

WOODFORD COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
November 30, 2009

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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, 2009, 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 \$584,819 as of November 30, 2009, and total revenues of \$711,191 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.

In our opinion, 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, 2009, 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 21, 2010 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.

The Illinois Municipal Retirement Fund Schedule of Funding Progress and budgetary comparison information on pages 40 through 46 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Woodford County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken 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, 2008, which are not presented with the accompanying financial statements. In our report dated July 2, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2008 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, 2008 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
May 21, 2010

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2009

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
ASSETS		
Cash and cash equivalents	\$ 9,575,398	\$ 324,127
Investments	2,610,942	-
Receivables, net:		
State of Illinois	1,222,096	-
Property taxes	3,443,964	-
Other	12,313	81,194
Inventories	196,220	-
Prepaid items	7,900	17,659
Bond issuance costs, net	104,349	-
Notes receivable, net	577,273	-
Capital assets, net	<u>14,004,936</u>	<u>161,839</u>
Total assets	<u>31,755,391</u>	<u>584,819</u>
LIABILITIES		
Accounts payable	464,146	20,338
Accrued items payable	223,274	28,231
Trust funds due others	92,841	-
Deferred revenue	3,443,964	262
Long-term liabilities:		
Due within one year	550,473	-
Due in more than one year	3,428,077	-
Unamortized bond premium	<u>168,767</u>	-
Total liabilities	<u>8,371,542</u>	<u>48,831</u>
NET ASSETS		
Investment in capital assets, net of related debt	10,333,327	161,839
Restricted for:		
Roads and bridges	5,042,032	-
Retirement	371,183	-
Public health	164,895	-
Debt service	538,648	-
Judiciary and court related	1,112,086	-
Public safety	105,561	-
Unrestricted	<u>5,716,117</u>	<u>374,149</u>
TOTAL NET ASSETS	<u>\$ 23,383,849</u>	<u>\$ 535,988</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, 2009

	<u>Activities</u>	<u>Expenses</u>
GOVERNMENTAL		
General government		\$ 2,338,426
Public safety		3,568,555
Judiciary and court related		1,736,651
Transportation		3,233,367
Public health and welfare		1,296,844
Interest and fiscal charges		<u>162,156</u>
Total governmental activities		<u>12,335,999</u>
TOTAL WOODFORD COUNTY		<u>\$ 12,335,999</u>
COMPONENT UNIT		
911 ETSB		<u>\$ 773,443</u>

			Net (Expense) Revenue and Changes in Net Assets	
Program Revenues			Primary Governmental Activities	Component Unit - 911 ETSB
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
\$ 869,502	\$ 76,130	\$ 2,384	\$ (1,390,410)	\$ -
491,690	29,965	8,037	(3,038,863)	-
621,301	233,014	-	(882,336)	-
292,740	191,020	-	(2,749,607)	-
93,387	883,996	-	(319,461)	-
-	-	-	(162,156)	-
<u>2,368,620</u>	<u>1,414,125</u>	<u>10,421</u>	<u>(8,542,833)</u>	<u>-</u>
<u>\$ 2,368,620</u>	<u>\$ 1,414,125</u>	<u>\$ 10,421</u>	<u>(8,542,833)</u>	<u>-</u>
<u>\$ 708,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(64,763)</u>
General revenues:				
Taxes:				
Property taxes			2,990,987	-
General sales and use taxes			1,069,250	-
Public safety sales taxes			1,333,690	-
Income and replacement taxes			1,360,839	-
Motor fuel taxes			1,741,506	-
Earnings on investments			171,151	2,511
Miscellaneous			15,231	-
Total general revenues			<u>8,682,654</u>	<u>2,511</u>
Change in net assets			<u>139,821</u>	<u>(62,252)</u>
Net assets - beginning			<u>23,244,028</u>	<u>598,240</u>
Net assets - ending			<u>\$ 23,383,849</u>	<u>\$ 535,988</u>

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

WOODFORD COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2009

ASSETS	General Fund	County Highway
Cash and cash equivalents	\$ 1,965,525	\$ 932,664
Investments	261,994	-
Receivables, net:		
State of Illinois	429,640	-
Property taxes	1,072,902	440,000
Other	-	12,313
Prepaid items	7,900	-
Notes receivable, net	-	-
 TOTAL ASSETS	 \$ 3,737,961	 \$ 1,384,977
LIABILITIES AND FUND BALANCES		
 LIABILITIES		
Accounts payable	\$ 91,420	\$ 8,362
Accrued items payable	127,848	18,447
Trust funds due others	92,841	-
Deferred revenue	1,072,902	440,000
 Total liabilities	 1,385,011	 466,809
 FUND BALANCES		
Reserved for:		
Prepaid items	7,900	-
Debt service	-	-
Notes receivable	-	-
Unreserved	2,345,050	918,168
Unreserved, reported in nonmajor:		
Special revenue funds	-	-
 Total fund balances	 2,352,950	 918,168
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 3,737,961	 \$ 1,384,977

Major Governmental Funds

<u>County Motor Fuel Tax</u>	<u>Loan</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 356,061 1,743,901	\$ 547,025 605,047	\$ 260,840 -	\$ 5,187,577 -	\$ 9,249,692 2,610,942
68,702	-	7,481	716,273	1,222,096
-	-	415,000	1,220,562	3,148,464
-	-	-	-	12,313
-	-	-	-	7,900
-	577,273	-	-	577,273
<u>\$ 2,168,664</u>	<u>\$ 1,729,345</u>	<u>\$ 683,321</u>	<u>\$ 7,124,412</u>	<u>\$ 16,828,680</u>
352,740	-	-	11,624	464,146
-	-	-	12,667	158,962
-	-	-	-	92,841
-	-	415,000	1,220,562	3,148,464
<u>352,740</u>	<u>-</u>	<u>415,000</u>	<u>1,244,853</u>	<u>3,864,413</u>
-	-	-	-	7,900
-	-	-	538,648	538,648
-	577,273	-	-	577,273
1,815,924	1,152,072	268,321	-	6,499,535
-	-	-	5,340,911	5,340,911
<u>1,815,924</u>	<u>1,729,345</u>	<u>268,321</u>	<u>5,879,559</u>	<u>12,964,267</u>
<u>\$ 2,168,664</u>	<u>\$ 1,729,345</u>	<u>\$ 683,321</u>	<u>\$ 7,124,412</u>	<u>\$ 16,828,680</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, 2009

Total fund balance for governmental funds (Exhibit 3)	\$ 12,964,267
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	\$ 2,153,356
Construction in progress - infrastructure	303,765
Buildings, net	7,968,487
Building improvements, net	194,021
Infrastructure, net	1,703,051
Vehicles, net	765,992
Machinery and equipment, net	472,274
Computer equipment, net	169,184
Office equipment, net	<u>274,806</u>
	14,004,936
Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2009 are:	196,220
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:	282,704
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.	104,349
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.	(168,767)
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, 2009 are:	
Accrued interest on bonds	(21,310)
Bonds payable	(3,605,000)
Capital leases payable	(66,609)
Compensated absences	<u>(306,941)</u>
Total long-term liabilities	<u>(3,978,550)</u>
Total net assets of governmental activities (Exhibit 1)	<u>\$ 23,383,849</u>

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, 2009

	General Fund	County Highway
REVENUES		
Property taxes	\$ 770,990	\$ 439,224
Sales and use taxes, including public safety sales taxes	179,934	-
Income and replacement taxes	1,190,854	-
Motor fuel taxes	-	-
Operating grants and contributions	337,644	-
Capital grants and contributions	2,384	-
Fees, fines, and charges for services	1,456,197	289,469
Interest	19,834	13,592
Other	924	527
Total revenues	<u>3,958,761</u>	<u>742,812</u>
EXPENDITURES		
Current:		
General government	1,727,419	-
Employee benefits	272,601	-
Public safety	2,583,757	-
Judiciary and court related	1,423,590	-
Public health and welfare	45,008	-
Transportation	-	433,289
Other expenditures	97,632	-
Capital outlay	97,618	133,435
Debt service:		
Principal	75,446	-
Payment to refunded bond escrow agent for advance refunding	-	-
Interest	3,948	-
Bond issuance costs	-	-
Total expenditures	<u>6,327,019</u>	<u>566,724</u>
Excess (deficiency) of revenues over expenditures	<u>(2,368,258)</u>	<u>176,088</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	2,107,000	-
Transfers out	(121,115)	(104,690)
Proceeds from capital lease	72,513	-
Refunding bonds	-	-
Premium on bond issued	-	-
Payments to refunded bond escrow agent for advance refunding	-	-
Total other financing sources (uses)	<u>2,058,398</u>	<u>(104,690)</u>
NET CHANGE IN FUND BALANCE	<u>(309,860)</u>	<u>71,398</u>
FUND BALANCE		
Beginning of year	<u>2,662,810</u>	<u>846,770</u>
End of year	<u>\$ 2,352,950</u>	<u>\$ 918,168</u>

Major Governmental Funds

<u>County Motor Fuel Tax</u>	<u>Loan</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 269,109	\$ 1,216,514	\$ 2,695,837
-	-	-	2,223,006	2,402,940
-	-	117,985	52,000	1,360,839
814,587	-	-	926,919	1,741,506
90,240	-	-	986,241	1,414,125
-	-	-	8,037	10,421
3,271	-	-	619,683	2,368,620
38,824	44,405	1,961	51,456	170,072
-	-	456	2,895	4,802
946,922	44,405	389,511	6,086,751	12,169,162
-	-	-	85,643	1,813,062
-	-	447,025	353,222	1,072,848
-	-	-	108,781	2,692,538
-	-	-	64,188	1,487,778
-	-	-	1,132,128	1,177,136
1,467,006	-	-	1,014,123	2,914,418
-	-	-	-	97,632
-	-	-	256,220	487,273
-	-	-	-	75,446
-	-	-	345,245	345,245
-	-	-	143,945	147,893
-	-	-	110,292	110,292
1,467,006	-	447,025	3,613,787	12,421,561
(520,084)	44,405	(57,514)	2,472,964	(252,399)
104,690	-	-	-	2,211,690
-	-	-	(2,107,000)	(2,332,805)
-	-	-	-	72,513
-	-	-	3,605,000	3,605,000
-	-	-	178,378	178,378
-	-	-	(3,673,086)	(3,673,086)
104,690	-	-	(1,996,708)	61,690
(415,394)	44,405	(57,514)	476,256	(190,709)
2,231,318	1,684,940	325,835	5,403,303	13,154,976
\$ 1,815,924	\$ 1,729,345	\$ 268,321	\$ 5,879,559	\$ 12,964,267

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, 2009

Net change in fund balances - total governmental funds (Exhibit 4) \$ (190,709)

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 depreciation (\$578,206) exceeded capital asset expenditures (\$487,273) in the current period.

(90,933)

In the statement of activities, only the gain (loss) on disposition of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost, or book value, of disposed capital assets.

(5,730)

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	\$ 110,292
Bond issuance costs - amortization	(5,943)
Premium on bond issued	(178,378)
Premium on bond - amortization	9,611
	(64,418)

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 increase in the inventories balance reported on the statement of net assets.

26,129

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, 2009

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:

General obligation bonds payable	\$ (3,605,000)
Leases payable	(72,513)

Repayments:

Leases payable	75,446
Payment to refunded bond escrow agent for advance refunding	<u>4,018,331</u>

Net adjustment 416,264

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	(19,786)
Accrued interest on bonds	9,457
Accrued interest on refunded bonds on date of refunding	<u>(33,331)</u>

Combined adjustment (43,660)

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.

