

WOODFORD COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
November 30, 2012



CliftonLarsonAllen

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Independent Auditor's Report

Members of the County Board
Woodford County, Illinois

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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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, which statements reflect total assets of \$409,430 as of November 30, 2012, and total revenues of \$706,286 for the year then ended. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinions, insofar as they relate 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed 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 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 assets, and expenses of the governmental activities has not been reasonably determined.

In our opinion, except for not recording a liability for other postemployment benefits in the governmental activities as described in the previous paragraph, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois as of November 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2013 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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. However, we did not audit the information and express no opinion on it. Woodford County, Illinois has not presented 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodford County, Illinois' 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2011, which are not presented with the accompanying financial statements. In our report dated June 19, 2012, 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 2011 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, 2011 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
May 9, 2013

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2012

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 13,678,311	\$ 257,255
Receivables, net:		
State of Illinois	1,389,672	-
Property taxes	4,683,277	-
Other	-	76,346
Inventories	159,477	-
Prepaid items	79,576	7,519
Notes receivable, net	473,598	-
Bond issuance costs, net	67,584	-
Capital assets, net	<u>15,604,804</u>	<u>68,310</u>
Total assets	<u>36,136,299</u>	<u>409,430</u>
LIABILITIES		
Accounts payable	209,553	13,613
Accrued items payable	296,086	34,493
Trust funds due others	63,826	-
Deferred revenue	4,683,277	-
Long-term liabilities:		
Due within one year	597,260	-
Due in more than one year	2,325,730	-
Unamortized bond premium	<u>109,307</u>	<u>-</u>
Total liabilities	<u>8,285,039</u>	<u>48,106</u>
NET ASSETS		
Investment in capital assets, net of related debt	13,013,981	68,310
Restricted for:		
Roads and bridges	1,653,327	-
Employee benefits	411,935	-
Public Health	334	-
Debt service	601,896	-
Judiciary and court related	328,221	-
Public safety	579,399	-
General government	200,175	-
Loans	643,375	-
Unrestricted	<u>10,418,617</u>	<u>293,014</u>
TOTAL NET ASSETS	<u>\$ 27,851,260</u>	<u>\$ 361,324</u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2012**

	<u>Activities</u>	<u>Expenses</u>
GOVERNMENTAL		
General government		\$ 2,382,356
Public safety		4,059,283
Judiciary and court related		1,866,206
Transportation		3,301,700
Public health and welfare		1,613,398
Interest and fiscal charges		<u>93,544</u>
Total governmental activities		<u>13,316,487</u>
 TOTAL WOODFORD COUNTY		 <u>\$ 13,316,487</u>
 COMPONENT UNIT		
911 ETSB		<u>\$ 735,968</u>

<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>	
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
\$ 1,631,481	\$ 61,662	\$ 25,328	\$ (663,885)	\$ -
614,983	17,754	111,009	(3,315,537)	-
615,215	338,052	-	(912,939)	-
348,770	241,133	-	(2,711,797)	-
116,971	961,349	-	(535,078)	-
-	-	-	(93,544)	-
<u>3,327,420</u>	<u>1,619,950</u>	<u>136,337</u>	<u>(8,232,780)</u>	<u>-</u>
<u>\$ 3,327,420</u>	<u>\$ 1,619,950</u>	<u>\$ 136,337</u>	<u>(8,232,780)</u>	<u>-</u>
<u>\$ 705,997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(29,971)</u>
General revenues:				
Taxes:				
Property taxes			4,463,457	-
General sales and use taxes			1,243,834	-
Public safety sales taxes			1,767,571	-
Income and replacement taxes			1,490,095	-
Motor fuel taxes			1,961,095	-
Earnings on investments			48,369	289
Miscellaneous			13,218	-
Total general revenues			<u>10,987,639</u>	<u>289</u>
Change in net assets			2,754,859	(29,682)
Net assets - beginning			<u>25,096,401</u>	<u>391,006</u>
Net assets - ending			<u>\$ 27,851,260</u>	<u>\$ 361,324</u>

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

**WOODFORD COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2012**

ASSETS	Major Governmental Funds					Total Governmental Funds
	General Fund	County Highway	Illinois Municipal Retirement	County Motor Fuel Tax	Nonmajor Governmental Funds	
Cash and cash equivalents	\$ 3,956,242	\$ 793,245	\$ 229,099	\$ 786,928	\$ 7,517,628	\$ 13,283,142
Receivables, net:						
State of Illinois	775,913	-	33,973	56,258	523,528	1,389,672
Property taxes	1,770,000	517,340	547,000	-	1,528,812	4,363,152
Prepaid items	11,584	67,992	-	-	-	79,576
Notes receivable, net	-	-	-	-	473,598	473,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 6,513,739</u>	<u>\$ 1,378,577</u>	<u>\$ 810,072</u>	<u>\$ 843,186</u>	<u>\$ 10,043,566</u>	<u>\$ 19,589,140</u>
 LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 152,878	\$ 4,117	\$ -	\$ 19,209	\$ 33,349	\$ 209,553
Accrued items payable	174,372	25,476	-	-	14,661	214,509
Trust funds due others	63,826	-	-	-	-	63,826
Deferred revenue	1,770,000	517,340	547,000	-	1,528,812	4,363,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,161,076</u>	<u>546,933</u>	<u>547,000</u>	<u>19,209</u>	<u>1,576,822</u>	<u>4,851,040</u>
 FUND BALANCES						
Nonspendable	11,584	67,992	-	-	401,625	481,201
Restricted-spendable	-	-	263,072	-	4,155,590	4,418,662
Unrestricted-assigned	-	763,652	-	823,977	3,909,529	5,497,158
Unassigned	4,341,079	-	-	-	-	4,341,079
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<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>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,513,739</u>	<u>\$ 1,378,577</u>	<u>\$ 810,072</u>	<u>\$ 843,186</u>	<u>\$ 10,043,566</u>	<u>\$ 19,589,140</u>

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 ASSETS
November 30, 2012

Total fund balance for governmental funds (Exhibit 3)		\$ 14,738,100
Total net assets reported for governmental activities in the statement of net assets 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	\$ 2,262,094	
Buildings, net	7,641,438	
Building improvements, net	401,822	
Infrastructure, net	3,803,027	
Vehicles, net	726,665	
Machinery and equipment, net	513,717	
Computer equipment, net	116,503	
Office equipment, net	139,538	
		15,604,804
Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2012 are:		159,477
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 assets. Internal Service Fund net assets are:		330,276
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.		67,584
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.		(109,307)
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 assets. Balances at November 30, 2012 are:		
Accrued interest on bonds		(16,684)
Bonds payable	(2,495,000)	
Capital leases payable	(95,823)	
Compensated absences	(332,167)	
Total long-term liabilities		(2,922,990)
Total net assets of governmental activities (Exhibit 1)		\$ 27,851,260

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, 2012

	<u>Major 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>	<u>Nonmajor Governmental Funds</u>	
REVENUES						
Property taxes	\$ 1,770,638	\$ 460,422	\$ 510,218	\$ -	\$ 1,401,952	\$ 4,143,230
Sales and use taxes, including public safety sales taxes	1,243,834	-	-	-	1,767,571	3,011,405
Income and replacement taxes	1,327,677	-	110,418	-	52,000	1,490,095
Motor fuel taxes	-	-	-	907,717	1,053,378	1,961,095
Operating grants and contributions	402,198	-	-	47,500	1,170,252	1,619,950
Capital grants	136,337	-	-	-	-	136,337
Fees, fines, and charges for services	2,351,798	249,971	-	11,831	713,820	3,327,420
Interest	6,279	3,185	513	1,780	35,589	47,346
Other	2,924	641	850	-	8,803	13,218
Total revenues	<u>7,241,685</u>	<u>714,219</u>	<u>621,999</u>	<u>968,828</u>	<u>6,203,365</u>	<u>15,750,096</u>
EXPENDITURES						
Current:						
General government	1,691,217	-	-	-	101,548	1,792,765
Employee benefits	527,893	-	603,928	-	363,075	1,494,896
Public safety	2,927,554	-	-	-	108,635	3,036,189
Judiciary and court related	1,339,526	-	-	-	187,673	1,527,199
Public health and welfare	45,008	-	-	-	1,412,569	1,457,577
Transportation	-	536,144	-	1,377,236	1,019,815	2,933,195
Other expenditures	94,958	-	-	-	-	94,958
Capital outlay	162,701	218,846	-	153,106	587,006	1,121,659
Debt service:						
Principal	53,071	-	-	-	430,864	483,935
Interest	4,048	-	-	-	110,899	114,947
Total expenditures	<u>6,845,976</u>	<u>754,990</u>	<u>603,928</u>	<u>1,530,342</u>	<u>4,322,084</u>	<u>14,057,320</u>
Excess (deficiency) of revenues over expenditures	<u>395,709</u>	<u>(40,771)</u>	<u>18,071</u>	<u>(561,514)</u>	<u>1,881,281</u>	<u>1,692,776</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	1,052,000	-	-	-	-	1,052,000
Transfers out	-	-	-	-	(1,052,000)	(1,052,000)
Proceeds from capital lease	-	-	-	-	108,521	108,521
Proceeds from insurance payments	5,477	-	-	-	9,898	15,375
Proceeds from sale of assets	-	445	-	-	-	445
Total other financing sources (uses)	<u>1,057,477</u>	<u>445</u>	<u>-</u>	<u>-</u>	<u>(933,581)</u>	<u>124,341</u>
NET CHANGE IN FUND BALANCE	1,453,186	(40,326)	18,071	(561,514)	947,700	1,817,117
FUND BALANCE						
Beginning of year	<u>2,899,477</u>	<u>871,970</u>	<u>245,001</u>	<u>1,385,491</u>	<u>7,519,044</u>	<u>12,920,983</u>
End 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>

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, 2012**

Net change in fund balances - total governmental funds (Exhibit 4)		\$ 1,817,117
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 (\$1,145,672) exceeded depreciation (\$623,008) in the current period.		522,664
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		(59,580)
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 assets, 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 assets.		21,243

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, 2012

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, 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 assets.

Debt issued:		
Leases payable	\$	(108,521)
Repayments:		
Leases payable		103,935
Principal payments on bonds payable		<u>380,000</u>
Net adjustment		\$ 375,414

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	(14,261)	
Accrued interest on bonds	<u>1,584</u>	
Combined adjustment		(12,677)

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>83,113</u>	
Change in net assets of governmental activities (Exhibit 2)		\$ <u>2,754,859</u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
November 30, 2012**

	Governmental Activities Internal Service Funds
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 395,169
Receivables:	
Property taxes	<u>320,125</u>
Total assets	<u>715,294</u>
LIABILITIES	
CURRENT LIABILITIES	
Accrued expense	64,893
Deferred revenue	<u>320,125</u>
Total liabilities	<u>385,018</u>
NET ASSETS	
UNRESTRICTED	<u><u>\$ 330,276</u></u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended November 30, 2012**

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	<u>\$ 797,182</u>
 OPERATING EXPENSES	
Insurance premiums	379,130
Medical claims and administration fees	<u>656,189</u>
Total operating expenses	<u>1,035,319</u>
Operating loss	<u>(238,137)</u>
 NONOPERATING REVENUES	
Property taxes	320,227
Interest income	<u>1,023</u>
Total nonoperating revenues	<u>321,250</u>
 CHANGE IN NET ASSETS	83,113
 NET ASSETS - BEGINNING OF YEAR	<u>247,163</u>
 NET ASSETS - END OF YEAR	<u><u>\$ 330,276</u></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, 2012**

	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from charges for services	\$ 797,182
Payments to suppliers	<u>(1,090,296)</u>
Net cash used in operating activities	<u>(293,114)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	<u>320,227</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments and miscellaneous	<u>1,023</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	28,136
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>367,033</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 395,169</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (238,137)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>(54,977)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (293,114)</u></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, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 100,107
Investments	<u>50,005</u>
TOTAL ASSETS	<u>\$ 150,112</u>
LIABILITIES	
Funds held for others	<u>\$ 150,112</u>

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

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, 2012

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 assets 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, 2012

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their proprietary funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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, 2012:

<u>Years of Continuous Service</u>	<u>Yearly Vacation Allowed</u>
<u>AFSCME Union</u>	
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
<u>FOP Union</u>	
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

**WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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> (Yearly Hours)	<u>Maximum Carry Over</u> At Years End
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, 2012

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, 2012

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, 2012.
- 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.

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 assets.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles 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 assets, and expenses of the governmental activities has not been reasonably determined.

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;

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

- 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.

