 2,132,809</b>	<b>\$ 860,449</b>	<b>\$ 838,246</b>	<b>\$ 10,878,590</b>	<b>\$ 23,901,933</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 179,562	\$ 11,642	\$ -	\$ 74,560	\$ 28,167	\$ 293,931
Accrued items payable	165,749	28,950	-	-	25,741	220,440
Trust funds due others	79,194	-	-	-	-	79,194
Unearned revenue	1,770,000	1,262,154	590,000	-	1,538,812	5,160,966
Total liabilities	<b>2,194,505</b>	<b>1,302,746</b>	<b>590,000</b>	<b>74,560</b>	<b>1,592,720</b>	<b>5,754,531</b>
<b>FUND BALANCES</b>						
Nonspendable	9,982	-	-	-	428,944	438,926
Restricted-spendable	-	-	270,449	-	4,641,510	4,911,959
Unrestricted-assigned	-	830,063	-	763,686	4,215,416	5,809,165
Unassigned	6,987,352	-	-	-	-	6,987,352
Total fund balances	<b>6,997,334</b>	<b>830,063</b>	<b>270,449</b>	<b>763,686</b>	<b>9,285,870</b>	<b>18,147,402</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 9,191,839</b>	<b>\$ 2,132,809</b>	<b>\$ 860,449</b>	<b>\$ 838,246</b>	<b>\$ 10,878,590</b>	<b>\$ 23,901,933</b>

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

**WOODFORD COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**November 30, 2013**

Total fund balance for governmental funds (Exhibit 3)	\$ 18,147,402
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. These assets consist of:	
Land	\$ 3,095,301
Buildings, net	7,528,557
Building improvements, net	617,063
Infrastructure, net	3,994,699
Vehicles, net	882,328
Machinery and equipment, net	572,629
Computer equipment, net	111,031
Office equipment, net	96,684
	<hr/>
	16,898,292
Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2013 are:	128,406
Internal Service Funds (see Exhibit 5) are used by the County to charge the cost of liability, worker's compensation, and employee medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal Service Fund net position is:	360,311
Governmental funds report the effect of bond issuance costs when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.	55,329
Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the government-wide statements.	(89,487)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position. Balances at November 30, 2013 are:	
Accrued interest on bonds	(13,433)
Bonds payable	(2,105,000)
Capital leases payable	(94,488)
Compensated absences	<hr/> <u>(332,852)</u>
Total long-term liabilities	<hr/> <u>(2,532,340)</u>
<b>Total net position of governmental activities (Exhibit 1)</b>	<b><u>\$ 32,954,480</u></b>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended November 30, 2013**

	<u>Major Governmental Funds</u>					<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>County Highway</u>	<u>Illinois Municipal Retirement</u>	<u>County Motor Fuel Tax</u>			
<b>REVENUES</b>							
Property taxes	\$ 1,768,430	\$ 517,153	\$ 546,703	\$ -	\$ 1,527,348	\$ 4,359,634	
Sales and use taxes, including public safety sales taxes	1,294,642	-	-	-	1,841,683	3,136,325	
Income and replacement taxes	1,456,615	-	133,826	-	52,000	1,642,441	
Motor fuel taxes	-	-	-	885,279	1,034,524	1,919,803	
Operating grants and contributions	370,579	-	-	48,640	1,291,151	1,710,370	
Capital grants	205,016	18,053	-	-	834,807	1,057,876	
Fees, fines, and charges for services	3,943,023	402,412	-	89,231	780,900	5,215,566	
Interest	8,521	2,094	299	597	24,801	36,312	
Other	6,003	2,980	1,144	-	5,523	15,650	
Total revenues	<u>9,052,829</u>	<u>942,692</u>	<u>681,972</u>	<u>1,023,747</u>	<u>7,392,737</u>	<u>19,093,977</u>	
<b>EXPENDITURES</b>							
Current:							
General government	1,663,422	-	-	-	152,323	1,815,745	
Employee benefits	576,066	-	674,595	-	384,912	1,635,573	
Public safety	3,135,506	-	-	-	109,229	3,244,735	
Judiciary and court related	1,403,442	-	-	-	189,190	1,592,632	
Public health and welfare	51,008	-	-	-	1,507,598	1,558,606	
Transportation	-	748,021	-	1,018,065	1,505,953	3,272,039	
Other expenditures	132,942	-	-	-	-	132,942	
Capital outlay	508,322	196,252	-	65,973	1,165,283	1,935,830	
Debt service:							
Principal	75,831	-	-	-	405,227	481,058	
Interest	3,342	-	-	-	101,896	105,238	
Total expenditures	<u>7,549,881</u>	<u>944,273</u>	<u>674,595</u>	<u>1,084,038</u>	<u>5,521,611</u>	<u>15,774,398</u>	
Excess (deficiency) of revenues over expenditures	<u>1,502,948</u>	<u>(1,581)</u>	<u>7,377</u>	<u>(60,291)</u>	<u>1,871,126</u>	<u>3,319,579</u>	
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	1,052,000	-	-	-	-	1,052,000	
Transfers out	-	-	-	-	(1,052,000)	(1,052,000)	
Proceeds from capital lease	89,723	-	-	-	-	89,723	
Total other financing sources (uses)	<u>1,141,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,052,000)</u>	<u>89,723</u>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,644,671</b>	<b>(1,581)</b>	<b>7,377</b>	<b>(60,291)</b>	<b>819,126</b>	<b>3,409,302</b>	
<b>FUND BALANCE</b>							
Beginning of year	<u>4,352,663</u>	<u>831,644</u>	<u>263,072</u>	<u>823,977</u>	<u>8,466,744</u>	<u>14,738,100</u>	
End of year	<u>\$ 6,997,334</u>	<u>\$ 830,063</u>	<u>\$ 270,449</u>	<u>\$ 763,686</u>	<u>\$ 9,285,870</u>	<u>\$ 18,147,402</u>	

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

**WOODFORD COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended November 30, 2013**

Net change in fund balances - total governmental funds (Exhibit 4)	\$ 3,409,302
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset expenditures (\$1,939,039) exceeded depreciation (\$641,351) in the current period.	1,297,688
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	
	(4,200)
Governmental funds report the bond issuance costs, premiums, and similar items when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the statement of activities.	
Bond issuance costs - amortization	(12,255)
Premium on bond - amortization	<u>19,820</u>
	7,565
Under the modified accrual basis of accounting used in the governmental funds, inventories are accounted for under the purchases method and treated as an expenditure when purchased. In the statement of net position, however, inventories are capitalized when purchased and expensed when consumed. This adjustment reflects the net decrease in the inventories balance reported on the statement of net position.	
	(31,071)

**WOODFORD COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended November 30, 2013**

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.

**Debt issued:**

Leases payable	\$ (89,723)
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**Repayments:**

Leases payable	91,058
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Principal payments on bonds payable	<u>390,000</u>
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Net adjustment	\$ 391,335
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of two balances.

Compensated absences	(685)
Accrued interest on bonds	<u>3,251</u>

Combined adjustment	2,566
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Internal service funds (See Exhibit 6) are used by the County to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.

<u>30,035</u>	
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<b>Change in net position of governmental activities (Exhibit 2)</b>	<b><u>\$ 5,103,220</u></b>
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The accompanying notes are an integral part of the basic financial statements.

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**November 30, 2013**

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Funds</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 455,568
Receivables:	
Property taxes	<u>350,000</u>
Total assets	<u>805,568</u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accrued expense	95,257
Unearned revenue	<u>350,000</u>
Total liabilities	<u>445,257</u>
<b>NET POSITION</b>	
<b>UNRESTRICTED</b>	<u>\$ 360,311</u>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended November 30, 2013**

	<u>Governmental Activities</u> Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges for services	<u>\$ 880,511</u>
<b>OPERATING EXPENSES</b>	
Insurance premiums	240,015
Medical claims and administration fees	<u>931,811</u>
Total operating expenses	<u>1,171,826</u>
Operating loss	<u>(291,315)</u>
<b>NONOPERATING REVENUES</b>	
Property taxes	320,400
Interest income	<u>950</u>
Total nonoperating revenues	<u>321,350</u>
<b>CHANGE IN NET POSITION</b>	30,035
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>330,276</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 360,311</u>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended November 30, 2013**

	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from charges for services	\$ 880,511
Payments to suppliers	<u>(1,141,462)</u>
Net cash used in operating activities	<u>(260,951)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Property taxes	<u>320,400</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments and miscellaneous	<u>950</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	60,399
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>395,169</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 455,568</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>	
Operating loss	\$ (291,315)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>30,364</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<u>\$ (260,951)</u>

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

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

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 602,354
Investments	<u>50,005</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 652,359</u>
 <b>LIABILITIES</b>	
Funds held for others	\$ <u>652,359</u>

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Woodford County is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Woodford County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Woodford County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Woodford County, Illinois, conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

**Reporting Entity**

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Woodford County, Illinois, (County) is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Woodford County are financially accountable. Woodford County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, Woodford County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Woodford County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, the following organization is included in Woodford County's government-wide financial statements.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reporting Entity (Continued)**

Emergency Telephone System Board of Woodford County (911 ETSB)

The component unit column in the government-wide financial statements includes the financial data of the County's component unit, the Emergency Telephone System Board. It is reported in a separate column to emphasize that it is legally separate from the County. The Woodford County Board Chairman, with the advice and consent of the Woodford County Board, appoints board members (not to exceed 11 members) to the Emergency Telephone System Board of Woodford County. The members of the Emergency Telephone System Board of Woodford County are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge and authorizing disbursements. The geographic area served by the Emergency Telephone System Board of Woodford County is the same as Woodford County. The treasurer of Woodford County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board of Woodford County.

Separate financial statements are prepared for the Emergency Telephone System Board. The Emergency Telephone System Board is located at 115 N. Main Street, Eureka, Illinois 61530.

Other Noncomponent Unit Entities

Additionally, the County Board Chairman and County Board make appointments to the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of Woodford County, Illinois.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Woodford County, Illinois does not have any business-type activities. Likewise, the primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, if any, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 180 days of the end of the current fiscal period, except for property taxes which must be collected within 60 days to be considered available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The County reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund. The County Retailers' Occupation Tax Account is also grouped with the General Fund for GASB 54 purposes. The following is a description of this account.

*The County Retailers' Occupation Tax Account* accounts for the use of the County's sales tax collected pursuant to the "County Retailers' Occupation Tax Act." The revenue of this fund is disbursed to other County funds, as appropriated annually by the County Board.

The *County Highway Fund* accounts for the operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

*The Illinois Municipal Retirement Fund* accounts for activities resulting from the County's participation in the Illinois Municipal Retirement fund.

*The County Motor Fuel Tax Fund* accounts for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the state motor fuel tax.

Additionally, the County reports the following fund type:

*Internal Service Funds* account for insurance costs provided to other departments or agencies of the government on a cost-reimbursement basis.

**Fiduciary Funds**

*Agency Funds* - The Agency Funds are utilized to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments, or nonpublic organizations. Some of the more significant agency funds are used to account for property tax collection and distribution, court fee and fine collection, and distribution.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to customers for services. Operating expenses for internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

**Budget and Appropriations**

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection at least fifteen days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the cash basis and includes a statement of the cash revenues and expenditures of the immediately preceding fiscal year and a projection of the cash revenues and the proposed, itemized appropriations for the ensuing fiscal year.

Once the County budget has been adopted, no further appropriations shall be made during the year except in the event of an immediate emergency at which time the County Board, by a two-thirds vote, may make appropriations in excess of those authorized in the budget. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund, but is carried down to department and line item.

A fiscal year budget has not been prepared for the County Motor Fuel Tax Fund, Township Motor Fuel Tax Fund, and Township Bridge Fund. The expenditures of these funds are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the County Motor Fuel Tax Fund, Township Motor Fuel Tax Fund, and Township Bridge Fund has not been prepared. Additionally, a fiscal year budget has not been prepared for the Coroner Fee Fund, or the State's Attorney Records Automation Fund.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with an original maturity of three months or less when purchased.

**Investments**

Investments consist of certificates of deposit and are stated at the lower of cost or amortized cost, which approximates market.

**Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is adjusted annually and is based on historical experience with the property tax collection process.

**Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

For the government-wide financial statements, inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the governmental funds and in the government-wide financial statements.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$25,000 for infrastructure assets and \$2,500 for non-infrastructure assets, as well as an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets** (Continued)

Infrastructure assets are being accounted for prospectively beginning December 1, 2003, as required by Governmental Accounting Standards Board Statement No. 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 Years
Buildings	50 Years
Building improvements	25 Years
Machinery and equipment	10 Years
Computer equipment	5 Years
Office equipment	10 Years
Off-road vehicles	15 Years
On-road vehicles - sheriff	4 Years
On-road vehicles - other	7 Years
Software	5 Years
Infrastructure	40-70 Years

**Compensated Absences**

An estimated liability has been recorded in the government-wide financial statements for unpaid vacation days. No County employee is allowed to accumulate vacation days unless they are requested by a Department Head to postpone their vacation, which request will be that they take their vacation in the first six months of the following year. County employees earn vacation days as follows:

The following terms are effective through November 30, 2013:

<u>Years of Continuous Service</u>	<u>Yearly Vacation Allowed</u>
<b>AFSCME Union</b>	
Upon December 1 following date of hire	5 Days
Upon December 1 following first anniversary date of hire	10 Days
Upon December 1 following tenth anniversary date of hire	15 Days
Upon December 1 following fifteenth anniversary date of hire	17 Days
Upon December 1 following twentieth anniversary date of hire	23 Days

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences (Continued)**

<u>Years of Continuous Service</u>	<u>Yearly Vacation Allowed</u>
------------------------------------	--------------------------------

**FOP Union**

Upon completion of one year continuous service	10 Days
Upon completion of ten years continuous service	15 Days
Upon completion of fifteen years continuous service	20 Days
Upon completion of twenty years continuous service	23 Days

County AFSCME union employees with less than 10 years of service can accumulate 12 days of sick leave a year up to a maximum of 35 days. County employees with more than 10 years of service can accumulate 18 days of sick leave a year up to a maximum of 40 days. Accumulated sick pay is forfeited upon an employee's termination of employment with the County.

County FOP union employees can accumulate 12 days of sick leave a year up to a maximum of 50 days. Employees who retire with 20 or more years of continuous service will be paid for accumulated but unused sick leave upon retirement. Accumulated sick pay is forfeited upon an employee's termination of employment with the County if the employee has less than 20 years of continuous service.

Effective December 1, 2005, a policy was implemented for nonunion employees called a Paid Time Off (PTO) policy, which covers vacation and sick time.

The amount of Paid Time Off employees receive will accrue according to the following schedule:

<u>Length of Service</u>	<u>Time Earned Per Calendar Year</u>	<u>Maximum Carry Over</u>
	<u>(Yearly Hours)</u>	<u>At Years End</u>
Hire thru 10 years	22 days (176 hours)	35 days (280 hours)
11 thru 15 years	27 days (216 hours)	35 days (280 hours)
16+ years	32 days (260 hours)	35 days (280 hours)

No time will accrue during probationary period. When employee has successfully completed probationary period, PTO time will be retroactive to hire date, prorated on pay periods.

PTO time can be sold back to the County at 1/2 the employee's current rate based on the following:

- Maximum of 10 days can be sold back in any one year, with the exception of termination year.
- Days sold back must not reduce PTO bank to less than 12 days (96 hours).

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences** (Continued)

During the first year of this policy, the employee's current accumulated sick time was recorded and can be used in case of extreme emergency (an extended illness). PTO time under the current policy will be used first. At the end of that period, unused sick time based on the old policy would be applied to IMRF to extend length of service. In no case will unused sick time based on the old policy be bought back by the County.

The Woodford County Emergency Telephone System Board has agreed to accrue paid time off in the following manner:

- 240 hours paid time off for the first year of employment
- 280 hours paid time off for the second through the completion of the tenth year of employment
- 320 hours paid time off for the eleventh through fourteenth years of employment
- 360 hours paid time off for the fifteenth plus years of employment

An employee may accrue a maximum of 500 hours. The hours will only be paid out upon resignation or retirement with the maximum of 500 hours. An accrual has been made at year end for any unused paid time off of Woodford County Emergency Telephone System Board employees.

**Property Taxes**

Property taxes become liens on individual properties as of January 1 in the year of the levy. The County Board must pass the tax levy ordinance so that a certification of the levy may be filed with the County Clerk by the last Tuesday of December. Statutory due dates for collection of the taxes are June 1 and September 1 of the following year.

**Fund Balance Classification**

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance Classification (Continued)**

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County did not have any committed resources as of November 30, 2013.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

**Net Position**

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

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Net positions are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Use of Estimates in Preparing Financial Statements**

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

**Other Postemployment Benefits - Departure From Generally Accepted Accounting Principles**

Effective December 1, 2009, Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits*, became effective for Woodford County, Illinois. The County has greater than 100 employees and an actuarial valuation should be performed to determine the financial impact to the County. Management of the County has not contracted with an actuary to make such computations. Thereby, management has not determined or recorded a liability for other postemployment benefits in the governmental activities and, accordingly, has not recorded an expense for the current period change in that liability as would be necessary with the implementation of GASB Statement No. 45. GASB Statement No. 45 requires that the County, as an employer, measure and recognize the cost of other postemployment benefits during the periods when employees render the services and to provide relevant information about other postemployment benefit obligations and the extent to which progress is being made in funding those obligations. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities has not been reasonably determined.