92,878

Change in net assets of governmental activities (Exhibit 2) \$ 139,821

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
November 30, 2009

**Governmental
Activities
Internal
Service
Funds**

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 325,706
Receivables:	
Property taxes	<u>295,500</u>
Total assets	<u>621,206</u>

LIABILITIES

CURRENT LIABILITIES

Accrued expense	43,002
Deferred revenue	<u>295,500</u>
Total liabilities	<u>338,502</u>

NET ASSETS

UNRESTRICTED

\$ 282,704

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, 2009

	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES	
Charges for services	<u>\$ 459,509</u>
Total operating revenues	<u>459,509</u>
OPERATING EXPENSES	
Insurance premiums	285,459
Medical claims and administration fees	<u>498,516</u>
Total operating expenses	<u>783,975</u>
Operating loss	<u>(324,466)</u>
NONOPERATING REVENUES	
Property taxes	295,150
Interest income	<u>1,079</u>
Total nonoperating revenues	<u>296,229</u>
Loss before transfers	(28,237)
TRANSFERS IN	<u>121,115</u>
CHANGE IN NET ASSETS	92,878
NET ASSETS - BEGINNING OF YEAR	<u>189,826</u>
NET ASSETS - END OF YEAR	<u>\$ 282,704</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, 2009

	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from charges for services	\$ 459,509
Payments to suppliers	<u>(798,943)</u>
Net cash used in operating activities	<u>(339,434)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	295,150
Decrease in bank overdraft	<u>(67,779)</u>
Transfers from (to) other funds	<u>121,115</u>
Net cash provided by noncapital financing activities	<u>348,486</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>1,079</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	10,131
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>315,575</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 325,706</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (324,466)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>(14,968)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>\$ (339,434)</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, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 109,920
Investments	<u>50,005</u>
 TOTAL ASSETS	 <u>\$ 159,925</u>
 LIABILITIES	
Funds held for others	\$ <u>159,925</u>

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Emergency Telephone System Board of Woodford County

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, 2009

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. 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 150 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, 2009

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 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 *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.

The *Loan Fund* accounts 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.

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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.

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.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Appropriations (Continued)

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 Sheriff Forfeited 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.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2009:

<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

FOP Union

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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

Length of Service	Time Earned Per Calendar Year (Yearly Hours)	Maximum Carry Over 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).

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Restrictions

In the fund financial statements, the County has the following equity restrictions:

- The Reserve for Prepaid Items represents amounts paid for services that will be provided in the upcoming fiscal year.
- The Reserve for Debt Service represents amounts held within the Debt Service Fund for the payment of principal and interest on the outstanding general obligation bonds.
- The Reserve for Notes Receivable represents the amount of notes receivable on economic developments which will be collected in varying annual amounts through the year 2015.

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.

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.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At November 30, 2009, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$200 of cash on hand was \$12,346,265 and the bank balance, excluding Illinois Funds, was \$11,007,670. Of the bank balance, \$1,478,070 was covered by federal depository insurance and \$9,529,600 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2009, none of the deposit balance was exposed to custodial credit risk. As of November 30, 2009, the County's balance of \$1,664,692 in the Illinois Funds was rated AAA by Standard and Poor's.

Component Unit Custodial Credit Risk - Deposits. The Emergency Telephone System Board does not have a deposit policy for custodial credit risk. At November 30, 2009, the carrying amount of the Component Unit's deposits was \$324,032 and the bank balance was \$324,140. The entire bank balance was covered by federal depository insurance or by collateral held by the pledging financial institution's trust department or agent in Woodford County's name.

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 investments consist of certificates of deposit with maturities of one year or less.

NOTE 3 - REVOLVING LOAN FUND

At November 30, 2009, the County had notes receivable from area businesses of \$577,273, at interest rates ranging between 3 and 5 percent, maturing between 2010 and 2015. There were no bad debts related to the notes receivable for the Loan Fund for the year ended November 30, 2009. Collections of notes receivable within one year are anticipated to be \$171,024 as of November 30, 2009.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2009 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,153,356	\$ -	\$ -	\$ 2,153,356
Construction in progress-infrastructure	<u>123,540</u>	<u>180,225</u>	<u>-</u>	<u>303,765</u>
Total capital assets not being depreciated	<u>2,276,896</u>	<u>180,225</u>	<u>-</u>	<u>2,457,121</u>
Capital assets being depreciated:				
Buildings	9,873,058	-	-	9,873,058
Building improvements	232,355	-	-	232,355
Infrastructure	1,884,621	-	-	1,884,621
Off-road vehicles	396,320	160,960	(115,000)	442,280
On-road vehicles - sheriff	413,699	105,337	(74,118)	444,918
On-road vehicles - other	1,205,082	-	-	1,205,082
Machinery and equipment	1,095,510	57,642	(44,000)	1,109,152
Computer equipment	307,443	67,199	(2,660)	371,982
Office equipment	<u>567,269</u>	<u>-</u>	<u>-</u>	<u>567,269</u>
Total capital assets being depreciated	<u>15,975,357</u>	<u>391,138</u>	<u>(235,778)</u>	<u>16,130,717</u>
Less accumulated depreciation for:				
Buildings	(1,730,167)	(174,404)	-	(1,904,571)
Building improvements	(29,378)	(8,956)	-	(38,334)
Infrastructure	(134,454)	(47,116)	-	(181,570)
Off-road vehicles	(141,727)	(24,840)	37,375	(129,192)
On-road vehicles - sheriff	(245,430)	(91,138)	67,653	(268,915)
On-road vehicles - other	(871,357)	(56,824)	-	(928,181)
Machinery and equipment	(608,460)	(68,018)	39,600	(636,878)
Computer equipment	(148,633)	(55,495)	1,330	(202,798)
Office equipment	<u>(241,048)</u>	<u>(51,415)</u>	<u>-</u>	<u>(292,463)</u>
Total accumulated depreciation	<u>(4,150,654)</u>	<u>(578,206)</u>	<u>145,958</u>	<u>(4,582,902)</u>
Total capital assets being depreciated, net	<u>11,824,703</u>	<u>(187,068)</u>	<u>(89,820)</u>	<u>11,547,815</u>
Governmental activities capital assets, net	\$ 14,101,599	\$ (6,843)	\$ (89,820)	\$ 14,004,936

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 74,990
Public safety	317,997
Judiciary and court related	11,265
Transportation	162,355
Public health and welfare	<u>11,599</u>
	<u><u>\$ 578,206</u></u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 651,887	\$ 55,370	\$ (6,032)	\$ 701,225
Less accumulated depreciation for:				
Equipment	<u>(479,078)</u>	<u>(66,340)</u>	<u>6,032</u>	<u>(539,386)</u>
Total capital assets being depreciated, net	<u>\$ 172,809</u>	<u>\$ (10,970)</u>	<u>\$ -</u>	<u>\$ 161,839</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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, 2009:

	<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 1999	\$3,985,000	\$ -	\$(3,985,000)	\$ -	\$ -
General obligation bonds payable - Series 2009	-	3,605,000	-	3,605,000	360,000
Vehicle leases payable	69,542	72,513	(75,446)	66,609	42,467
Compensated absences payable	<u>287,155</u>	<u>236,004</u>	<u>(216,218)</u>	<u>306,941</u>	<u>148,006</u>
	<u>\$4,341,697</u>	<u>\$ 3,913,517</u>	<u>\$(4,276,664)</u>	<u>3,978,550</u>	<u>\$ 550,473</u>
Unamortized premium				<u>168,767</u>	
Governmental activities - long-term liabilities				<u>\$ 4,147,317</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, 2009 consisted of the following:

Current Refunding

During the year ended November 30, 2009, the County refunded the Series 1999 general obligation bonds (Alternate Revenue Source) with the issuance of Series 2009 general obligation bonds (Alternate Revenue Source). The Series 1999 general obligation bonds were refunded on June 6, 2009 by the escrow agent.

The refunding of the Series 1999 general obligation bonds (Alternate Revenue Source) decreased total debt service payments by \$359,068. This results in an economic benefit (difference between the present values of the debt service payments on the old and new debt) of \$259,345.

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 2.50 to 5.00 percent. Original issue of \$3,605,000.

\$ 3,605,000

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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>	General Obligation Refunding Bonds - Series 2009		Total Principal and Interest
	Principal	Interest	
2010	\$ 360,000	\$ 127,862	\$ 487,862
2011	370,000	118,863	488,863
2012	380,000	109,612	489,612
2013	390,000	100,113	490,113
2014	410,000	80,612	490,612
2015-2018	<u>1,695,000</u>	<u>153,163</u>	<u>1,848,163</u>
Total	<u>\$ 3,605,000</u>	<u>\$ 690,225</u>	<u>\$ 4,295,225</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 2009, the pledged taxes were abated by the County Board.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

Vehicle Leases Payable

The County entered into three agreements to lease vehicles for the sheriff department. The first lease requires annual payments of \$14,135 through March 2010 with an interest rate of 5.25 percent. The second lease requires annual payments of \$6,600 through March 2010 with an interest rate of 5.25 percent. The third lease requires annual payments of \$25,604 through February 2011 with an interest rate of 6.05 percent.

\$ 66,609

The annual debt service requirements by year are as follows:

Year Ending <u>November 30.</u>	Vehicle Leases	
	<u>Principal</u>	<u>Interest</u>
2010	\$ 42,467	\$ 3,872
2011	<u>24,142</u>	<u>1,461</u>
	<u><u>\$ 66,609</u></u>	<u><u>\$ 5,333</u></u>

Vehicles under capital leases in capital assets at November 30, 2009 include the following:

Cost	\$ 220,187
Less: accumulated depreciation	<u>90,873</u>
Total	<u>\$ 129,314</u>

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, 2009, using the 2008 assessed valuation, the statutory limit for the County was \$20,678,611, providing a debt margin of \$17,007,002.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 7 - OPERATING LEASE

The County leases a copier under an operating lease which expires May 2010. Rent expense for the year ended November 30, 2009 was \$1,872. Minimum future rental payments under these noncancelable operating leases are:

	<u>Amount</u>
Years ending November 30:	
2010	<u>\$ 1,560</u>
Total minimum future rental payments	<u>\$ 1,560</u>

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 2008 was as follows:

SLEP	14.74% of annual covered payroll
ECO	52.77% of annual covered payroll
All other qualified employees	7.29% 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, 2009

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost

For December 31, 2008, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 248,802
ECO	\$ 14,305
All other qualified employees	\$ 227,077

Trend information for the three years ended December 31, 2008 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, 2008	\$ 248,802	100%	\$ 0
December 31, 2007	235,542	100	0
December 31, 2006	261,343	100	0
ECO			
December 31, 2008	\$ 14,305	100%	\$0
December 31, 2007	38,049	100	0
December 31, 2006	38,818	100	0
Other Qualifying Employees			
December 31, 2008	\$ 227,077	100%	\$0
December 31, 2007	201,580	100	0
December 31, 2006	90,160	100	0

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

The required contribution for 2008 was determined as part of the December 31, 2006 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006 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 11.6 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 is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2006 valuation was 24 years for ECO, SLEP, and all other qualified employees.

(d) Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was funded as follows:

		Actuarial Accrued Liability	Actuarial Value of Assets (Deficit)	Unfunded Actuarial Accrued Liability (UAAL)	Covered Payroll	Ratio of UAAL to Covered Payroll
	Percent Funded	For Benefits				
SLEP	78.10%	\$ 4,811,711	\$ 3,758,001	\$ 1,053,710	\$ 1,687,935	62%
ECO	00.00%	623,019	(20,157)	643,176	27,108	2373%
All other qualified employees	93.26%	6,997,813	6,526,114	471,699	3,114,912	15%

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, 2009

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 2009 and 2008 are as follows:

	Premium and Insurance Claim Reserve	
	2009	2008
Balance at beginning of year	\$ 57,970	\$ 51,660
Claims incurred	498,516	358,048
Claims paid	<u>513,484</u>	<u>351,738</u>
Balance at end of year	<u>\$ 43,002</u>	<u>\$ 57,970</u>

NOTE 10 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2009 is as follows:

<u>Transfer Out</u>	Transfer In			
	General Fund	County Motor Fuel Tax	Internal Service Funds	Totals
General Fund	\$ -	\$ -	\$ 121,115	\$ 121,115
County Highway	-	104,690	-	104,690
Nonmajor Governmental Funds	<u>2,107,000</u>	<u>-</u>	<u>-</u>	<u>2,107,000</u>
	<u>\$ 2,107,000</u>	<u>\$ 104,690</u>	<u>\$ 121,115</u>	<u>\$ 2,332,805</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

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.