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, 2012, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$200 of cash on hand was \$13,828,423 and the bank balance, excluding Illinois Funds, was \$11,010,737. Of the bank balance, \$1,637,809 was covered by federal depository insurance and \$9,372,928 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2012, none of the deposit balance was exposed to custodial credit risk.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Credit Risk - Deposits. As of November 30, 2012, the County's balance of \$4,352,936 in the Illinois Funds was rated AAAM 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, 2012, the carrying amount of the Component Unit's deposits was \$195,524 and the bank balance was \$195,429. 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, 2012, but not included in the above deposits:

Illinois Funds Money Market Fund	<u>\$ 61,731</u>
----------------------------------	------------------

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, 2012, the County had notes receivable from area businesses of \$473,598, at interest rates ranging between 3 and 5 percent, maturing between 2012 and 2018. One loan was written off completely reducing the allowance for loan loss by \$58,664. Collections of notes receivable within one year are anticipated to be \$71,973 as of November 30, 2012.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2012 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,262,094	\$ -	\$ -	\$ 2,262,094
Capital assets being depreciated:				
Buildings	9,873,058	196,281	-	10,069,339
Building improvements	436,314	46,916	-	483,230
Infrastructure	3,619,322	570,394	-	4,189,716
Off-road vehicles	442,280	57,119	(106,320)	393,079
On-road vehicles - sheriff	522,503	108,520	(86,934)	544,089
On-road vehicles - other	1,288,967	-	(17,000)	1,271,967
Machinery and equipment	1,189,597	161,547	-	1,351,144
Computer equipment	473,576	-	-	473,576
Office equipment	550,169	4,895	(8,000)	547,064
Total capital assets being depreciated	<u>18,395,786</u>	<u>1,145,672</u>	<u>(218,254)</u>	<u>19,323,204</u>
Less accumulated depreciation for:				
Buildings	(2,253,380)	(174,521)	-	(2,427,901)
Building improvements	(63,761)	(17,647)	-	(81,408)
Infrastructure	(295,689)	(91,000)	-	(386,689)
Off-road vehicles	(180,710)	(26,337)	57,458	(149,589)
On-road vehicles - sheriff	(348,208)	(80,086)	76,216	(352,078)
On-road vehicles - other	(934,449)	(63,354)	17,000	(980,803)
Machinery and equipment	(760,736)	(76,691)	-	(837,427)
Computer equipment	(306,357)	(50,716)	-	(357,073)
Office equipment	(372,870)	(42,656)	8,000	(407,526)
Total accumulated depreciation	<u>(5,516,160)</u>	<u>(623,008)</u>	<u>158,674</u>	<u>(5,980,494)</u>
Total capital assets being depreciated, net	<u>12,879,626</u>	<u>522,664</u>	<u>(59,580)</u>	<u>13,342,710</u>
Governmental activities capital assets, net	<u>\$ 15,141,720</u>	<u>\$ 522,664</u>	<u>\$ (59,580)</u>	<u>\$ 15,604,804</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 80,320
Public safety	300,896
Judiciary and court related	19,463
Transportation	207,884
Public health and welfare	<u>14,445</u>
	<u>\$ 623,008</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 724,175	\$ 11,009	\$ (47,835)	\$ 687,349
Less accumulated depreciation for:				
Equipment	<u>(623,799)</u>	<u>(43,075)</u>	<u>47,835</u>	<u>(619,039)</u>
Total capital assets being depreciated, net	<u>\$ 100,376</u>	<u>\$ (32,066)</u>	<u>\$ -</u>	<u>\$ 68,310</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

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, 2012:

	<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	\$ 2,875,000	\$ -	\$ (380,000)	\$ 2,495,000	\$ 390,000
Vehicle leases payable	91,237	108,521	(103,935)	95,823	59,678
Compensated absences payable	<u>317,906</u>	<u>272,724</u>	<u>(258,463)</u>	<u>332,167</u>	<u>147,582</u>
	<u>\$ 3,284,143</u>	<u>\$ 381,245</u>	<u>\$ (742,398)</u>	2,922,990	<u>\$ 597,260</u>
Unamortized premium				<u>109,307</u>	
Governmental activities - long-term liabilities				<u>\$ 3,032,297</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, 2012 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.

\$ 2,495,000

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

The annual debt service requirements by year are as follows:

<u>Year Ending November 30,</u>	<u>General Obligation Refunding Bonds - Series 2009</u>		<u>Total Principal and Interest</u>
	<u>Principal</u>	<u>Interest</u>	
2013	\$ 390,000	\$ 100,113	\$ 490,113
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>
Total	<u>\$ 2,495,000</u>	<u>\$ 333,888</u>	<u>\$ 2,828,888</u>

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 2011, the pledged taxes were abated by the County Board.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

Vehicle Leases Payable

The County entered into four 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 \$7,972 through September 2013 with an interest rate of 5.50 percent. The third lease requires annual payments of \$18,339 through April 2013 with an interest rate of 5.00 percent. The fourth lease requires annual payments of \$29,453 through May 2014 with an interest rate of 5.00 percent.

\$ 95,823

The annual debt service requirements by year are as follows:

<u>Year Ending</u> <u>November 30,</u>	Vehicle Leases	
	Principal	Interest
2013	\$ 59,678	\$ 4,623
2014	36,145	1,848
	\$ 95,823	\$ 6,471

Vehicles under capital leases in capital assets at November 30, 2012 include the following:

Cost	\$ 462,035
Less: accumulated depreciation	272,626
Total	\$ 189,409

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, 2012, using the 2011 assessed valuation, the statutory limit for the County was \$22,040,008, providing a debt margin of \$19,449,185.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 7 - OPERATING LEASE

The County leases a copier under an operating lease which expired November 2012. Rent expense for the year ended November 30, 2012 was \$1,476.

NOTE 8 - 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.

(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 rate for calendar year 2011 was as follows:

SLEP	16.08% of annual covered payroll
ECO	122.54% of annual covered payroll
All other qualified employees	9.60% 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, 2012

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost

For calendar year 2011, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 295,586
ECO	\$ 38,587
All other qualified employees	\$ 295,383

Trend information for the three years ended December 31, 2011 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>
SLEP			
December 31, 2011	\$ 295,586	100%	\$0
December 31, 2010	290,440	100	0
December 31, 2009	236,639	100	0
ECO			
December 31, 2011	\$ 38,587	100%	\$0
December 31, 2010	40,719	100	0
December 31, 2009	13,936	100	0
Other Qualifying Employees			
December 31, 2011	\$ 295,383	100%	\$0
December 31, 2010	300,000	100	0
December 31, 2009	224,778	100	0

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009 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, 2009 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, 2011, 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	78.04%	\$ 6,670,708	\$ 5,205,838	\$ 1,464,870	\$ 1,838,220	80%
ECO	0.00%	233,315	(416,547)	649,862	31,849	2064%
All other qualified employees	90.46%	8,497,470	7,686,612	810,858	3,076,910	26%

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, 2012

NOTE 9 - 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 2012 and 2011 are as follows:

	Premium and Insurance Claim Reserve	
	<u>2012</u>	<u>2011</u>
Balance at beginning of year	\$ 119,870	\$ 87,098
Claims incurred	591,375	495,529
Claims paid	646,352	462,757
Balance at end of year	\$ 64,893	\$ 119,870

NOTE 10 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2012 is as follows:

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

**WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012**

NOTE 10 - INTERFUND TRANSFERS (CONTINUED)

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

NOTE 11 - 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, 2012.

The following funds had an excess of expenditures over appropriations for the year ended November 30, 2012:

	<u>Appropriations</u>	<u>Expenditures</u>
Circuit Clerk Operations and Administrative Fund	\$ <u> -</u>	\$ <u> 1,355</u>

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 12 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2012 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 15,604,804
Less:	
Bonds payable	2,495,000
Vehicle leases payable	<u>95,823</u>
Investment in capital assets, net of related debt	<u>\$ 13,013,981</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 13 - NETS ASSETS/FUND BALANCE

The fund balances are considered nonspendable for the following purposes at November 30, 2012:

Prepaid items	\$ 79,576
Long-term portion of loans receivable	<u>401,625</u>
	<u>\$ 481,201</u>

The net assets/fund balance are restricted for the following purposes at November 30, 2012:

Roads and bridges	\$ 1,653,327
Employee benefits	411,935
Public health	334
Judiciary and court related	328,221
Public safety	579,399
Debt service	601,896
Loans	643,375
General government	<u>200,175</u>
	<u>\$ 4,418,662</u>

The Special Revenue Fund balances are assigned for the following purposes at November 30, 2012:

Roads and bridges	\$ 2,550,718
Public health	833,308
Judiciary and court related	858,259
Public safety	421,798
General government	169,675
Loans	<u>663,400</u>
	<u>\$ 5,497,158</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2012

NOTE 14 - NEW GOVERNMENTAL ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued the following statements which are effective for periods beginning December 1, 2012 or later which may impact the County:

Statement No. 60 - *Accounting and Financial Reporting for Service Concession Arrangements*, applies to public-private partnerships in which the public institution retains specific control criteria. The standard generally applies to arrangements to provide services through the use of infrastructure or another public asset, such as a facility. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

Statement No. 61 - *The Financial Reporting Entity: Omnibus*, which amends the requirements of Statements No. 14, *The Financial Reporting Entity*, and No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The primary significance is that Statement 61 amends the criteria for blending, or reporting component units as if they were part of the primary governments. The statement is effective for periods beginning after June 15, 2012. It is not expected to impact the County.

Statement No. 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, incorporates guidance that previously could only be found in certain FASB and American Institute of Certified Public Accountants (AICPA) pronouncements. The standard supersedes GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*. The statement is effective for periods beginning after December 15, 2011. It is not expected to impact the County.

Statement No. 63 - *Financial Reporting of Deferred Outflow of Resources, Deferred Inflows of Resources, and Net Position*, addresses how to report elements of financial statements that are deferrals. The statement clarifies that amounts that are required to be reported as deferred outflows or inflows of resources should be reported in a separate section in a statement of net assets. The statement is effective for periods beginning after December 15, 2011. The impact on the County will be reviewed.

NOTE 15 - SUBSEQUENT EVENTS

Management evaluated subsequent events through May 9, 2013, the date the 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, 2012**

(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>
SLEP Members:						
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
12/31/09	4,148,855	5,225,453	1,076,598	79.40	1,691,487	63.65
Elected County Officials:						
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
12/31/09	60,313	687,005	626,692	8.78	30,054	2,085.22
Other Members:						
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
12/31/09	7,045,675	7,741,306	695,631	91.01	3,152,562	22.07

On a market value basis, the actuarial value of assets and the funded ratio at December 31, 2011 are as follows:

	<u>Market Value Basis of Assets</u>	<u>Market Basis Funded Ratio</u>
SLEP Members	\$ 5,014,449	75.17%
Elected County Officials	(448,042)	0.00
Other Members	7,338,560	86.36

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES RECEIVED			
Property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,770,638
State of Illinois	2,597,679	2,597,679	3,066,546
Charges for services	742,500	742,500	870,063
County zoning fees	385,000	385,000	415,733
Court security fees	65,000	65,000	62,379
Sheriff's bond	12,500	12,500	12,040
Sheriff's traffic fees	160,000	160,000	169,189
Circuit Clerk County fees	64,500	64,500	65,893
Liquor licenses	6,550	6,550	6,700
Indemnity fees	4,000	4,000	5,920
Interest on investments	5,800	5,800	6,046
Zoning cases	19,990	19,990	11,929
Patrol contracts	145,000	145,000	142,554
Other revenue	46,010	46,010	587,334
Regional Office of Education reimbursements	32,000	32,000	30,402
Federal election grant	-	-	43,361
Sheriff grant	300,000	300,000	100,000
Total revenues received	<u>6,356,529</u>	<u>6,356,529</u>	<u>7,366,727</u>
EXPENDITURES PAID			
General government	2,205,805	2,145,976	1,769,963
Employee Benefits	548,000	548,000	527,893
Public safety	2,835,137	2,928,910	2,929,418
Judiciary and court related	1,509,144	1,505,504	1,317,098
Public health and welfare	45,008	45,008	44,008
Other	128,494	128,494	91,787
Capital outlay	168,900	138,596	127,702
Total expenditures paid	<u>7,440,488</u>	<u>7,440,488</u>	<u>6,807,869</u>
Excess (deficiency) of revenues received over expenditures paid	<u>(1,083,959)</u>	<u>(1,083,959)</u>	<u>558,858</u>
OTHER FINANCING SOURCES RECEIVED (USES PAID)			
Transfers in	2,050,000	2,050,000	2,055,477
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Total other financing sources received (uses paid)	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,055,477</u>
NET CHANGE IN FUND BALANCE	<u>\$ (33,959)</u>	<u>\$ (33,959)</u>	1,614,335
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(161,149)
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR			<u>2,899,477</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR			<u>\$ 4,352,663</u>

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUE RECEIVED			
General property taxes	\$ 460,000	\$ 460,000	\$ 460,422
Reimbursable services	310,500	310,500	135,778
Miscellaneous income	4,500	4,500	33,112
Township engineering/administration	40,000	40,000	85,446
Interest	12,000	12,000	3,185
Other	5,000	5,000	641
Total revenue received	<u>832,000</u>	<u>832,000</u>	<u>718,584</u>
EXPENDITURES PAID			
Administration:			
Salaries	70,000	66,951	41,536
Telephone	2,500	2,500	2,108
Office maintenance	800	918	918
Utilities	12,000	12,000	6,099
Advertising	2,800	2,800	2,519
Computer/office upgrade	8,500	8,500	3,835
Office/shop contractual	15,000	15,576	15,576
Postage/office supplies	5,000	5,000	4,387
Travel/training expenses	13,000	15,355	15,355
Office equipment/furniture	2,500	2,500	100
Health insurance	75,000	75,000	72,520
Insurance contingencies	2,000	2,000	250
Cell phones	3,500	3,500	2,649
Internet service	700	700	623
Disaster contingencies and events	5,000	5,000	-
Construction and engineering:			
Technical salaries	75,000	79,523	79,523
Engineering supplies	3,500	3,500	3,392
New engineering equipment	2,500	2,500	-
County maps	1,000	1,000	-
Section 86-00075, C.H. 1	50,000	97,003	97,003
Section 97-00091, C.H. 13	1,000	1,000	-
Pavement Management System	2,000	2,000	-
Section 00-00096, C.H. 2	15,000	15,000	3,000
Section 01-00101, C.H. 3	1,000	1,000	-
Section 10-00116, Sign Upgrade	15,000	10,477	5,237
Section 10-00117, C.H. 2	50,000	70,190	70,190
Section 86-00075 C.H. 1 Land Acquisition	65,000	44,810	20,010
Technical Services Related to Wind Farms	120,000	72,997	-

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
EXPENDITURES PAID (CONTINUED)			
Maintenance:			
Repair labor for vehicles	\$ 28,500	\$ 23,307	\$ 16,459
Non-MFT maintenance salaries	40,000	41,447	41,447
Contractual services	8,000	11,746	11,746
Repair parts for vehicles and machinery	50,000	50,000	40,994
Shop supplies and tools	12,000	12,000	5,914
Fuel, oil, gas, and grease	90,000	90,000	65,860
Ditching and drainage	2,000	2,000	147
Snow and ice removal	25,000	25,000	22,373
Mowing and guardrail	2,000	2,000	221
Sign costs	5,000	5,000	552
Intergovernmental services	20,000	20,000	9,926
Seasonal salaries	30,000	30,000	-
Safety equipment and supplies	3,000	3,000	643
Capital outlay:			
Building construction and yard work	30,000	30,000	14,672
New equipment	240,000	240,000	177,204
Total expenditures paid	<u>1,204,800</u>	<u>1,204,800</u>	<u>854,988</u>
Deficiency of revenue received over expenditures paid	(372,800)	(372,800)	(136,404)
OTHER FINANCING SOURCES RECEIVED			
Proceeds from sale of assets	<u>-</u>	<u>-</u>	<u>445</u>
Deficiency of revenue and other financing sources received over expenditures	<u>\$ (372,800)</u>	<u>\$ (372,800)</u>	(135,959)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			95,633
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR			<u>871,970</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR			<u>\$ 831,644</u>