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

**NOTE 2 - CASH AND INVESTMENTS**

The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

In an effort to provide the public with better information about the risks that could potentially impact a government's ability to provide service and pay its debts, the Government Accounting Standards Board (GASB) has published Statement No. 40, *Deposit and Investment Risk Disclosures*. The accounting guidance requires state and local governments communicate key information about deposit and investment risks, frequently one of the largest assets on a government's balance sheet. Under Statement 40, state and local governments are required to disclose information covering four principal areas:

- Custodial credit risk disclosures that include the amount of cash or investment balances that are not covered by FDIC insurance and are uncollateralized.
- Investment credit risk disclosures, including credit quality issued by rating agencies.
- Interest rate disclosures that include investment maturity information, such as weighted average maturities or specific identification of securities.
- Foreign exchange exposures, if any, that would indicate the foreign investment's denomination.

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

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At November 30, 2013, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$300 of cash on hand was \$18,601,205 and the bank balance, excluding Illinois Funds, was \$14,676,525. Of the bank balance, \$1,614,006 was covered by federal depository insurance and \$13,062,519 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2013, none of the deposit balance was exposed to custodial credit risk.

Credit Risk - Deposits. As of November 30, 2013, the County's balance of \$4,817,778 in the Illinois Funds was rated AAA by Standard and Poor's.

Component Unit Custodial Credit Risk - Deposits. The Emergency Telephone System Board does not have a deposit policy for custodial credit risk. At November 30, 2013, the bank balance of the Component Unit's deposits was \$219,377. The entire bank balance was covered by federal depository insurance. Therefore, none of the deposit balance was exposed to custodial credit risk.

The following fund was included in cash in banks at November 30, 2013, but not included in the above deposits:

Illinois Funds Money Market Fund	<u>\$ 92,366</u>
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The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. The Illinois Funds have been classified as cash in that they have the general characteristics of demand deposit accounts as the Board may deposit cash at any time and withdraw cash at any time without prior notice or penalty. The monies invested in the Illinois Funds are pooled together and invested in U.S. Treasury bills and notes backed by the full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a policy for interest rate risk. All County investments consist of certificates of deposit with maturities of one year or less.

**NOTE 3 - REVOLVING LOAN FUND**

At November 30, 2013, the County had notes receivable from area businesses of \$562,321, at interest rates ranging between 3 and 5 percent, maturing between 2013 and 2028. Collections of notes receivable within one year are anticipated to be \$133,377 as of November 30, 2013.

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

**NOTE 4 - CAPITAL ASSETS**

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

<b><u>Primary Government</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,262,094	\$ 833,207	\$ -	\$ 3,095,301
Capital assets being depreciated:				
Buildings	10,069,339	65,973	-	10,135,312
Building improvements	483,230	236,180	-	719,410
Infrastructure	4,189,716	289,256	-	4,478,972
Off-road vehicles	393,079	-	-	393,079
On-road vehicles - sheriff	544,089	89,724	-	633,813
On-road vehicles - other	1,271,967	232,608	(42,000)	1,462,575
Machinery and equipment	1,351,144	148,613	-	1,499,757
Computer equipment	473,576	43,478	(3,820)	513,234
Office equipment	547,064	-	-	547,064
Total capital assets being depreciated	<u>19,323,204</u>	<u>1,105,832</u>	<u>(45,820)</u>	<u>20,383,216</u>
Less accumulated depreciation for:				
Buildings	(2,427,901)	(178,854)	-	(2,606,755)
Building improvements	(81,408)	(20,939)	-	(102,347)
Infrastructure	(386,689)	(97,584)	-	(484,273)
Off-road vehicles	(149,589)	(22,945)	-	(172,534)
On-road vehicles - sheriff	(352,078)	(75,914)	-	(427,992)
On-road vehicles - other	(980,803)	(63,610)	37,800	(1,006,613)
Machinery and equipment	(837,427)	(89,701)	-	(927,128)
Computer equipment	(357,073)	(48,950)	3,820	(402,203)
Office equipment	(407,526)	(42,854)	-	(450,380)
Total accumulated depreciation	<u>(5,980,494)</u>	<u>(641,351)</u>	<u>41,620</u>	<u>(6,580,225)</u>
Total capital assets being depreciated, net	<u>13,342,710</u>	<u>464,481</u>	<u>(4,200)</u>	<u>13,802,991</u>
<b>Governmental activities capital assets, net</b>	<b>\$ 15,604,804</b>	<b>\$ 1,297,688</b>	<b>\$ (4,200)</b>	<b>\$ 16,898,292</b>

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

**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 89,546
Public safety	299,481
Judiciary and court related	24,121
Transportation	211,434
Public health and welfare	<u>16,769</u>
	<u><u>\$ 641,351</u></u>

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 687,349	\$ 25,631	\$ -	\$ 712,980
Less accumulated depreciation for:				
Equipment	<u>(619,039)</u>	<u>(28,858)</u>	<u>-</u>	<u>(647,897)</u>
<b>Total capital assets being depreciated, net</b>	<b><u>\$ 68,310</u></b>	<b><u>\$ (3,227)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 65,083</u></b>

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

**NOTE 5 - LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities of the County for the year ended November 30, 2013:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds payable - Series 2009	\$ 2,495,000	\$ -	\$ (390,000)	\$ 2,105,000	\$ 410,000
Vehicle leases payable	95,823	89,723	(91,058)	94,488	64,604
Compensated absences payable	<u>332,167</u>	<u>280,770</u>	<u>(280,085)</u>	<u>332,852</u>	<u>149,784</u>
	<u><b>\$ 2,922,990</b></u>	<u><b>\$ 370,493</b></u>	<u><b>\$ (761,143)</b></u>	<u><b>2,532,340</b></u>	<u><b>\$ 624,388</b></u>
Unamortized premium				<u>89,487</u>	
<b>Governmental activities - long-term liabilities</b>				<u><b>\$ 2,621,827</b></u>	

Compensated absences are generally liquidated by the General Fund or the fund where the employee is paid their payroll on a regular basis.

Debt outstanding as of November 30, 2013 consisted of the following:

**General Obligation Bonds**

General obligation bonds (alternate revenue source), Series 2009, principal payments due each October 1, commencing October 1, 2010 through October 1, 2018, and interest due each April 1 and October 1, commencing October 1, 2009 through October 1, 2018, with interest rates varying from 3.00 to 5.00 percent. Original issue of \$3,605,000.

**\$ 2,105,000**

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

**NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)**

**General Obligation Bonds (Continued)**

The annual debt service requirements by year are as follows:

<b>Year Ending <u>November 30,</u></b>	<b>General Obligation Refunding Bonds - Series 2009</b>		<b>Total Principal and Interest</b>
	<b>Principal</b>	<b>Interest</b>	
2014	\$ 410,000	\$ 80,612	\$ 490,612
2015	430,000	60,113	490,113
2016	445,000	47,212	492,212
2017	465,000	31,638	496,638
2018	<u>355,000</u>	<u>14,200</u>	<u>369,200</u>
<b>Total</b>	<b><u>\$ 2,105,000</u></b>	<b><u>\$ 233,775</u></b>	<b><u>\$ 2,338,775</u></b>

The bonds are not subject to redemption prior to maturity.

The bonds are to be payable as to both principal and interest from pledged revenues consisting of the revenues derived from the implementation of a public safety sales tax at the rate of 1 percent.

For the purpose of providing additional funds for the payment of the bonds, the County will levy a direct annual tax without limitations as to rate or amount for each of the years while the bonds are outstanding, in amounts sufficient for that purpose.

The bonds are a general obligation of the County, payable as to both principal and interest from the pledged revenues. The bonds will be paid from pledged taxes only if and to the extent the pledged revenues are not sufficient to pay principal and interest due on the bonds.

Whenever the pledged revenues shall have been determined by the County Board to provide in any calendar year an amount sufficient to pay debt service on all outstanding bonds, the County Board, or the Treasurer acting with proper authority, shall direct the abatement of the pledged taxes. For levy year 2012, the pledged taxes were abated by the County Board.

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

**NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)**

**Vehicle Leases Payable**

The County entered into three agreements to lease vehicles for the sheriff department. The first lease requires annual payments of \$8,538 through October 2014 with an interest rate of 5.50 percent. The second lease requires annual payments of \$29,453 through May 2014 with an interest rate of 5.00 percent. The third lease requires annual payments of \$31,378 through July 2015 with an interest rate of 5.00 percent.

\$ 94,488

The annual debt service requirements by year are as follows:

<b><u>Year Ending November 30,</u></b>	<b><u>Vehicle Leases</u></b>	
	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2014	\$ 64,604	\$ 4,765
2015	<u>29,884</u>	<u>1,494</u>
	<u><u>\$ 94,488</u></u>	<u><u>\$ 6,259</u></u>

Vehicles under capital leases in capital assets at November 30, 2013 include the following:

Cost	\$ 527,456
Less: accumulated depreciation	<u>340,565</u>
<b>Total</b>	<b><u>\$ 186,891</u></b>

**NOTE 6 - LEGAL DEBT MARGIN**

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2013, using the 2012 assessed valuation, the statutory limit for the County was \$22,554,343, providing a debt margin of \$20,354,855.

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

**NOTE 7 - DEFINED BENEFIT PENSION PLAN**

**(a) Plan Description**

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), an agent multiple employer defined benefit pension plan, provides retirement, disability, postretirement increases, and death benefits to plan members and beneficiaries. Benefit provisions are established by statute and may only be changed by the General Assembly of the state of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

**(b) Funding Policy**

As set by statute, plan members participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	7.50%
Elected County Official (ECO)	7.50%
All other qualified employees	4.50%

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2012 was as follows:

SLEP	16.16% of annual covered payroll
ECO	133.52% of annual covered payroll
All other qualified employees	9.42% of annual covered payroll

The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**(c) Annual Pension Cost**

For calendar year 2012, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 310,090
ECO	\$ 43,024
All other qualified employees	\$ 287,335

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

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
<b>SLEP</b>			
December 31, 2012	\$ 310,090	100%	\$0
December 31, 2011	295,586	100	0
December 31, 2010	290,440	100	0
<b>ECO</b>			
December 31, 2012	\$ 43,024	100%	\$0
December 31, 2011	38,587	100	0
December 31, 2010	40,719	100	0
<b>Other Qualifying Employees</b>			
December 31, 2012	\$ 287,335	100%	\$0
December 31, 2011	295,383	100	0
December 31, 2010	300,000	100	0

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

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**(c) Annual Pension Cost (Continued)**

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

**(d) Funded Status and Funding Progress**

As of December 31, 2012, the most recent actuarial valuation date, the plan was funded as follows:

	<u>Percent Funded</u>	<u>Actuarial Accrued Liability For Benefits</u>	<u>Actuarial Value of Assets (Deficit)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Covered Payroll</u>
SLEP	79.99%	\$ 7,527,704	\$ 6,021,279	\$ 1,506,425	\$ 1,918,873	79.00%
ECO	0.00%	254,611	(375,127)	629,738	32,223	1,954.00%
All other qualified employees	90.15%	9,058,464	8,166,453	892,011	3,050,264	29.24%

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

**NOTE 8 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical claims of its employees and their dependents. The County uses an internal service fund to account for and finance its uninsured risks of loss related to its self-funded health insurance plan. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Estimated payables for claims and losses for medical and hospital claims include an amount for claims incurred but not reported based upon prior experience. The County has specific excess insurance which provides coverage when medical and hospital claims in a given year exceed \$20,000 individually with maximum aggregate of \$1,000,000. Settled claims have not exceeded the commercial coverage in any of the past three fiscal years.

The County purchases commercial insurance for other risks of loss.

Changes in claims liability in the Premium and Insurance Claim Reserve Fund, an Internal Service Fund, in fiscal years 2013 and 2012 are as follows:

	<b>Premium and Insurance Claim Reserve</b>	
	<u>2013</u>	<u>2012</u>
Balance at beginning of year	\$ 64,893	\$ 119,870
Claims incurred	845,407	591,375
Claims paid	<u>815,043</u>	<u>646,352</u>
<b>Balance at end of year</b>	<b><u>\$ 95,257</u></b>	<b><u>\$ 64,893</u></b>

**NOTE 9 - INTERFUND TRANSFERS**

The composition of interfund transfers for the year ended November 30, 2013 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>
	<u>General Fund</u>
Nonmajor Governmental Funds	<u>\$ 1,052,000</u>

The above transfers are made primarily for reimbursement of eligible expenditures and to supplement other fund resources.

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

**NOTE 10 - OTHER DISCLOSURES**

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination on the basic financial statements). Funds having deficit fund balances and funds which overexpended appropriations during the year are required to be disclosed.

There were no funds with deficit fund balances at November 30, 2013.

The following funds had an excess of expenditures over appropriations for the year ended November 30, 2013:

	<u>Appropriations</u>	<u>Expenditures</u>
Child Support Fees Fund	\$ 3,770	\$ 3,977

The following special revenue funds are not budgeted:

County Motor Fuel Tax Fund  
Township Motor Fuel Tax Fund  
Township Bridge Fund  
Coroner Fee Fund  
State's Attorney Records Automation Fund

**NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS**

The net investment in capital assets at November 30, 2013 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 16,898,292
Less:	
Bonds payable	2,105,000
Vehicle leases payable	<u>94,488</u>
<b>Net investment in capital assets</b>	<b><u>\$ 14,698,804</u></b>

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

**NOTE 12 - NET POSITION/FUND BALANCE**

The fund balances are considered nonspendable for the following purposes at November 30, 2013:

Prepaid items	\$ 9,982
Long-term portion of loans receivable	<u>428,944</u>
	<u><u>\$ 438,926</u></u>

The net position/fund balance is restricted for the following purposes at November 30, 2013:

Roads and bridges	\$ 1,838,489
Employee benefits	438,520
Public health	487
Judiciary and court related	209,955
Public safety	922,010
Debt service	623,091
Loans	616,056
General government	<u>263,351</u>
	<u><u>\$ 4,911,959</u></u>

The Special Revenue Fund balances are assigned for the following purposes at November 30, 2013:

Roads and bridges	\$ 3,475,712
Public health	923,477
Judiciary and court related	935,317
Public safety	414,719
General government	169,717
Loans	<u>635,037</u>
	<u><u>\$ 6,553,979</u></u>

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

**NOTE 13 - NEW GOVERNMENTAL ACCOUNTING STANDARDS**

The Governmental Accounting Standards Board (GASB) has issued the following statements which are effective for the November 30, 2014 financial statements:

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

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

GASB Statement No. 67, *Financial Reporting for Pension Plans, an Amendment of GASB Statement No. 25*, issued June 2012. This Statement establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans.

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

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

**NOTE 13 - NEW GOVERNMENTAL ACCOUNTING STANDARDS (CONTINUED)**

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

GASB Statement No. 68, *Financial Reporting for Pension Plans, an Amendment of GASB Statement No. 27*, issued June 2012. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria.

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

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-An Amendment of GASB Statement No. 68*, issued November 2013. The objective of this statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

**NOTE 14 - SUBSEQUENT EVENTS**

Management evaluated subsequent events through April 23, 2014, the date the basic financial statements were available to be issued.

This information is an integral part of the accompanying  
basic financial statements.