The Premium and Insurance Claim Reserve Fund, an Internal Service Fund, had a deficit net assets of \$41,723 at November 30, 2009. The County plans to eliminate the deficit net assets through increased charges for services or with funds transferred from another County fund.

The following funds had an excess of expenditures over appropriations for the year ended November 30, 2009:

	<u>Appropriations</u>	<u>Expenditures</u>
Debt Service Fund	\$ 490,200	\$ 599,482
Circuit Clerk Operations and Administrative Fund	\$ -	\$ 956

The following nonmajor special revenue funds are not budgeted:

Sheriff Forfeited Fund

NOTE 12 - INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT

The investment in capital assets, net of related debt, at November 30, 2009 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 14,004,936
Less:	
Bonds payable	3,605,000
Vehicle leases payable	<u>66,609</u>
Investment in capital assets, net of related debt	<u>\$ 10,333,327</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2009

NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

In June 2004, the Governmental Accounting Standards Board issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement will generally require the costs of postretirement benefits other than pension benefits to be recognized over a period that approximates an employee's years of service rather than on a pay-as-you-go basis, as is current practice. The County will adopt this new standard beginning in 2010, the year in which adoption is first required for the County. The impact of adopting this statement has not yet been determined.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued March 2009, will be effective for the County beginning with its year ending November 30, 2011. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. The impact of adopting this Statement has not yet been determined.

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, 2009

(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:						
12/31/08	\$ 3,758,001	\$ 4,811,711	\$ 1,053,710	78.10%	\$ 1,687,935	62.43%
12/31/07	4,292,463	4,715,530	423,067	91.03	1,617,732	26.15
12/31/06	3,634,716	4,200,025	565,309	86.54	1,548,241	36.51
Elected County Officials:						
12/31/08	\$ (20,157)	\$ 623,019	\$ 643,176	0.00%	\$ 27,108	2,372.64%
12/31/07	438,032	849,833	411,801	51.54	85,198	483.35
12/31/06	297,447	728,638	431,191	40.82	72,624	593.73
Other Members:						
12/31/08	\$ 6,526,114	\$ 6,997,813	\$ 471,699	93.26%	\$ 3,114,912	15.14%
12/31/07	7,136,058	6,572,770	(563,288)	108.57	2,687,738	(20.96)
12/31/06	6,276,424	5,802,521	(473,903)	108.17	2,651,779	(17.87)

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	Original	Final	Actual
REVENUES			
Property taxes	\$ 771,715	\$ 771,715	\$ 770,990
State of Illinois	1,793,587	1,793,587	1,709,643
Charges for services	810,000	810,000	798,089
County zoning fees	100,000	100,000	46,064
Court security fees	75,000	75,000	70,650
Sheriff's bond	15,000	15,000	12,900
Sheriff's traffic fees	200,000	200,000	156,366
Circuit Clerk County fees	63,000	63,000	52,840
Liquor licenses	6,400	6,400	6,400
Indemnity fees	4,000	4,000	6,360
Interest on investments	59,146	59,146	18,850
Zoning cases	-	-	191,430
Patrol contracts	-	-	53,157
Other revenue	200,000	200,000	50,332
Regional Office of Education reimbursements	29,971	29,971	26,900
Federal election grant	-	-	28,579
Sheriff lighting grant	-	-	14,392
Total revenues	<u>4,127,819</u>	<u>4,127,819</u>	<u>4,013,942</u>
EXPENDITURES			
General government	1,751,554	1,738,705	1,620,441
Employee benefits	422,516	422,516	272,601
Public safety	2,580,523	2,635,027	2,629,357
Judiciary and court related	1,691,270	1,692,788	1,574,713
Public health and welfare	45,008	45,008	45,008
Other	107,113	107,113	96,470
Capital outlay	81,200	68,411	25,105
Total expenditures	<u>6,679,184</u>	<u>6,709,568</u>	<u>6,263,695</u>
Deficiency of revenues over expenditures	<u>(2,551,365)</u>	<u>(2,581,749)</u>	<u>(2,249,753)</u>
OTHER FINANCING SOURCES			
RECEIVED (USES PAID)			
Transfers in	2,092,000	2,092,000	2,107,000
Transfers out	-	-	(121,115)
Total other financing sources (uses)	<u>2,092,000</u>	<u>2,092,000</u>	<u>1,985,885</u>
NET CHANGE IN FUND BALANCE	<u>\$ (459,365)</u>	<u>\$ (489,749)</u>	<u>(263,868)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS -			
NET CHANGE RESULTING FROM RECORDING			
ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER			
ACCRUED ITEMS			
			(45,992)
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR			<u>2,662,810</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR			<u>\$ 2,352,950</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	Original	Final	Actual
REVENUE RECEIVED			
General property taxes	\$ 440,000	\$ 440,000	\$ 439,224
Reimbursable services	362,000	362,000	248,775
Miscellaneous income	42,000	42,000	19,555
Township engineering/administration	38,000	38,000	14,933
Interest	22,000	22,000	13,592
Other	11,000	11,000	527
Total revenue received	<u>915,000</u>	<u>915,000</u>	<u>736,606</u>
EXPENDITURES PAID			
Administration:			
Salaries	81,000	81,000	70,279
Telephone	2,500	2,500	2,037
Office maintenance	500	500	379
Utilities	16,000	16,000	11,733
Advertising	2,500	2,500	1,953
Computer/office upgrade	15,000	3,000	2,904
Office/shop contractual	25,000	25,000	21,263
Postage/office supplies	6,000	6,000	5,801
Travel/training expenses	14,000	9,500	5,323
Office equipment/furniture	1,000	1,000	495
Health insurance	25,000	41,500	41,405
Insurance contingencies	2,000	1,825	1,274
Cell phones	3,000	3,175	3,175
Internet service	700	700	555
Construction and engineering:			
Technical salaries	115,000	115,000	81,733
Engineering supplies	3,000	3,000	1,350
County maps	2,000	2,000	-
Section 97-00090, C.H. 27	1,000	1,000	-
Section 86-00075, C.H. 1	5,000	5,000	-
Section 97-00091, C.H. 13	1,000	1,000	-
Section 04-00058, C.H. 25	1,000	1,000	-
Section 04-00109, C.H. 23/ C.H. 25	1,000	1,000	-
Maintenance:			
Repair labor for vehicles	27,000	24,600	23,220
Non-MFT maintenance salaries	40,000	30,100	28,238
Weight limit patrol wages	2,000	2,000	-

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted			Actual
	Original	Final		
EXPENDITURES PAID (CONTINUED)				
Maintenance (continued):				
Contractual services	\$ 6,500	\$ 8,900		\$ 8,845
Repair parts for vehicles and machinery	37,000	46,900		46,825
Shop supplies and tools	10,000	11,200		11,120
Fuel, oil, gas, and grease	75,000	73,800		56,786
Ditching and drainage	1,000	1,000		511
Snow and ice removal	180,000	180,000		941
Mowing and guardrail	2,000	2,000		1,326
Sign costs	15,000	15,000		1,595
Intergovernmental services	20,000	20,000		2,932
Capital outlay:				
Building construction and yard work	10,000	10,000		-
New engineering equipment	4,000	4,000		-
New equipment	<u>143,000</u>	<u>143,000</u>		<u>133,435</u>
Total expenditures paid	<u>895,700</u>	<u>895,700</u>		<u>567,433</u>
Excess of revenue received over expenditures paid		19,300	19,300	169,173
OTHER FINANCING USES PAID				
Transfer to County Motor Fuel Tax Fund		-	-	<u>(104,690)</u>
Excess (deficiency) of revenue received and other financing sources received over expenditures paid and other uses paid	<u>\$ 19,300</u>	<u>\$ 19,300</u>		<u>64,483</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				6,915
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR				<u>846,770</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR				<u>\$ 918,168</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
LOAN FUND
Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	2009		
	Original Budget	Final Budget	Actual
REVENUE RECEIVED			
Principal loan payments received	\$ 144,000	\$ 144,000	\$ 140,638
Interest	<u>49,800</u>	<u>49,800</u>	<u>44,405</u>
 Total revenue received	 193,800	 193,800	 185,043
 EXPENDITURES PAID			
General control and administration:			
Economic development loans	1,139,218	1,139,218	-
 Deficiency of revenue received over expenditures paid	 <u>\$ (945,418)</u>	 <u>\$ (945,418)</u>	 185,043
 RECONCILIATION TO MODIFIED ACCRUAL BASIS			
Principal loan payments received			(140,638)
 FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>1,684,940</u>
End of year			<u>\$ 1,729,345</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	2009		
	Original Budget	Final Budget	Actual
REVENUE RECEIVED			
General property taxes	\$ 269,344	\$ 269,344	\$ 269,109
Personal property replacement tax	125,000	125,000	119,518
Interest and miscellaneous	<u>8,000</u>	<u>8,000</u>	2,417
 Total revenue received	 402,344	 402,344	391,044
 EXPENDITURES PAID			
Employee benefits:			
Municipal Retirement Fund	<u>490,000</u>	<u>490,000</u>	447,025
 Deficiency of revenue received over expenditures paid	 <u>\$ (87,656)</u>	<u>\$ (87,656)</u>	(55,981)
 RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			
			(1,533)
 FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>325,835</u>
End of year			<u>\$ 268,321</u>

WOODFORD COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2009

(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, Loan 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, 2009 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, 2009**

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, 2009

ASSETS	General Corporate	County Clerk	Sheriff	Total General Fund
Cash and cash equivalents	\$ 1,811,956	\$ 66,144	\$ 87,425	\$ 1,965,525
Investments	261,994	-	-	261,994
Receivables, net:				
State of Illinois	429,640	-	-	429,640
Property taxes	1,072,902	-	-	1,072,902
Intrafund receivables (payables)	60,728	(37,502)	(23,226)	-
Prepaid items	7,900	-	-	7,900
TOTAL ASSETS	\$ 3,645,120	\$ 28,642	\$ 64,199	\$ 3,737,961
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 91,420	\$ -	\$ -	\$ 91,420
Accrued expense	127,848	-	-	127,848
Trust funds due others	-	28,642	64,199	92,841
Deferred revenue	1,072,902	-	-	1,072,902
Total liabilities	1,292,170	28,642	64,199	1,385,011
FUND BALANCES				
Reserved for prepaid expenses	7,900	-	-	7,900
Unreserved	2,345,050	-	-	2,345,050
Total fund balances	2,352,950	-	-	2,352,950
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,645,120	\$ 28,642	\$ 64,199	\$ 3,737,961