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2012**

(Unaudited - See Accompanying Independent Auditor's Report)

	2012		
	Original Budget	Final Budget	Actual
REVENUE RECEIVED			
General property taxes	\$ 510,000	\$ 510,000	\$ 510,218
Personal property replacement tax	115,000	115,000	106,162
Interest and miscellaneous	650	650	1,363
Total revenue received	625,650	625,650	617,743
EXPENDITURES PAID			
Employee benefits:			
Municipal Retirement Fund	625,000	625,000	603,928
Excess of revenue received over expenditures paid	\$ 650	\$ 650	13,815
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			4,256
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			245,001
End of year			\$ 263,072

WOODFORD COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2012

(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, 2012 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, 2012**

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, 2012**

ASSETS	General Corporate	County Clerk	Sheriff	County Retailer's Occupation Tax	Total General Fund
Cash and cash equivalents	\$ 3,637,438	\$ 54,303	\$ 73,753	\$ 190,748	\$3,956,242
Receivables, net:					
State of Illinois	523,227	-	-	252,686	775,913
Property taxes	1,770,000	-	-	-	1,770,000
Intrafund receivables (payables)	64,230	(53,943)	(10,287)	-	-
Prepaid items	11,584	-	-	-	11,584
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 6,006,479</u>	<u>\$ 360</u>	<u>\$ 63,466</u>	<u>\$ 443,434</u>	<u>\$6,513,739</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 152,878	\$ -	\$ -	\$ -	\$ 152,878
Accrued expense	174,372	-	-	-	174,372
Trust funds due others	-	360	63,466	-	63,826
Deferred revenue	1,770,000	-	-	-	1,770,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,097,250</u>	<u>360</u>	<u>63,466</u>	<u>-</u>	<u>2,161,076</u>
FUND BALANCES					
Nonspendable	11,584	-	-	-	11,584
Unassigned	3,897,645	-	-	443,434	4,341,079
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>3,909,229</u>	<u>-</u>	<u>-</u>	<u>443,434</u>	<u>4,352,663</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,006,479</u>	<u>\$ 360</u>	<u>\$ 63,466</u>	<u>\$ 443,434</u>	<u>\$6,513,739</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
For the Year Ended November 30, 2012

	<u>General Corporate</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
REVENUES			
Property taxes	\$ 1,770,638	\$ -	\$ 1,770,638
Sales and use taxes, including public safety sales taxes	226,143	1,017,691	1,243,834
Income and replacement taxes	1,327,677	-	1,327,677
Operating grants and contributions	402,198	-	402,198
Capital grants	136,337	-	136,337
Fees, fines, and charges for services	2,351,798	-	2,351,798
Interest	5,173	1,106	6,279
Other	2,924	-	2,924
	<u>6,222,888</u>	<u>1,018,797</u>	<u>7,241,685</u>
Total revenues			
EXPENDITURES			
Current:			
General government	1,691,217	-	\$ 1,691,217
Employee benefits	527,893	-	527,893
Public safety	2,927,554	-	2,927,554
Judiciary and court related	1,339,526	-	1,339,526
Public health and welfare	45,008	-	45,008
Other expenditures	94,958	-	94,958
Capital outlay	162,701	-	162,701
Debt service:			
Principal	53,071	-	53,071
Interest	4,048	-	4,048
	<u>6,845,976</u>	<u>-</u>	<u>6,845,976</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(623,088)</u>	<u>1,018,797</u>	<u>395,709</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,052,000	-	2,052,000
Transfers out	-	(1,000,000)	(1,000,000)
Proceeds from insurance payments	5,477	-	5,477
Total other financing sources (uses)	<u>2,057,477</u>	<u>(1,000,000)</u>	<u>1,057,477</u>
NET CHANGE IN FUND BALANCE	1,434,389	18,797	1,453,186
FUND BALANCE			
Beginning of year	<u>2,474,840</u>	<u>424,637</u>	<u>2,899,477</u>
End of year	<u>\$ 3,909,229</u>	<u>\$ 443,434</u>	<u>\$ 4,352,663</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 1,770,000	\$ 1,770,000	\$ 1,770,638	\$ 1,775,472
State of Illinois:				
Income taxes	1,100,000	1,100,000	1,383,436	1,263,766
Salary reimbursements	340,179	340,179	429,111	361,598
Administration fee - inheritance tax	7,500	7,500	2,403	11,378
Use tax	200,000	200,000	226,204	237,744
Charges for services:				
County Clerk	300,000	300,000	376,879	341,809
Circuit Clerk	166,500	166,500	170,760	166,131
Sheriff	70,000	70,000	90,725	72,695
Collector	85,000	85,000	93,786	94,900
State's Attorney	121,000	121,000	137,913	124,397
County zoning fees	385,000	385,000	415,733	37,684
Court security fees	65,000	65,000	62,379	65,411
Sheriff's bond	12,500	12,500	12,040	12,530
Sheriff's traffic fees	160,000	160,000	169,189	170,995
Circuit Clerk County fees	64,500	64,500	65,893	62,657
Liquor licenses	6,550	6,550	6,700	7,175
Indemnity fees	4,000	4,000	5,920	6,460
Interest on investments	4,500	4,500	4,940	4,147
Zoning cases	19,990	19,990	11,929	14,623
Patrol contracts	145,000	145,000	142,554	142,345
Other revenue	46,010	46,010	587,334	47,667
Regional Office of Education reimbursements	32,000	32,000	30,402	34,108
Federal Election Grant	-	-	43,361	11,380
Sheriff grant	300,000	300,000	100,000	24,000
Total revenue received	<u>5,405,229</u>	<u>5,405,229</u>	<u>6,340,229</u>	<u>5,091,072</u>
EXPENDITURES PAID				
General Control and Administration:				
County Treasurer:				
Official's salary	55,379	55,379	55,379	53,766
Deputy and clerk hire	55,167	54,561	54,561	54,723
Part time deputy hire	1,000	2,892	2,892	666
Officer's expenses	500	200	200	105
Printing and office supplies	6,000	6,359	6,359	6,103
Mileage	500	116	116	415
Publication cost	1,000	753	753	870
Travel and transportation	250	-	-	-
Training (MIP)	500	90	90	199
Drug testing	-	-	-	50
Paid time off	-	139	139	-
Total County Treasurer	<u>120,296</u>	<u>120,489</u>	<u>120,489</u>	<u>116,897</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
County Board:				
Members' expense	\$ 1,000	\$ 1,000	\$ 999	\$ 628
Members' per diem	49,050	34,650	34,650	31,950
Members' mileage	-	9,537	9,537	7,490
	<u>50,050</u>	<u>45,187</u>	<u>45,186</u>	<u>40,068</u>
Total County Board				
County Administrator:				
Administrator assistant	33,733	33,694	33,694	33,550
Office supplies	1,500	1,699	1,699	1,828
Mileage	100	93	93	61
Budget preparation	1,000	681	681	411
Training	280	-	-	-
Paid time off	-	649	649	636
	<u>36,613</u>	<u>36,816</u>	<u>36,816</u>	<u>36,486</u>
Total County Administrator				
Supervisor of Assessments:				
Department head salary	55,379	55,379	55,379	53,504
Deputy-clerk hire:				
Full time	84,249	83,184	77,663	73,578
Part-time	13,000	13,000	6,390	6,375
Printing and office supplies	12,330	12,330	3,575	8,924
Mileage	1,500	1,500	621	577
Professional services - appraisal	3,000	3,000	-	-
Publication costs	9,920	9,920	1,694	20,478
Assistant department head salary	-	-	-	3,570
Travel and transportation	1,400	1,400	695	472
Training	1,400	1,400	695	340
Publication and membership	1,000	1,000	534	557
Computer and software licenses	1,500	1,500	-	168
Drug testing	-	-	-	100
Postage	25	25	-	-
Books	773	773	767	724
Mapping supplies	500	500	-	-
Paid time off	-	1,065	1,065	1,194
	<u>185,976</u>	<u>185,976</u>	<u>149,078</u>	<u>170,561</u>
Total Supervisor of Assessments				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Board of Review:				
Members' salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Members' mileage	-	831	831	484
Printing and office supplies	1,300	1,300	1,038	453
Publication costs	1,100	269	-	795
Professional services	3,000	3,000	-	500
	<hr/>	<hr/>	<hr/>	<hr/>
Total Board of Review	20,400	20,400	16,869	17,232
County Clerk:				
Official's salary	55,379	55,379	55,379	53,766
Deputy and clerk hire	56,244	55,763	55,763	50,495
Part-time clerk hire	17,300	16,336	16,336	14,950
Officer's expenses	535	532	532	593
Printing and office supplies	7,000	6,781	6,781	9,426
Mileage	350	82	82	183
Revenue stamps	84,500	162,370	162,370	84,930
Publications	800	364	364	603
Repair/replacement	250	329	1,264	239
Registrars, birth/death	350	244	244	281
Cost Study	-	-	-	6,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Clerk	222,708	298,180	299,115	221,466
Courthouse:				
Janitors' salaries	56,468	54,794	54,600	54,950
Janitors' overtime	1,050	1,050	41	988
Department head salary	52,188	52,188	52,170	52,665
Maintenance contract - elevator	6,000	6,098	6,098	9,165
Pest control	2,650	2,650	1,647	2,175
Garbage pickup	3,500	3,500	3,480	3,480
Upkeep of grounds	3,100	3,895	3,895	2,866
Maintenance of heating system	3,150	3,881	3,881	3,082
Drug testing	-	-	-	50
Janitorial supplies	1,750	2,856	2,875	2,322
Improvements	214,940	183,283	916	10,931
Repairs	3,950	4,000	4,000	4,739
	<hr/>	<hr/>	<hr/>	<hr/>
Total courthouse	348,746	318,195	133,603	147,413

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012		Actual	2011 Actual
	Original Budget	Final Budget		
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Election:				
Deputy/clerk hire	\$ 25,480	\$ 25,694	\$ 25,694	\$ 28,389
Part-time clerk hire	21,460	20,701	20,445	14,725
Officers' expense	300	307	308	286
Overtime	1,000	1,537	1,537	341
Mileage	500	295	295	278
Maintenance agreements	35,000	28,533	28,533	31,720
Ballots and supplies	98,000	72,006	85,860	36,771
Publication	26,100	19,970	19,970	9,832
Judges' per diem and mileage	75,000	73,701	73,701	35,287
Drug testing	-	-	-	50
Total election	<u>282,840</u>	<u>242,744</u>	<u>256,343</u>	<u>157,679</u>
Courthouse addition - Annex 1:				
Repairs	<u>58,600</u>	<u>58,600</u>	<u>502</u>	<u>176</u>
Courthouse addition - Annex 2:				
Repairs	<u>58,600</u>	<u>58,600</u>	<u>341</u>	<u>-</u>
Insurance:				
Group insurance	514,000	514,000	511,558	463,053
State unemployment compensation	<u>34,000</u>	<u>34,000</u>	<u>16,335</u>	<u>38,814</u>
Total insurance	<u>548,000</u>	<u>548,000</u>	<u>527,893</u>	<u>501,867</u>
Personnel:				
Pre employment screening	900	-	-	-
Drug Testing	300	500	500	-
Union negotiations	<u>3,000</u>	<u>10,970</u>	<u>10,970</u>	<u>25,617</u>
Total Personnel	<u>4,200</u>	<u>11,470</u>	<u>11,470</u>	<u>25,617</u>
Information Technology:				
Part time	15,000	15,000	8,013	14,947
Web hosting services	<u>3,000</u>	<u>3,000</u>	<u>2,699</u>	<u>2,774</u>
Total information technology	<u>18,000</u>	<u>18,000</u>	<u>10,712</u>	<u>17,721</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Utilities:				
Telephone	\$ 33,000	\$ 33,000	\$ 30,764	\$ 32,650
Gas and electric	165,500	163,245	155,378	159,067
Water and sewer	14,500	16,755	16,755	14,307
	<u>213,000</u>	<u>213,000</u>	<u>202,897</u>	<u>206,024</u>
Total utilities				
Other:				
General postage	50,000	60,763	42,253	46,225
Contingency	100,000	17,794	17,628	18,280
Maintenance repairs	1,000	1,000	837	1,264
Postage meter rental	840	840	840	840
Telephone maintenance	4,600	4,600	3,851	4,901
Telephone repairs and changes	1,000	1,000	350	164
Tax sale expenses	750	750	680	484
Auditing County records	62,600	62,600	62,600	58,080
Computer supplies (tax system)	1,000	1,000	800	239
Consulting, accounting services	-	-	-	3,450
Internet	1,000	1,000	719	939
Accounting system - MIP	4,500	4,500	4,175	4,155
Cid Net contract costs - property tax system	31,000	31,000	28,486	29,000
Novell support tax computer	6,000	6,000	3,215	3,470
	<u>264,290</u>	<u>192,847</u>	<u>166,434</u>	<u>171,491</u>
Total other				
Total general control and administration	<u>2,432,319</u>	<u>2,368,504</u>	<u>1,977,748</u>	<u>1,830,698</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
County Development:				
Zoning:				
Administrator salary	\$ 39,140	\$ 41,656	\$ 41,656	\$ 27,990
Printing and office supplies	2,040	2,040	1,568	1,990
Mileage	-	-	-	930
Publication costs	300	1,234	1,234	385
Training	330	352	352	40
Erosion site plan review - NRCS	1,962	1,962	1,962	1,962
Erosion site plan review - soil and water	6,000	6,000	5,850	5,400
Assistant administrator salary	-	-	-	714
Full time employee	25,504	25,694	25,694	22,653
Part time employee	-	-	-	1,666
Overtime	620	620	201	528
Books	50	50	39	39
Travel and transportation	50	50	-	-
Computer and software licenses	5,000	5,000	7,540	1,514
Paid time off	865	865	-	-
Drug testing	-	-	-	100
Address signs, posts, and brackets	300	624	624	844
Vehicle upkeep (fuel maintenance)	2,000	2,000	1,667	-
Solid waste planner	22,000	22,000	22,000	22,000
	<u>106,161</u>	<u>110,147</u>	<u>110,387</u>	<u>88,755</u>
Total zoning				
Zoning Board of Appeals:				
Members per diem	6,000	5,793	3,360	3,060
Publication	5,000	5,000	2,464	1,953
Members mileage	-	207	207	629
	<u>11,000</u>	<u>11,000</u>	<u>6,031</u>	<u>5,642</u>
Total zoning board of appeals				
Conservation of natural resources:				
Soil and water conservation	15,000	15,000	15,000	15,000
	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
County Development (Continued):				
Other:				
County extension program	\$ 165,775	\$ 165,775	\$ 165,755	\$ 174,500
Tri-County Planning Commission	16,000	16,000	16,000	12,000
Tri-County Planning Commission special projects	5,000	5,000	4,635	1,140
Riverfront	250	250	-	-
United Counties Council	300	300	300	300
Heartland Water Resources Council	2,000	2,000	2,000	2,000
Total other	<u>189,325</u>	<u>189,325</u>	<u>188,690</u>	<u>189,940</u>
Total County development	<u>321,486</u>	<u>325,472</u>	<u>320,108</u>	<u>299,337</u>
Public Safety:				
Sheriff:				
Official's salary	68,428	68,428	68,428	66,435
Secretaries - full and part-time	45,175	45,688	45,688	44,093
Bailiff	30,865	35,643	35,643	28,189
Deputy - road patrol	534,279	565,690	565,690	511,664
Deputy - road patrol overtime	75,550	59,610	59,547	71,021
Correctional (jailers)	698,793	757,685	757,685	742,228
Correctional (jailers) overtime	51,000	44,755	42,678	46,213
Officer's expense	100	100	100	300
Employee overtime - misc.	1,200	1,200	81	934
Printing and office supplies	4,725	4,725	4,712	22,840
Postage	100	100	41	36
Equipment maintenance contract	20,000	20,403	20,403	22,144
Film and developing	25	25	-	-
Gasoline - travel	120,650	98,317	98,317	113,486
Training	10,000	12,824	12,845	10,186
Radio maintenance	13,850	17,066	19,074	13,511
Sheriff's cars - repairs	37,000	31,391	28,000	39,811
Food for prisoners	120,000	131,063	131,063	107,758
Medical for prisoners	56,225	53,950	52,425	51,637