**WOODFORD COUNTY, ILLINOIS**  
**REQUIRED SUPPLEMENTARY INFORMATION - ANALYSIS OF FUNDING**  
**ILLINOIS MUNICIPAL RETIREMENT - DEFINED BENEFIT PENSION PLAN**  
**SCHEDULE OF FUNDING PROGRESS**  
**November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
<b>SLEP Members:</b>						
12/31/12	\$ 6,021,279	\$ 7,527,704	\$ 1,506,425	79.99%	\$ 1,918,873	78.51%
12/31/11	5,205,838	6,670,708	1,464,870	78.04	1,838,220	79.69
12/31/10	4,807,157	5,902,926	1,095,769	81.44	1,790,630	61.19
<b>Elected County Officials:</b>						
12/31/12	\$ (375,127)	\$ 254,611	\$ 629,738	0.00%	\$ 32,223	1,954.00%
12/31/11	(416,547)	233,315	649,862	0.00	31,489	2,063.77
12/31/10	(450,639)	195,240	645,879	0.00	28,457	2,269.67
<b>Other Members:</b>						
12/31/12	\$ 8,166,453	\$ 9,058,464	\$ 892,011	90.15%	\$ 3,050,264	29.24%
12/31/11	7,686,612	8,497,470	810,858	90.46	3,076,910	26.35
12/31/10	7,366,780	7,934,280	567,500	92.85	3,194,887	17.76

On a market value basis, the actuarial value of assets and the funded ratio at December 31, 2012 are as follows:

	<u>Market Value Basis of Assets</u>	<u>Market Basis Funded Ratio</u>
SLEP Members	\$ 6,172,977	82.00%
Elected County Officials	(351,990)	0.00
Other Members	8,426,445	93.02

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>Budgeted</b>		
	<b>Original</b>	<b>Final</b>	<b>Actual</b>
<b>REVENUES RECEIVED</b>			
Property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,768,430
State of Illinois	2,758,559	2,758,759	3,168,238
Charges for services	818,000	818,000	839,873
County zoning fees	42,000	42,000	57,151
Court security fees	64,000	64,000	54,366
Sheriff's bond	12,000	12,000	11,790
Sheriff's traffic fees	155,000	155,000	165,239
Circuit Clerk County fees	63,000	63,000	56,276
Liquor licenses	6,700	6,700	5,800
Indemnity fees	4,000	4,000	4,780
Interest on investments	6,000	6,000	8,389
Zoning cases	16,000	16,000	11,153
Patrol contracts	148,250	148,250	146,902
Other revenue	2,685,800	2,685,800	2,552,057
Regional Office of Education reimbursements	30,000	30,000	57,067
Federal election grant	67,000	67,000	5,016
Sheriff grant	10,000	10,000	207,440
Total revenues received	<u>8,656,309</u>	<u>8,656,509</u>	<u>9,119,967</u>
<b>EXPENDITURES PAID</b>			
General government	2,286,782	2,283,084	1,716,404
Employee Benefits	584,000	584,000	576,066
Public safety	3,128,994	3,136,181	3,146,302
Judiciary and court related	1,637,219	1,640,879	1,361,708
Public health and welfare	47,008	47,008	47,008
Other	134,495	134,495	130,133
Capital outlay	184,525	177,376	418,599
Total expenditures paid	<u>8,003,023</u>	<u>8,003,023</u>	<u>7,396,220</u>
Excess of revenues received over expenditures paid	<u>653,286</u>	<u>653,486</u>	<u>1,723,747</u>
<b>OTHER FINANCING SOURCES RECEIVED (USES PAID)</b>			
Transfers in	2,052,000	2,052,000	2,052,000
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)
Total other financing sources received (uses paid)	<u>1,052,000</u>	<u>1,052,000</u>	<u>1,052,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ 1,705,286</u></b>	<b><u>\$ 1,705,486</u></b>	<b><u>2,775,747</u></b>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS -</b>			
<b>NET CHANGE RESULTING FROM RECORDING</b>			
<b>ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER</b>			
<b>ACCRUED ITEMS</b>			
			(131,076)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR</b>			<b><u>4,352,663</u></b>
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR</b>			<b><u>\$ 6,997,334</u></b>

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HIGHWAY FUND**  
**Year Ended November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>Budgeted</b>		
	<b>Original</b>	<b>Final</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>			
General property taxes	\$ 517,340	\$ 517,340	\$ 517,153
Reimbursable services	90,000	90,000	1,087,880
State and federal grants	-	-	18,053
Miscellaneous income	15,000	15,000	14,888
Township engineering/administration	50,000	50,000	44,458
Interest	70,000	70,000	2,094
Other	3,000	3,000	2,980
Total revenue received	<u>745,340</u>	<u>745,340</u>	<u>1,687,506</u>
<b>EXPENDITURES PAID</b>			
Administration:			
Salaries	48,000	46,020	46,020
Telephone	2,500	2,166	2,166
Office maintenance	1,000	5,198	5,199
Utilities	7,000	7,555	7,555
Advertising	2,800	2,595	2,596
Computer/office upgrade	6,000	3,926	3,926
Office/shop contractual	15,000	12,440	12,440
Postage/office supplies	5,000	5,262	5,262
Travel/training expenses	14,000	13,974	13,974
Office equipment/furniture	2,000	172	172
Health insurance	85,000	86,548	86,548
Insurance contingencies	2,000	1,000	1,000
Cell phones	3,200	4,247	4,247
Internet service	700	660	659
Disaster contingencies and events	5,000	8,747	8,747
Construction and engineering:			
Technical salaries	85,000	97,422	97,422
Engineering supplies	3,500	3,342	3,360
New engineering equipment	2,500	18	-
County maps	1,000	-	-
Section 86-00075, C.H. 1	50,000	59,589	43,329
Section 97-00091, C.H. 13	5,000	500	500
Pavement management system	2,000	-	-
Section 01-00101, C.H. 3	5,000	-	-
Section 10-00116, sign upgrade	15,000	4,507	4,507
Section 86-00075 C.H. 1 land acquisition	70,000	37,625	37,625
Technical services related to wind farms	-	161,845	161,845

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HIGHWAY FUND**  
**Year Ended November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>Budgeted</b>			<b>Actual</b>
	<u>Original</u>	<u>Final</u>	<u> </u>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
Maintenance:				
Repair labor for vehicles	\$ 28,500	\$ 27,064	\$ 17,846	
Non-MFT maintenance salaries	40,000	40,000	26,423	
Contractual services	10,000	10,000	4,870	
Repair parts for vehicles and machinery	50,000	50,000	33,148	
Shop supplies and tools	10,000	10,000	9,228	
Fuel, oil, gas, and grease	90,000	90,000	75,565	
Ditching and drainage	2,000	3,436	3,436	
Snow and ice removal	30,000	30,000	452	
Mowing and guardrail	2,000	2,000	1,799	
Sign costs	5,000	5,000	42	
Intergovernmental services	20,000	20,000	14,220	
Safety equipment and supplies	5,000	5,000	896	
Capital outlay:				
Building construction and yard work	10,000	10,000	-	
New equipment	<u>245,000</u>	<u>117,842</u>	<u>196,252</u>	
Total expenditures paid	<u>985,700</u>	<u>985,700</u>	<u>933,276</u>	
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (240,360)</u>	<u>\$ (240,360)</u>	<u>754,230</u>	
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
				(755,811)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR</b>				<u>831,644</u>
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR</b>				<u>\$ 830,063</u>

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**Year Ended November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2013</b>		
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>			
General property taxes	\$ 547,000	\$ 547,000	\$ 546,703
Personal property replacement tax	90,000	90,000	127,472
Interest and miscellaneous	<u>500</u>	<u>500</u>	1,443
 Total revenue received	 637,500	 637,500	675,618
 <b>EXPENDITURES PAID</b>			
Employee benefits:			
Municipal Retirement Fund	<u>637,500</u>	<u>674,595</u>	<u>674,595</u>
 Excess (deficiency) of revenue received over expenditures paid	 \$ -	 \$ (37,095)	1,023
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			6,354
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>			
Beginning of year			<u>263,072</u>
 End of year			<u>\$ 270,449</u>

**WOODFORD COUNTY, ILLINOIS**  
**NOTE TO BUDGETARY COMPARISON SCHEDULES**  
**November 30, 2013**

(Unaudited - See Accompanying Independent Auditor's Report)

**NOTE 1 - RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS**

The budgetary comparison schedules for the General Fund, County Highway Fund, and Illinois Municipal Retirement Fund present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2013 is presented on each budgetary comparison schedule in the line item titled "Reconciliation to modified accrual basis - net change resulting from recording accounts receivable, payable, and other accrued items." A fiscal year budget has not been prepared for the County Motor Fuel Tax fund. The expenditures of this fund are controlled through approval by the State of Illinois. Therefore, a budgetary comparison schedule for the County Motor Fuel Tax Fund has not been prepared.

**WOODFORD COUNTY, ILLINOIS  
GENERAL FUND  
FUND DESCRIPTION  
November 30, 2013**

The General Fund was established to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**GENERAL FUND**  
**November 30, 2013**

<b>ASSETS</b>	<u>General</u>	<u>County</u>	<u>Sheriff</u>	<u>County</u>	<b>Total</b>
	<u>Corporate</u>	<u>Clerk</u>	<u>Retailer's</u>	<u>Occupation</u>	<u>General</u>
Cash and cash equivalents	\$ 6,159,071	\$ 36,367	\$ 94,780	\$ 212,985	\$ 6,503,203
Receivables, net:					
State of Illinois	644,049	-	-	264,605	908,654
Property taxes	1,770,000	-	-	-	1,770,000
Intrafund receivables (payables)	51,953	(36,039)	(15,914)	-	-
Prepaid items	9,982	-	-	-	9,982
<b>TOTAL ASSETS</b>	<b>\$ 8,635,055</b>	<b>\$ 328</b>	<b>\$ 78,866</b>	<b>\$ 477,590</b>	<b>\$ 9,191,839</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 179,562	\$ -	\$ -	\$ -	\$ 179,562
Accrued expense	165,749	-	-	-	165,749
Trust funds due others	-	328	78,866	-	79,194
Unearned revenue	1,770,000	-	-	-	1,770,000
Total liabilities	2,115,311	328	78,866	-	2,194,505
<b>FUND BALANCES</b>					
Nonspendable	9,982	-	-	-	9,982
Unassigned	6,509,762	-	-	477,590	6,987,352
Total fund balances	6,519,744	-	-	477,590	6,997,334
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 8,635,055</b>	<b>\$ 328</b>	<b>\$ 78,866</b>	<b>\$ 477,590</b>	<b>\$ 9,191,839</b>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**For the Year Ended November 30, 2013**

	<u>General Corporate</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
<b>REVENUES</b>			
Property taxes	\$ 1,768,430	\$ -	\$ 1,768,430
Sales and use taxes, including public safety sales taxes	260,927	1,033,715	1,294,642
Income and replacement taxes	1,456,615	-	1,456,615
Operating grants and contributions	370,579	-	370,579
Capital grants	205,016	-	205,016
Fees, fines, and charges for services	3,943,023	-	3,943,023
Interest	8,080	441	8,521
Other	6,003	-	6,003
 Total revenues	 8,018,673	 1,034,156	 9,052,829
 <b>EXPENDITURES</b>			
Current:			
General government	1,663,422	-	\$ 1,663,422
Employee benefits	576,066	-	576,066
Public safety	3,135,506	-	3,135,506
Judiciary and court related	1,403,442	-	1,403,442
Public health and welfare	51,008	-	51,008
Other expenditures	132,942	-	132,942
Capital outlay	508,322	-	508,322
Debt service:			
Principal	75,831	-	75,831
Interest	3,342	-	3,342
 Total expenditures	 7,549,881	 -	 7,549,881
 Excess of revenues over expenditures	 468,792	 1,034,156	 1,502,948
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,052,000	-	2,052,000
Transfers out	-	(1,000,000)	(1,000,000)
Proceeds from capital lease	89,723	-	89,723
Total other financing sources (uses)	 2,141,723	 (1,000,000)	 1,141,723
 <b>NET CHANGE IN FUND BALANCE</b>	 2,610,515	 34,156	 2,644,671
 <b>FUND BALANCE</b>			
Beginning of year	 3,909,229	 443,434	 4,352,663
End of year	 6,519,744	 477,590	 6,997,334

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,768,430	\$ 1,770,638
State of Illinois:				
Income taxes	1,200,000	1,200,000	1,509,615	1,383,436
Salary reimbursements	333,559	333,759	383,895	429,111
Administration fee - inheritance tax	-	-	-	2,403
Use tax	225,000	225,000	249,927	226,204
Video gaming tax	-	-	3,005	-
Charges for services:				
County Clerk	370,000	370,000	334,784	376,879
Circuit Clerk	168,000	168,000	170,002	170,760
Sheriff	70,000	70,000	120,625	90,725
Collector	85,000	85,000	94,687	93,786
State's Attorney	125,000	125,000	119,775	137,913
County zoning fees	42,000	42,000	57,151	415,733
Court security fees	64,000	64,000	54,366	62,379
Sheriff's bond	12,000	12,000	11,790	12,040
Sheriff's traffic fees	155,000	155,000	165,239	169,189
Circuit Clerk County fees	63,000	63,000	56,276	65,893
Liquor licenses	6,700	6,700	5,800	6,700
Indemnity fees	4,000	4,000	4,780	5,920
Interest on investments	5,000	5,000	7,948	4,940
Zoning cases	16,000	16,000	11,153	11,929
Patrol contracts	148,250	148,250	146,902	142,554
Other revenue	2,685,800	2,685,800	2,552,057	587,334
Regional Office of Education reimbursements	30,000	30,000	57,067	30,402
Federal Election Grant	67,000	67,000	5,016	43,361
Sheriff grant	10,000	10,000	207,440	100,000
Total revenue received	<u>7,655,309</u>	<u>7,655,509</u>	<u>8,097,730</u>	<u>6,340,229</u>

**EXPENDITURES PAID**

General Control and Administration:

County Treasurer:				
Official's salary	57,040	57,040	57,040	55,379
Deputy and clerk hire	56,271	55,970	55,970	54,561
Part time deputy hire	1,000	2,838	2,838	2,892
Officer's expenses	500	229	228	200
Employee-Overtime	-	42	42	-
Printing and office supplies	6,500	6,444	6,444	6,359
Mileage	500	240	240	116
Publication cost	1,000	496	496	753
Travel and transportation	250	71	71	-
Training	250	-	-	90
Paid time off	-	-	-	139
Total County Treasurer	<u>123,311</u>	<u>123,370</u>	<u>123,369</u>	<u>120,489</u>

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
County Board:				
Members' expense	\$ 1,000	\$ 1,000	\$ 225	\$ 999
Members' per diem	50,000	45,560	37,300	34,650
Members' mileage	7,500	11,940	11,940	9,537
Total County Board	<u>58,500</u>	<u>58,500</u>	<u>49,465</u>	<u>45,186</u>
County Administrator:				
Administrator assistant	34,745	34,852	34,852	33,694
Office supplies	1,500	1,393	978	1,699
Mileage	100	100	27	93
Budget preparation	1,000	1,000	121	681
Training	280	280	-	-
Paid time off	-	-	-	649
Total County Administrator	<u>37,625</u>	<u>37,625</u>	<u>35,978</u>	<u>36,816</u>
Supervisor of Assessments:				
Department head salary	57,040	57,040	56,887	55,379
Deputy-clerk hire:				
Full time	80,091	86,545	86,545	77,663
Part-time	13,000	13,000	9,720	6,390
Printing and office supplies	12,190	5,702	3,876	3,575
Mileage	1,500	1,500	598	621
Professional services - appraisal	3,000	3,000	-	-
Publication costs	9,920	9,920	2,288	1,694
Travel and transportation	2,000	2,000	162	695
Training	1,400	1,400	1,240	695
Publication and membership	635	635	393	534
Computer and software licenses	1,500	1,500	1,293	-
Postage	25	25	-	-
Books	795	829	829	767
Mapping supplies	500	500	-	-
Paid time off	-	-	-	1,065
Total Supervisor of Assessments	<u>183,596</u>	<u>183,596</u>	<u>163,831</u>	<u>149,078</u>

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
Board of Review:				
Members' salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Members' mileage	1,300	1,300	443	831
Printing and office supplies	1,300	1,300	764	1,038
Publication costs	1,100	1,100	-	-
Professional services	3,000	3,000	-	-
Total Board of Review	<u>21,700</u>	<u>21,700</u>	<u>16,207</u>	<u>16,869</u>
County Clerk:				
Official's salary	57,040	57,040	57,040	55,379
Assistant department head salary	31,200	31,200	31,056	-
Deputy and clerk hire	55,204	56,441	56,441	55,763
Part-time clerk hire	1,000	1,000	551	16,336
Officer's expenses	600	600	569	532
Printing and office supplies	8,200	6,963	7,506	6,781
Mileage	350	350	184	82
Revenue stamps	105,000	105,000	105,000	162,370
Publications	700	700	517	364
Repair/replacement	350	350	-	1,264
Registrars, birth/death	350	350	299	244
Total County Clerk	<u>259,994</u>	<u>259,994</u>	<u>259,163</u>	<u>299,115</u>
Courthouse:				
Janitors' salaries	55,407	57,542	57,542	54,600
Janitors' overtime	1,000	-	-	41
Department head salary	53,630	53,912	53,912	52,170
Maintenance contract - elevator	6,400	6,302	6,301	6,098
Pest control	2,800	2,228	2,228	1,647
Garbage pickup	3,500	3,480	3,480	3,480
Upkeep of grounds	3,800	3,699	3,699	3,895
Maintenance of heating system	4,000	11,791	8,951	3,881
Janitorial supplies	2,000	2,574	2,968	2,875
Improvements	195,000	195,593	19,133	916
Repairs	4,500	5,473	5,474	4,000
Total courthouse	<u>332,037</u>	<u>342,594</u>	<u>163,688</u>	<u>133,603</u>

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
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**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
Election:				
Deputy/clerk hire	\$ 26,520	\$ 27,781	\$ 27,781	\$ 25,694
Part-time clerk hire	16,100	16,669	16,669	20,445
Officers' expense	300	315	315	308
Overtime	1,000	1,000	856	1,537
Mileage	500	500	167	295
Maintenance agreements	30,000	30,370	30,370	28,533
Ballots and supplies	47,000	47,000	34,174	85,860
Publication	14,000	17,376	17,376	19,970
Judges' per diem and mileage	39,000	33,409	32,016	73,701
Grant purchases	67,000	67,000	266	-
Total election	<u>241,420</u>	<u>241,420</u>	<u>159,990</u>	<u>256,343</u>
Courthouse addition - Annex 1:				
Repairs	1,000	1,000	-	502
Courthouse addition - Annex 2:				
Repairs	1,000	1,000	376	341
Courthouse addition - Annex 3:				
Repairs	5,000	5,000	2,340	-
Insurance:				
Group insurance	550,000	556,123	556,123	511,558
State unemployment compensation	34,000	27,877	19,943	16,335
Total insurance	<u>584,000</u>	<u>584,000</u>	<u>576,066</u>	<u>527,893</u>
Personnel:				
Pre employment screening	900	900	600	-
Drug Testing	400	400	75	500
Workers Compensation Drug Testing	1,500	1,500	248	-
PTO	25,000	25,000	12,093	-
Union negotiations	-	-	-	10,970
Total Personnel	<u>27,800</u>	<u>27,800</u>	<u>13,016</u>	<u>11,470</u>