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 771,715	\$ 771,715	\$ 770,990	\$ 146,795
State of Illinois:				
Income taxes	1,300,000	1,300,000	1,157,419	1,391,877
Salary reimbursements	296,587	296,587	328,172	247,804
Administration fee - inheritance tax	12,000	12,000	10,295	399
Use tax	185,000	185,000	213,757	192,611
Charges for services:				
County Clerk	375,000	375,000	322,814	356,526
Circuit Clerk	175,000	175,000	180,228	186,942
Sheriff	75,000	75,000	74,485	73,704
Collector	65,000	65,000	100,782	83,152
State's Attorney	120,000	120,000	119,780	121,964
County zoning fees	100,000	100,000	46,064	65,434
Court security fees	75,000	75,000	70,650	79,353
Sheriff's bond	15,000	15,000	12,900	13,821
Sheriff's traffic fees	200,000	200,000	156,366	203,940
Circuit Clerk County fees	63,000	63,000	52,840	63,701
Liquor licenses	6,400	6,400	6,400	6,400
Indemnity fees	4,000	4,000	6,360	5,180
Interest on investments	59,146	59,146	18,850	56,698
Zoning cases	-	-	191,430	33,011
Patrol contracts	-	-	53,157	33,990
Other revenue	200,000	200,000	50,332	46,335
Regional Office of Education reimbursements	29,971	29,971	26,900	26,035
Federal Election Grant	-	-	28,579	57,179
Sheriff lighting grant	-	-	14,392	-
Total revenue received	4,127,819	4,127,819	4,013,942	3,492,851

EXPENDITURES PAID

General Control and Administration:				
County Treasurer:				
Official's salary	52,200	52,200	52,200	52,200
Deputy and clerk hire	51,616	51,831	51,831	51,733
Part time deputy hire	2,720	2,505	319	2,994
Officer's expenses	500	500	473	438
Printing and office supplies	4,500	4,500	3,552	3,964
Mileage	600	600	483	438
Publication cost	1,200	1,200	718	661
Travel and transportation	250	250	134	339
Training (MIP)	500	500	-	-
Drug testing	50	50	-	50
Total County Treasurer	114,136	114,136	109,710	112,817

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
County Board:				
Members' expense	\$ 5,000	\$ 109	\$ 109	\$ 2,952
Members' per diem	35,000	46,438	46,438	33,913
Members' mileage	<u>18,000</u>	<u>15,628</u>	<u>15,628</u>	<u>9,027</u>
Total County Board	<u>58,000</u>	<u>62,175</u>	<u>62,175</u>	<u>45,892</u>
County Administrator:				
Administrator salary	-	-	-	70,126
Administrator assistant	31,497	31,497	31,491	32,069
Office supplies	4,000	4,000	1,790	2,462
Mileage	500	500	137	318
Training	1,000	394	-	265
Budget preparation	1,000	1,000	910	-
Officers expense	-	-	-	333
Travel and transportation	-	-	-	489
Publication and membership	-	-	-	541
Pagers	-	-	-	313
Drug screening	50	50	-	50
Paid time off	<u>-</u>	<u>606</u>	<u>606</u>	<u>-</u>
Total County Administrator	<u>38,047</u>	<u>38,047</u>	<u>34,934</u>	<u>106,966</u>
Supervisor of Assessments:				
Department head salary	51,745	50,803	46,862	39,652
Deputy-clerk hire:				
Full time	88,052	85,902	61,606	83,194
Part-time	11,000	11,000	10,244	11,044
Printing and office supplies	5,900	5,675	5,415	7,567
Mileage	1,500	830	830	575
Publication costs	7,500	14,820	14,820	20,737
Professional service - appraisal	3,000	-	-	-
Assistant department head salary	38,938	38,938	24,461	-
Travel and transportation	1,425	968	882	795
Training	600	1,057	1,057	1,196

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
Supervisor of Assessments (Continued):				
Publication and membership	\$ 100	\$ 325	\$ 325	\$ 614
Computer and software licenses	1,500	-	-	1,280
Drug testing	50	50	-	150
Postage	25	22	-	-
Books	700	703	703	232
Mapping supplies	2,400	2,400	2,400	2,400
Paid time off	-	942	942	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Supervisor of Assessments	<hr/>	<hr/>	<hr/>	<hr/>
	214,435	214,435	170,547	169,436
Board of Review:				
Members' expense	-	-	-	19
Members' salary	15,000	15,000	15,000	15,000
Members' mileage	1,300	1,300	640	1,274
Printing and office supplies	1,300	1,300	976	2,172
Publication costs	1,300	1,300	990	1,365
Professional services	3,000	3,000	-	1,200
	<hr/>	<hr/>	<hr/>	<hr/>
Total Board of Review	<hr/>	<hr/>	<hr/>	<hr/>
	21,900	21,900	17,606	21,030
County Clerk:				
Official's salary	52,200	52,200	52,200	52,200
Deputy and clerk hire	50,544	50,877	50,877	49,673
Part-time clerk hire	24,383	24,383	13,749	17,215
Officer's expenses	900	900	648	633
Overtime	500	500	-	-
Printing and office supplies	10,900	12,306	9,118	8,554
Mileage	400	400	311	258
Revenue stamps	140,000	140,000	125,802	125,400
Publications	900	900	441	1,185
Repair/replacement	500	500	61	410
Registrars, birth/death	350	350	257	288
Drug testing	100	100	-	100
	<hr/>	<hr/>	<hr/>	<hr/>
Total County Clerk	<hr/>	<hr/>	<hr/>	<hr/>
	281,677	283,416	253,464	255,916

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
Courthouse:				
Janitors' salaries	\$ 53,768	\$ 53,587	\$ 53,280	\$ 53,713
Janitors' overtime	2,200	340	61	1,288
Department head salary	48,672	48,672	48,672	48,672
Maintenance contract - elevator	9,100	10,374	10,374	9,650
Pest control	2,600	1,665	1,600	2,600
Garbage pickup	3,500	4,086	4,086	3,492
Upkeep of grounds	2,500	3,684	3,684	2,864
Maintenance of heating system	6,000	4,405	3,391	40,253
Drug testing	50	50	50	50
Janitorial supplies	1,500	1,910	1,910	1,928
Improvements	-	935	935	26,378
Repairs	<u>10,500</u>	<u>3,859</u>	<u>14,692</u>	<u>4,980</u>
Total courthouse	<u>140,390</u>	<u>133,567</u>	<u>142,735</u>	<u>195,868</u>
Courthouse addition - Annex 1:				
Repairs	<u>375</u>	<u>293</u>	<u>147</u>	<u>240</u>
Courthouse addition - Annex 2:				
Repairs	<u>472</u>	<u>175</u>	<u>111</u>	<u>340</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
Insurance:				
Group insurance	\$ 417,516	\$ 417,516	\$ 272,601	\$ 175,163
State unemployment compensation	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Total insurance	<u>422,516</u>	<u>422,516</u>	<u>272,601</u>	<u>175,163</u>
Personnel:				
Classification study	-	-	-	550
Union negotiations	<u>15,000</u>	<u>26,330</u>	<u>26,330</u>	<u>16,013</u>
Total personnel	<u>15,000</u>	<u>26,330</u>	<u>26,330</u>	<u>16,563</u>
Information Technology:				
Part time	10,500	14,336	14,336	4,838
Web hosting services	<u>3,000</u>	<u>3,000</u>	<u>2,025</u>	<u>2,699</u>
Total information technology	<u>13,500</u>	<u>17,336</u>	<u>16,361</u>	<u>7,537</u>
Purchasing:				
Publications	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>74</u>
Utilities:				
Telephone	34,000	34,000	28,781	28,456
Gas and electric	225,000	225,000	196,031	217,084
Water and sewer	<u>15,000</u>	<u>15,000</u>	<u>14,878</u>	<u>15,504</u>
Total utilities	<u>274,000</u>	<u>274,000</u>	<u>239,690</u>	<u>261,044</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
General Control and Administration				
(Continued):				
Other:				
General postage	\$ 52,000	\$ 51,593	\$ 51,593	\$ 44,964
Contingency	25,000	10,498	10,498	19,238
Maintenance repairs	1,000	910	869	404
Postage meter rental	840	840	840	840
Telephone maintenance	4,500	4,227	4,199	4,650
Telephone repairs and changes	2,500	422	422	1,940
Tax sale expenses	500	267	267	-
Auditing County records	54,000	52,800	52,800	42,000
Computer supplies (tax system)	1,000	1,000	924	353
Consulting, accounting services	5,775	7,475	7,475	5,500
Internet	1,000	1,000	951	884
Accounting system - MIP	8,000	3,951	3,951	3,951
Cid Net contract costs - property tax system	31,000	29,000	29,000	29,000
Novell support tax computer	<u>6,000</u>	<u>2,405</u>	<u>2,405</u>	<u>2,713</u>
Total other	<u>193,115</u>	<u>166,388</u>	<u>166,194</u>	<u>156,437</u>
Total general control and administration	<u>1,790,563</u>	<u>1,777,714</u>	<u>1,512,605</u>	<u>1,525,323</u>
County Development:				
Zoning:				
Administrator salary	44,995	44,995	44,995	44,995
Printing and office supplies	2,300	1,776	1,666	2,185
Mileage	500	570	570	3,586
Publication costs	200	725	724	194
Training	500	631	631	222
Erosion site plan review - NRCS	1,652	1,652	1,652	1,651

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
County Development (Continued):				
Zoning (Continued):				
Erosion site plan review - soil and water	\$ 8,000	\$ 5,976	\$ 5,550	\$ 6,900
Assistant administrator salary	27,248	27,550	27,550	27,222
Full time employee	26,312	26,614	26,614	26,286
Overtime	600	298	214	139
Books	100	100	21	93
Travel and transportation	200	69	9	6
Computer and software licenses	1,500	1,500	1,110	772
Paid time off	-	865	865	-
Drug testing	50	50	-	-
Address signs, posts, and brackets	1,000	1,000	58	624
Vehicle upkeep (fuel maintenance)	4,000	2,762	1,834	-
Solid waste planner	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>30,000</u>
Total zoning	<u>146,157</u>	<u>144,133</u>	<u>141,063</u>	<u>144,875</u>
Zoning Board of Appeals:				
Members per diem	6,000	4,740	4,740	3,780
Publication	5,000	7,667	7,667	4,509
Members mileage	<u>1,000</u>	<u>1,617</u>	<u>1,617</u>	<u>1,068</u>
Total zoning board of appeals	<u>12,000</u>	<u>14,024</u>	<u>14,024</u>	<u>9,357</u>
Conservation of natural resources:				
Soil and water conservation	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Other:				
County extension program	178,100	178,100	178,100	146,720
Tri-County Planning Commission	16,000	16,000	16,000	20,000
Tri-County Planning Commission special projects	11,700	11,700	11,700	11,700
Riverfront	-	-	-	2,000

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
County Development (Continued):				
Other (Continued):				
United Counties Council	\$ 300	\$ 300	\$ 300	\$ 300
Prairie Rivers RC&D	250	250	250	-
Heartland Water Resources Council	4,000	4,000	4,000	4,000
Total other	<u>210,350</u>	<u>210,350</u>	<u>210,350</u>	<u>184,720</u>
Total County development	<u>383,507</u>	<u>383,507</u>	<u>380,437</u>	<u>353,952</u>
Public Safety:				
Sheriff:				
Official's salary	64,500	64,500	64,500	64,500
Secretaries - full and part-time	43,898	43,148	43,148	42,985
Matron's salary	40	4	-	-
Cooks - jail	53,970	51,176	51,176	50,492
Bailiff	27,870	25,679	25,679	28,154
Deputy - road patrol	446,742	454,479	454,479	468,969
Deputy - road patrol overtime	34,500	54,475	54,475	39,715
Correctional (jailers)	626,488	668,835	668,835	666,847
Correctional (jailers) overtime	42,000	48,887	48,887	36,218
Officer's expense	500	364	-	61
Employee overtime - misc.	4,200	3,184	3,184	5,094
Printing and office supplies	4,200	6,224	6,224	4,456
Postage	200	236	236	68
Equipment maintenance contract	18,600	18,502	18,502	16,644
Film and developing	175	80	80	30
Gasoline - travel	98,500	60,539	60,539	98,631
Training	9,000	11,668	11,668	11,347
Radio maintenance	12,600	10,637	10,637	10,821
Sheriff's cars - repairs	30,000	38,429	35,815	32,187
Food for prisoners	68,000	73,340	73,340	74,303
Medical for prisoners	50,500	62,380	62,380	50,583
Equipment rental	3,900	3,817	3,761	2,325
Repairs	27,800	25,791	34,104	58,606
Supplies	10,500	10,295	10,117	9,662
Jail office supplies	1,700	2,652	2,652	2,324