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Sheriff (Continued):				
Equipment rental	\$ 3,700	\$ 3,700	\$ 3,512	\$ 2,623
Repairs	22,500	27,455	29,098	18,246
Supplies	10,700	10,774	10,775	10,593
Jail office supplies	2,300	2,300	8,396	2,862
Clothing allowance	37,000	37,000	35,795	34,787
Return of fugitive	4,000	5,483	5,483	3,544
Phone line for computer	2,650	2,650	2,642	2,632
Explorers	500	801	801	541
D.A.R.E. officer salary	42,451	44,726	44,726	44,481
Sheriff vehicle lease	57,000	53,691	57,117	58,354
Seized vehicle fee	200	200	95	75
Investigation supplies	1,000	1,158	1,159	472
IWIN service fee	8,250	8,250	6,963	6,513
Publications and membership	1,800	1,800	1,734	1,930
Kitchen supplies	100	100	79	-
Triad	700	700	590	240
Supervisory personnel	168,090	168,090	168,052	169,631
Courtroom security labor	110,480	111,577	111,577	109,754
Cell phone	3,000	3,000	2,496	3,404
Internet service	1,800	1,800	1,766	640
Training supplies	4,500	4,500	4,326	4,204
Bulletproof vests	2,800	2,800	2,800	2,800
Patrol supplies	2,000	2,157	3,250	1,518
Deputy MEG unit	43,495	49,105	49,104	45,074
Deputy MEG OT	8,300	11,609	11,609	8,198
MEG unit membership fee	11,700	11,700	11,190	11,190
Computer maintenance	200	200	9,020	-
Investigator	93,745	105,364	105,364	94,301
D.A.R.E. officer overtime	600	443	172	90
CIERT equipment and training	1,000	1,000	893	1,970
Drug testing	-	-	-	1,047
Investigator overtime	9,550	9,550	9,258	13,921
Canine	1,300	2,393	2,393	1,365
	<u>2,545,376</u>	<u>2,634,739</u>	<u>2,644,655</u>	<u>2,549,486</u>
Total Sheriff				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
ESDA:				
Director's salary	\$ 23,388	\$ 23,388	\$ 23,053	\$ 22,929
Assistant department head salary	3,817	3,817	3,449	3,742
Secretary	3,038	3,038	1,772	3,021
Member expense - mileage, etc.	250	250	214	236
Printing/office expense	1,000	1,000	852	707
Mileage	400	400	201	20
Training	1,000	1,000	707	386
Vehicle upkeep	4,000	4,000	924	2,871
Building repairs	5,000	5,000	4,318	3,253
Pagers	400	438	438	438
Cell phone	3,000	3,000	2,754	2,576
SERA Title III (HAZMAT)	7,500	7,500	6,222	4,265
Internet services	250	250	250	250
NIMS	1,000	1,000	785	970
Public preparedness training	750	750	494	747
Exercise/HSEEP	839	839	372	-
OSHA mandated programs	250	250	-	51
Warning system	1,000	962	638	329
Total ESDA	<u>56,882</u>	<u>56,882</u>	<u>47,443</u>	<u>46,791</u>
Coroner:				
Coroner's salary	25,679	25,679	25,679	24,931
Deputy and clerk hire	800	660	660	360
Officer's expense	900	790	1,122	450
Printing and office supplies	100	-	-	155
Mileage	1,800	604	604	490
Cell phones	1,300	1,771	1,770	1,467
Transport	1,800	1,625	1,625	1,375
Pathologist	21,000	26,660	26,660	17,803
Total Coroner	<u>53,379</u>	<u>57,789</u>	<u>58,120</u>	<u>47,031</u>
Other:				
Dispatch services	<u>179,500</u>	<u>179,500</u>	<u>179,200</u>	<u>182,000</u>
Total public safety	<u>2,835,137</u>	<u>2,928,910</u>	<u>2,929,418</u>	<u>2,825,308</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	\$ 53,599	\$ 53,599	\$ 53,599	\$ 51,538
Deputy and clerk hire	241,765	231,589	202,491	230,574
Bailiff	23,140	23,140	13,123	12,037
Overtime	6,000	8,167	8,167	1,803
Officer's expense	1,200	1,200	487	114
Printing and office supplies	7,350	7,350	7,182	9,073
Postage box rental	178	178	110	110
Mileage	350	350	36	-
Maintenance contract	1,300	1,527	1,527	1,332
Books	150	150	8	-
Publication	300	300	247	-
Training	260	260	-	-
Audit of Circuit Clerk's office	9,000	13,925	13,925	8,375
Publication and membership	350	350	350	350
Paid time off	-	2,858	2,858	3,023
Domestic violence advocacy services	10,000	10,000	10,000	10,000
	<u>354,942</u>	<u>354,943</u>	<u>314,110</u>	<u>328,329</u>
Total Circuit Clerk				
Judicial:				
Part-time secretary	2,000	1,715	1,704	2,180
Secretary's salary	30,528	30,528	30,368	30,224
Officer's expense	2,000	2,000	1,478	1,445
Jurors' fees	23,800	23,800	17,448	14,925
Jurors' travel	25,000	25,000	18,919	16,775
Jurors' meals	4,000	4,000	2,506	2,009
Printing and office supplies	1,800	1,800	4,036	1,519
Books	1,600	1,600	1,091	2,102
Court ordered exam	5,000	5,000	1,836	-
Appointed attorney	15,000	9,774	6,852	1,711
Training	1,000	1,000	328	-
Other Travel	400	400	-	-
Publication	200	200	-	-
Judge's salary reimbursement	1,400	1,400	1,332	1,300
	<u>113,728</u>	<u>108,217</u>	<u>87,898</u>	<u>74,190</u>
Total judicial				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011 Actual
	Original Budget	Final Budget	Actual	
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
State's Attorney:				
State's Attorney's salary	\$ 166,818	\$ 166,818	\$ 166,508	\$ 162,251
Assistant State's Attorney's salary	60,000	60,008	60,008	68,706
Deputy/clerk hire	29,321	29,321	29,288	29,060
Officer's expense	1,500	1,500	1,217	1,510
Printing/office supplies	5,000	5,000	7,724	4,429
Foreign witness fees	500	500	31	36
Appellate attorney project	11,000	13,000	13,000	11,000
Books	4,500	4,639	4,639	4,204
Court reporting	5,400	5,739	5,739	5,024
Special prosecution costs	3,000	3,000	896	673
Investigations	36,500	32,354	31,304	38,760
Office manager	35,898	35,898	35,856	35,714
Internet service	600	600	409	503
Mileage	200	200	90	-
Travel and transportation	1,500	1,500	642	887
Drug testing	-	-	-	50
Water/sewer	-	-	-	(49)
PTO	-	913	913	3,570
LEADS on-line service	2,700	2,700	2,642	2,632
	<u>364,437</u>	<u>363,690</u>	<u>360,906</u>	<u>368,960</u>
Total State's Attorney				
Public defender:				
Department head salary	51,232	52,526	52,525	52,241
Assistant dept head salary	-	-	-	613
Part-time attorney	49,006	50,790	50,790	50,026
Secretary allotment	19,600	18,606	18,606	19,045
Printing and office supplies	2,600	2,980	2,980	2,999
Telephone	1,200	1,200	1,200	1,175
Books	2,309	4,012	4,012	3,025
Legal seminars	800	450	450	800
Miscellaneous litigation costs	1,000	2,410	2,410	819
	<u>127,747</u>	<u>132,974</u>	<u>132,973</u>	<u>130,743</u>
Total public defender				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012		Actual	2011 Actual
	Original Budget	Final Budget		
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Probation:				
Care dependent children - secure detention	\$ 50,500	\$ 50,500	\$ 26,408	\$ 19,140
Care dependent children - housing	188,500	188,500	106,571	74,141
Department head salary	49,636	51,136	51,136	50,709
Probation officer's salary	182,662	175,559	162,977	177,189
Secretary's salary	52,404	46,605	45,646	44,064
Overtime	500	500	172	-
Officer's expense	1,100	1,270	1,270	1,145
Printing and office supplies	3,000	3,460	3,460	3,190
Mileage	500	500	-	79
Maintenance contracts	1,000	1,000	885	750
Training	1,000	1,310	1,310	1,050
Offender services	600	785	785	690
Drug testing	1,500	1,500	1,089	1,374
Books	420	602	602	330
Travel and transportation	1,100	1,482	1,482	860
Vehicle upkeep	10,000	10,000	9,366	9,637
Publication	100	100	-	-
Paid time off	-	7,103	7,103	2,399
IWIN service Fees	1,100	1,100	924	512
Leads	2,668	2,668	25	5,264
	<u>548,290</u>	<u>545,680</u>	<u>421,211</u>	<u>392,523</u>
Total probation				
	<u>1,509,144</u>	<u>1,505,504</u>	<u>1,317,098</u>	<u>1,294,745</u>
Total judiciary and court related				
Public Health:				
We Care, Inc. - transportation	43,008	43,008	43,008	43,008
Youth services	2,000	2,000	1,000	2,000
	<u>45,008</u>	<u>45,008</u>	<u>44,008</u>	<u>45,008</u>
Total public health				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
All other expenditures:				
Education:				
Educational service region expenditures	\$ 96,897	\$ 96,897	\$ 68,567	\$ 87,290
Veterans' Assistance Commission:				
Official's salary	9,597	10,084	10,084	10,029
Printing/office supplies	400	400	366	360
Mileage	800	800	753	985
Training	800	800	674	842
Assistance to veterans	20,000	19,513	11,343	8,753
	31,597	31,597	23,220	20,969
Total Veterans' Assistance Commission				
	128,494	128,494	91,787	108,259
Total all other expenditures				
Capital outlay:				
New equipment - Coroner	2,000	332	-	(155)
Computer equipment - Coroner	1,500	-	-	-
New equipment - State's Attorney	2,000	2,747	-	-
Equipment - Judicial	2,000	2,285	-	-
New equipment - Election	7,000	13,854	-	-
New equipment - Courthouse	5,650	5,650	4,489	8,317
New equipment - Sheriff	10,000	9,651	98,639	87,264
Improvements	120,950	89,539	24,574	-
Computer equipment - Sheriff	8,000	9,290	-	50,429
New Equipment-Zoning	8,300	4,313	-	-
New equipment - County Clerk	1,500	935	-	-
	168,900	138,596	127,702	145,855
Total capital outlay				
	7,440,488	7,440,488	6,807,869	6,549,210
Total expenditures paid				
	(2,035,259)	(2,035,259)	(467,640)	(1,458,138)
Deficiency of revenue received over expenditures paid				

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
OTHER FINANCING SOURCES RECEIVED (USES PAID)				
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	28,000	28,000	28,000	28,000
Geographic Information Systems Fund	-	-	-	2,400
Proceeds from insurance payment	-	-	5,477	6,444
Proceeds from capital lease	-	-	-	60,326
Other financing uses paid:				
Premium and Insurance Claim Reserve Fund	-	-	-	(140,999)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total other financing sources received (uses paid)	<u>2,050,000</u>	<u>2,050,000</u>	<u>2,055,477</u>	<u>1,978,171</u>
Excess of revenue and other financing sources received over expenditures and other uses paid	<u>\$ 14,741</u>	<u>\$ 14,741</u>	1,587,837	520,033
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(153,448)	(114,180)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,474,840</u>	<u>2,068,987</u>
End of year			<u>\$ 3,909,229</u>	<u>\$ 2,474,840</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Municipal retailers' occupation tax	\$ 950,000	\$ 950,000	\$ 1,025,392	\$ 1,002,466
Interest	<u>1,300</u>	<u>1,300</u>	<u>1,106</u>	<u>1,278</u>
Total revenue received	951,300	951,300	1,026,498	1,003,744
EXPENDITURES PAID				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue received over expenditures paid	951,300	951,300	1,026,498	1,003,744
OTHER FINANCING USES PAID				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (48,700)</u>	<u>\$ (48,700)</u>	26,498	3,744
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(7,701)	20,312
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>424,637</u>	<u>400,581</u>
End of year			<u>\$ 443,434</u>	<u>\$ 424,637</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2012**