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
Information Technology:				
Part time	\$ 15,000	\$ 15,000	\$ 10,111	\$ 8,013
Web hosting services	3,000	3,000	2,699	2,699
Total information technology	18,000	18,000	12,810	10,712
Utilities:				
Telephone	38,500	38,500	30,342	30,764
Gas and electric	167,500	167,136	146,979	155,378
Water and sewer	16,000	16,364	16,364	16,755
Total utilities	222,000	222,000	193,685	202,897
Other:				
Telephone	120,000	125,888	19,656	-
General postage	50,000	50,000	44,240	42,253
Contingency	100,000	72,035	15,341	17,628
Postage maintenance and repairs	1,000	4,155	4,155	837
Postage meter rental	840	840	840	840
Telephone maintenance	2,100	3,850	3,850	3,851
Telephone repairs and changes	1,000	1,000	-	350
Tax sale expenses	750	750	96	680
Auditing County records	63,900	65,800	65,800	62,600
Non-profit organization services	2,000	2,000	-	-
Computer supplies (tax system)	1,000	1,000	833	800
Internet	1,000	1,938	1,938	719
Accounting system - MIP	4,500	4,500	4,209	4,175
Cid Net contract costs - property				
tax system	31,000	40,059	40,059	28,486
Novell support tax computer	6,000	6,000	2,116	3,215
Total other	385,090	379,815	203,133	166,434
Total general control and administration	2,502,073	2,507,414	1,973,117	1,977,748

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
County Development:					
Zoning:					
Administrator salary	\$ 44,805	\$ 45,153	\$ 45,153	\$ 41,656	
Printing and office supplies	2,040	2,040	1,885	1,568	
Publication costs	300	300	143	1,234	
Training	343	440	440	352	
Erosion site plan review - NRCS	1,962	1,962	1,962	1,962	
Erosion site plan review - soil and water	6,000	7,500	7,500	5,850	
Full time employee	26,267	26,857	26,857	25,694	
Overtime	620	620	407	201	
Books	50	79	79	39	
Travel and transportation	50	510	510	-	
Computer and software licenses	3,540	238	-	7,540	
Address signs, posts, and brackets	300	578	578	624	
Vehicle upkeep (fuel maintenance)	2,357	2,357	2,075	1,667	
Solid waste planner	22,000	22,000	16,500	22,000	
 Total zoning	 110,634	 110,634	 104,089	 110,387	
Zoning Board of Appeals:					
Members per diem	6,000	6,000	2,640	3,360	
Publication	5,000	5,000	2,230	2,464	
Members mileage	1,000	1,000	561	207	
 Total zoning board of appeals	 12,000	 12,000	 5,431	 6,031	
Conservation of natural resources:					
Soil and water conservation	15,000	15,000	15,000	15,000	

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
County Development (Continued):					
Other:					
County extension program	\$ 165,775	\$ 165,795	\$ 165,795	\$ 165,755	
Tri-County Planning Commission	16,000	16,000	12,000	16,000	
Tri-County Planning Commission special projects	5,000	7,538	7,538	4,635	
Economic Development Council	40,000	28,403	5,200	-	
United Counties Council	300	300	300	300	
Heartland Water Resources Council	4,000	4,000	4,000	2,000	
Total other	<u>231,075</u>	<u>222,036</u>	<u>194,833</u>	<u>188,690</u>	
Total County development	<u>368,709</u>	<u>359,670</u>	<u>319,353</u>	<u>320,108</u>	
Public Safety:					
Sheriff:					
Official's salary	70,481	70,481	70,481	68,428	
Secretaries - full and part-time	46,052	46,529	46,529	45,688	
Bailiff	36,217	41,091	41,091	35,643	
Deputy - road patrol	597,128	588,002	587,825	565,690	
Deputy - road patrol overtime	75,000	68,893	68,711	59,547	
Correctional (jailers)	769,130	769,130	764,275	757,685	
Correctional (jailers) overtime	50,000	61,393	61,393	42,678	
Officer's expense	200	438	438	100	
Employee overtime - misc.	1,000	507	330	81	
Printing and office supplies	5,400	5,655	5,655	4,712	
Postage	100	100	71	41	
Equipment maintenance contract	22,200	22,956	22,956	20,403	
Film and developing	25	25	-	-	
Gasoline - travel	119,000	107,928	103,662	98,317	
Training	16,000	16,000	13,751	12,845	
Radio maintenance	15,500	15,500	13,402	19,074	
Sheriff's cars - repairs	37,000	32,278	31,758	28,000	
Food for prisoners	121,000	98,675	98,675	131,063	
Medical for prisoners	58,475	55,642	55,515	52,425	

**WOODFORD COUNTY, ILLINOIS**  
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**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
Public Safety (Continued):				
Sheriff (Continued):				
Equipment rental	\$ 3,800	\$ 3,800	\$ 2,682	\$ 3,512
Repairs	23,000	27,722	59,672	29,098
Supplies	15,000	15,000	12,046	10,775
Jail office supplies	2,900	2,900	2,235	8,396
Clothing allowance	37,600	39,066	39,066	35,795
Return of fugitive	4,500	4,500	3,980	5,483
Phone line for computer	2,650	2,650	2,341	2,642
Explorers	600	600	398	801
D.A.R.E. officer salary	44,030	44,783	44,783	44,726
Sheriff vehicle lease	78,925	79,170	79,170	57,117
Seized vehicle fee	200	200	95	95
Investigation supplies	1,000	1,000	881	1,159
IWIN service fee	9,550	10,005	10,005	6,963
Publications and membership	1,900	1,900	1,241	1,734
Kitchen supplies	100	100	-	79
Triad	700	700	-	590
Supervisory personnel	175,600	175,600	175,325	168,052
Courtroom security labor	123,588	112,195	110,769	111,577
Cell phone	3,000	3,513	3,513	2,496
Internet service	1,800	1,800	1,275	1,766
Training supplies	4,800	4,800	1,957	4,326
Bulletproof vests	4,000	4,000	3,503	2,800
Patrol supplies	2,500	2,792	10,337	3,250
Deputy MEG unit	47,222	49,094	49,094	49,104
Deputy MEG OT	10,000	14,562	14,562	11,609
MEG unit membership fee	12,200	12,200	11,190	11,190
Computer maintenance	450	450	11,885	9,020
Investigator	104,014	115,086	115,086	105,364
D.A.R.E. officer overtime	1,000	675	594	172
Security Agreement	-	22,650	22,650	-
CIERT equipment and training	1,500	1,500	1,332	893
Investigator overtime	10,000	11,427	11,427	9,258
Canine	15,500	15,874	1,874	2,393
Total Sheriff	<u>2,783,537</u>	<u>2,783,537</u>	<u>2,791,486</u>	<u>2,644,655</u>

**WOODFORD COUNTY, ILLINOIS**  
**GENERAL ACCOUNT**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES PAID (CONTINUED)</b>				
Public Safety (Continued):				
ESDA:				
Director's salary	\$ 24,324	\$ 23,860	\$ 23,860	\$ 23,053
Assistant department head salary	3,893	3,894	3,894	3,449
Secretary	3,893	3,358	3,358	1,772
Member expense - mileage, etc.	250	2,740	2,740	214
Printing/office expense	1,250	6,512	6,511	852
Mileage	400	454	454	201
Water/sewer	-	18	18	-
Training	1,000	1,565	1,565	707
Vehicle upkeep	4,000	936	936	924
Building repairs	5,000	5,778	5,778	4,318
Pagers	400	350	350	438
Computer equipment & software licenses	-	-	294	-
Cell phone	3,250	4,163	4,163	2,754
SERA Title III (HAZMAT)	7,500	10,169	10,169	6,222
Internet services	250	533	533	250
NIMS	1,000	439	439	785
Public preparedness training	750	872	872	494
Exercise/HSEEP	1,000	384	384	372
OSHA mandated programs	250	249	249	-
Warning system	1,000	1,108	1,109	638
	<b>Total ESDA</b>	<b>59,410</b>	<b>67,382</b>	<b>67,676</b>
	<b>Total ESDA</b>	<b>59,410</b>	<b>67,382</b>	<b>47,443</b>
Coroner:				
Coroner's salary	26,257	26,257	26,257	25,679
Deputy and clerk hire	800	1,560	1,560	660
Officer's expense	900	900	3,449	1,122
Printing and office supplies	100	425	425	-
Mileage	1,800	418	417	604
Cell phones	1,300	1,300	1,247	1,770
Transport	1,800	1,800	1,620	1,625
Pathologist	21,000	20,512	20,085	26,660
	<b>Total Coroner</b>	<b>53,957</b>	<b>53,172</b>	<b>55,060</b>
	<b>Total Coroner</b>	<b>53,957</b>	<b>53,172</b>	<b>58,120</b>
Other:				
Dispatch services	232,090	232,090	232,080	179,200
	<b>Total public safety</b>	<b>3,128,994</b>	<b>3,136,181</b>	<b>3,146,302</b>
	<b>Total public safety</b>	<b>3,128,994</b>	<b>3,136,181</b>	<b>2,929,418</b>

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES PAID (CONTINUED)</b>				
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	\$ 53,599	\$ 53,599	\$ 53,599	\$ 53,599
Deputy and clerk hire	246,606	246,606	179,814	202,491
Bailiff	26,432	17,677	13,249	13,123
Overtime	6,000	10,870	10,870	8,167
Officer's expense	1,200	1,200	-	487
Printing and office supplies	7,350	11,195	11,196	7,182
Postage box rental	110	130	130	110
Mileage	350	350	189	36
Maintenance contract	1,300	1,300	1,181	1,527
Books	150	150	-	8
Publication	300	300	202	247
Training	260	260	-	-
Audit of Circuit Clerk's office	9,100	9,100	9,100	13,925
Publication and membership	350	370	370	350
Paid time off	-	-	-	2,858
Domestic violence advocacy services	10,000	10,000	10,000	10,000
Total Circuit Clerk	<u>363,107</u>	<u>363,107</u>	<u>289,900</u>	<u>314,110</u>
Judicial:				
Part-time secretary	2,060	2,060	1,276	1,704
Secretary's salary	31,444	31,444	31,405	30,368
Officer's expense	2,000	2,083	2,082	1,478
Jurors' fees	24,000	24,000	13,665	17,448
Jurors' travel	25,000	23,109	17,316	18,919
Jurors' meals	4,000	4,000	2,944	2,506
Printing and office supplies	1,800	1,800	1,170	4,036
Books	1,600	3,408	3,408	1,091
Court ordered exam	5,000	5,000	4,473	1,836
Appointed attorney	15,000	15,000	4,960	6,852
Training	1,000	1,000	645	328
Other Travel	400	400	-	-
Publication	200	200	-	-
Judge's salary reimbursement	1,400	1,400	1,387	1,332
Total judicial	<u>114,904</u>	<u>114,904</u>	<u>84,731</u>	<u>87,898</u>

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Judiciary and Court Related (Continued):					
State's Attorney:					
State's Attorney's salary	\$ 166,818	\$ 166,818	\$ 166,509	\$ 166,508	
Assistant State's Attorney's salary	61,200	54,816	16,662	60,008	
Deputy/clerk hire	29,907	30,283	30,283	29,288	
Officer's expense	1,500	2,157	2,157	1,217	
Printing/office supplies	5,500	5,500	5,838	7,724	
Foreign witness fees	500	500	-	31	
Appellate attorney project	13,000	13,000	13,000	13,000	
Books	4,500	4,635	4,635	4,639	
Court reporting	5,400	5,666	5,666	5,739	
Special prosecution costs	3,000	3,083	3,083	896	
Investigations	36,500	38,654	38,654	31,304	
Office manager	36,615	37,078	37,078	35,856	
Union Negotiations	3,000	5,250	5,250	-	
Internet service	600	600	425	409	
Mileage	200	200	94	90	
Travel and transportation	1,500	1,500	589	642	
PTO	-	-	-	913	
LEADS on-line service	2,700	2,700	2,341	2,642	
Total State's Attorney	<u>372,440</u>	<u>372,440</u>	<u>332,264</u>	<u>360,906</u>	
Public defender:					
Department head salary	53,577	54,364	54,364	52,525	
Part-time attorney	49,986	52,058	52,058	50,790	
Secretary allotment	19,992	19,964	19,964	18,606	
Printing and office supplies	3,000	2,984	2,984	2,980	
Telephone	1,200	1,175	1,175	1,200	
Books	2,600	4,922	4,922	4,012	
Legal seminars	800	-	-	450	
Miscellaneous litigation costs	1,000	348	348	2,410	
Total public defender	<u>132,155</u>	<u>135,815</u>	<u>135,815</u>	<u>132,973</u>	

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Judiciary and Court Related (Continued):					
Probation:					
Care dependent children - secure detention	\$ 50,500	\$ 50,500	\$ 39,412	\$ 26,408	
Care dependent children - housing	295,000	295,000	192,281	106,571	
Department head salary	52,670	52,670	52,610	51,136	
Probation officer's salary	180,997	180,998	169,604	162,977	
Secretary's salary	50,858	42,730	37,057	45,646	
Overtime	500	500	-	172	
Officer's expense	1,100	1,193	1,193	1,270	
Printing and office supplies	3,000	3,000	2,605	3,460	
Contingent	-	814	814	-	
Mileage	500	500	-	-	
Maintenance contracts	1,000	1,000	895	885	
Training	1,000	1,000	834	1,310	
Offender services	600	690	690	785	
Drug testing	1,500	1,500	1,477	1,089	
Books	420	770	770	602	
Travel and transportation	1,100	1,100	712	1,482	
Vehicle upkeep	10,000	10,000	7,838	9,366	
Publication	100	100	-	-	
Paid time off	-	6,780	6,781	7,103	
IWIN service Fees	1,100	1,100	1,083	924	
Leads	2,668	2,668	2,342	25	
Total probation	654,613	654,613	518,998	421,211	
Total judiciary and court related	1,637,219	1,640,879	1,361,708	1,317,098	
Public Health:					
We Care, Inc. - transportation	43,008	43,008	43,008	43,008	
Youth services	4,000	4,000	4,000	1,000	
Total public health	47,008	47,008	47,008	44,008	

**WOODFORD COUNTY, ILLINOIS**  
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**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>EXPENDITURES PAID (CONTINUED)</b>				
All other expenditures:				
Education:				
Educational service region expenditures	\$ 102,009	\$ 102,009	\$ 100,903	\$ 68,567
Veterans' Assistance Commission:				
Official's salary	10,286	10,437	10,437	10,084
Printing/office supplies	400	3,228	3,228	366
Mileage	900	900	567	753
Training	900	900	775	674
Assistance to veterans	20,000	17,021	14,223	11,343
Total Veterans' Assistance Commission	32,486	32,486	29,230	23,220
Total all other expenditures	134,495	134,495	130,133	91,787
Capital outlay:				
New equipment - Coroner	2,000	2,785	-	-
Computer equipment - Coroner	1,500	1,500	-	-
New equipment - State's Attorney	2,000	2,000	-	-
Equipment - Judicial	2,000	2,000	-	-
New equipment - Election	6,000	6,000	-	-
New equipment - Courthouse	3,500	3,344	166,380	4,489
New equipment - Sheriff	10,125	10,125	16,594	98,639
Improvements - Sheriff	60,000	49,600	187,210	24,574
Computer equipment - Sheriff	13,500	13,500	-	-
Construction cost-annex #3	30,000	30,000	-	-
Vehicle purchase-ESDA	26,100	28,428	28,428	-
Computer equipment-ESDA	-	294	-	-
New equipment - Zoning	26,100	26,100	19,987	-
New equipment - County Clerk	1,700	1,700	-	-
Total capital outlay	184,525	177,376	418,599	127,702
Total expenditures paid	8,003,023	8,003,023	7,396,220	6,807,869
Excess (deficiency) of revenue received over expenditures paid	(347,714)	(347,514)	701,510	(467,640)

**WOODFORD COUNTY, ILLINOIS  
GENERAL ACCOUNT**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**(BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>OTHER FINANCING SOURCES RECEIVED</b>				
Other financing sources received:				
County Retailers' Occupation Tax Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Public Safety County Retailers' Occupation Tax Fund	1,000,000	1,000,000	1,000,000	1,000,000
Court Systems Fund	22,000	22,000	22,000	22,000
Probation Services Fund	30,000	30,000	30,000	28,000
Proceeds from insurance payment	-	-	-	5,477
 Total other financing sources received	 2,052,000	 2,052,000	 2,052,000	 2,055,477
 Excess of revenue and other financing sources received over expenditures	 \$ 1,704,286	 \$ 1,704,486	 2,753,510	 1,587,837
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(142,995)	(153,448)
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			3,909,229	2,474,840
 End of year			 \$ 6,519,744	 \$ 3,909,229