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Sheriff (Continued):				
Clothing allowance	\$ 37,000	\$ 34,709	\$ 34,709	\$ 23,049
Return of fugitive	4,000	5,703	5,704	5,808
Phone line for computer	2,850	2,632	2,632	2,632
Explorers	900	914	914	633
D.A.R.E. officer salary	41,492	41,492	33,984	39,030
Sheriff vehicle lease	75,500	79,394	79,394	72,509
Seized vehicle fee	450	-	-	160
Investigation supplies	1,000	761	761	1,388
IWIN service fee	3,950	5,291	5,291	3,798
Publications and membership	1,800	622	622	1,209
Kitchen supplies	450	-	-	344
Triad	1,650	1,732	1,732	1,968
Supervisory personnel	156,791	156,791	156,791	156,791
Courtroom security labor	116,880	104,901	97,489	111,480
Prisoner supplies	15	9	-	7
Cell phone	4,600	4,104	4,104	4,977
Internet service	1,250	904	905	1,114
Training supplies	2,500	4,450	4,450	4,682
Bulletproof vests	5,500	5,486	5,475	475
Patrol supplies	1,600	2,353	2,353	2,048
Deputy MEG unit	44,952	43,386	43,387	44,288
Deputy MEG OT	6,500	7,546	7,546	8,427
MEG unit membership fee	11,500	11,190	11,190	10,173
Computer maintenance	1,600	932	7,823	1,136
Investigator	90,775	89,281	89,281	91,822
Pagers	225	225	195	236
D.A.R.E. supplies	300	595	595	580
D.A.R.E. officer overtime	800	800	338	321
CIERT equipment and training	1,050	2,139	2,140	998
Drug testing	500	-	-	462
Investigator overtime	4,200	10,248	10,248	4,112
Canine	1,600	1,156	1,052	850
Total Sheriff	<u>2,304,563</u>	<u>2,359,067</u>	<u>2,355,523</u>	<u>2,372,529</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
ESDA:				
Director's salary	\$ 21,508	\$ 21,508	\$ 21,508	\$ 21,508
Assistant department head salary	3,510	3,510	3,510	3,510
Secretary	2,834	2,834	2,834	2,834
Member expense - mileage, etc.	500	500	336	250
Printing/office expense	1,500	1,500	1,467	1,961
New equipment radio replacement	3,000	3,000	2,108	3,000
Mileage	400	160	122	213
Training	1,000	1,042	1,043	710
Vehicle upkeep	1,000	1,000	992	518
Building repairs	6,000	6,000	4,702	6,399
Pagers	800	800	610	540
Cell phone	2,400	2,598	2,598	2,240
SERA Title III (HAZMAT)	3,870	3,870	3,833	3,905
Internet services	250	250	250	250
Computer equipment	2,800	2,800	1,694	1,388
Warning system	500	500	269	-
Total ESDA	<hr/> 51,872	<hr/> 51,872	<hr/> 47,876	<hr/> 49,226
Coroner:				
Coroner's salary	23,500	23,500	23,500	20,367
Deputy and clerk hire	2,500	580	580	240
Officer's expense	500	1,111	1,111	179
Jurors' fees	700	302	-	-
Printing and office supplies	500	500	3,872	379
Mileage	1,500	1,569	1,569	1,114
Cell phones	2,000	2,136	2,136	2,821
Transport	2,000	2,500	2,500	1,168
Computer equipment	1,000	1,000	-	774
Pathologist	<hr/> 22,000	<hr/> 23,002	<hr/> 23,002	<hr/> 16,320
Total Coroner	<hr/> 56,200	<hr/> 56,200	<hr/> 58,270	<hr/> 43,362

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Other:				
Dispatch services	\$ 167,888	\$ 167,888	\$ 167,688	\$ 167,688
Total public safety	<u>2,580,523</u>	<u>2,635,027</u>	<u>2,629,357</u>	<u>2,632,805</u>
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	47,650	47,650	47,650	45,817
Deputy and clerk hire	228,906	228,468	228,468	229,270
Bailiff	17,000	16,338	11,894	9,834
Overtime	4,570	6,199	6,199	2,156
Officer's expense	1,200	1,175	938	605
Printing and office supplies	8,000	6,809	6,394	16,000
Postage box rental	178	178	110	105
Mileage	1,000	1,000	461	626
Maintenance contract	2,000	2,000	1,082	1,284
Books	675	854	854	285
Publication	1,200	1,021	346	877
Training	600	600	20	260
Audit of Circuit Clerk's office	9,000	9,000	8,700	9,100
Publication and membership	350	350	350	325
Paid time off	-	662	662	-
Drug testing	50	75	75	-
Domestic violence advocacy services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Circuit Clerk	<u>332,379</u>	<u>332,379</u>	<u>324,203</u>	<u>326,544</u>
Judicial:				
Part-time secretary	4,738	4,738	1,525	2,030
Secretary's salary	28,767	28,767	28,738	28,624
Officer's expense	500	1,445	1,445	1,406
Jurors' fees	30,000	30,000	14,025	22,446
Jurors' travel	31,000	31,000	17,048	25,316
Jurors' meals	4,200	4,200	1,596	3,085
Printing and office supplies	2,200	1,255	1,187	1,818
Books	2,000	2,000	1,607	834
Court ordered exam	5,000	5,000	2,888	5,622
Appointed attorney	<u>15,000</u>	<u>15,000</u>	<u>3,489</u>	<u>36,474</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Judicial (Continued):				
Other travel	\$ 400	\$ 400	\$ -	\$ -
Training	1,000	1,000	810	35
Publication	200	200	-	-
Drug testing	50	50	-	-
Judge's salary reimbursement	<u>2,300</u>	<u>2,300</u>	<u>1,308</u>	<u>1,281</u>
Total judicial	<u>127,355</u>	<u>127,355</u>	<u>75,666</u>	<u>128,971</u>
Election:				
Deputy/clerk hire	31,200	31,200	31,080	30,907
Part-time clerk hire	18,660	18,660	11,530	17,553
Officers' expense	300	300	20	286
Overtime	1,000	1,000	253	900
Mileage	800	800	214	253
Maintenance agreements	37,000	37,000	32,884	28,522
Ballots and supplies	75,000	75,000	55,218	72,582
Publication	20,000	20,000	14,405	25,134
Judges' per diem and mileage	40,000	40,000	33,287	70,891
Drug testing	<u>100</u>	<u>100</u>	<u>-</u>	<u>50</u>
Total election	<u>224,060</u>	<u>224,060</u>	<u>178,891</u>	<u>247,078</u>
State's Attorney:				
State's Attorney's salary	166,818	166,818	166,509	162,991
Assistant State's Attorney's salary	68,141	68,141	68,141	68,081
Deputy/clerk hire	27,768	27,768	26,166	27,742
Officer's expense	500	539	539	1,662
Printing/office supplies	4,000	4,000	4,153	3,546
Foreign witness fees	500	500	19	15
Appellate attorney project	11,000	11,000	11,000	11,000
Books	3,900	6,009	6,009	3,312
Court reporting	6,000	6,000	5,416	6,202
Special prosecution costs	3,000	3,000	2,004	3,402
Investigations	38,460	36,000	36,000	32,919
Office manager	<u>33,488</u>	<u>33,488</u>	<u>33,488</u>	<u>33,462</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
State's Attorney (Continued):				
Internet service	\$ 600	\$ 600	\$ 387	\$ 557
Mileage	700	700	146	36
Publication	400	400	-	-
Travel and transportation	1,500	1,500	1,045	125
Drug testing	50	50	-	-
PTO	-	1,830	1,830	-
LEADS on-line service	<u>2,700</u>	<u>2,700</u>	<u>2,632</u>	<u>2,632</u>
Total State's Attorney	<u>369,525</u>	<u>371,043</u>	<u>365,484</u>	<u>357,684</u>
Public defender:				
Department head salary	49,005	49,005	49,005	49,005
Assistant Dept Head salary	1,500	578	359	-
Part-time attorney	46,926	46,926	46,926	47,133
Secretary allotment	18,000	18,375	18,375	17,625
Printing and office supplies	2,200	2,502	2,502	2,308
Telephone	1,200	1,250	1,250	1,500
Books	2,200	2,200	2,149	2,094
Legal seminars	400	400	215	100
Publication	100	100	-	-
Drug testing	50	50	-	50
Miscellaneous litigation costs	<u>600</u>	<u>795</u>	<u>796</u>	<u>369</u>
Total public defender	<u>122,181</u>	<u>122,181</u>	<u>121,577</u>	<u>120,184</u>
Probation:				
Care dependent children - secure detention	50,000	52,871	52,871	73,295
Care dependent children - housing	188,500	187,295	181,504	231,809
Department head salary	46,337	46,337	46,337	47,228
Probation officer's salary	160,553	157,614	157,614	156,472
Secretary's salary	51,376	51,113	51,113	48,742
Overtime	500	-	-	309
Officer's expense	1,100	822	822	1,097
Printing and office supplies	3,000	2,849	2,849	2,913
Mileage	600	394	394	72
Maintenance contracts	<u>1,000</u>	<u>1,018</u>	<u>1,018</u>	<u>943</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Probation (Continued):				
Training	\$ 1,000	\$ 870	\$ 870	\$ 1,160
Offender services	500	500	279	480
Drug testing	1,500	1,500	843	1,308
Books	420	420	311	351
Travel and transportation	1,100	808	808	1,049
Vehicle upkeep	5,000	6,423	6,423	6,747
Publication	100	100	-	72
Drug & Alcohol Program	100	236	236	-
Paid time off	-	1,968	1,968	-
IWIN Service Fees	1,000	-	-	-
Leads	2,084	<u>2,632</u>	<u>2,632</u>	<u>2,632</u>
Total probation	<u>515,770</u>	<u>515,770</u>	<u>508,892</u>	<u>576,679</u>
Total judiciary and court related	<u>1,691,270</u>	<u>1,692,788</u>	<u>1,574,713</u>	<u>1,757,140</u>
Public Health:				
We Care, Inc. - transportation	43,008	43,008	43,008	43,008
Youth services	2,000	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total public health	<u>45,008</u>	<u>45,008</u>	<u>45,008</u>	<u>45,008</u>
All other expenditures:				
Education:				
Educational service region expenditures	<u>79,755</u>	<u>79,755</u>	<u>70,109</u>	<u>69,656</u>
Veterans' Assistance Commission:				
Official's salary	9,408	9,408	9,408	7,964
Printing/office supplies	200	316	316	435
Mileage	750	756	756	488
Training	1,000	878	483	860
Assistance to veterans	<u>16,000</u>	<u>16,000</u>	<u>15,398</u>	<u>9,915</u>
Total Veterans' Assistance Commission	<u>27,358</u>	<u>27,358</u>	<u>26,361</u>	<u>19,662</u>
Total all other expenditures	<u>107,113</u>	<u>107,113</u>	<u>96,470</u>	<u>89,318</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
EXPENDITURES PAID (CONTINUED)				
Capital outlay:				
New equipment - Coroner	\$ 1,500	\$ 5,915	\$ -	\$ 140
New equipment - State's Attorney	3,000	1,482	-	7,954
Equipment - Judicial	2,000	2,000	-	435
New equipment - Election	5,500	7,407	-	68,144
New equipment - Courthouse	34,000	15,738	4,560	65,377
New equipment - Sheriff	22,700	22,446	16,745	32,120
Computer equipment - Sheriff	10,000	10,923	3,800	10,530
Computer equipment - County Clerk	2,500	2,500	-	105
Courthouse Annex 3 construction	-	-	-	18,037
Total capital outlays	<u>81,200</u>	<u>68,411</u>	<u>25,105</u>	<u>202,842</u>
Total expenditures paid	<u>6,679,184</u>	<u>6,709,568</u>	<u>6,263,695</u>	<u>6,606,388</u>
Deficiency of revenue received over expenditures paid	<u>(2,551,365)</u>	<u>(2,581,749)</u>	<u>(2,249,753)</u>	<u>(3,113,537)</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	1,225,000
Public Safety County Retailers' Occupation Tax Fund	1,000,000	1,000,000	1,000,000	1,000,000
Court Systems Fund	22,000	22,000	22,000	22,000
Probation Services Fund	30,000	30,000	30,000	30,000
Health Fund	40,000	40,000	55,000	65,000
Geographic Information System Fund	-	-	-	25,000
Other financing uses paid:				
Premium and Insurance Claim Reserve Fund	-	-	<u>(121,115)</u>	-
Total other financing sources received (uses paid)	<u>2,092,000</u>	<u>2,092,000</u>	<u>1,985,885</u>	<u>2,367,000</u>