ASSETS	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 7,071,952	\$ 445,676	\$ 7,517,628
Receivables, net:			
State of Illinois	367,308	156,220	523,528
Property taxes	1,528,812	-	1,528,812
Notes receivable, net	<u>473,598</u>	<u>-</u>	<u>473,598</u>
 TOTAL ASSETS	 <u><u>\$ 9,441,670</u></u>	 <u><u>\$ 601,896</u></u>	 <u><u>\$ 10,043,566</u></u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 33,349	\$ -	\$ 33,349
Accrued expenses	14,661	-	14,661
Deferred revenue	<u>1,528,812</u>	<u>-</u>	<u>1,528,812</u>
 Total liabilities	 <u>1,576,822</u>	 <u>-</u>	 <u>1,576,822</u>
 FUND BALANCES			
Nonspendable	401,625	-	401,625
Restricted-spendable	3,553,694	601,896	4,155,590
Unrestricted-assigned	<u>3,909,529</u>	<u>-</u>	<u>3,909,529</u>
 Total fund balances	 <u>7,864,848</u>	 <u>601,896</u>	 <u>8,466,744</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 9,441,670</u></u>	 <u><u>\$ 601,896</u></u>	 <u><u>\$ 10,043,566</u></u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2012**

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Property taxes	\$ 1,401,952	\$ -	\$ 1,401,952
Sales and use taxes	1,265,361	502,210	1,767,571
Replacement taxes	52,000	-	52,000
Motor fuel taxes	1,053,378	-	1,053,378
Operating grants and contributions	1,170,252	-	1,170,252
Fees, fines, and charges for services	713,820	-	713,820
Interest	34,433	1,156	35,589
Other	8,803	-	8,803
Total revenues	<u>5,699,999</u>	<u>503,366</u>	<u>6,203,365</u>
EXPENDITURES			
Current:			
General government	101,548	-	101,548
Employee benefits	363,075	-	363,075
Public safety	108,635	-	108,635
Judiciary and court related	187,673	-	187,673
Public health and welfare	1,412,569	-	1,412,569
Transportation	1,019,815	-	1,019,815
Capital outlay	587,006	-	587,006
Debt service:			
Principal	50,864	380,000	430,864
Interest	786	110,113	110,899
Total expenditures	<u>3,831,971</u>	<u>490,113</u>	<u>4,322,084</u>
Excess of revenues over expenditures	<u>1,868,028</u>	<u>13,253</u>	<u>1,881,281</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	(1,052,000)	-	(1,052,000)
Proceeds from insurance payments	9,898	-	9,898
Proceeds from capital lease	108,521	-	108,521
Total other financing sources (uses)	<u>(933,581)</u>	<u>-</u>	<u>(933,581)</u>
NET CHANGE IN FUND BALANCE	934,447	13,253	947,700
FUND BALANCE			
Beginning of year	<u>6,930,401</u>	<u>588,643</u>	<u>7,519,044</u>
End of year	<u>\$ 7,864,848</u>	<u>\$ 601,896</u>	<u>\$ 8,466,744</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUE RECEIVED				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	1,150	1,150	1,156	1,093
	<u>501,150</u>	<u>501,150</u>	<u>501,156</u>	<u>501,093</u>
Total revenue received				
EXPENDITURES PAID				
Debt service:				
Principal	380,000	380,000	380,000	370,000
Interest	110,213	110,213	110,113	119,363
	<u>490,213</u>	<u>490,213</u>	<u>490,113</u>	<u>489,363</u>
Total expenditures paid				
Excess of revenue received received over expenditures paid	<u>\$ 10,937</u>	<u>\$ 10,937</u>	11,043	11,730
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			2,210	16,531
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>588,643</u>	<u>560,382</u>
End of year			<u>\$ 601,896</u>	<u>\$ 588,643</u>

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2012

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, 2012**

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, 2012**

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, 2012**

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.

Title 4E Probation Services 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, 2012**

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.

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2012**

ASSETS	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
Cash and cash equivalents	\$ 350,671	\$ 747,789	\$ 11,800
Receivables, net:			
State of Illinois	-	74,656	-
Property taxes	390,000	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 740,671</u>	 <u>\$ 822,445</u>	 <u>\$ 11,800</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 8,887	\$ -	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>390,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>398,887</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	251,145	187,414	4,268
Unrestricted-assigned	<u>90,639</u>	<u>635,031</u>	<u>7,532</u>
Total fund balances	<u>341,784</u>	<u>822,445</u>	<u>11,800</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 740,671</u>	 <u>\$ 822,445</u>	 <u>\$ 11,800</u>

<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
\$ 22,027	\$ 703,595	\$ 148,863	\$ 105,432	\$ 9,208
-	156,432	-	-	-
-	-	348,000	-	-
-	-	-	-	-
<u>22,027</u>	<u>860,027</u>	<u>496,863</u>	<u>105,432</u>	<u>9,208</u>
\$ 1,506	\$ -	\$ -	\$ 60	\$ 433
-	-	-	-	-
-	-	348,000	-	-
<u>1,506</u>	<u>-</u>	<u>348,000</u>	<u>60</u>	<u>433</u>
-	-	-	-	-
7,829	525,037	148,863	41,282	8,204
<u>12,692</u>	<u>334,990</u>	<u>-</u>	<u>64,090</u>	<u>571</u>
<u>20,521</u>	<u>860,027</u>	<u>148,863</u>	<u>105,372</u>	<u>8,775</u>
\$ <u>22,027</u>	\$ <u>860,027</u>	\$ <u>496,863</u>	\$ <u>105,432</u>	\$ <u>9,208</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2012**

ASSETS	County Health	Tazwood Transportation	Drug Fines
Cash and cash equivalents	\$ 556,276	\$ -	\$ 21,469
Receivables, net:			
State of Illinois	133,392	-	-
Property taxes	142,000	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 831,668</u>	 <u>\$ -</u>	 <u>\$ 21,469</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 9,201	\$ -	\$ -
Accrued expenses	14,661	-	-
Deferred revenue	<u>142,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>165,862</u>	<u>-</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	-	-	14,048
Unrestricted-assigned	<u>665,806</u>	<u>-</u>	<u>7,421</u>
Total fund balances	<u>665,806</u>	<u>-</u>	<u>21,469</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 831,668</u>	 <u>\$ -</u>	 <u>\$ 21,469</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ 19,049	\$ 167,836	\$ 243,592	\$ 52,765	\$ 22,473
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
<u>19,049</u>	<u>426,648</u>	<u>243,592</u>	<u>52,765</u>	<u>22,473</u>
\$ -	\$ -	\$ 4,488	\$ -	\$ -
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
<u>-</u>	<u>258,812</u>	<u>4,488</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
868	334	-	13,274	979
<u>18,181</u>	<u>167,502</u>	<u>239,104</u>	<u>39,491</u>	<u>21,494</u>
<u>19,049</u>	<u>167,836</u>	<u>239,104</u>	<u>52,765</u>	<u>22,473</u>
<u>19,049</u>	<u>426,648</u>	<u>243,592</u>	<u>52,765</u>	<u>22,473</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2012**

ASSETS	Circuit Clerk <u>Automation</u>	Child Support <u>Fees</u>	DUI <u>Equipment</u>
Cash and cash equivalents	\$ 365,669	\$ 73,364	\$ 35,400
Receivables, net:			
State of Illinois	-	2,828	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 365,669</u>	 <u>\$ 76,192</u>	 <u>\$ 35,400</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 290	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>290</u>	<u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	127,067	15,401	-
Unrestricted-assigned	<u>238,602</u>	<u>60,501</u>	<u>35,400</u>
Total fund balances	<u>365,669</u>	<u>75,902</u>	<u>35,400</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 365,669</u>	 <u>\$ 76,192</u>	 <u>\$ 35,400</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ 429,077	\$ 5,651	\$ 13,353	\$ 16,653	\$ 175,393
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 429,077</u>	<u>\$ 5,651</u>	<u>\$ 13,353</u>	<u>\$ 16,653</u>	<u>\$ 175,393</u>
\$ 2,662	\$ -	\$ 38	\$ -	\$ 920
-	-	-	-	-
-	-	-	-	-
<u>2,662</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>920</u>
-	-	-	-	-
132,859	1,830	9,589	16,463	139,644
<u>293,556</u>	<u>3,821</u>	<u>3,726</u>	<u>190</u>	<u>34,829</u>
<u>426,415</u>	<u>5,651</u>	<u>13,315</u>	<u>16,653</u>	<u>174,473</u>
<u>\$ 429,077</u>	<u>\$ 5,651</u>	<u>\$ 13,353</u>	<u>\$ 16,653</u>	<u>\$ 175,393</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2012**

ASSETS	Township Bridge	<u>DARE</u>	Sheriff Sex Offender
Cash and cash equivalents	\$ 190,629	\$ 7,037	\$ 4,236
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 190,629</u>	<u>\$ 7,037</u>	<u>\$ 4,236</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 4,864	\$ -
Accrued expenses	-	-	-
Deferred revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/> -	<hr/> 4,864	<hr/> -
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	100,780	-	2,730
Unrestricted-assigned	89,849	2,173	1,506
	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/> 190,629	<hr/> 2,173	<hr/> 4,236
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 190,629</u>	 <u>\$ 7,037</u>	 <u>\$ 4,236</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>
\$ 7,267	\$ 4,640	\$ 21,203	\$ 1,261,558	\$ 14,184
-	-	-	-	-
-	-	-	390,000	-
-	-	-	-	-
<u>\$ 7,267</u>	<u>\$ 4,640</u>	<u>\$ 21,203</u>	<u>\$ 1,651,558</u>	<u>\$ 14,184</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	390,000	-
-	-	-	-	-
-	-	-	390,000	-
-	-	-	-	-
7,267	-	5,789	1,113,988	14,184
-	4,640	15,414	147,570	-
<u>7,267</u>	<u>4,640</u>	<u>21,203</u>	<u>1,261,558</u>	<u>14,184</u>
<u>\$ 7,267</u>	<u>\$ 4,640</u>	<u>\$ 21,203</u>	<u>\$ 1,651,558</u>	<u>\$ 14,184</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2012**

ASSETS	Title 4E Probation Services	Coroner Fee	Tax Interest
Cash and cash equivalents	\$ 2,022	\$ 5,295	\$ 11,530
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,022</u>	<u>\$ 5,295</u>	<u>\$ 11,530</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	2,000	5,280	1,764
Unrestricted-assigned	<u>22</u>	<u>15</u>	<u>9,766</u>
Total fund balances	<u>2,022</u>	<u>5,295</u>	<u>11,530</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,022</u>	<u>\$ 5,295</u>	<u>\$ 11,530</u>

<u>Loan</u>	<u>E-Citation</u>	<u>State's Attorney Records Automation</u>	<u>Pull Tab & Jar Games</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 1,234,802	\$ 6,207	\$ 700	\$ 3,237	\$ 7,071,952
-	-	-	-	367,308
-	-	-	-	1,528,812
<u>473,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,598</u>
<u>\$ 1,708,400</u>	<u>\$ 6,207</u>	<u>\$ 700</u>	<u>\$ 3,237</u>	<u>\$ 9,441,670</u>
\$ -	\$ -	\$ -	\$ -	\$ 33,349
-	-	-	-	14,661
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,528,812</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,576,822</u>
401,625	-	-	-	401,625
643,375	6,207	700	3,232	3,553,694
<u>663,400</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>3,909,529</u>
<u>1,708,400</u>	<u>6,207</u>	<u>700</u>	<u>3,237</u>	<u>7,864,848</u>
<u>\$ 1,708,400</u>	<u>\$ 6,207</u>	<u>\$ 700</u>	<u>\$ 3,237</u>	<u>\$ 9,441,670</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended November 30, 2012**

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
REVENUES			
Property taxes	\$ 360,064	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	1,053,378	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	-	21,285	3,919
Interest	575	642	13
Other	436	-	-
Total revenues	<u>361,075</u>	<u>1,075,305</u>	<u>3,932</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	2,039	865,965	-
Capital outlay	106,880	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>108,919</u>	<u>865,965</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>252,156</u>	<u>209,340</u>	<u>3,932</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>252,156</u>	<u>209,340</u>	<u>3,932</u>
FUND BALANCE, BEGINNING OF YEAR	<u>89,628</u>	<u>613,105</u>	<u>7,868</u>
FUND BALANCE, END OF YEAR	<u>\$ 341,784</u>	<u>\$ 822,445</u>	<u>\$ 11,800</u>

<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
\$ -	\$ -	\$ 340,146	\$ -	\$ -
-	1,265,361	-	-	-
-	-	52,000	-	-
-	-	-	-	-
-	-	-	-	-
91,994	-	-	33,664	7,296
70	840	239	294	23
-	-	1,496	-	-
<u>92,064</u>	<u>1,266,201</u>	<u>393,881</u>	<u>33,958</u>	<u>7,319</u>
-	-	-	22,737	-
-	-	363,075	-	-
84,166	-	-	-	-
-	-	-	-	4,737
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>84,166</u>	<u>-</u>	<u>363,075</u>	<u>22,737</u>	<u>4,737</u>
<u>7,898</u>	<u>1,266,201</u>	<u>30,806</u>	<u>11,221</u>	<u>2,582</u>
-	(1,000,000)	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,898	266,201	30,806	11,221	2,582
<u>12,623</u>	<u>593,826</u>	<u>118,057</u>	<u>94,151</u>	<u>6,193</u>
<u>\$ 20,521</u>	<u>\$ 860,027</u>	<u>\$ 148,863</u>	<u>\$ 105,372</u>	<u>\$ 8,775</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2012**