**WOODFORD COUNTY, ILLINOIS**  
**COUNTY RETAILERS' OCCUPATION TAX FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Municipal retailers' occupation tax	\$ 1,000,000	\$ 1,000,000	\$ 1,021,796	\$ 1,025,392
Interest	<u>1,000</u>	<u>1,000</u>	<u>441</u>	<u>1,106</u>
Total revenue received	1,001,000	1,001,000	1,022,237	1,026,498
<b>EXPENDITURES PAID</b>	-	-	-	-
Excess of revenue received over expenditures paid	1,001,000	1,001,000	1,022,237	1,026,498
<b>OTHER FINANCING USES PAID</b>				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess of revenue received over expenditures and other financing uses paid	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>22,237</u>	<u>26,498</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			11,919	(7,701)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			443,434	424,637
End of year	<u>\$ 477,590</u>	<u>\$ 443,434</u>		

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

<b>ASSETS</b>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Cash and cash equivalents	\$ 7,898,128	\$ 455,759	\$ 8,353,887
Receivables, net:			
State of Illinois	256,238	167,332	423,570
Property taxes	1,538,812	-	1,538,812
Notes receivable, net	<u>562,321</u>	<u>-</u>	<u>562,321</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 10,255,499</u>	 <u>\$ 623,091</u>	 <u>\$ 10,878,590</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
 <b>LIABILITIES</b>			
Accounts payable	\$ 28,167	\$ -	\$ 28,167
Accrued expenses	25,741	-	25,741
Unearned revenue	<u>1,538,812</u>	<u>-</u>	<u>1,538,812</u>
 Total liabilities	 <u>1,592,720</u>	 <u>-</u>	 <u>1,592,720</u>
 <b>FUND BALANCES</b>			
Nonspendable	428,944	-	428,944
Restricted-spendable	4,018,419	623,091	4,641,510
Unrestricted-assigned	<u>4,215,416</u>	<u>-</u>	<u>4,215,416</u>
 Total fund balances	 <u>8,662,779</u>	 <u>623,091</u>	 <u>9,285,870</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 10,255,499</u>	 <u>\$ 623,091</u>	 <u>\$ 10,878,590</u>

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

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>			
Property taxes	\$ 1,527,348	\$ -	\$ 1,527,348
Sales and use taxes	1,330,571	511,112	1,841,683
Replacement taxes	52,000	-	52,000
Motor fuel taxes	1,034,524	-	1,034,524
Operating grants and contributions	1,291,151	-	1,291,151
Capital grants	834,807	-	834,807
Fees, fines, and charges for services	780,900	-	780,900
Interest	24,105	696	24,801
Other	5,523	-	5,523
<b>Total revenues</b>	<b>6,880,929</b>	<b>511,808</b>	<b>7,392,737</b>
<b>EXPENDITURES</b>			
Current:			
General government	152,323	-	152,323
Employee benefits	384,912	-	384,912
Public safety	109,229	-	109,229
Judiciary and court related	189,190	-	189,190
Public health and welfare	1,507,598	-	1,507,598
Transportation	1,505,953	-	1,505,953
Capital outlay	1,165,283	-	1,165,283
Debt service:			
Principal	15,227	390,000	405,227
Interest	1,283	100,613	101,896
<b>Total expenditures</b>	<b>5,030,998</b>	<b>490,613</b>	<b>5,521,611</b>
Excess of revenues over expenditures	1,849,931	21,195	1,871,126
<b>OTHER FINANCING USES</b>			
Transfers out	(1,052,000)	-	(1,052,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>797,931</b>	<b>21,195</b>	<b>819,126</b>
<b>FUND BALANCE</b>			
Beginning of year	7,864,848	601,896	8,466,744
End of year	\$ 8,662,779	\$ 623,091	\$ 9,285,870

**WOODFORD COUNTY, ILLINOIS**  
**DEBT SERVICE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	1,200	1,200	696	1,156
 Total revenue received	 501,200	 501,200	 500,696	 501,156
 <b>EXPENDITURES PAID</b>				
Debt service:				
Principal	390,000	390,000	390,000	380,000
Interest	100,613	100,613	100,613	110,113
 Total expenditures paid	 490,613	 490,613	 490,613	 490,113
 Excess of revenue received over expenditures paid	 \$ 10,587	 \$ 10,587	 10,083	 11,043
 <b>RECONCILIATION TO MODIFIED ACCURAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			11,112	2,210
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			601,896	588,643
 End of year	 \$ 623,091	 \$ 601,896		

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

**Matching Fund** - to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

**Township Motor Fuel Tax Fund** - to account for the County's stewardship of the assets held in trust for the benefit of the Township road districts. The County Superintendent of Highways acts as a trustee for the Township road districts and directs the Township Commissioner as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the Township's allocation of the state motor fuel taxes and interest on invested funds.

**State's Attorney Forfeited Funds Fund** - to account for revenues and expenditures related to the custody, sale, or transfer of unclaimed personal property.

**Animal Control Fund** - to account for a portion of the operations of the County's Animal Control Program. Funding is provided by the dog registration fees collected annually. The funds shall be used to pay the cost of stray dog control, impoundment, education on animal control and rabies, and other costs incurred in carrying out the provisions of the Illinois Animal Control Act.

**Public Safety County Retailers' Occupation Tax Fund** - to account for the use of the County's sales tax collected for the public safety building in excess of the annual bond debt service requirements. The funds are transferred to the General Fund to pay for expenditures related to public safety.

**Social Security Fund** - to account for revenue and expenditures of social security contributions made for County employees. Financing is principally provided by a specific annual property tax levy.

**Recorder's Automation Fund** - to account for fees collected by the County Clerk's office for documents and recording. The funds are to be used by the County Clerk for computer equipment and document charges.

**Law Library Fund** - to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

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

**County Health Fund** - to account for the operations of the County Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County, which includes the maintenance of suitable offices, facilities, and equipment necessary in the carrying-out of the program objectives. The Department is charged with the enforcement and observation of all state laws, and county and municipal ordinances pertaining to the preservation of health. Within its jurisdiction, and professional and technical competence, the Department will: investigate the existence of any contagious or infectious disease and adopt measures to arrest the progress of these diseases; make all necessary sanitary and health investigations and inspections; and upon request, give professional advice and information to all municipal or school authorities in matters pertaining to sanitation and public health.

Financing is provided by a specific annual property tax levy (initially authorized by referendum) and operating grants from the State of Illinois.

**Tazwood Transportation Fund** - to account for a Department of Transportation grant received from the State of Illinois. The funds will be used in activities for senior citizen transportation conducted by We Care, Inc.

**Drug Fines Fund** - to account for fines collected in connection with drug cases. The fines are to be used by the County to further drug enforcement.

**Court System Fund** - to account for a five dollar fee collected by the Clerk of the Circuit Court for certain cases processed by the Clerk's office. The fee is applicable to all fines imposed for violations of the Illinois Vehicle Code or violations of similar provisions contained in county or municipal ordinances. The funds are to be used by the County to assist in financing the operations of the court system in the County.

**Mentally Deficient Persons Fund** - to account for the operations of the County's program with regard to its mentally deficient residents who are not eligible to participate in any such program conducted under Article 14 of the School Code. Financing of the fund is provided by a specific annual property tax levy.

**Probation Services Fund** - to account for fines collected by the Circuit Clerk's office from those adult offenders sentenced to probation.

**Treasurer's Automation Fund** - to account for an automated record keeping system for the office of the Woodford County Treasurer. Revenue in this fund is derived from the imposition of a ten dollar automation fee to be paid by the purchasers of property which has delinquent property taxes.

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

**Vital Records Fund** - to account for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk for computer equipment and other necessary expenses.

**Circuit Clerk Automation Fund** - to account for an automated record keeping system for the office of the Woodford County Circuit Clerk. Revenue in this fund is derived from the imposition of an automation fee to be paid in certain cases filed in Woodford County.

**Child Support Fees Fund** - to account for fees which are collected by the Clerk of the Circuit Court. These funds are to be used for the maintenance and collection of child support payments.

**DUI Equipment Fund** - to account for fines which are collected by the Circuit Clerk on DUI cases. These funds are used by the Sheriff's Department to purchase DUI-related equipment.

**Document Storage Fund** - to account for fees collected by the Clerk of the Circuit Court for certain cases processed by their office. The funds are to be used to defray the cost of establishing a document storage system and to convert the records of the clerk to electronic or micrographic storage.

**Sheriff Forfeited Fund** - to account for revenues and expenditures related to the custody, sale, or transfer of seized property.

**Arrestee's Medical Reserve Fund** - to account for fees received by the Circuit Clerk to defray the medical costs of inmates.

**Child Advocacy Fund** - to account for fees collected by the Circuit Clerk for a judgment of guilty for a felony, Class A, Class B, or Class C misdemeanor; for a petty offense; and for a business offense. Funds are used specifically for the operation and administration of the Children's Advocacy Center. Fees are remitted directly to the Children's Advocacy Center.

**Geographic Information System Fund** - to account for revenues and expenditures for maintenance and support of the County's Geographic Information System.

**Township Bridge Fund** - to account for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the state and townships under matching agreements and administers the program as the trustee for both the state and townships.

**DARE Fund** - to account for fees received from various schools. The fees are used for drug abuse resistance education items.

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

**Sheriff Sex Offender Fund** - to account for fees received from registered sex offenders. The fees are used to purchase envelopes, supplies, and postage so entities such as day cares and school districts can be made aware of registered sex offenders residing in their area.

**Sheriff Grant Fund** - to account for a specific state grant received in the Sheriff's office for the purchase of equipment.

**Sheriff's Vehicles and Equipment Fund** - to account for fees received for the purchase of vehicles and equipment in the Sheriff's office.

**Sheriff's Seized and Impounded Vehicle Fund** - to account for fees received in connection with seizing and impounding vehicles by the Sheriff's office.

**County Bridge Fund** - to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the State and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

**Circuit Clerk Operations and Administrative Fund** - to account for a fee collected by the Circuit Clerk for cases processed. Funds are used by the County for costs incurred in providing a disposition of court supervision.

**Probation Operations Fund** - to account for funds received from a federal uncapped entitlement program for probation departments. Funds are used by the County for costs incurred in the juvenile departments.

**Coroner Fee Fund** - to account for a fee collected by the coroner for services performed. Funds in this account shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and operating expenses of the Coroner's Office.

**Tax Interest Fund** - to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived from a ten dollar fee assessed on each parcel sold in the annual real estate tax sale.

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

**Loan Fund** - to account for a community development block grant received from the State of Illinois. The funds will be used to make low interest rate loans to small businesses in Woodford County.

**E-Citation Fund** - to account for fees collected by the circuit clerk for all traffic cases upon a judgment of guilty. The funds are used specifically for the E-Citation Fund.

**State's Attorney Records Automation Fund** – to account for fines collected by the Circuit Clerk's office from a \$2 fee paid by defendants. Fees are remitted monthly.

**Pull Tab & Jar Games Fund** – to account for fees collected from any Pull Tab & Jar Games event held in Woodford County. Any organization that holds an event must obtain an annual license at a cost of \$500 and must pay a 5% tax on gross proceeds. Fifty percent of these collections are earmarked for state and local law enforcement with 1/3 of the 50% designated for local government.

**IEMA Spring Bay Acquisition Fund** – to account for fees received for the acquisition of fourteen properties along the Illinois River as part of the larger buyout program funded in conjunction with Illinois Emergency Management Assistance.

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<b>Matching</b>	<b>Township Motor Fuel Tax</b>	<b>State's Attorney Forfeited Funds</b>
Cash and cash equivalents	\$ 303,043	\$ 1,114,805	\$ 12,029
Receivables, net:			
State of Illinois	-	65,227	-
Property taxes	390,000	-	-
Notes receivable, net	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 693,043</b>	<b>\$ 1,180,032</b>	<b>\$ 12,029</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Unearned revenue	<u>390,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>390,000</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted-spendable	211,329	375,521	4,486
Unrestricted-assigned	<u>91,714</u>	<u>804,511</u>	<u>7,543</u>
Total fund balances	<u>303,043</u>	<u>1,180,032</u>	<u>12,029</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 693,043</b>	<b>\$ 1,180,032</b>	<b>\$ 12,029</b>

<u>Animal Control</u>	<u>Public Safety</u>	<u>County</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
<u>Retailers' Occ. Tax</u>					
\$ 26,963	\$ 1,034,563	\$ 168,071	\$ 123,379	\$ 9,928	
-	156,431	-	-	-	-
-	-	358,000	-	-	-
-	-	-	-	-	-
<u>\$ 26,963</u>	<u>\$ 1,190,994</u>	<u>\$ 526,071</u>	<u>\$ 123,379</u>	<u>\$ 9,928</u>	
\$ 5,589	\$ -	\$ -	\$ -	\$ 455	
-	-	-	-	-	-
-	-	358,000	-	-	-
<u>5,589</u>	<u>-</u>	<u>358,000</u>	<u>-</u>	<u>455</u>	
-	855,608	168,071	59,067	8,884	
<u>8,636</u>	<u>335,386</u>	<u>-</u>	<u>64,312</u>	<u>589</u>	
<u>12,738</u>					
<u>21,374</u>	<u>1,190,994</u>	<u>168,071</u>	<u>123,379</u>	<u>9,473</u>	
<u>\$ 26,963</u>	<u>\$ 1,190,994</u>	<u>\$ 526,071</u>	<u>\$ 123,379</u>	<u>\$ 9,928</u>	

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
Cash and cash equivalents	\$ 753,357	\$ -	\$ 25,844
Receivables, net:			
State of Illinois	33,570	-	-
Property taxes	142,000	-	-
Notes receivable, net	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 928,927</u>	<u>\$ -</u>	<u>\$ 25,844</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 14,415	\$ -	\$ -
Accrued expenses	17,061	-	-
Unearned revenue	<u>142,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>173,476</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted-spendable	-	-	18,376
Unrestricted-assigned	<u>755,451</u>	<u>-</u>	<u>7,468</u>
Total fund balances	<u>755,451</u>	<u>-</u>	<u>25,844</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 928,927</u>	<u>\$ -</u>	<u>\$ 25,844</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ 17,550	\$ 168,513	\$ 235,197	\$ 53,718	\$ 21,191
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
<u>\$ 17,550</u>	<u>\$ 427,325</u>	<u>\$ 235,197</u>	<u>\$ 53,718</u>	<u>\$ 21,191</u>
\$ -	\$ -	\$ 899	\$ -	\$ -
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>-</u>	<u>-</u>	<u>899</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>258,812</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>487</u>	<u>-</u>	<u>14,123</u>	<u>-</u>
<u>17,550</u>	<u>168,026</u>	<u>234,298</u>	<u>39,595</u>	<u>21,191</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>17,550</u>	<u>168,513</u>	<u>234,298</u>	<u>53,718</u>	<u>21,191</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 17,550</u>	<u>\$ 427,325</u>	<u>\$ 235,197</u>	<u>\$ 53,718</u>	<u>\$ 21,191</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
Cash and cash equivalents	\$ 362,092	\$ 80,754	\$ 28,358
Receivables, net:			
State of Illinois	-	1,010	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 362,092</u>	 <u>\$ 81,764</u>	 <u>\$ 28,358</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
 <b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted-spendable	122,803	21,225	-
Unrestricted-assigned	<u>239,289</u>	<u>60,539</u>	<u>28,358</u>
 Total fund balances	 <u>362,092</u>	 <u>81,764</u>	 <u>28,358</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 362,092</u>	 <u>\$ 81,764</u>	 <u>\$ 28,358</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ 384,157	\$ 5,662	\$ 13,199	\$ 16,089	\$ 219,856
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 384,157</u>	<u>\$ 5,662</u>	<u>\$ 13,199</u>	<u>\$ 16,089</u>	<u>\$ 219,856</u>
\$ 1,940	\$ -	\$ 316	\$ -	\$ -
8,680	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,620</u>	<u>-</u>	<u>316</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
373,537	<u>1,830</u>	<u>9,138</u>	<u>15,868</u>	<u>184,753</u>
	<u>3,832</u>	<u>3,745</u>	<u>221</u>	<u>35,103</u>
<u>373,537</u>	<u>5,662</u>	<u>12,883</u>	<u>16,089</u>	<u>219,856</u>
<u>\$ 384,157</u>	<u>\$ 5,662</u>	<u>\$ 13,199</u>	<u>\$ 16,089</u>	<u>\$ 219,856</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

<b>ASSETS</b>	<b>Township Bridge</b>	<b>DARE</b>	<b>Sheriff Sex Offender</b>
Cash and cash equivalents	\$ 122,513	\$ 6,442	\$ 7,121
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 122,513</u></b>	<b><u>\$ 6,442</u></b>	<b><u>\$ 7,121</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 4,553	\$ -
Accrued expenses	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<b><u>4,553</u></b>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted-spendable	32,301	-	5,605
Unrestricted-assigned	<u>90,212</u>	<u>1,889</u>	<u>1,516</u>
Total fund balances	<b><u>122,513</u></b>	<b><u>1,889</u></b>	<b><u>7,121</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 122,513</u></b>	<b><u>\$ 6,442</u></b>	<b><u>\$ 7,121</u></b>