WOODFORD COUNTY, ILLINOIS
GENERAL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
(Deficiency) of revenue received and other financing sources received over expenditures paid and other uses paid	<u>\$ (459,365)</u>	<u>\$ (489,749)</u>	\$ (263,868)	\$ (746,537)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(45,992)	130,721
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,662,810</u>	<u>3,278,626</u>
End of year			<u>\$ 2,352,950</u>	<u>\$ 2,662,810</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2009

ASSETS	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Cash and cash equivalents	\$ 4,778,860	\$ 408,717	\$ 5,187,577
Receivables, net:			
State of Illinois	586,342	129,931	716,273
Property taxes	<u>1,220,562</u>	<u>-</u>	<u>1,220,562</u>
 TOTAL ASSETS	 <u>\$ 6,585,764</u>	 <u>\$ 538,648</u>	 <u>\$ 7,124,412</u>
 LIABILITIES AND FUND BALANCES			
 LIABILITIES			
Accounts payable	\$ 11,624	\$ -	\$ 11,624
Accrued expenses	12,667	-	12,667
Deferred revenue	<u>1,220,562</u>	<u>-</u>	<u>1,220,562</u>
 Total liabilities	 <u>1,244,853</u>	 <u>-</u>	 <u>1,244,853</u>
 FUND BALANCES			
Reserved for:			
Debt service	-	538,648	538,648
Unreserved	<u>5,340,911</u>	<u>-</u>	<u>5,340,911</u>
 Total fund balances	 <u>5,340,911</u>	 <u>538,648</u>	 <u>5,879,559</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 6,585,764</u>	 <u>\$ 538,648</u>	 <u>\$ 7,124,412</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2009

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Property taxes	\$ 1,216,514	\$ -	\$ 1,216,514
Sales and use taxes	1,733,714	489,292	2,223,006
Replacement taxes	52,000	-	52,000
Motor fuel taxes	926,919	-	926,919
Operating grants and contributions	986,241	-	986,241
Capital grants and contributions	8,037	-	8,037
Fees, fines, and charges for services	619,683	-	619,683
Interest	49,689	1,767	51,456
Other	2,895	-	2,895
Total revenues	<u>5,595,692</u>	<u>491,059</u>	<u>6,086,751</u>
EXPENDITURES			
Current:			
General government	85,643	-	85,643
Employee benefits	353,222	-	353,222
Public safety	108,781	-	108,781
Judiciary and court related	64,188	-	64,188
Public health and welfare	1,132,128	-	1,132,128
Transportation	1,014,123	-	1,014,123
Capital outlay	256,220	-	256,220
Debt service:			
Payment to refunded bond escrow agent			
for advance refunding	-	345,245	345,245
Interest	-	143,945	143,945
Bond issuance costs	-	110,292	110,292
Total expenditures	<u>3,014,305</u>	<u>599,482</u>	<u>3,613,787</u>
Excess (deficiency) of revenues over expenditures	<u>2,581,387</u>	<u>(108,423)</u>	<u>2,472,964</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	(2,107,000)	-	(2,107,000)
Refunding bonds	-	3,605,000	3,605,000
Premium on bond issued	-	178,378	178,378
Payments to refunded bond escrow agent for advance refunding	-	(3,673,086)	(3,673,086)
Total other financing sources (uses)	<u>(2,107,000)</u>	<u>110,292</u>	<u>(1,996,708)</u>
NET CHANGE IN FUND BALANCE	474,387	1,869	476,256
FUND BALANCE			
Beginning of year	<u>4,866,524</u>	<u>536,779</u>	<u>5,403,303</u>
End of year	<u>\$ 5,340,911</u>	<u>\$ 538,648</u>	<u>\$ 5,879,559</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 596,970
Interest	6,048	6,048	1,767	9,863
Total revenue received	<u>506,048</u>	<u>506,048</u>	<u>501,767</u>	<u>606,833</u>
EXPENDITURES PAID				
Debt service:				
Principal	305,000	-	-	580,000
Payment to refunded bond escrow agent for advance refunding	-	345,244	345,245	-
Interest	185,200	144,956	143,945	212,484
Bond issuance costs	-	-	110,292	-
Total expenditures paid	<u>490,200</u>	<u>490,200</u>	<u>599,482</u>	<u>792,484</u>
Excess (deficiency) of revenue received over expenditures paid	<u>15,848</u>	<u>15,848</u>	<u>(97,715)</u>	<u>(185,651)</u>
OTHER FINANCING SOURCES (USES)				
Payments to refunded bond escrow agent for advance refunding	-	-	(3,673,086)	-
Refunding bonds	-	-	3,605,000	-
Premium on bond issued	-	-	178,378	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>110,292</u>	<u>-</u>
Excess (deficiency) of revenue received and other financing sources over expenditures paid and other financing uses	<u>\$ 15,848</u>	<u>\$ 15,848</u>	<u>12,577</u>	<u>(185,651)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
	(10,708)		140,639	
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year	<u>536,779</u>		<u>581,791</u>	
End of year	<u>\$ 538,648</u>		<u>\$ 536,779</u>	

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2009

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.

County Retailers' Occupation Tax Fund - to account 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.

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.

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2009

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.

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.

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.

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.

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2009

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.

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 a five dollar court 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.

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2009

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.

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 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.

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2009

		Township Motor Fuel Tax
	Matching	
ASSETS		
Cash and cash equivalents	\$ 492,073	\$ 540,905
Receivables, net:		
State of Illinois	-	95,867
Property taxes	<u>195,000</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 687,073</u>	<u>\$ 636,772</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 550	\$ -
Accrued expenses	-	-
Deferred revenue	<u>195,000</u>	<u>-</u>
Total liabilities	<u>195,550</u>	<u>-</u>
FUND BALANCES		
Unreserved	<u>491,523</u>	<u>636,772</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 687,073</u>	<u>\$ 636,772</u>

<u>State's Attorney Forfeited Funds</u>	<u>County Retailers' Occupation Tax</u>	<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>
\$ 8,643	\$ 217,728	\$ 43,246	\$ 191,327	\$ 102,862
-	238,404	-	141,560	-
-	-	-	-	310,000
<u>\$ 8,643</u>	<u>\$ 456,132</u>	<u>\$ 43,246</u>	<u>\$ 332,887</u>	<u>\$ 412,862</u>
\$ -	\$ -	\$ 1,938	\$ -	\$ -
-	-	-	-	-
-	-	-	-	310,000
-	-	1,938	-	310,000
<u>8,643</u>	<u>456,132</u>	<u>41,308</u>	<u>332,887</u>	<u>102,862</u>
<u>\$ 8,643</u>	<u>\$ 456,132</u>	<u>\$ 43,246</u>	<u>\$ 332,887</u>	<u>\$ 412,862</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2009

ASSETS	<u>Recorder's Automation</u>	<u>Law Library</u>
Cash and cash equivalents	\$ 62,839	\$ 512
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
 TOTAL ASSETS	 <u>\$ 62,839</u>	 <u>\$ 512</u>
LIABILITIES AND FUND BALANCES		
 LIABILITIES		
Accounts payable	\$ -	\$ -
Accrued expenses	-	-
Deferred revenue	-	-
Total liabilities	-	-
 FUND BALANCES		
Unreserved	<u>62,839</u>	<u>512</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 62,839</u>	 <u>\$ 512</u>

<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>	<u>Court System</u>	<u>Tax Interest</u>
\$ 376,504	\$ -	\$ 7,247	\$ 22,368	\$ 12,615
110,511	-	-	-	-
141,750	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 628,765</u>	<u>\$ -</u>	<u>\$ 7,247</u>	<u>\$ 22,368</u>	<u>\$ 12,615</u>
\$ 1,381	\$ -	\$ -	\$ -	\$ -
12,667	-	-	-	-
141,750	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>155,798</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>472,967</u>	<u>-</u>	<u>7,247</u>	<u>22,368</u>	<u>12,615</u>
<u>\$ 628,765</u>	<u>\$ -</u>	<u>\$ 7,247</u>	<u>\$ 22,368</u>	<u>\$ 12,615</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2009

ASSETS	Mentally Deficient Persons	Probation Services
Cash and cash equivalents	\$ 164,895	\$ 271,394
Receivables, net:		
State of Illinois	-	-
Property taxes	<u>258,812</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 423,707</u>	<u>\$ 271,394</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
Accrued expenses	-	-
Deferred revenue	<u>258,812</u>	<u>-</u>
Total liabilities	<u>258,812</u>	<u>-</u>
FUND BALANCES		
Unreserved	<u>164,895</u>	<u>271,394</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 423,707</u>	<u>\$ 271,394</u>

<u>Treasurer's Automation</u>	<u>Vital Records</u>	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
\$ 53,619	\$ 23,822	\$ 342,625	\$ 68,537	\$ 65,293
-	-	-	-	-
-	-	-	-	-
<u>\$ 53,619</u>	<u>\$ 23,822</u>	<u>\$ 342,625</u>	<u>\$ 68,537</u>	<u>\$ 65,293</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,000
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
<u>53,619</u>	<u>23,822</u>	<u>342,625</u>	<u>68,537</u>	<u>64,293</u>
<u>\$ 53,619</u>	<u>\$ 23,822</u>	<u>\$ 342,625</u>	<u>\$ 68,537</u>	<u>\$ 65,293</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2009

ASSETS	<u>Document Storage</u>	<u>Sheriff Forfeited</u>
Cash and cash equivalents	\$ 387,250	\$ 3,758
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 387,250	\$ 3,758
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 226	\$ -
Accrued expenses	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	226	-
FUND BALANCES		
Unreserved	<hr/>	<hr/>
	387,024	3,758
TOTAL LIABILITIES AND FUND BALANCES	\$ 387,250	\$ 3,758

<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>	<u>Township Bridge</u>	<u>DARE</u>
\$ 3,655	\$ 6,132	\$ 83,635	\$ 187,615	\$ 7,590
-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 3,655</u>	<u>\$ 6,132</u>	<u>\$ 83,635</u>	<u>\$ 187,615</u>	<u>\$ 7,590</u>
\$ -	\$ 1,019	\$ 900	\$ -	\$ 191
-	-	-	-	-
-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>3,655</u>	<u>5,113</u>	<u>82,735</u>	<u>187,615</u>	<u>7,399</u>
<u>\$ 3,655</u>	<u>\$ 6,132</u>	<u>\$ 83,635</u>	<u>\$ 187,615</u>	<u>\$ 7,590</u>

WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2009

	ASSETS	Sheriff Sex Offender	Sheriff Grant
Cash and cash equivalents	\$ 1,773	\$ 1,820	
Receivables, net:			
State of Illinois	-	-	
Property taxes	-	-	
 TOTAL ASSETS	 \$ 1,773	 \$ 1,820	
LIABILITIES AND FUND BALANCES			
 LIABILITIES			
Accounts payable	\$ -	\$ 220	
Accrued expenses	-	-	
Deferred revenue	-	-	
Total liabilities	-	220	
 FUND BALANCES			
Unreserved	1,773	1,600	
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 1,773	 \$ 1,820	

<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>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 15,590	\$ 246	\$ 996,229	\$ 14,513	\$ 4,778,860
-	-	-	-	586,342
-	-	315,000	-	1,220,562
<u>15,590</u>	<u>246</u>	<u>1,311,229</u>	<u>14,513</u>	<u>6,585,764</u>
\$ -	\$ -	\$ 4,199	\$ -	\$ 11,624
-	-	-	-	12,667
-	-	315,000	-	1,220,562
-	-	319,199	-	1,244,853
<u>15,590</u>	<u>246</u>	<u>992,030</u>	<u>14,513</u>	<u>5,340,911</u>
<u>\$ 15,590</u>	<u>\$ 246</u>	<u>\$ 1,311,229</u>	<u>\$ 14,513</u>	<u>\$ 6,585,764</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2009

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>
REVENUES		
Property taxes	\$ 195,205	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	926,919
Operating grants and contributions	- -	- -
Capital grants and contributions	- -	- -
Fees, fines, and charges for services	- -	- -
Interest	6,994	2,389
Other	234	- -
Total revenues	<u>202,433</u>	<u>929,308</u>
EXPENDITURES		
Current:		
General government	- -	- -
Employee benefits	- -	- -
Public safety	- -	- -
Judiciary and court related	- -	- -
Public health and welfare	- -	- -
Transportation	32,108	846,482
Capital outlay	<u>165,670</u>	- -
Total expenditures	<u>197,778</u>	<u>846,482</u>
Excess (deficiency) of revenues over expenditures	4,655	82,826
OTHER FINANCING USES		
Transfers out	- -	- -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	4,655	82,826
FUND BALANCE, BEGINNING OF YEAR	<u>486,868</u>	<u>553,946</u>
FUND BALANCE, END OF YEAR	<u>\$ 491,523</u>	<u>\$ 636,772</u>

<u>State's Attorney Forfeited Funds</u>	<u>County Retailers' Occupation Tax</u>	<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>
\$ -	\$ -	\$ -	\$ -	\$ 315,133
-	889,316	-	844,398	-
-	-	-	-	52,000
-	-	-	-	-
-	-	-	-	-
1,169	-	69,555	-	-
58	1,919	782	1,602	797
-	-	-	-	1,541
<u>1,227</u>	<u>891,235</u>	<u>70,337</u>	<u>846,000</u>	<u>369,471</u>
-	-	-	-	-
-	-	76,543	-	353,222
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>76,543</u>	<u>-</u>	<u>353,222</u>
1,227	891,235	(6,206)	846,000	16,249
-	(1,000,000)	-	(1,000,000)	-
1,227	(108,765)	(6,206)	(154,000)	16,249
<u>7,416</u>	<u>564,897</u>	<u>47,514</u>	<u>486,887</u>	<u>86,613</u>
<u>\$ 8,643</u>	<u>\$ 456,132</u>	<u>\$ 41,308</u>	<u>\$ 332,887</u>	<u>\$ 102,862</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2009

	<u>Recorder's</u> <u>Automation</u>	<u>Law</u> <u>Library</u>
REVENUES		
Property taxes	\$ -	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	- -
Operating grants and contributions	- -	- -
Capital grants and contributions	- -	- -
Fees, fines, and charges for services	35,420	8,208
Interest	1,047	16
Other	- -	- -
Total revenues	<u>36,467</u>	<u>8,224</u>
EXPENDITURES		
Current:		
General government	30,537	- -
Employee benefits	- -	- -
Public safety	- -	- -
Judiciary and court related	- -	8,936
Public health and welfare	- -	- -
Transportation	- -	- -
Capital outlay	<u>47,560</u>	- -
Total expenditures	<u>78,097</u>	<u>8,936</u>
Excess (deficiency) of revenues over expenditures	(41,630)	(712)
OTHER FINANCING USES		
Transfers out	- -	- -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(41,630)	(712)
FUND BALANCE, BEGINNING OF YEAR	<u>104,469</u>	<u>1,224</u>
FUND BALANCE, END OF YEAR	<u>\$ 62,839</u>	<u>\$ 512</u>

<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>	<u>Court System</u>	<u>Tax Interest</u>
\$ 142,092	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
707,553	176,443	-	-	-
-	-	-	-	-
93,387	-	403	24,973	2,220
4,932	-	119	383	131
443	-	-	-	-
<u>948,407</u>	<u>176,443</u>	<u>522</u>	<u>25,356</u>	<u>2,351</u>
-	-	-	-	675
-	-	-	-	-
-	-	3,870	-	-
-	-	-	1,770	-
696,873	176,443	-	-	-
-	-	-	-	-
2,982	-	-	-	-
<u>699,855</u>	<u>176,443</u>	<u>3,870</u>	<u>1,770</u>	<u>675</u>
248,552	-	(3,348)	23,586	1,676
<u>(55,000)</u>	<u>-</u>	<u>-</u>	<u>(22,000)</u>	<u>-</u>
193,552	-	(3,348)	1,586	1,676
<u>279,415</u>	<u>-</u>	<u>10,595</u>	<u>20,782</u>	<u>10,939</u>
<u>\$ 472,967</u>	<u>\$ -</u>	<u>\$ 7,247</u>	<u>\$ 22,368</u>	<u>\$ 12,615</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2009

	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>
REVENUES		
Property taxes	\$ 249,745	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	- -
Operating grants and contributions	- -	- -
Capital grants and contributions	- -	- -
Fees, fines, and charges for services	- 65,525	2,195
Interest	1,246	2,195
Other	300	- -
Total revenues	<u>251,291</u>	<u>67,720</u>
EXPENDITURES		
Current:		
General government	- -	- -
Employee benefits	- -	- -
Public safety	- -	- -
Judiciary and court related	- 11,257	11,257
Public health and welfare	258,812	- -
Transportation	- -	- -
Capital outlay	- 3,250	3,250
Total expenditures	<u>258,812</u>	<u>14,507</u>
Excess (deficiency) of revenues over expenditures	(7,521)	53,213
OTHER FINANCING USES		
Transfers out	- -	(30,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	(7,521)	23,213
FUND BALANCE, BEGINNING OF YEAR	<u>172,416</u>	<u>248,181</u>
FUND BALANCE, END OF YEAR	<u>\$ 164,895</u>	<u>\$ 271,394</u>

<u>Treasurer's Automation</u>	<u>Vital Records</u>	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,465	-	-	-
-	-	-	-	-
9,755	1,372	69,427	10,340	21,334
592	315	3,766	175	707
<u>10,347</u>	<u>3,152</u>	<u>73,193</u>	<u>10,515</u>	<u>22,041</u>
2,380	3,705	-	-	-
-	-	-	-	-
-	-	-	-	3,702
-	-	13,575	3,480	-
-	-	-	-	-
-	-	-	-	-
<u>2,380</u>	<u>3,705</u>	<u>13,575</u>	<u>3,480</u>	<u>10,586</u>
<u>7,967</u>	<u>(553)</u>	<u>59,618</u>	<u>7,035</u>	<u>7,753</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,967	(553)	59,618	7,035	7,753
<u>45,652</u>	<u>24,375</u>	<u>283,007</u>	<u>61,502</u>	<u>56,540</u>
<u>\$ 53,619</u>	<u>\$ 23,822</u>	<u>\$ 342,625</u>	<u>\$ 68,537</u>	<u>\$ 64,293</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2009

	<u>Document Storage</u>	<u>Sheriff Forfeited</u>
REVENUES		
Property taxes	\$ -	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	- -
Operating grants and contributions	- -	- -
Capital grants and contributions	- -	- -
Fees, fines, and charges for services	69,444	- -
Interest	4,429	47
Other	- -	- -
Total revenues	<u>73,873</u>	<u>47</u>
EXPENDITURES		
Current:		
General government	- -	- -
Employee benefits	- -	- -
Public safety	- -	- -
Judiciary and court related	20,229	- -
Public health and welfare	- -	- -
Transportation	- -	- -
Capital outlay	- -	- -
Total expenditures	<u>20,229</u>	<u>- -</u>
Excess (deficiency) of revenues over expenditures	53,644	47
OTHER FINANCING USES		
Transfers out	- -	- -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	53,644	47
FUND BALANCE, BEGINNING OF YEAR	<u>333,380</u>	<u>3,711</u>
FUND BALANCE, END OF YEAR	<u>\$ 387,024</u>	<u>\$ 3,758</u>

<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>	<u>Township Bridge</u>	<u>DARE</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	100,780	-
6,262	7,483	106,161	-	6,967
33	37	305	1,357	73
<hr/> 6,295	<hr/> 7,520	<hr/> 106,466	<hr/> 102,137	<hr/> 7,040
-	-	48,346	-	-
-	-	-	-	-
14,794	-	-	-	6,352
-	3,985	-	-	-
-	-	-	-	-
-	-	-	-	-
<hr/> 14,794	<hr/> 3,985	<hr/> 57,046	<hr/> -	<hr/> 6,352
(8,499)	3,535	49,420	102,137	688
<hr/> -	<hr/> -	<hr/> -	<hr/> -	<hr/> -
(8,499)	3,535	49,420	102,137	688
<hr/> 12,154	<hr/> 1,578	<hr/> 33,315	<hr/> 85,478	<hr/> 6,711
<hr/> \$ 3,655	<hr/> \$ 5,113	<hr/> \$ 82,735	<hr/> \$ 187,615	<hr/> \$ 7,399