	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
REVENUES			
Property taxes	\$ 142,493	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	651,539	309,811	-
Fees, fines, and charges for services	97,551	-	11,153
Interest	2,146	-	54
Other	253	-	-
Total revenues	<u>893,982</u>	<u>309,811</u>	<u>11,207</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	1,062
Judiciary and court related	-	-	-
Public health and welfare	843,946	309,811	-
Transportation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>843,946</u>	<u>309,811</u>	<u>1,062</u>
Excess (deficiency) of revenues over expenditures	<u>50,036</u>	<u>-</u>	<u>10,145</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES			
	50,036	-	10,145
FUND BALANCE, BEGINNING OF YEAR	<u>615,770</u>	<u>-</u>	<u>11,324</u>
FUND BALANCE, END OF YEAR	<u>\$ 665,806</u>	<u>\$ -</u>	<u>\$ 21,469</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ -	\$ 258,940	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
24,126	-	60,312	8,176	898
101	268	503	168	1,489
-	361	-	-	67
<u>24,227</u>	<u>259,569</u>	<u>60,815</u>	<u>8,344</u>	<u>2,454</u>
-	-	-	10,781	1,408
-	-	-	-	-
-	-	-	-	-
1,795	-	24,922	-	-
-	258,812	-	-	-
-	-	-	-	-
4,895	-	-	-	-
-	-	12,873	-	-
-	-	786	-	-
<u>6,690</u>	<u>258,812</u>	<u>38,581</u>	<u>10,781</u>	<u>1,408</u>
<u>17,537</u>	<u>757</u>	<u>22,234</u>	<u>(2,437)</u>	<u>1,046</u>
(22,000)	-	(30,000)	-	-
-	-	-	-	-
-	-	-	-	-
<u>(22,000)</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>
(4,463)	757	(7,766)	(2,437)	1,046
<u>23,512</u>	<u>167,079</u>	<u>246,870</u>	<u>55,202</u>	<u>21,427</u>
<u>\$ 19,049</u>	<u>\$ 167,836</u>	<u>\$ 239,104</u>	<u>\$ 52,765</u>	<u>\$ 22,473</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2012**

	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	7,789	-
Fees, fines, and charges for services	59,378	199	11,309
Interest	1,089	56	156
Other	-	-	-
Total revenues	<u>60,467</u>	<u>8,044</u>	<u>11,465</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	10,062
Judiciary and court related	49,227	4,185	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	-	-	17,227
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>49,227</u>	<u>4,185</u>	<u>27,289</u>
Excess (deficiency) of revenues over expenditures	<u>11,240</u>	<u>3,859</u>	<u>(15,824)</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,240	3,859	(15,824)
FUND BALANCE, BEGINNING OF YEAR	<u>354,429</u>	<u>72,043</u>	<u>51,224</u>
FUND BALANCE, END OF YEAR	<u>\$ 365,669</u>	<u>\$ 75,902</u>	<u>\$ 35,400</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
58,767	1,719	6,670	10,483	99,076
1,372	14	24	38	348
-	-	-	-	-
<u>60,139</u>	<u>1,733</u>	<u>6,694</u>	<u>10,521</u>	<u>99,424</u>
-	-	-	-	60,224
-	-	-	-	-
-	47	2,763	-	-
92,888	-	-	8,564	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>92,888</u>	<u>47</u>	<u>2,763</u>	<u>8,564</u>	<u>60,224</u>
<u>(32,749)</u>	<u>1,686</u>	<u>3,931</u>	<u>1,957</u>	<u>39,200</u>
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(32,749)	1,686	3,931	1,957	39,200
<u>459,164</u>	<u>3,965</u>	<u>9,384</u>	<u>14,696</u>	<u>135,273</u>
<u>\$ 426,415</u>	<u>\$ 5,651</u>	<u>\$ 13,315</u>	<u>\$ 16,653</u>	<u>\$ 174,473</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2012**

	Township Bridge	DARE	Sheriff Sex Offender
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	193,633	-	-
Fees, fines, and charges for services	-	5,128	2,150
Interest	600	15	8
Other	-	-	-
Total revenues	<u>194,233</u>	<u>5,143</u>	<u>2,158</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	5,809	616
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	107,024	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>107,024</u>	<u>5,809</u>	<u>616</u>
Excess (deficiency) of revenues over expenditures	<u>87,209</u>	<u>(666)</u>	<u>1,542</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>87,209</u>	<u>(666)</u>	<u>1,542</u>
FUND BALANCE, BEGINNING OF YEAR	<u>103,420</u>	<u>2,839</u>	<u>2,694</u>
FUND BALANCE, END OF YEAR	<u>\$ 190,629</u>	<u>\$ 2,173</u>	<u>\$ 4,236</u>

<u>Sheriff Grant</u>	<u>Sheriff's Vehicle and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>	<u>Circuit Clerk Operations and Administrative</u>
\$ -	\$ -	\$ -	\$ 300,309	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,350	-	-	-	-
-	3,365	12,695	65,682	6,246
-	37	75	5,150	-
-	-	-	6,257	-
<u>3,350</u>	<u>3,402</u>	<u>12,770</u>	<u>377,398</u>	<u>6,246</u>
-	-	-	-	-
-	-	-	-	-
1,495	2,615	-	-	-
-	-	-	-	1,355
-	-	-	-	-
-	-	-	44,787	-
-	24,302	87,434	346,268	-
-	8,538	29,453	-	-
-	-	-	-	-
<u>1,495</u>	<u>35,455</u>	<u>116,887</u>	<u>391,055</u>	<u>1,355</u>
<u>1,855</u>	<u>(32,053)</u>	<u>(104,117)</u>	<u>(13,657)</u>	<u>4,891</u>
-	-	-	-	-
-	-	9,898	-	-
-	24,302	84,219	-	-
<u>-</u>	<u>24,302</u>	<u>94,117</u>	<u>-</u>	<u>-</u>
1,855	(7,751)	(10,000)	(13,657)	4,891
<u>5,412</u>	<u>12,391</u>	<u>31,203</u>	<u>1,275,215</u>	<u>9,293</u>
<u>\$ 7,267</u>	<u>\$ 4,640</u>	<u>\$ 21,203</u>	<u>\$ 1,261,558</u>	<u>\$ 14,184</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2012**

	Title 4E Probation Services	Coroner Fee	Tax Interest
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	-	2,950	1,850
Interest	6	10	40
Other	-	-	-
Total revenues	6	2,960	1,890
EXPENDITURES			
Current:			
General government	-	-	6,370
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	-	-	6,370
Excess (deficiency) of revenues over expenditures	6	2,960	(4,480)
OTHER FINANCING SOURCES AND (USES)			
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES			
	6	2,960	(4,480)
FUND BALANCE, BEGINNING OF YEAR	2,016	2,335	16,010
FUND BALANCE, END OF YEAR	\$ 2,022	\$ 5,295	\$ 11,530

<u>Loan</u>	<u>E-Citation</u>	<u>State's Attorney Records Automation</u>	<u>Pull Tab & Jar Games</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,401,952
-	-	-	-	1,265,361
-	-	-	-	52,000
-	-	-	-	1,053,378
-	-	-	3,232	1,170,252
-	4,488	700	-	713,820
19,386	1	-	5	34,433
-	-	-	-	8,803
<u>19,386</u>	<u>4,489</u>	<u>700</u>	<u>3,237</u>	<u>5,699,999</u>
28	-	-	-	101,548
-	-	-	-	363,075
-	-	-	-	108,635
-	-	-	-	187,673
-	-	-	-	1,412,569
-	-	-	-	1,019,815
-	-	-	-	587,006
-	-	-	-	50,864
-	-	-	-	786
<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,831,971</u>
<u>19,358</u>	<u>4,489</u>	<u>700</u>	<u>3,237</u>	<u>1,868,028</u>
-	-	-	-	(1,052,000)
-	-	-	-	9,898
-	-	-	-	108,521
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(933,581)</u>
19,358	4,489	700	3,237	934,447
<u>1,689,042</u>	<u>1,718</u>	<u>-</u>	<u>-</u>	<u>6,930,401</u>
<u>\$ 1,708,400</u>	<u>\$ 6,207</u>	<u>\$ 700</u>	<u>\$ 3,237</u>	<u>\$ 7,864,848</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 360,000	\$ 360,000	\$ 360,064	\$ 200,338
Interest and miscellaneous	1,000	1,000	1,011	9,683
Total revenue received	<u>361,000</u>	<u>361,000</u>	<u>361,075</u>	<u>210,021</u>
 EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	-	7,832
C.H. 2, Sec. 10-00117-00-RS	100,000	100,000	100,000	-
C.H. 23, Sec. 01-00100-00 WR	-	-	-	206,117
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. 01-00102-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	280,000	280,000	6,912	364,950
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	1,000	1,000	-	2,177
Woodford Co., Sec 09-00115-00-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 01-00100-01-BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec 11-00126-00-BR, CH 9	1,000	1,000	-	-
Total expenditures paid	<u>419,000</u>	<u>419,000</u>	<u>106,912</u>	<u>581,076</u>
Excess (deficiency) of revenue received over expenditures paid	(58,000)	(58,000)	254,163	(371,055)
 OTHER FINANCING SOURCES				
Transfers in	-	-	-	115,845
Excess (deficiency) of revenue received and other financing sources over expenditures paid	<u>\$ (58,000)</u>	<u>\$ (58,000)</u>	254,163	(255,210)
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(2,007)	(5,965)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>89,628</u>	<u>350,803</u>
End of year			<u>\$ 341,784</u>	<u>\$ 89,628</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Forfeited funds	\$ 50	\$ 50	\$ 3,919	\$ -
Interest	<u>40</u>	<u>40</u>	<u>13</u>	<u>12</u>
Total revenue received	90	90	3,932	12
EXPENDITURES PAID				
Judiciary and court related:				
Law enforcement	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>850</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,910)</u>	<u>\$ (4,910)</u>	3,932	(838)
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			<u>7,868</u>	<u>8,706</u>
End of year			<u>\$ 11,800</u>	<u>\$ 7,868</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUE RECEIVED				
Registration fees	\$ 84,000	\$ 82,000	\$ 82,842	\$ 78,186
Animal population control fee	7,000	7,000	8,292	7,170
Intergovernmental agreement fees	1,000	1,000	-	100
Interest	250	250	70	217
Miscellaneous	2,000	2,000	860	1,400
Total revenue received	<u>94,250</u>	<u>92,250</u>	<u>92,064</u>	<u>87,073</u>
EXPENDITURES PAID				
Public safety:				
Administrator's salary	11,286	11,286	11,286	11,295
Clerk's salary	43,521	43,521	43,485	43,516
Part-time clerk	3,104	3,300	3,300	2,968
Warden part-time	3,400	3,400	2,246	2,181
Printing and office supplies	1,000	804	642	660
Postage	4,000	4,000	4,000	4,000
Animal claims	1,000	1,000	-	540
Travel - gasoline	3,000	2,510	1,444	3,202
Training	500	500	-	208
Vehicle upkeep	3,000	109	109	1,163
Supplies	300	300	1,462	224
Tags	900	900	479	838
Disposal	1,000	1,000	958	1,368
Clothing	250	250	125	-
Population control vouchers	8,000	12,053	12,055	20,765
Cell phone	1,500	1,500	690	1,438
Medical treatment for unclaimed/injured animals	1,500	1,500	1,120	687
Chips for chipping clinics	1,575	1,575	-	1,043
Boarding	4,550	3,388	3,248	5,284
New equipment	700	1,190	-	557
Total expenditures paid	<u>94,086</u>	<u>94,086</u>	<u>86,649</u>	<u>101,937</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 164</u>	<u>\$ (1,836)</u>	5,415	(14,864)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			2,483	2,085
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>12,623</u>	<u>25,402</u>
End of year			<u>\$ 20,521</u>	<u>\$ 12,623</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUE RECEIVED				
Public safety sales tax	\$ 1,000,000	\$ 1,000,000	\$ 1,268,485	\$ 1,173,657
Interest	500	500	840	403
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	1,000,500	1,000,500	1,269,325	1,174,060
EXPENDITURES PAID				
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenue received over expenditures paid	1,000,500	1,000,500	1,269,325	1,174,060
OTHER FINANCING USES PAID				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of revenue received over expenditures and other financing uses paid	<u>\$ 500</u>	<u>\$ 500</u>	269,325	174,060
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(3,124)	23,660
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<hr/>	<hr/>
			593,826	396,106
End of year			<u>\$ 860,027</u>	<u>\$ 593,826</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUE RECEIVED				
General property taxes	\$ 340,000	\$ 340,000	\$ 340,146	\$ 329,612
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	300	300	239	286
Other	<u>-</u>	<u>-</u>	<u>1,496</u>	<u>1,751</u>
Total revenue received	392,300	392,300	393,881	383,649
EXPENDITURES PAID				
Employee benefits:				
County contribution	<u>390,000</u>	<u>390,000</u>	<u>363,075</u>	<u>365,333</u>
Excess of revenue received over expenditures paid	<u>\$ 2,300</u>	<u>\$ 2,300</u>	30,806	18,316
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			<u>118,057</u>	<u>99,741</u>
End of year			<u>\$ 148,863</u>	<u>\$ 118,057</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Recorder - fees	\$ 32,000	\$ 32,000	\$ 33,664	\$ 30,354
Interest	300	300	294	352
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	32,300	32,300	33,958	30,706
 EXPENDITURES PAID				
General government:				
Expenditures for recorder automation	41,000	41,000	22,737	15,869
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue received over expenditures paid	\$ (8,700)	\$ (8,700)	11,221	14,837
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	1,085
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			94,151	78,229
			<hr/>	<hr/>
End of year			\$ 105,372	\$ 94,151
			<hr/>	<hr/>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUE RECEIVED				
Law library fees	\$ 7,600	\$ 7,600	\$ 7,296	\$ 7,120
Interest	<u>15</u>	<u>15</u>	<u>23</u>	<u>20</u>
Total revenue received	7,615	7,615	7,319	7,140
 EXPENDITURES PAID				
Judiciary and court related:				
Books	<u>6,000</u>	<u>6,000</u>	<u>4,724</u>	<u>5,008</u>
Excess of revenue received over expenditures paid	<u>\$ 1,615</u>	<u>\$ 1,615</u>	2,595	2,132
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(13)	(12)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>6,193</u>	<u>4,073</u>
End of year			<u>\$ 8,775</u>	<u>\$ 6,193</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	
REVENUE RECEIVED				
General property taxes	\$ 142,000	\$ 142,000	\$ 142,493	\$ 142,126
State and federal grants	306,508	306,508	261,812	391,828
Basic health services grant	60,687	60,687	62,569	63,201
Fees for services	78,750	78,750	97,551	84,462
Interest	4,500	4,500	2,145	3,720
Other	170	170	253	306
	<u>592,615</u>	<u>592,615</u>	<u>566,823</u>	<u>685,643</u>
Total revenue received				
EXPENDITURES PAID				
Public health:				
TB services	5,000	5,000	3,601	3,087
County health purposes - contract	225,377	225,377	186,248	178,181
Department head salary	63,528	63,528	63,486	64,033
Full-time	265,740	267,288	267,288	278,755
Part-time	22,970	19,764	19,672	23,224
PTO	-	1,658	1,658	2,319
Capital outlay:				
Equipment	10,000	10,000	-	26,475
	<u>592,615</u>	<u>592,615</u>	<u>541,953</u>	<u>576,074</u>
Total expenditures paid				
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	24,870	109,569
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			25,166	34,348
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>615,770</u>	<u>471,853</u>
End of year			<u>\$ 665,806</u>	<u>\$ 615,770</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
State of Illinois - federal funds	\$ 117,874	\$ 117,874	\$ 163,829	\$ 80,215
State of Illinois - state funds	<u>245,300</u>	<u>245,300</u>	<u>192,853</u>	<u>236,788</u>
Total revenue received	363,174	363,174	356,682	317,003
 EXPENDITURES PAID				
Public welfare:				
We Care, Inc.	<u>363,174</u>	<u>363,174</u>	<u>356,682</u>	<u>317,003</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	-	-
 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			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Drug fine fees	\$ 1,500	\$ 1,500	\$ 11,153	\$ 4,065
Interest	<u>50</u>	<u>50</u>	<u>54</u>	<u>39</u>
Total revenue received	1,550	1,550	11,207	4,104
EXPENDITURES PAID				
Public safety:				
Drug enforcement	<u>6,500</u>	<u>6,500</u>	<u>1,062</u>	<u>3,471</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>	10,145	633
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			<u>11,324</u>	<u>10,691</u>
End of year			<u>\$ 21,469</u>	<u>\$ 11,324</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Court fine fees	\$ 24,000	\$ 24,000	\$ 24,126	\$ 23,656
Interest	<u>250</u>	<u>250</u>	<u>101</u>	<u>135</u>
Total revenue received	24,250	24,250	24,227	23,791
EXPENDITURES PAID				
Judiciary and court related:				
Court expenditures	<u>2,000</u>	<u>6,690</u>	<u>6,690</u>	<u>3,154</u>
Excess of revenue received over expenditures paid	22,250	17,560	17,537	20,637
OTHER FINANCING USES PAID				
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>\$ 250</u>	<u>\$ (4,440)</u>	(4,463)	(1,363)
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			<u>23,512</u>	<u>24,875</u>
End of year			<u>\$ 19,049</u>	<u>\$ 23,512</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	2012			2011
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
General property taxes	\$ 258,812	\$ 258,812	\$ 258,940	\$ 258,549
Interest and miscellaneous	1,200	1,200	629	707
Total revenue received	260,012	260,012	259,569	259,256
EXPENDITURES PAID				
Public welfare:				
Contract with ADDWC	258,812	258,812	258,812	258,812
Excess of revenue received over expenditures paid	\$ 1,200	\$ 1,200	757	444
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			167,079	166,635
End of year			\$ 167,836	\$ 167,079