**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2013**

	<u>Probation Operations Services</u>	<u>Coroner Fee</u>	<u>Tax Interest</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,954	\$ 8,699	\$ 9,501
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 7,954</u>	 <u>\$ 8,699</u>	 <u>\$ 9,501</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted-spendable	7,926	8,671	-
Unrestricted-assigned	<u>28</u>	<u>28</u>	<u>9,501</u>
 Total fund balances	 <u>7,954</u>	 <u>8,699</u>	 <u>9,501</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 7,954</u>	 <u>\$ 8,699</u>	 <u>\$ 9,501</u>



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

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
<b>REVENUES</b>			
Property taxes	\$ 388,836	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	1,034,524	-
Operating grants and contributions	-	-	-
Capital grants	-	-	-
Fees, fines, and charges for services	-	169,120	381
Interest	558	360	11
Other	517	-	-
Total revenues	<u>389,911</u>	<u>1,204,004</u>	<u>392</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	163
Public health and welfare	-	-	-
Transportation	202,159	846,417	-
Capital outlay	226,493	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>428,652</u>	<u>846,417</u>	<u>163</u>
Excess (deficiency) of revenues over expenditures	(38,741)	357,587	229
<b>OTHER FINANCING USES</b>			
Transfers out	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(38,741)	357,587	229
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>341,784</u>	<u>822,445</u>	<u>11,800</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 303,043</u>	<u>\$ 1,180,032</u>	<u>\$ 12,029</u>

<u>Animal Control</u>	<u>Public Safety</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
	<u>County</u>			
	<u>Retailers' Occ. Tax</u>			
\$ -	\$ -	\$ 348,396	\$ -	\$ -
-	1,330,571	-	-	-
-	-	52,000	-	-
-	-	-	-	-
-	-	-	12,912	-
-	-	-	-	-
85,051	-	-	34,967	6,136
46	396	156	222	18
-	-	3,568	-	-
<u>85,097</u>	<u>1,330,967</u>	<u>404,120</u>	<u>48,101</u>	<u>6,154</u>
-	-	-	30,094	-
-	-	384,912	-	-
84,244	-	-	-	-
-	-	-	-	5,456
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>84,244</u>	<u>-</u>	<u>384,912</u>	<u>30,094</u>	<u>5,456</u>
853	1,330,967	19,208	18,007	698
-	<u>(1,000,000)</u>	-	-	-
853	330,967	19,208	18,007	698
<u>20,521</u>	<u>860,027</u>	<u>148,863</u>	<u>105,372</u>	<u>8,775</u>
<u>\$ 21,374</u>	<u>\$ 1,190,994</u>	<u>\$ 168,071</u>	<u>\$ 123,379</u>	<u>\$ 9,473</u>

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

	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
<b>REVENUES</b>			
Property taxes	\$ 142,315	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	719,148	390,953	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	99,721	- -	4,828
Interest	1,196	- -	47
Other	593	- -	- -
Total revenues	<u>962,973</u>	<u>390,953</u>	<u>4,875</u>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- -	- -	500
Judiciary and court related	- -	- -	- -
Public health and welfare	857,833	390,953	- -
Transportation	- -	- -	- -
Capital outlay	15,495	- -	- -
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
Total expenditures	<u>873,328</u>	<u>390,953</u>	<u>500</u>
Excess (deficiency) of revenues over expenditures	89,645	- -	4,375
<b>OTHER FINANCING USES</b>			
Transfers out	- -	- -	- -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>89,645</u>	<u>- -</u>	<u>4,375</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>665,806</u>	<u>- -</u>	<u>21,469</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 755,451</u>	<u>\$ - -</u>	<u>\$ 25,844</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ -	\$ 258,965	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,393
-	-	-	-	-
21,927	-	50,436	10,301	1,346
52	173	293	104	45
-	351	-	-	-
<u>21,979</u>	<u>259,489</u>	<u>50,729</u>	<u>10,405</u>	<u>2,784</u>
-	-	-	9,452	4,066
-	-	-	-	-
-	-	-	-	-
1,478	-	25,535	-	-
-	258,812	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,478</u>	<u>258,812</u>	<u>25,535</u>	<u>9,452</u>	<u>4,066</u>
20,501	677	25,194	953	(1,282)
(22,000)	-	(30,000)	-	-
(1,499)	677	(4,806)	953	(1,282)
<u>19,049</u>	<u>167,836</u>	<u>239,104</u>	<u>52,765</u>	<u>22,473</u>
<u>\$ 17,550</u>	<u>\$ 168,513</u>	<u>\$ 234,298</u>	<u>\$ 53,718</u>	<u>\$ 21,191</u>

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

	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	- 9,511	- 9,511	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	49,986	- -	15,177
Interest	687	38	79
Other	- -	- -	- -
<b>Total revenues</b>	<b><u>50,673</u></b>	<b><u>9,549</u></b>	<b><u>15,256</u></b>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- -	- -	10,839
Judiciary and court related	26,268	3,687	- -
Public health and welfare	- -	- -	- -
Transportation	- -	- -	- -
Capital outlay	27,982	- -	11,459
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
<b>Total expenditures</b>	<b><u>54,250</u></b>	<b><u>3,687</u></b>	<b><u>22,298</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(3,577)</u></b>	<b><u>5,862</u></b>	<b><u>(7,042)</u></b>
<b>OTHER FINANCING USES</b>			
Transfers out	- -	- -	- -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>(3,577)</u></b>	<b><u>5,862</u></b>	<b><u>(7,042)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>365,669</u></b>	<b><u>75,902</u></b>	<b><u>35,400</u></b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 362,092</u></b>	<b><u>\$ 81,764</u></b>	<b><u>\$ 28,358</u></b>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
50,215	-	6,465	18,407	104,461
839	11	19	31	274
<u>51,054</u>	<u>11</u>	<u>6,484</u>	<u>18,438</u>	<u>104,735</u>
-	-	-	-	59,352
-	-	-	-	-
-	-	6,916	-	-
103,932	-	-	19,002	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>103,932</u>	<u>-</u>	<u>6,916</u>	<u>19,002</u>	<u>59,352</u>
(52,878)	11	(432)	(564)	45,383
-	-	-	-	-
(52,878)	11	(432)	(564)	45,383
<u>426,415</u>	<u>5,651</u>	<u>13,315</u>	<u>16,653</u>	<u>174,473</u>
<u>\$ 373,537</u>	<u>\$ 5,662</u>	<u>\$ 12,883</u>	<u>\$ 16,089</u>	<u>\$ 219,856</u>

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

	<u>Township</u> <u>Bridge</u>	<u>DARE</u>	<u>Sheriff</u> <u>Sex</u> <u>Offender</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	152,907	- -	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	- -	5,288	2,875
Interest	363	8	10
Other	- -	- -	- -
Total revenues	<u>153,270</u>	<u>5,296</u>	<u>2,885</u>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- -	5,580	- -
Judiciary and court related	- -	- -	- -
Public health and welfare	- -	- -	- -
Transportation	221,386	- -	- -
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
Total expenditures	<u>221,386</u>	<u>5,580</u>	<u>- -</u>
Excess (deficiency) of revenues over expenditures	(68,116)	(284)	2,885
<b>OTHER FINANCING USES</b>			
Transfers out	- -	- -	- -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(68,116)	(284)	2,885
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>190,629</u>	<u>2,173</u>	<u>4,236</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 122,513</u>	<u>\$ 1,889</u>	<u>\$ 7,121</u>

<u>Sheriff Grant</u>	<u>Sheriff's Vehicles and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>	<u>Circuit Clerk Operations and Administrative</u>
\$ -	\$ -	\$ -	\$ 388,836	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,700	-	-	-	-
-	-	-	-	-
-	2,946	16,900	-	6,371
-	10	51	2,648	-
-	-	-	494	-
<u>1,700</u>	<u>2,956</u>	<u>16,951</u>	<u>391,978</u>	<u>6,371</u>
 - - 1,000 - - - - - 1,000	 - - 150 - - - - 3,152  - - <u>3,302</u>	 - - - - - - - - <u>16,510</u>	 - - - - - - - - <u>283,486</u>	 - - - - - - - - <u>2,340</u>
700	(346)	441	108,492	4,031
 -  700  <u>7,267</u>	 -  (346)  <u>4,640</u>	 -  441  <u>21,203</u>	 -  108,492  <u>1,261,558</u>	 -  4,031  <u>14,184</u>
<u>\$ 7,967</u>	<u>\$ 4,294</u>	<u>\$ 21,644</u>	<u>\$ 1,370,050</u>	<u>\$ 18,215</u>

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

	<u>Probation Operations Services</u>	<u>Coroner Fee</u>	<u>Tax Interest</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	- -	- -	- -
Capital grants	- -	- -	- -
Fees, fines, and charges for services	5,926	3,391	1,590
Interest	6	13	20
Other	- -	- -	- -
<b>Total revenues</b>	<b><u>5,932</u></b>	<b><u>3,404</u></b>	<b><u>1,610</u></b>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	3,639
Employee benefits	- -	- -	- -
Public safety	- -	- -	- -
Judiciary and court related	- -	- -	- -
Public health and welfare	- -	- -	- -
Transportation	- -	- -	- -
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Interest	- -	- -	- -
<b>Total expenditures</b>	<b><u>- -</u></b>	<b><u>- -</u></b>	<b><u>3,639</u></b>
Excess (deficiency) of revenues over expenditures	5,932	3,404	(2,029)
<b>OTHER FINANCING USES</b>			
Transfers out	- -	- -	- -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>5,932</u></b>	<b><u>3,404</u></b>	<b><u>(2,029)</u></b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>2,022</u></b>	<b><u>5,295</u></b>	<b><u>11,530</u></b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 7,954</u></b>	<b><u>\$ 8,699</u></b>	<b><u>\$ 9,501</u></b>

<u>Loan</u>	<u>E-Citation</u>	<u>State's Attorney Records Automation</u>	<u>Pull Tab &amp; Jar Games</u>	<u>IEMA Spring Bay Acquisition</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,527,348
-	-	-	-	-	1,330,571
-	-	-	-	-	52,000
-	-	-	-	-	1,034,524
-	-	-	2,627	-	1,291,151
-	-	-	-	834,807	834,807
-	4,484	2,204	-	-	780,900
15,307	2	3	9	-	24,105
-	-	-	-	-	5,523
<u>15,307</u>	<u>4,486</u>	<u>2,207</u>	<u>2,636</u>	<u>834,807</u>	<u>6,880,929</u>
43,670	-	-	450	1,600	152,323
-	-	-	-	-	384,912
-	-	-	-	-	109,229
-	-	1,329	-	-	189,190
-	-	-	-	-	1,507,598
-	-	-	-	-	1,505,953
-	-	-	-	833,207	1,165,283
-	-	-	-	-	15,227
-	-	-	-	-	1,283
<u>43,670</u>	<u>-</u>	<u>1,329</u>	<u>450</u>	<u>834,807</u>	<u>5,030,998</u>
(28,363)	4,486	878	2,186	-	1,849,931
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,052,000)</u>
(28,363)	4,486	878	2,186	-	797,931
<u>1,708,400</u>	<u>6,207</u>	<u>700</u>	<u>3,237</u>	<u>-</u>	<u>7,864,848</u>
<u>\$ 1,680,037</u>	<u>\$ 10,693</u>	<u>\$ 1,578</u>	<u>\$ 5,423</u>	<u>\$ -</u>	<u>\$ 8,662,779</u>

**WOODFORD COUNTY, ILLINOIS**  
**MATCHING FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 390,000	\$ 390,000	\$ 388,836	\$ 360,064
Interest and miscellaneous	1,000	1,000	1,075	1,011
 Total revenue received	 391,000	 391,000	 389,911	 361,075
 <b>EXPENDITURES PAID</b>				
Transportation:				
Studies and emergencies	20,000	20,000	18,578	-
C.H. 13, Sec 97-00091-000AS	40,000	40,000	765	-
C.H. 2, Sec. 10-00117-00 RS	50,000	50,000	10,371	100,000
C.H. 6, Sec. 01-00099-00 WR	1,000	1,000	-	-
HSIP Sign Upgrade 10-00116-00 SG	12,000	12,000	-	-
Woodford Co., Sec. 11-00141-00 BR, C.H. 13	20,000	20,000	-	-
Woodford Co., Sec. 86-00075-01 BR, C.H. 1	470,000	470,000	407,825	6,912
Woodford Co., Sec. 00-00096-00 BR, C.H. 2	1,000	1,000	-	-
Woodford Co., Sec 01-00102-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec 04-00058-XX FP, C.H. 25	1,000	1,000	-	-
Woodford Co., Sec 09-00115-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec 11-00126-00 BR, CH 9	1,000	1,000	-	-
Woodford Co., Sec 12-00***00 BR, CH 8	25,000	25,000	-	-
Woodford Co., Sec 01-00100-01 BR, CH 20	1,000	1,000	-	-
 Total expenditures paid	 644,000	 644,000	 437,539	 106,912
 Excess (deficiency) of revenue received over expenditures paid	 \$ (253,000)	 \$ (253,000)	 (47,628)	 254,163
 <b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			8,887	(2,007)
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			341,784	89,628
 End of year			 \$ 303,043	 \$ 341,784

**WOODFORD COUNTY, ILLINOIS**  
**STATE'S ATTORNEY FORFEITED FUNDS FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<u>2013</u>			2012
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>REVENUE RECEIVED</b>				
Forfeited funds	\$ 500	\$ 500	\$ 381	\$ 3,919
Interest	<u>2</u>	<u>2</u>	<u>11</u>	<u>13</u>
Total revenue received	502	502	392	3,932
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Law enforcement	<u>1,500</u>	<u>1,500</u>	<u>163</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (998)</u>	<u>\$ (998)</u>	229	3,932
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			11,800	7,868
End of year			<u>\$ 12,029</u>	<u>\$ 11,800</u>

**WOODFORD COUNTY, ILLINOIS**  
**ANIMAL CONTROL FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Registration fees	\$ 84,000	\$ 84,000	77,627	82,842
Animal population control fee	7,000	7,000	6,939	8,292
Chip clinic	100	100	75	-
Interest	100	100	46	70
Miscellaneous	1,000	1,000	410	860
 Total revenue received	 92,200	 92,200	 85,097	 92,064
 <b>EXPENDITURES PAID</b>				
Public safety:				
Administrator's salary	11,512	11,681	11,681	11,286
Clerk's salary	44,392	43,797	43,301	43,485
Part-time clerk	3,166	3,288	3,288	3,300
Warden part-time	3,400	3,400	1,823	2,246
Printing and office supplies	1,000	1,000	596	642
Postage	4,000	4,000	4,000	4,000
Animal claims	1,000	1,000	-	-
Travel - gasoline	3,000	3,000	1,715	1,444
Training	500	500	-	-
Vehicle upkeep	3,000	3,000	167	109
Supplies	300	448	527	1,462
Tags	600	600	527	479
Disposal	1,000	1,156	1,156	958
Clothing	250	250	130	125
Population control vouchers	8,000	8,000	7,985	12,055
Cell phone	1,500	1,500	584	690
Medical treatment for unclaimed/injured animals	1,500	1,500	115	1,120
Chips for chipping clinics	1,575	1,575	-	-
Boarding	4,500	4,500	2,566	3,248
New equipment	700	700	-	-
 Total expenditures paid	 94,895	 94,895	 80,161	 86,649
Excess (deficiency) of revenue received over expenditures paid	 \$ (2,695)	 \$ (2,695)	 4,936	 5,415
 <b>RECONCILIATION TO MODIFIED ACCRUAL</b>				
<b>BASIS - NET CHANGE RESULTING FROM</b>				
<b>RECORDING ACCOUNTS RECEIVABLE,</b>				
<b>PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(4,083)	2,483
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			20,521	12,623
End of year			\$ 21,374	\$ 20,521

**WOODFORD COUNTY, ILLINOIS**  
**PUBLIC SAFETY COUNTY RETAILERS' OCCUPATION TAX FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Public safety sales tax	\$ 1,000,000	\$ 1,000,000	\$ 1,330,571	\$ 1,268,485
Interest	<u>500</u>	<u>500</u>	<u>396</u>	<u>840</u>
Total revenue received	1,000,500	1,000,500	1,330,967	1,269,325
<b>EXPENDITURES PAID</b>	-	-	-	-
Excess of revenue received over expenditures paid	1,000,500	1,000,500	1,330,967	1,269,325
<b>OTHER FINANCING USES PAID</b>				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess of revenue received over expenditures and other financing uses paid	<u>\$ 500</u>	<u>\$ 500</u>	330,967	269,325
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			-	(3,124)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			860,027	593,826
End of year			<u>\$ 1,190,994</u>	<u>\$ 860,027</u>

**WOODFORD COUNTY, ILLINOIS**  
**SOCIAL SECURITY FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 348,000	\$ 348,000	\$ 348,396	\$ 340,146
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	200	200	156	239
Other	-	-	3,568	1,496
Total revenue received	400,200	400,200	404,120	393,881
<b>EXPENDITURES PAID</b>				
Employee benefits:				
County contribution	<u>398,000</u>	<u>398,000</u>	<u>384,912</u>	<u>363,075</u>
Excess of revenue received over expenditures paid	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>19,208</u>	<u>30,806</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>148,863</u>	<u>118,057</u>
End of year			<u>\$ 168,071</u>	<u>\$ 148,863</u>