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>		<u>Actual</u>	<u>2011 Actual</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
REVENUE RECEIVED				
Court fine fees	\$ 64,000	\$ 64,000	\$ 60,312	\$ 61,304
Interest	1,500	1,500	503	534
Total revenue received	<u>65,500</u>	<u>65,500</u>	<u>60,815</u>	<u>61,838</u>
EXPENDITURES PAID				
Judiciary and court related:				
Training	2,000	2,000	1,940	1,755
Contingent	5,000	5,000	1,028	507
Offender services	14,000	14,000	3,035	3,446
Electronic monitoring	7,000	7,000	3,297	21,918
Capital outlay:				
Computer equipment and software licenses	40,000	40,000	10,623	(275)
New vehicle	17,500	17,500	-	-
New equipment	10,000	10,000	1,407	-
Debt service:				
Principal	-	-	12,873	12,133
Interest	-	-	786	1,526
Total expenditures paid	<u>95,500</u>	<u>95,500</u>	<u>34,989</u>	<u>41,010</u>
Excess (deficiency) of revenue received over expenditures paid	(30,000)	(30,000)	25,826	20,828
OTHER FINANCING USES PAID				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(28,000)</u>
Deficiency of revenue received over expenditures and other financing uses paid	<u>\$ (60,000)</u>	<u>\$ (60,000)</u>	(4,174)	(7,172)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(3,592)	1,455
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>246,870</u>	<u>252,587</u>
End of year			<u>\$ 239,104</u>	<u>\$ 246,870</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Fees	\$ 10,000	\$ 10,000	\$ 8,176	\$ 10,198
Interest	240	240	168	224
	<u>10,240</u>	<u>10,240</u>	<u>8,344</u>	<u>10,422</u>
Total revenue received				
EXPENDITURES PAID				
General control and administration:				
Part-time clerk hire	6,500	6,992	6,992	5,163
Programs and education	1,600	1,600	-	-
Expend to provide for automation	2,500	2,500	1,424	4,353
Capital outlay:				
New equipment	10,000	9,508	2,365	80
	<u>20,600</u>	<u>20,600</u>	<u>10,781</u>	<u>9,596</u>
Total expenditures paid				
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (10,360)</u>	<u>\$ (10,360)</u>	(2,437)	826
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	80
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>55,202</u>	<u>54,296</u>
End of year			<u>\$ 52,765</u>	<u>\$ 55,202</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 1,200	\$ 1,200	\$ 1,489	\$ 1,356
State grants	-	-	898	-
Interest	100	100	67	96
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	1,300	1,300	2,454	1,452
 EXPENDITURES PAID				
General control and administration:				
Vital records costs	<hr/> 3,000	<hr/> 3,000	<hr/> 1,408	<hr/> 3,034
Excess (deficiency) of revenue received over expenditures paid	<hr/> <u>\$ (1,700)</u>	<hr/> <u>\$ (1,700)</u>	1,046	(1,582)
 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			<hr/> 21,427	<hr/> 23,009
End of year			<hr/> <u>\$ 22,473</u>	<hr/> <u>\$ 21,427</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Fees	\$ 65,000	\$ 65,000	\$ 59,378	\$ 58,770
Interest	<u>3,250</u>	<u>3,250</u>	<u>1,089</u>	<u>1,379</u>
Total revenue received	<u>68,250</u>	<u>68,250</u>	<u>60,467</u>	<u>60,149</u>
EXPENDITURES PAID				
Judiciary and court related:				
Automation fees	70,000	70,000	49,227	23,727
Software maintenance and support	3,480	3,480	-	-
Jury maintenance contract	7,000	7,000	-	-
Capital outlay:				
Software	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,607</u>
Total expenditures paid	<u>80,480</u>	<u>80,480</u>	<u>49,227</u>	<u>33,334</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (12,230)</u>	<u>\$ (12,230)</u>	11,240	26,815
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			<u>354,429</u>	<u>327,614</u>
End of year			<u>\$ 365,669</u>	<u>\$ 354,429</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Child support fees	\$ 3,480	\$ 3,480	\$ 199	\$ (711)
Child support grant	-	-	4,961	3,309
Interest	<u>50</u>	<u>50</u>	<u>56</u>	<u>97</u>
Total revenue received	<u>3,530</u>	<u>3,530</u>	<u>5,216</u>	<u>2,695</u>
EXPENDITURES PAID				
Judiciary and court related:				
Supplies	450	325	290	290
Computer equipment and software licenses	<u>3,480</u>	<u>3,605</u>	<u>3,605</u>	<u>2,610</u>
Total expenditures paid	<u>3,930</u>	<u>3,930</u>	<u>3,895</u>	<u>2,900</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (400)</u>	<u>\$ (400)</u>	1,321	(205)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			2,538	290
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>72,043</u>	<u>71,958</u>
End of year			<u>\$ 75,902</u>	<u>\$ 72,043</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
DUI fines	\$ 15,000	\$ 15,000	\$ 11,309	\$ 12,671
Interest	<u>250</u>	<u>250</u>	<u>156</u>	<u>244</u>
Total revenue received	<u>15,250</u>	<u>15,250</u>	<u>11,465</u>	<u>12,915</u>
EXPENDITURES PAID				
Public safety:				
Repairs	-	-	10,062	7,286
Capital outlay:				
Equipment	<u>45,000</u>	<u>45,000</u>	<u>17,227</u>	<u>23,997</u>
Total expenditures paid	<u>45,000</u>	<u>45,000</u>	<u>27,289</u>	<u>31,283</u>
Deficiency of revenue received over expenditures paid	(29,750)	(29,750)	(15,824)	(18,368)
OTHER FINANCING SOURCES RECEIVED				
Proceeds from insurance payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,381</u>
Deficiency of revenue and other financing sources received over expenditures paid	<u>\$ (29,750)</u>	<u>\$ (29,750)</u>	(15,824)	(11,987)
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			<u>51,224</u>	<u>63,211</u>
End of year			<u>\$ 35,400</u>	<u>\$ 51,224</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Document storage fees	\$ 65,000	\$ 65,000	\$ 58,767	\$ 59,130
Interest	<u>3,800</u>	<u>3,800</u>	<u>1,372</u>	<u>1,838</u>
Total revenue received	<u>68,800</u>	<u>68,800</u>	<u>60,139</u>	<u>60,968</u>
EXPENDITURES PAID				
Judiciary and court related:				
Document storage costs/supplies	120,000	109,511	44,544	25,586
Salaries	30,000	35,886	35,886	-
Employee overtime	-	2,690	2,690	-
Paid time off	-	1,913	1,913	-
Part-time	<u>12,804</u>	<u>12,804</u>	<u>8,353</u>	<u>8,176</u>
Total expenditures paid	<u>162,804</u>	<u>162,804</u>	<u>93,386</u>	<u>33,762</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (94,004)</u>	<u>\$ (94,004)</u>	(33,247)	27,206
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			498	(2,945)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>459,164</u>	<u>434,903</u>
End of year			<u>\$ 426,415</u>	<u>\$ 459,164</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Fee revenue	\$ 1,000	\$ 1,000	\$ 1,719	\$ -
Interest	<u>15</u>	<u>15</u>	<u>14</u>	<u>16</u>
Total revenue received	1,015	1,015	1,733	16
EXPENDITURES PAID				
Public Safety:				
Equipment	<u>500</u>	<u>500</u>	<u>47</u>	<u>-</u>
Excess of revenue received over expenditures paid	<u>\$ 515</u>	<u>\$ 515</u>	1,686	16
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			<u>3,965</u>	<u>3,949</u>
End of year			<u>\$ 5,651</u>	<u>\$ 3,965</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 5,000	\$ 5,000	\$ 6,670	\$ 6,608
Interest	<u>20</u>	<u>20</u>	<u>23</u>	<u>28</u>
Total revenue received	5,020	5,020	6,693	6,636
 EXPENDITURES PAID				
Public safety:				
Medical costs	<u>7,500</u>	<u>7,500</u>	<u>2,930</u>	<u>7,115</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,480)</u>	<u>\$ (2,480)</u>	3,763	(479)
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			168	3,967
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>9,384</u>	<u>5,896</u>
End of year			<u>\$ 13,315</u>	<u>\$ 9,384</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Circuit clerk fees	\$ 7,500	\$ 7,500	\$ 10,483	\$ 8,390
Interest	<u>50</u>	<u>50</u>	<u>38</u>	<u>47</u>
Total revenue received	7,550	7,550	10,521	8,437
EXPENDITURES PAID				
Judiciary and court related:				
Child advocacy operations	<u>11,000</u>	<u>11,000</u>	<u>8,564</u>	<u>3,724</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (3,450)</u>	<u>\$ (3,450)</u>	1,957	4,713
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			<u>14,696</u>	<u>9,983</u>
End of year			<u>\$ 16,653</u>	<u>\$ 14,696</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
County Clerk - recording fees	\$ 90,000	\$ 90,000	\$ 98,950	\$ 89,216
GIS data fees	500	500	126	15,081
Interest	350	350	348	498
Total revenue received	<u>90,850</u>	<u>90,850</u>	<u>99,424</u>	<u>104,795</u>
EXPENDITURES PAID				
General government:				
Map technician salary	55,250	55,250	55,123	45,245
Aerial Orthophotography	10,000	10,000	-	28,666
Software maintenance and support	7,950	7,950	4,844	9,352
Map updating/maintenance	-	-	257	57
Capital outlay:				
Equipment	2,000	2,000	-	-
Total expenditures paid	<u>75,200</u>	<u>75,200</u>	<u>60,224</u>	<u>83,320</u>
Excess of revenue received over expenditures paid	15,650	15,650	39,200	21,475
OTHER FINANCING USES PAID				
Transfers out	-	-	-	(4,692)
Excess of revenue received over expenditures and other financing uses paid	<u>\$ 15,650</u>	<u>\$ 15,650</u>	39,200	16,783
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	(20)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>135,273</u>	<u>118,510</u>
End of year			<u>\$ 174,473</u>	<u>\$ 135,273</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
DARE donations	\$ 5,500	\$ 5,500	\$ 5,128	\$ 4,419
Interest	<u>25</u>	<u>25</u>	<u>15</u>	<u>26</u>
Total revenue received	5,525	5,525	5,143	4,445
 EXPENDITURES PAID				
Public safety:				
DARE - supplies	<u>6,250</u>	<u>6,250</u>	<u>5,242</u>	<u>5,602</u>
Deficiency of revenue received over expenditures paid	<u>\$ (725)</u>	<u>\$ (725)</u>	(99)	(1,157)
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(567)	(125)
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,839</u>	<u>4,121</u>
End of year			<u>\$ 2,173</u>	<u>\$ 2,839</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Sex offender fees	\$ 600	\$ 600	\$ 2,150	\$ 1,330
Interest	<u>10</u>	<u>10</u>	<u>8</u>	<u>9</u>
Total revenue received	610	610	2,158	1,339
EXPENDITURES PAID	<u>900</u>	<u>900</u>	<u>616</u>	<u>590</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (290)</u>	<u>\$ (290)</u>	1,542	749
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			<u>2,694</u>	<u>1,945</u>
End of year			<u>\$ 4,236</u>	<u>\$ 2,694</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Capital grant from State of Illinois	\$ 10,000	\$ 10,000	\$ 3,350	\$ 4,782
EXPENDITURES PAID				
Public safety:				
Training	-	-	1,495	630
Capital outlay:				
New equipment	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Total expenditures paid	<u>10,000</u>	<u>10,000</u>	<u>1,495</u>	<u>630</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	1,855	4,152
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			<u>5,412</u>	<u>1,260</u>
End of year			<u>\$ 7,267</u>	<u>\$ 5,412</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			<u>2011</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 3,500	\$ 3,500	\$ 3,365	\$ 3,819
Interest	40	40	37	58
	<u>3,540</u>	<u>3,540</u>	<u>3,402</u>	<u>3,877</u>
Total revenue received				
EXPENDITURES PAID				
Public Safety:				
Supplies	-	-	2,615	1,528
Capital outlay:				
New equipment	14,000	14,000	8,538	8,990
	<u>14,000</u>	<u>14,000</u>	<u>11,153</u>	<u>10,518</u>
Total expenditures paid				
Excess (deficiency) of revenue received over expenditures	<u>\$ (10,460)</u>	<u>\$ (10,460)</u>	(7,751)	(6,641)
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			<u>12,391</u>	<u>19,032</u>
End of year			<u>\$ 4,640</u>	<u>\$ 12,391</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 16,000	\$ 16,000	\$ 12,695	\$ 28,415
Interest	50	50	75	72
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	16,050	16,050	12,770	28,487
 EXPENDITURES PAID				
Capital outlay:				
New equipment	<u>20,000</u>	<u>32,668</u>	<u>32,668</u>	<u>15,000</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue received over expenditures paid	(3,950)	(16,618)	(19,898)	13,487
 OTHER FINANCING SOURCES				
Proceeds from insurance	<u>-</u>	<u>-</u>	<u>9,898</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue and other financing sources received over expenditures paid	<u>\$ (3,950)</u>	<u>\$ (16,618)</u>	(10,000)	13,487
 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			<u>31,203</u>	<u>17,716</u>
			<hr/>	<hr/>
End of year			<u>\$ 21,203</u>	<u>\$ 31,203</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			<u>2011</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUE RECEIVED				
General property taxes	\$ 300,000	\$ 300,000	\$ 300,309	\$ 319,785
Interest and miscellaneous	73,500	73,500	77,089	17,697
	<u>373,500</u>	<u>373,500</u>	<u>377,398</u>	<u>337,482</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	-	1,066
Bridge maintenance/repair	10,000	10,000	5,844	45
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	400,000	399,955	350,986	1,993
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	-	-	-	14,000
Woodford Co., Sec. 97-00091-01-BR, C.H. 13	-	45	45	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	150,000	150,000	-	-
Woodford Co., Sec. 11-00126-00-BR, C.H. 9	10,000	10,000	-	-
Woodford Co., Sec. 10-00131-00-BR, C.H. 8	80,000	80,000	-	-
Woodford Co., Sec. 11-00141-00-BR, C.H. 13	20,000	20,000	-	-
Metamora Rd., Sec. 05-08145-00-BR	10,000	10,000	2,781	8,056
Metamora Rd., Sec. 05-08149-00-BR	-	-	-	290
Cazenovia Road, Sec. 04-01130-00 BR	-	-	-	123,417
Cazenovia Road, Sec. 09-01131-00 BR	200,000	200,000	1,911	9,757
Palestine Rd., Sec. 03-12134-00-BR	40,000	40,000	24,122	28,958
Village of Washburn, Sec. 05-00018-00-BR	1,000	-	-	13,332
Worth Rd., Sec. 05-17150-00-BR	1,000	-	-	-
Worth Rd., Sec. 05-17149-00-BR	-	1,000	-	41,316
Montgomery Rd., Sec. 10-10144-00-BR	-	-	-	16,719
Woodford Co., Sec. 09-17154-00-BR	-	60,000	483	-
Woodford Co., Sec. 97-0091-01-BR C.H. 1	60,000	-	-	-
Various small projects	65,000	66,000	4,883	21,387
	<u>1,067,000</u>	<u>1,067,000</u>	<u>391,055</u>	<u>280,336</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (693,500)</u>	<u>\$ (693,500)</u>	(13,657)	57,146
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	19,996
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,275,215</u>	<u>1,198,073</u>
End of year			<u>\$ 1,261,558</u>	<u>\$ 1,275,215</u>

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			
	Original Budget	Final Budget	Actual	2011 Actual
REVENUE RECEIVED				
Fees	\$ -	\$ -	\$ 6,246	\$ 5,986
EXPENDITURES PAID	-	-	\$ 1,355	\$ 861
Excess of revenue received over expenditures paid	\$ -	\$ -	4,891	5,125
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			9,293	4,168
End of year			\$ 14,184	\$ 9,293

WOODFORD COUNTY, ILLINOIS
TITLE 4E PROBATION SERVICES
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			
	Original Budget	Final Budget	Actual	2011 Actual
REVENUE RECEIVED				
Fees	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	6	8
Total revenues	-	-	6	8
 EXPENDITURES PAID				
	-	-	-	-
Excess of revenue received over expenditures paid	\$ -	\$ -	6	8
 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			2,016	2,008
End of year			\$ 2,022	\$ 2,016

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, 2012
With Comparative Figures for Year Ended November 30, 2011

	<u>2012</u>			
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>2011</u> <u>Actual</u>
REVENUE RECEIVED				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 1,850	\$ 2,310
Interest	<u>60</u>	<u>60</u>	<u>40</u>	<u>56</u>
Total revenue received	2,060	2,060	1,890	2,366
 EXPENDITURES PAID	 <u>1,200</u>	 <u>6,370</u>	 <u>6,370</u>	 <u>340</u>
Excess (deficiency) of revenue received over expenditures paid	 <u>\$ 860</u>	 <u>\$ (4,310)</u>	 (4,480)	 2,026
 RECONCILIATION TO MODIFIED ACCURAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			 -	 -
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>16,010</u>	<u>13,984</u>
End of year			<u>\$ 11,530</u>	<u>\$ 16,010</u>

**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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
Principal loan payments received	\$ 130,000	\$ 130,000	\$ 134,145	\$ 130,128
Interest	<u>26,000</u>	<u>26,000</u>	<u>19,386</u>	<u>25,046</u>
Total revenue received	<u>156,000</u>	<u>156,000</u>	<u>153,531</u>	<u>155,174</u>
EXPENDITURES PAID				
General control and administration:				
Administrative expense - EDC	15,600	15,600	28	6,765
Economic development loans/bad debts	<u>1,640,326</u>	<u>1,640,326</u>	<u>-</u>	<u>363,465</u>
Total expenditures paid	<u>1,655,926</u>	<u>1,655,926</u>	<u>28</u>	<u>370,230</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,499,926)</u>	<u>\$ (1,499,926)</u>	153,503	(215,056)
RECONCILIATION TO MODIFIED ACCRUAL BASIS				
Principal loan payments received			(134,145)	(130,128)
Issuance of loans			-	340,000
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,689,042</u>	<u>1,694,226</u>
End of year			<u>\$ 1,708,400</u>	<u>\$ 1,689,042</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, 2012
With Comparative Figures for Year Ended November 30, 2011

	2012			
	Original Budget	Final Budget	Actual	2011 Actual
REVENUE RECEIVED				
E-Citation fees	\$ -	\$ -	\$ 4,488	\$ 1,718
Interest	-	-	1	-
Total revenue received	-	-	4,489	1,718
 EXPENDITURES PAID				
General control and administration:	-	-	-	-
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	4,489	1,718
 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			1,718	-
End of year			<u>\$ 6,207</u>	<u>\$ 1,718</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, 2012
With Comparative Figures for Year Ended November 30, 2011**

	<u>2012</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>2011 Actual</u>
REVENUE RECEIVED				
State of Illinois - operating grants	\$ 2,500	\$ 2,500	\$ 3,232	\$ -
Interest	<u>25</u>	<u>25</u>	<u>5</u>	<u>-</u>
Total revenue received	<u>2,525</u>	<u>2,525</u>	<u>3,237</u>	<u>-</u>
EXPENDITURES PAID				
General control and administration:				
Canine training	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total expenditures paid	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 2,025</u>	<u>\$ 2,025</u>	3,237	-
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			<u>-</u>	<u>-</u>
End of year			<u>\$ 3,237</u>	<u>\$ -</u>

**WOODFORD COUNTY, ILLINOIS
INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS
November 30, 2012**

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 ASSETS
 INTERNAL SERVICE FUNDS
 November 30, 2012**

	Tort Judgment and Liability Insurance <u>Fund</u>	Premium and Insurance Claim Reserve <u>Fund</u>	Total Internal Service <u>Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 121,496	\$ 273,673	\$ 395,169
Receivables, net:			
Property taxes	320,125	-	320,125
Due from other funds	<u>137,001</u>	<u>-</u>	<u>137,001</u>
Total assets	<u>578,622</u>	<u>273,673</u>	<u>852,295</u>
 LIABILITIES			
Current liabilities:			
Accrued expense	-	64,893	64,893
Deferred revenue	320,125	-	320,125
Due to other funds	<u>-</u>	<u>137,001</u>	<u>137,001</u>
Total liabilities	<u>320,125</u>	<u>201,894</u>	<u>522,019</u>
 NET ASSETS			
Unrestricted	<u>\$ 258,497</u>	<u>\$ 71,779</u>	<u>\$ 330,276</u>

**WOODFORD COUNTY, ILLINOIS
 COMBINING STATEMENT OF REVENUE, EXPENSES,
 AND CHANGES IN NET ASSETS
 INTERNAL SERVICE FUNDS
 Year Ended November 30, 2012**

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for services	\$ 8,316	\$ 788,866	\$ 797,182
OPERATING EXPENSES			
Insurance premiums:			
Liability insurance	203,903	-	203,903
Worker's compensation	175,227	-	175,227
Medical claims and administration fees	<u>-</u>	<u>656,189</u>	<u>656,189</u>
Total operating expenses	<u>379,130</u>	<u>656,189</u>	<u>1,035,319</u>
Operating income (loss)	<u>(370,814)</u>	<u>132,677</u>	<u>(238,137)</u>
NONOPERATING REVENUES			
Property taxes	320,227	-	320,227
Interest and miscellaneous	<u>858</u>	<u>165</u>	<u>1,023</u>
Total nonoperating revenues	<u>321,085</u>	<u>165</u>	<u>321,250</u>
Income (loss) before transfers	(49,729)	132,842	83,113
TRANSFERS IN (OUT)	<u>(12,600)</u>	<u>12,600</u>	<u>-</u>
CHANGE IN NET ASSETS	(62,329)	145,442	83,113
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>320,826</u>	<u>(73,663)</u>	<u>247,163</u>
NET ASSETS - END OF YEAR	<u>\$ 258,497</u>	<u>\$ 71,779</u>	<u>\$ 330,276</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2012**

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from charges for services	\$ 8,316	\$ 788,866	\$ 797,182
Payments to suppliers	<u>(379,130)</u>	<u>(711,166)</u>	<u>(1,090,296)</u>
Net cash provided by (used in) operating activities	<u>(370,814)</u>	<u>77,700</u>	<u>(293,114)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	320,227	-	320,227
Transfers from (to) other funds	<u>(12,600)</u>	<u>12,600</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>307,627</u>	<u>12,600</u>	<u>320,227</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and miscellaneous	<u>858</u>	<u>165</u>	<u>1,023</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(62,329)	90,465	28,136
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>183,825</u>	<u>183,208</u>	<u>367,033</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 121,496</u>	<u>\$ 273,673</u>	<u>\$ 395,169</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ (370,814)	\$ 132,677	\$ (238,137)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Accrued expense	<u>-</u>	<u>(54,977)</u>	<u>(54,977)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (370,814)</u>	<u>\$ 77,700</u>	<u>\$ (293,114)</u>

**WOODFORD COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2012**

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, 2012

	Circuit Clerk
ASSETS	
Cash and cash equivalents	\$ 82,004
Investments	<u>50,005</u>
TOTAL ASSETS	<u>\$ 132,009</u>
LIABILITIES	
Funds held for others	<u>\$ 132,009</u>
TOTAL LIABILITIES	<u>\$ 132,009</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>
\$ - -	\$ 3,862 -	\$ 722 -	\$ 6,469 -	\$ 500 -	\$ 6,550 -	\$ 100,107 50,005
<u>\$ -</u>	<u>\$ 3,862</u>	<u>\$ 722</u>	<u>\$ 6,469</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 150,112</u>
<u>\$ -</u>	<u>\$ 3,862</u>	<u>\$ 722</u>	<u>\$ 6,469</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 150,112</u>
<u>\$ -</u>	<u>\$ 3,862</u>	<u>\$ 722</u>	<u>\$ 6,469</u>	<u>\$ 500</u>	<u>\$ 6,550</u>	<u>\$ 150,112</u>

**WOODFORD COUNTY, ILLINOIS
 AGENCY FUND - COUNTY COLLECTOR
 SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,
 AND CHANGES IN CASH BALANCE
 Year Ended November 30, 2012**

COLLECTIONS

2011 Real estate taxes certified to County Collector
 for collection \$ 58,970,061

Deductions to certification:

Real estate taxes uncollected	\$ (23,264)	
Corrections of error, net	<u>(86,948)</u>	(110,212)

Additions:

Back tax collections	48,083	
Interest, penalties, and costs	104,774	
Payments in lieu of taxes	11,281	
Adjustments	(52)	
Interest earned on taxes	<u>12,630</u>	<u>176,716</u>

Total collections 59,036,565

DISTRIBUTIONS

Real estate and mobile home taxes	58,900,307	
State Board of Appeals	30,321	
Fees - interest, penalties, costs, and other	93,307	
Interest to taxing bodies	<u>12,630</u>	

Total distributions 59,036,565

NET CHANGE IN CASH

-

CASH AT THE BEGINNING OF THE YEAR

-

CASH AT THE END OF THE YEAR

\$ -