**WOODFORD COUNTY, ILLINOIS**  
**RECORDER'S AUTOMATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Recorder - fees	\$ 40,000	\$ 40,000	\$ 34,967	\$ 33,664
State grants	-	-	12,912	-
Interest	<u>400</u>	<u>400</u>	<u>222</u>	<u>294</u>
Total revenue received	40,400	40,400	48,101	33,958
<b>EXPENDITURES PAID</b>				
General government:				
Expenditures for recorder automation	<u>32,000</u>	<u>32,000</u>	<u>30,154</u>	<u>22,737</u>
Excess of revenue received over expenditures paid	<u>\$ 8,400</u>	<u>\$ 8,400</u>	<u>17,947</u>	<u>11,221</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			60	-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>105,372</u>	<u>94,151</u>
End of year			<u>\$ 123,379</u>	<u>\$ 105,372</u>

**WOODFORD COUNTY, ILLINOIS**  
**LAW LIBRARY FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Law library fees	\$ 7,600	\$ 7,600	\$ 6,136	\$ 7,296
Interest	<u>15</u>	<u>15</u>	<u>18</u>	<u>23</u>
Total revenue received	7,615	7,615	6,154	7,319
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Books	<u>6,000</u>	<u>6,000</u>	<u>5,434</u>	<u>4,724</u>
Excess of revenue received over expenditures paid	<u>\$ 1,615</u>	<u>\$ 1,615</u>	<u>720</u>	<u>2,595</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(22)	(13)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>8,775</u>	<u>6,193</u>
End of year	<u>\$ 9,473</u>	<u>\$ 8,775</u>		

**WOODFORD COUNTY, ILLINOIS  
COUNTY HEALTH FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 142,000	\$ 142,000	\$ 142,315	\$ 142,493
State and federal grants	377,023	377,023	414,709	261,812
Basic health services grant	-	-	126,402	62,569
Fees for services	87,050	87,050	99,721	97,551
Interest	4,500	4,500	1,196	2,145
Other	170	170	593	253
 Total revenue received	 610,743	 610,743	 784,936	 566,823
 <b>EXPENDITURES PAID</b>				
Public health:				
TB services	5,000	5,000	2,060	3,601
County health purposes - contract	197,103	183,914	179,590	186,248
Department head salary	64,813	65,349	65,349	63,486
Full-time	310,397	310,397	305,108	267,288
Part-time	23,430	23,430	20,253	19,672
PTO	-	-	-	1,658
Capital outlay:				
Equipment	10,000	22,653	15,495	-
 Total expenditures paid	 610,743	 610,743	 587,855	 541,953
 Excess of revenue received over expenditures paid	 \$ -	 \$ -	 197,081	 24,870
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(107,436)	25,166
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			665,806	615,770
 End of year	 \$ 755,451	 \$ 665,806		

**WOODFORD COUNTY, ILLINOIS**  
**TAZWOOD TRANSPORTATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
State of Illinois - federal funds	\$ 117,874	\$ 117,874	\$ 124,208	\$ 163,829
State of Illinois - state funds	<u>269,800</u>	<u>269,800</u>	<u>266,745</u>	<u>192,853</u>
Total revenue received	387,674	387,674	390,953	356,682

**EXPENDITURES PAID**

Public welfare:

We Care, Inc.	387,674	390,953	390,953	356,682
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Excess (deficiency) of revenue  
received over expenditures paid

\$ _____ -	\$ <u>(3,279)</u>	-	-
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**RECONCILIATION TO MODIFIED  
ACCUAL BASIS - NET CHANGE  
RESULTING FROM RECORDING  
ACCOUNTS RECEIVABLE, PAYABLE,  
AND OTHER ACCRUED ITEMS**

**FUND BALANCE, MODIFIED ACCRUAL  
BASIS**

Beginning of year

\_\_\_\_\_ - \_\_\_\_\_ -

End of year

\$ \_\_\_\_\_ - \$ \_\_\_\_\_ -

**WOODFORD COUNTY, ILLINOIS**  
**DRUG FINES FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Drug fine fees	\$ 3,500	\$ 3,500	\$ 4,828	\$ 11,153
Interest	<u>30</u>	<u>30</u>	<u>47</u>	<u>54</u>
Total revenue received	3,530	3,530	4,875	11,207
<b>EXPENDITURES PAID</b>				
Public safety:				
Drug enforcement	<u>6,500</u>	<u>6,500</u>	<u>500</u>	<u>1,062</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,970)</u>	<u>\$ (2,970)</u>	4,375	10,145
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
	-	-	-	-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	<u>21,469</u>		<u>11,324</u>	
End of year	<u>\$ 25,844</u>		<u>\$ 21,469</u>	

**WOODFORD COUNTY, ILLINOIS**  
**COURT SYSTEM FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Court fine fees	\$ 24,000	\$ 24,000	\$ 21,927	\$ 24,126
Interest	<u>100</u>	<u>100</u>	<u>52</u>	<u>101</u>
 Total revenue received	 24,100	 24,100	 21,979	 24,227
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Court expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,478</u>	<u>6,690</u>
 Excess of revenue received over expenditures paid	 22,100	 22,100	 20,501	 17,537
<b>OTHER FINANCING USES PAID</b>				
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>
 Excess (deficiency) of revenue received over expenditures and other financing uses paid	 <u>\$ 100</u>	 <u>\$ 100</u>	 <u>(1,499)</u>	 <u>(4,463)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>	    -			
Beginning of year	<u>19,049</u>	<u>23,512</u>		
 End of year	 <u>\$ 17,550</u>	 <u>\$ 19,049</u>		

**WOODFORD COUNTY, ILLINOIS**  
**MENTALLY DEFICIENT PERSONS FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<u>2013</u>			<u>2012</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 258,812	\$ 258,812	\$ 258,965	\$ 258,940
Interest and miscellaneous	<u>275</u>	<u>275</u>	<u>524</u>	<u>629</u>
 Total revenue received	 259,087	 259,087	 259,489	 259,569
 <b>EXPENDITURES PAID</b>				
Public welfare:				
Contract with ADDWC	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>
 Excess of revenue received over expenditures paid	 <u>\$ 275</u>	 <u>\$ 275</u>	 677	 757
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>167,836</u>	<u>167,079</u>
 End of year			 <u>\$ 168,513</u>	 <u>\$ 167,836</u>

**WOODFORD COUNTY, ILLINOIS**  
**PROBATION SERVICES FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Court fine fees	\$ 60,000	\$ 60,000	\$ 50,436	\$ 60,312
Interest	500	500	293	503
 Total revenue received	 60,500	 60,500	 50,729	 60,815
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Training	4,000	4,000	1,455	1,940
Contingent	5,000	5,000	161	1,028
Offender services	14,000	14,000	3,436	3,035
Electronic monitoring	7,000	7,000	5,401	3,297
Capital outlay:				
Computer equipment and software				
licenses	40,000	40,000	15,349	10,623
New equipment	10,000	10,000	3,322	1,407
Debt service:				
Principal	-	-	-	12,873
Interest	-	-	-	786
 Total expenditures paid	 80,000	 80,000	 29,124	 34,989
 Excess (deficiency) of revenue received over expenditures paid	 (19,500)	 (19,500)	 21,605	 25,826
<b>OTHER FINANCING USES PAID</b>				
Transfers out	(30,000)	(30,000)	(30,000)	(30,000)
 Deficiency of revenue received over expenditures and other financing uses paid	 \$ (49,500)	 \$ (49,500)	 (8,395)	 (4,174)
<b>RECONCILIATION TO MODIFIED ACCRAUL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			3,589	(3,592)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			239,104	246,870
End of year	\$ 234,298	\$ 239,104		

**WOODFORD COUNTY, ILLINOIS**  
**TREASURER'S AUTOMATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ 8,450	\$ 8,450	\$ 10,301	\$ 8,176
Interest	175	175	104	168
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	8,625	8,625	10,405	8,344

**EXPENDITURES PAID**

General control and administration:

Part-time clerk hire	7,000	7,000	7,000	6,992
Programs and education	1,600	1,600	160	-
Expend to provide for automation	3,000	3,000	1,342	1,424
Capital outlay:				
New equipment	10,000	10,000	950	2,365
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures paid	21,600	21,600	9,452	10,781
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue received over expenditures paid	\$ (12,975)	\$ (12,975)	953	(2,437)

**RECONCILIATION TO MODIFIED  
ACCRAUL BASIS - NET CHANGE  
RESULTING FROM RECORDING  
ACCOUNTS RECEIVABLE, PAYABLE,  
AND OTHER ACCRUED ITEMS**

**FUND BALANCE, MODIFIED ACCRUAL**

**BASIS**

Beginning of year	\$ 52,765	\$ 55,202
End of year	\$ 53,718	\$ 52,765

**WOODFORD COUNTY, ILLINOIS**  
**VITAL RECORDS FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ 1,600	\$ 1,600	\$ 1,346	\$ 1,489
State grants	900	900	1,393	898
Interest	90	90	45	67
 Total revenue received	 2,590	 2,590	 2,784	 2,454
<b>EXPENDITURES PAID</b>				
General control and administration:				
Vital records costs	3,000	4,066	4,066	1,408
 Excess (deficiency) of revenue received over expenditures paid	 \$ (410)	 \$ (1,476)	 (1,282)	 1,046
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year	22,473	21,427	21,427	21,427
 End of year	 \$ 21,191	 \$ 22,473	 22,473	 22,473

**WOODFORD COUNTY, ILLINOIS**  
**CIRCUIT CLERK AUTOMATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Fees	\$ 65,000	\$ 65,000	\$ 49,986	\$ 59,378
Interest	25	25	687	1,089
Total revenue received	<u>65,025</u>	<u>65,025</u>	<u>50,673</u>	<u>60,467</u>
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Automation fees	70,000	70,000	26,268	49,227
Software maintenance and support	3,480	3,480	-	-
Jury maintenance contract	7,000	7,000	-	-
Capital outlay:				
Software	-	-	<u>27,982</u>	-
Total expenditures paid	<u>80,480</u>	<u>80,480</u>	<u>54,250</u>	<u>49,227</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (15,455)</u>	<u>\$ (15,455)</u>	<u>(3,577)</u>	<u>11,240</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			365,669	354,429
End of year			<u>\$ 362,092</u>	<u>\$ 365,669</u>

**WOODFORD COUNTY, ILLINOIS**  
**CHILD SUPPORT FEES FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Child support fees	\$ 4,960	\$ 4,960	\$ -	\$ 199
Child support grant	-	-	11,329	4,961
Interest	25	25	38	56
 Total revenue received	 4,985	 4,985	 11,367	 5,216
 <b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Supplies	290	870	1,947	290
Computer equipment and software licenses	3,480	2,900	2,030	3,605
 Total expenditures paid	 3,770	 3,770	 3,977	 3,895
 Excess of revenue received over expenditures paid	 \$ 1,215	 \$ 1,215	 7,390	 1,321
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(1,528)	2,538
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			75,902	72,043
 End of year			 \$ 81,764	 \$ 75,902

**WOODFORD COUNTY, ILLINOIS**  
**DUI EQUIPMENT FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
DUI fines	\$ 10,000	\$ 10,000	\$ 15,177	\$ 11,309
Interest	<u>165</u>	<u>165</u>	<u>79</u>	<u>156</u>
Total revenue received	<u>10,165</u>	<u>10,165</u>	<u>15,256</u>	<u>11,465</u>
<b>EXPENDITURES PAID</b>				
Public safety:				
Repairs	-	-	10,839	10,062
Capital outlay:				
Equipment	<u>45,000</u>	<u>45,000</u>	<u>11,459</u>	<u>17,227</u>
Total expenditures paid	<u>45,000</u>	<u>45,000</u>	<u>22,298</u>	<u>27,289</u>
Deficiency of revenue received over expenditures paid	<u>\$ (34,835)</u>	<u>\$ (34,835)</u>	<u>(7,042)</u>	<u>(15,824)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			35,400	51,224
End of year			<u>\$ 28,358</u>	<u>\$ 35,400</u>

**WOODFORD COUNTY, ILLINOIS**  
**DOCUMENT STORAGE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Document storage fees	\$ 65,000	\$ 65,000	\$ 50,215	\$ 58,767
Interest	25	25	839	1,372
 Total revenue received	 65,025	 65,025	 51,054	 60,139
 <b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Document storage costs/supplies	120,000	83,512	17,165	44,544
Salaries	30,000	65,126	65,126	35,886
Employee overtime	-	1,362	1,362	2,690
Paid time off	-	-	-	1,913
Part-time	15,000	15,000	12,321	8,353
 Total expenditures paid	 165,000	 165,000	 95,974	 93,386
Deficiency of revenue received over expenditures paid	 \$ (99,975)	 \$ (99,975)	 (44,920)	 (33,247)
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(7,958)	498
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			426,415	459,164
End of year			 \$ 373,537	 \$ 426,415

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF FORFEITED FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Fee revenue	\$ 500	\$ 500	\$ -	\$ 1,719
Interest	<u>12</u>	<u>12</u>	<u>11</u>	<u>14</u>
 Total revenue received	 512	 512	 11	 1,733
<b>EXPENDITURES PAID</b>				
Public Safety:				
Equipment	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>47</u>
 Excess (deficiency) of revenue received over expenditures paid	 <u>\$ (1,988)</u>	 <u>\$ (1,988)</u>	 11	 1,686
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			-	-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			5,651	3,965
End of year			<u>\$ 5,662</u>	<u>\$ 5,651</u>

**WOODFORD COUNTY, ILLINOIS**  
**ARRESTEE'S MEDICAL RESERVE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ 5,000	\$ 5,000	\$ 6,465	\$ 6,670
Interest	<u>20</u>	<u>20</u>	<u>19</u>	<u>23</u>
Total revenue received	5,020	5,020	6,484	6,693
<b>EXPENDITURES PAID</b>				
Public safety:				
Medical costs	<u>8,000</u>	<u>8,000</u>	<u>6,638</u>	<u>2,930</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,980)</u>	<u>\$ (2,980)</u>	<u>(154)</u>	<u>3,763</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(278)	168
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			13,315	9,384
End of year	<u>\$ 12,883</u>		<u>\$ 13,315</u>	

**WOODFORD COUNTY, ILLINOIS**  
**CHILD ADVOCACY FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>					
Circuit clerk fees	\$ 15,000	\$ 15,000	\$ 18,407	\$ 10,483	
Interest	50	50	31	38	
 Total revenue received	 15,050	 15,050	 18,438	 10,521	
<b>EXPENDITURES PAID</b>					
Judiciary and court related:					
Child advocacy operations	21,000	21,000	19,002	8,564	
 Excess (deficiency) of revenue received over expenditures paid	 \$ (5,950)	 \$ (5,950)	 (564)	 1,957	
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>					
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>					
Beginning of year			16,653	14,696	
 End of year	 \$ 16,089	 \$ 16,653			

**WOODFORD COUNTY, ILLINOIS**  
**GEOGRAPHIC INFORMATION SYSTEM FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**

**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
County Clerk - recording fees	\$ 94,000	\$ 94,000	\$ 95,986	\$ 98,950
GIS data fees	500	500	8,475	126
Interest	325	325	274	348
 Total revenue received	 94,825	 94,825	 104,735	 99,424
 <b>EXPENDITURES PAID</b>				
General government:				
Map technician salary	70,000	69,075	51,019	55,123
Software maintenance and support	8,150	9,075	9,076	4,844
Map updating/maintenance	-	-	-	257
Capital outlay:				
Equipment	2,000	2,000	177	-
 Total expenditures paid	 80,150	 80,150	 60,272	 60,224
 Excess of revenue received over expenditures paid	 \$ 14,675	 \$ 14,675	 44,463	 39,200
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			920	-
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			174,473	135,273
 End of year	 \$ 219,856	 \$ 174,473		

**WOODFORD COUNTY, ILLINOIS**  
**DARE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
DARE donations	\$ 5,200	\$ 5,200	\$ 5,288	\$ 5,128
Interest	<u>11</u>	<u>11</u>	<u>8</u>	<u>15</u>
Total revenue received	5,211	5,211	5,296	5,143
<b>EXPENDITURES PAID</b>				
Public safety:				
DARE - supplies	<u>6,500</u>	<u>6,500</u>	<u>5,891</u>	<u>5,242</u>
Deficiency of revenue received over expenditures paid	<u>\$ (1,289)</u>	<u>\$ (1,289)</u>	<u>(595)</u>	<u>(99)</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			311	(567)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			2,173	2,839
End of year	<u>\$ 1,889</u>	<u>\$ 2,173</u>		

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF SEX OFFENDER FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<u>2013</u>			<u>2012</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
<b>REVENUE RECEIVED</b>				
Sex offender fees	\$ 1,000	\$ 1,000	\$ 2,875	\$ 2,150
Interest	<u>10</u>	<u>10</u>	<u>10</u>	<u>8</u>
Total revenue received	1,010	1,010	2,885	2,158
<b>EXPENDITURES PAID</b>	<u>1,000</u>	<u>1,000</u>	-	616
Excess of revenue received over expenditures paid	<u>\$ 10</u>	<u>\$ 10</u>	2,885	1,542
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>4,236</u>	<u>2,694</u>
End of year			<u>\$ 7,121</u>	<u>\$ 4,236</u>

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF GRANT FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>REVENUE RECEIVED</b>					
Capital grant from State of Illinois	\$ 5,000	\$ 5,000	\$ 1,700	\$ 3,350	
<b>EXPENDITURES PAID</b>					
Public safety:					
Training	-	-	1,000	1,495	
Capital outlay:					
New equipment	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	
Total expenditures paid	<u>7,500</u>	<u>7,500</u>	<u>1,000</u>	<u>1,495</u>	
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,500)</u>	<u>\$ (2,500)</u>	700	1,855	
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>					
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>					
Beginning of year			<u>7,267</u>	<u>5,412</u>	
End of year			<u>\$ 7,967</u>	<u>\$ 7,267</u>	

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF'S VEHICLES AND EQUIPMENT FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ 3,000	\$ 3,000	\$ 2,946	\$ 3,365
Interest	32	32	10	37
 Total revenue received	 3,032	 3,032	 2,956	 3,402
 <b>EXPENDITURES PAID</b>				
Public Safety:				
Supplies	-	-	150	2,615
Capital outlay:				
New equipment	5,500	5,500	3,152	8,538
 Total expenditures paid	 5,500	 5,500	 3,302	 11,153
 Deficiency of revenue received over expenditures paid	 \$ (2,468)	 \$ (2,468)	 (346)	 (7,751)
 <b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			4,640	12,391
 End of year	 \$ 4,294	 \$ 4,640		

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF'S SEIZED AND IMPOUNDED VEHICLE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ 20,000	\$ 20,000	\$ 16,900	\$ 12,695
Interest	75	75	51	75
 Total revenue received	 20,075	 20,075	 16,951	 12,770
<b>EXPENDITURES PAID</b>				
Capital outlay:				
New equipment	20,000	20,000	16,510	32,668
 Excess (deficiency) of revenue received over expenditures paid	 75	 75	 441	 (19,898)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from insurance	-	-	-	9,898
 Excess (deficiency) of revenue and other financing sources received over expenditures paid	 \$ 75	 \$ 75	 441	 (10,000)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	21,203	31,203		
 End of year	 \$ 21,644	 \$ 21,203		

**WOODFORD COUNTY, ILLINOIS**  
**COUNTY BRIDGE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 390,000	\$ 390,000	\$ 388,836	\$ 300,309
Interest and miscellaneous	67,500	67,500	3,142	77,089
 Total revenue received	 457,500	 457,500	 391,978	 377,398
 <b>EXPENDITURES PAID</b>				
Transportation:				
Studies and emergencies	20,000	20,000	13,000	-
Bridge maintenance/repair	10,000	10,000	7,000	5,844
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	50,000	50,000	48,635	350,986
Woodford Co., Sec. 97-00091-01-BR, C.H. 13	-	-	-	45
Woodford Co., Sec. 01-00102-00-BR, C.H. 20	20,000	20,000	-	-
Woodford Co., Sec. 05-00111-00-BR, C.H. 14	20,000	20,000	-	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	250,000	250,000	113	-
Woodford Co., Sec. 11-00126-00-BR, C.H. 9	10,000	10,000	-	-
Woodford Co., Sec. 10-00131-00-BR, C.H. 8	200,000	200,000	15,361	-
Woodford Co., Sec. 11-00141-00-BR, C.H. 13	20,000	20,000	-	-
Woodford Co., Sec. 12-00494-00-BR, C.H. 8	220,000	220,000	-	-
Metamora Rd., Sec. 05-08145-00-BR	10,000	10,000	3,804	2,781
Metamora Rd., Sec. 05-08146-00-BR	1,000	1,000	-	-
Metamora Rd., Sec. 05-08147-00-BR	1,000	1,000	-	-
Metamora Rd., Sec. 05-08148-00-BR	80,000	9,006	-	-
Metamora Rd., Sec. 12-08153-00-BR	20,000	20,000	-	-
Cazenovia Road, Sec. 04-01130-00 BR	-	28,601	28,601	-
Cazenovia Road, Sec. 09-01131-00 BR	200,000	200,000	80,809	1,911
Clayton Rd., Sec. 05-02137-00-BR	1,000	1,000	-	-
Olio Rd., Sec. 12-11142-00-BR	40,000	82,393	82,393	-
Olio Rd., SEC. 12-11143-00-BR	25,000	25,000	-	-
Roanoke Road, Sec 05-15127-00-BR	10,000	10,000	-	-
Palestine Rd., Sec. 03-12134-00-BR	40,000	40,000	-	24,122
Village of Washburn, Sec. 05-00018-00-BR	1,000	1,000	-	-
Worth Rd., Sec. 05-17149-00-BR	1,000	1,000	-	-
Worth Rd., Sec. 09-17154-00-BR	10,000	10,000	-	483
Linn, Sec 11-07133-00-BR	120,000	120,000	-	-
Various small projects	50,000	50,000	3,770	4,883
 Total expenditures paid	 1,430,000	 1,430,000	 283,486	 391,055
Excess (deficiency) of revenue received over expenditures paid	\$ (972,500)	\$ (972,500)	108,492	(13,657)

**RECONCILIATION TO MODIFIED ACCRUAL  
BASIS - NET CHANGE RESULTING FROM  
RECORDING ACCOUNTS RECEIVABLE,  
PAYABLE, AND OTHER ACCRUED ITEMS**

**FUND BALANCE, MODIFIED ACCRUAL BASIS**

Beginning of year	1,261,558	1,275,215
End of year	\$ 1,370,050	\$ 1,261,558

**WOODFORD COUNTY, ILLINOIS**  
**CIRCUIT CLERK OPERATIONS AND ADMINISTRATIVE FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ 5,986	\$ 5,986	\$ 6,371	\$ 6,246
Interest	<u>25</u>	<u>25</u>	-	-
Total revenue received	6,011	6,011	6,371	6,246
<b>EXPENDITURES PAID</b>				
	<u>5,000</u>	<u>5,000</u>	<u>2,340</u>	<u>1,355</u>
Excess of revenue received over expenditures paid	<u>\$ 1,011</u>	<u>\$ 1,011</u>	4,031	4,891
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year		<u>14,184</u>	<u>9,293</u>	
End of year		<u>\$ 18,215</u>	<u>\$ 14,184</u>	

**WOODFORD COUNTY, ILLINOIS  
PROBATION OPERATIONS**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ -	\$ -	\$ 5,926	\$ -
Interest income	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Total revenue received	-	-	5,932	6
<b>EXPENDITURES PAID</b>				
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	<u>5,932</u>	<u>6</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	<u>2,022</u>		<u>2,016</u>	
End of year	<u>\$ 7,954</u>		<u>\$ 2,022</u>	

**WOODFORD COUNTY, ILLINOIS**  
**TAX INTEREST FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 1,590	\$ 1,850
Interest	45	45	20	40
 Total revenue received	 2,045	 2,045	 1,610	 1,890
 <b>EXPENDITURES PAID</b>				
	4,000	4,000	3,639	6,370
Deficiency of revenue received over expenditures paid	\$ (1,955)	\$ (1,955)	(2,029)	(4,480)
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			11,530	16,010
End of year			\$ 9,501	\$ 11,530

**WOODFORD COUNTY, ILLINOIS  
LOAN FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Principal loan payments received	\$ 125,000	\$ 125,000	\$ 206,278	\$ 134,145
Interest	<u>14,500</u>	<u>14,500</u>	<u>15,307</u>	<u>19,386</u>
Total revenue received	<u>139,500</u>	<u>139,500</u>	<u>221,585</u>	<u>153,531</u>
<b>EXPENDITURES PAID</b>				
General control and administration:				
Administrative expense - EDC	13,950	13,950	3,670	28
Economic development loans/bad debts	<u>1,355,349</u>	<u>1,355,349</u>	<u>335,000</u>	<u>-</u>
Total expenditures paid	<u>1,369,299</u>	<u>1,369,299</u>	<u>338,670</u>	<u>28</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,229,799)</u>	<u>\$ (1,229,799)</u>	<u>(117,085)</u>	<u>153,503</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS</b>				
Principal loan payments received			(206,278)	(134,145)
Issuance of loans			295,000	-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>1,708,400</u>	<u>1,689,042</u>
End of year			<u>\$ 1,680,037</u>	<u>\$ 1,708,400</u>

**WOODFORD COUNTY, ILLINOIS**  
**E-CITATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>				<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUE RECEIVED</b>					
E-Citation fees	\$ 200	\$ 200	\$ 4,484	\$	4,488
Interest	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	
Total revenue received	202	202	4,486		4,489
<b>EXPENDITURES PAID</b>					
General control and administration:	<u>500</u>	<u>500</u>	-	-	
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (298)</u>	<u>\$ (298)</u>	4,486		4,489
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>					
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>					
Beginning of year			<u>6,207</u>	<u>1,718</u>	
End of year	<u>\$ 10,693</u>		<u>\$ 6,207</u>		

**WOODFORD COUNTY, ILLINOIS**  
**PULL TAB & JAR GAMES FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<b>2013</b>			<b>2012</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
State of Illinois - operating grants	\$ 3,000	\$ 3,000	\$ 2,627	\$ 3,232
Interest	<u>3</u>	<u>3</u>	<u>9</u>	<u>5</u>
Total revenue received	<u>3,003</u>	<u>3,003</u>	<u>2,636</u>	<u>3,237</u>
<b>EXPENDITURES PAID</b>				
General control and administration:				
Canine training	<u>5,000</u>	<u>5,000</u>	<u>450</u>	<u>-</u>
Total expenditures paid	<u>5,000</u>	<u>5,000</u>	<u>450</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,997)</u>	<u>\$ (1,997)</u>	2,186	3,237
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
Beginning of year			<u>3,237</u>	<u>-</u>
End of year	<u>\$ 5,423</u>	<u>\$ 3,237</u>		

**WOODFORD COUNTY, ILLINOIS**  
**IEMA SPRING BAY ACQUISITION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2013**  
**With Comparative Figures for Year Ended November 30, 2012**

	<u>2013</u>		<u>2012</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE RECEIVED</b>				
Capital grants	<u>\$ 2,105,991</u>	<u>\$ 2,105,991</u>	<u>\$ 834,807</u>	<u>\$ -</u>
<b>EXPENDITURES PAID</b>				
General control and administration:				
Appraisal and Title Work	14,000	14,000	-	-
Demolition	168,000	168,000	-	-
Grading	7,000	7,000	-	-
Septic Removal	10,500	10,500	-	-
Management	54,555	54,555	1,600	-
Legal	100	100	-	-
Miscellaneous	100	100	-	-
Capital outlay				
Property purchase	<u>1,851,736</u>	<u>1,851,736</u>	<u>833,207</u>	<u>-</u>
Total expenditures paid	<u>2,105,991</u>	<u>2,105,991</u>	<u>834,807</u>	<u>-</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**WOODFORD COUNTY, ILLINOIS  
INTERNAL SERVICE FUNDS  
FUND DESCRIPTIONS  
November 30, 2013**

**Tort Judgment and Liability Insurance Fund** - to account for the County's risk financing activities other than the Health Insurance Plan. Proceeds are derived from the property tax levy and transfers from other funds. The County then purchases commercial insurance.

**Premium and Insurance Claim Reserve Fund** - to account for funds in the Self-Funded Health Insurance Plan. Receipts are to be from employee withholdings and the County's matching contribution. The funds are to be used to pay stop-loss insurance premiums and medical claims submitted by employees.

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**November 30, 2013**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 203,608	\$ 251,960	\$ 455,568
Receivables, net:			
Property taxes	350,000	-	350,000
Due from other funds	<u>137,001</u>	<u>-</u>	<u>137,001</u>
Total assets	<u>690,609</u>	<u>251,960</u>	<u>942,569</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accrued expense	-	95,257	95,257
Deferred revenue	350,000	-	350,000
Due to other funds	<u>-</u>	<u>137,001</u>	<u>137,001</u>
Total liabilities	<u>350,000</u>	<u>232,258</u>	<u>582,258</u>
<b>NET POSITION</b>			
Unrestricted	<u>\$ 340,609</u>	<u>\$ 19,702</u>	<u>\$ 360,311</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUE, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**Year Ended November 30, 2013**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>			
Charges for services	<u>\$ 13,617</u>	<u>\$ 866,894</u>	<u>\$ 880,511</u>
<b>OPERATING EXPENSES</b>			
Insurance premiums:			
Liability insurance	134,110	-	134,110
Worker's compensation	105,905	-	105,905
Medical claims and administration fees	-	931,811	931,811
	<u>240,015</u>	<u>931,811</u>	<u>1,171,826</u>
Total operating expenses	<u>(226,398)</u>	<u>(64,917)</u>	<u>(291,315)</u>
<b>NONOPERATING REVENUES</b>			
Property taxes	320,400	-	320,400
Interest and miscellaneous	710	240	950
	<u>321,110</u>	<u>240</u>	<u>321,350</u>
Total nonoperating revenues	<u>94,712</u>	<u>(64,677)</u>	<u>30,035</u>
<b>TRANSFERS IN (OUT)</b>	<u>(12,600)</u>	<u>12,600</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>82,112</u>	<u>(52,077)</u>	<u>30,035</u>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>258,497</u>	<u>71,779</u>	<u>330,276</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 340,609</u>	<u>\$ 19,702</u>	<u>\$ 360,311</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**Year Ended November 30, 2013**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from charges for services	\$ 13,617	\$ 866,894	\$ 880,511
Payments to suppliers	<u>(240,015)</u>	<u>(901,447)</u>	<u>(1,141,462)</u>
Net cash used in operating activities	<u>(226,398)</u>	<u>(34,553)</u>	<u>(260,951)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Property taxes	320,400	-	320,400
Transfers from (to) other funds	<u>(12,600)</u>	<u>12,600</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>307,800</u>	<u>12,600</u>	<u>320,400</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments and miscellaneous	710	240	950
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
	82,112	(21,713)	60,399
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>			
	121,496	273,673	395,169
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>			
	<u>\$ 203,608</u>	<u>\$ 251,960</u>	<u>\$ 455,568</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>			
Operating loss	\$ (226,398)	\$ (64,917)	\$ (291,315)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Change in assets and liabilities:			
Accrued expense	-	30,364	30,364
<b>NET CASH USED IN OPERATING ACTIVITIES</b>			
	<u>\$ (226,398)</u>	<u>\$ (34,553)</u>	<u>\$ (260,951)</u>

**WOODFORD COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2013**

The County maintains a variety of agency funds. Generally, agency funds are merely clearing accounts (payroll withholding accounts, for example). At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no fund equity and do not involve measurement of revenue, expenditures, or expenses.

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**November 30, 2013**

	<b>Circuit Clerk</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 139,511
Investments	<u>50,005</u>
<b>TOTAL ASSETS</b>	<u>\$ 189,516</u>
<b>LIABILITIES</b>	
Funds held for others	<u>\$ 189,516</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 189,516</u>

<u>County Collector</u>	<u>Panther Creek Drainage District</u>	<u>County Payroll Clearing</u>	<u>Unclaimed Trust</u>	<u>Board Clearing</u>	<u>Land Acquisition</u>	<u>Total</u>
\$ -	\$ 5,244	\$ 922	\$ 390,914	\$ 59,213	\$ 6,550	\$ 602,354
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,005</u>
<u>\$ -</u>	<u>\$ 5,244</u>	<u>\$ 922</u>	<u>\$ 390,914</u>	<u>\$ 59,213</u>	<u>\$ 6,550</u>	<u>\$ 652,359</u>
<u>\$ -</u>	<u>\$ 5,244</u>	<u>\$ 922</u>	<u>\$ 390,914</u>	<u>\$ 59,213</u>	<u>\$ 6,550</u>	<u>\$ 652,359</u>
<u>\$ -</u>	<u>\$ 5,244</u>	<u>\$ 922</u>	<u>\$ 390,914</u>	<u>\$ 59,213</u>	<u>\$ 6,550</u>	<u>\$ 652,359</u>

**WOODFORD COUNTY, ILLINOIS**  
**AGENCY FUND - COUNTY COLLECTOR**  
**SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,**  
**AND CHANGES IN CASH BALANCE**  
**Year Ended November 30, 2013**

**COLLECTIONS**

2012 Real estate taxes certified to County Collector for collection	\$ 61,562,552
Deductions to certification:	
Real estate taxes uncollected	\$ (57,372)
Corrections of error, net	<u>(184,465)</u>
Additions:	
Back tax collections	8,937
Interest, penalties, and costs	103,918
Payments in lieu of taxes	11,383
Adjustments	(56)
Interest earned on taxes	<u>11,310</u>
	<u>135,492</u>
Total collections	61,456,207

**DISTRIBUTIONS**

Real estate and mobile home taxes	61,382,396
State Board of Appeals	19,894
Fees - interest, penalties, costs, and other	42,607
Interest to taxing bodies	<u>11,310</u>
Total distributions	
	<u>61,456,207</u>

**NET CHANGE IN CASH**

**CASH AT THE BEGINNING OF THE YEAR**

-  
\_\_\_\_\_

**CASH AT THE END OF THE YEAR**

\$ \_\_\_\_\_ -