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2009

	<u>Sheriff</u> <u>Sex</u> <u>Offender</u>	<u>Sheriff</u> <u>Grant</u>
REVENUES		
Property taxes	\$ -	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	- -
Operating grants and contributions	- -	- -
Capital grants and contributions	- -	8,037
Fees, fines, and charges for services	- -	- -
Interest	21	- -
Other	- -	- -
Total revenues	<u>21</u>	<u>8,037</u>
EXPENDITURES		
Current:		
General government	- -	- -
Employee benefits	- -	- -
Public safety	- -	3,520
Judiciary and court related	- -	- -
Public health and welfare	- -	- -
Transportation	- -	- -
Capital outlay	- -	2,917
Total expenditures	<u>- -</u>	<u>6,437</u>
Excess (deficiency) of revenues over expenditures	21	1,600
OTHER FINANCING USES		
Transfers out	<u>- -</u>	<u>- -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	21	1,600
FUND BALANCE, BEGINNING OF YEAR	<u>1,752</u>	- -
FUND BALANCE, END OF YEAR	<u>\$ 1,773</u>	<u>\$ 1,600</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>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ 314,339	\$ -	\$ 1,216,514
-	-	-	-	1,733,714
-	-	-	-	52,000
-	-	-	-	926,919
-	-	-	-	986,241
-	-	-	-	8,037
5,085	-	-	5,193	619,683
154	3	13,065	-	49,689
-	-	377	-	2,895
<u>5,239</u>	<u>3</u>	<u>327,781</u>	<u>5,193</u>	<u>5,595,692</u>
-	-	-	-	85,643
-	-	-	-	353,222
-	-	-	-	108,781
-	-	-	956	64,188
-	-	-	-	1,132,128
-	-	135,533	-	1,014,123
-	-	14,555	-	256,220
<u>-</u>	<u>-</u>	<u>150,088</u>	<u>956</u>	<u>3,014,305</u>
5,239	3	177,693	4,237	2,581,387
-	-	-	-	<u>(2,107,000)</u>
5,239	3	177,693	4,237	474,387
<u>10,351</u>	<u>243</u>	<u>814,337</u>	<u>10,276</u>	<u>4,866,524</u>
<u>\$ 15,590</u>	<u>\$ 246</u>	<u>\$ 992,030</u>	<u>\$ 14,513</u>	<u>\$ 5,340,911</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 195,000	\$ 195,000	\$ 195,205	\$ 190,492
Interest and miscellaneous	10,000	10,000	7,228	10,557
Total revenue received	<u>205,000</u>	<u>205,000</u>	<u>202,433</u>	<u>201,049</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	525	274
Sec. 86-00075-00-AS	300,000	300,000	-	-
C.H. 27, Sec. 97-00090-00-AS	1,000	1,000	-	-
C.H. 13, Sec. 97-00091-00-AS	1,000	1,000	-	-
C.H. 23, Sec. 01-00100-00 WR	1,000	1,000	342	-
C.H. 6, Sec. 01-00099-00 WR	1,000	1,000	-	-
C.H. 25, Sec. 04-00058-XX-FP	5,000	5,000	3,480	16,788
Woodford Co., Sec. 97-00091-01-BR, C.H. 13	1,000	1,000	-	-
Woodford Co., Sec. 01-00101-00 BR, C.H. 3	5,000	5,000	-	-
Woodford Co., Sec. 01-00102-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec. 86-0075-01-BR, C.H. 1	170,000	170,000	192,049	120,461
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	1,000	1,000	137	-
Woodford Co., Sec. 04-00058-XX-FP, C.H. 25	1,000	1,000	695	-
Total expenditures paid	<u>508,000</u>	<u>508,000</u>	<u>197,228</u>	<u>137,523</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (303,000)</u>	<u>\$ (303,000)</u>	5,205	63,526
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(550)	5,180
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>486,868</u>	<u>418,162</u>
End of year			<u>\$ 491,523</u>	<u>\$ 486,868</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Forfeited funds	\$ 50	\$ 50	\$ 1,169	\$ -
Interest	<u>149</u>	<u>149</u>	<u>58</u>	<u>163</u>
Total revenue received	199	199	1,227	163
EXPENDITURES PAID				
Judiciary and court related:				
Law enforcement	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,801)</u>	<u>\$ (4,801)</u>	<u>1,227</u>	<u>163</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>7,416</u>		<u>7,253</u>	
End of year	<u>\$ 8,643</u>		<u>\$ 7,416</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Municipal retailers' occupation tax	\$ 950,000	\$ 950,000	\$ 902,091	\$ 974,220
Interest	<u>20,000</u>	<u>20,000</u>	<u>1,919</u>	<u>20,637</u>
Total revenue received	970,000	970,000	904,010	994,857
EXPENDITURES PAID	-	-	-	-
Excess of revenue received over expenditures paid	970,000	970,000	904,010	994,857
OTHER FINANCING USES PAID				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,225,000)</u>
Deficiency of revenue received over expenditures paid and other financing uses paid	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>(95,990)</u>	<u>(230,143)</u>
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(12,775)	7,411
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>564,897</u>	<u>787,629</u>
End of year			<u>\$ 456,132</u>	<u>\$ 564,897</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Registration fees	\$ 60,000	\$ 60,000	\$ 58,851	\$ 57,293
Interest	2,604	2,604	782	1,672
Animal population control fee	7,800	7,800	7,409	8,061
Intergovernmental agreement fees	2,500	2,500	2,200	250
Miscellaneous	2,000	2,000	1,095	1,350
Total revenue received	<u>74,904</u>	<u>74,904</u>	<u>70,337</u>	<u>68,626</u>
EXPENDITURES PAID				
Public safety:				
Administrator's salary	10,529	10,529	10,529	10,529
Clerk's salary	40,600	41,109	41,109	10,984
Part-time clerk	3,000	3,000	2,086	2,196
Warden salary	-	-	-	29,761
Warden part-time	1,133	2,298	2,298	804
Printing and office supplies	1,500	1,500	1,020	888
Postage	4,000	4,000	4,000	4,000
Animal claims	1,500	1,500	-	-
Travel - gasoline	14,568	14,568	2,927	5,034
Training	500	500	254	-
Vehicle upkeep	4,000	2,326	2,120	2,497
Supplies	500	500	537	-
Tags	800	800	720	720
Drug and alcohol program	50	50	-	50
Disposal	2,000	2,000	1,614	9,528
Clothing	750	750	157	529
Population control vouchers	2,958	2,958	50	-
Cell phone	1,500	1,500	1,390	3,515
Boarding	7,250	7,250	5,941	-
Capital outlay:				
New equipment	1,500	1,500	-	623
Total expenditures paid	<u>98,638</u>	<u>98,638</u>	<u>76,752</u>	<u>81,658</u>
Deficiency of revenue received over expenditures paid	<u>\$ (23,734)</u>	<u>\$ (23,734)</u>	<u>(6,415)</u>	<u>(13,032)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			209	(177)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>47,514</u>	<u>60,723</u>
End of year			<u>\$ 41,308</u>	<u>\$ 47,514</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Public safety sales tax	\$ 1,000,000	\$ 1,000,000	\$ 970,161	\$ 1,000,000
Interest	18,000	18,000	1,602	19,279
Total revenue received	1,018,000	1,018,000	971,763	1,019,279
EXPENDITURES PAID	-	-	-	-
Excess of revenue received over expenditures paid	1,018,000	1,018,000	971,763	1,019,279
OTHER FINANCING USES PAID				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Excess (deficiency) of revenue received over expenditures paid and other financing uses paid	\$ 18,000	\$ 18,000	(28,237)	19,279
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(125,763)	(117,008)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			486,887	584,616
End of year			\$ 332,887	\$ 486,887

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual		
REVENUE RECEIVED					
General property taxes	\$ 315,500	\$ 315,500	\$ 315,133	\$ 189,808	
Personal property replacement tax	52,000	52,000	52,000	52,000	
Interest	2,500	2,500	797	2,548	
Other	-	-	1,541	1,284	
 Total revenue received	 370,000	 370,000	 369,471	 245,640	
 EXPENDITURES PAID					
Employee benefits:					
County contribution	370,000	370,000	353,222	347,911	
 Excess (deficiency) of revenue received over expenditures paid	 \$ -	 \$ -	 16,249	 (102,271)	
 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			86,613	188,884	
 End of year	 \$ 102,862	 \$ 86,613			

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Recorder - fees	\$ 33,000	\$ 33,000	\$ 35,420	\$ 31,982
Interest	2,000	2,000	1,047	2,793
 Total revenue received	 35,000	 35,000	 36,467	 34,775
 EXPENDITURES PAID				
General government:				
Expenditures for recorder automation	65,000	78,097	30,537	27,786
Capital outlay:				
Equipment	-	-	47,560	-
 Total expenditures paid	 65,000	 78,097	 78,097	 27,786
 Excess (deficiency) of revenue received over expenditures paid	 \$ (30,000)	 \$ (43,097)	 (41,630)	 6,989
 RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			104,469	97,480
 End of year	 \$ 62,839	 \$ 104,469		

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual	2008 Actual	
REVENUE RECEIVED					
Law library fees	\$ 7,400	\$ 7,400	\$ 8,208	\$ 7,720	
Interest	99	99	16		95
	Total revenue received	7,499	7,499	8,224	7,815
EXPENDITURES PAID					
Judiciary and court related:					
Books	6,000	9,359	9,359	9,962	
Excess (deficiency) of revenue received over expenditures paid	\$ 1,499	\$ (1,860)	(1,135)	(2,147)	
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				423	(17)
FUND BALANCE, MODIFIED ACCRUAL BASIS					
Beginning of year			1,224	3,388	
End of year	\$ 512	\$ 1,224			

**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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
General property taxes	\$ 141,750	\$ 141,750	\$ 142,092	\$ 150,209
State and federal grants	454,419	454,419	429,856	358,458
Basic health services grant	63,200	63,200	61,305	84,232
Fees for services	74,784	74,784	93,387	95,311
Interest	5,000	5,000	4,932	7,071
Other	-	-	443	336
Total revenue received	<u>739,153</u>	<u>739,153</u>	<u>732,015</u>	<u>695,617</u>
EXPENDITURES PAID				
Public health:				
TB services	10,000	10,000	3,275	3,826
County health purposes - contract	223,269	208,269	192,012	260,415
Department Head Salary	62,400	62,400	62,400	58,623
Full-Time	265,450	261,365	259,649	234,717
Part-Time	64,834	64,834	62,027	45,617
Capital outlay:				
Equipment	<u>5,000</u>	<u>9,085</u>	<u>2,982</u>	<u>110,496</u>
Total expenditures paid	<u>630,953</u>	<u>615,953</u>	<u>582,345</u>	<u>713,694</u>
Excess (deficiency) of revenue received over expenditures paid	108,200	123,200	149,670	(18,077)
OTHER FINANCING USES PAID				
Transfers out	<u>(40,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(65,000)</u>
Excess (deficiency) of revenue received over expenditures paid and other financing uses paid	<u>\$ 68,200</u>	<u>\$ 68,200</u>	94,670	(83,077)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			98,882	128,151
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			279,415	234,341
End of year			<u>\$ 472,967</u>	<u>\$ 279,415</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual	2008 Actual	
REVENUE RECEIVED					
State of Illinois - federal funds	\$ 111,108	\$ 111,108	\$ 100,069	\$ 97,702	
State of Illinois - state funds	<u>181,233</u>	<u>181,233</u>	<u>76,374</u>	<u>68,568</u>	
Total revenue received	292,341	292,341	176,443	166,270	

EXPENDITURES PAID

Public welfare:				
We Care, Inc.	<u>292,341</u>	<u>292,341</u>	<u>176,443</u>	<u>166,270</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

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

**FUND BALANCE, MODIFIED ACCRUAL
BASIS**

Beginning of year	- - -	- - -
End of year	<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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual	2008 Actual	
REVENUE RECEIVED					
Drug fine fees	\$ 600	\$ 600	\$ 403	\$ 628	
Interest	<u>400</u>	<u>400</u>	<u>119</u>	<u>350</u>	
 Total revenue received	 1,000	 1,000	 522	 978	
 EXPENDITURES PAID					
Public safety:					
Drug enforcement	8,400	8,400	3,870	3,834	
 Deficiency of revenue received over expenditures paid	 <u>\$ (7,400)</u>	 <u>\$ (7,400)</u>	 (3,348)	 (2,856)	
 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	10,595		13,451		
 End of year	 <u>\$ 7,247</u>	 <u>\$ 10,595</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Court fine fees	\$ 27,000	\$ 27,000	\$ 24,973	\$ 26,939
Interest	381	381	383	736
 Total revenue received	 27,381	 27,381	 25,356	 27,675
 EXPENDITURES PAID				
Judiciary and court related:				
Court expenditures	5,000	5,000	1,770	1,454
 Excess of revenue received over expenditures paid	 22,381	 22,381	 23,586	 26,221
 OTHER FINANCING USES PAID				
Transfers out	(22,000)	(22,000)	(22,000)	(22,000)
 Excess of revenue received over expenditures paid and other financing uses paid	 \$ 381	 \$ 381	 1,586	 4,221
 RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			20,782	16,561
End of year			\$ 22,368	\$ 20,782

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual	2008 Actual	
REVENUE RECEIVED					
Tax sale fees	\$ 1,500	\$ 1,500	\$ 2,220	\$ 1,920	
Interest	220	220	131	246	
	<hr/>	<hr/>	<hr/>	<hr/>	
Total revenue received	1,720	1,720	2,351	2,166	
EXPENDITURES PAID	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,000	2,000	675	411	
Excess (deficiency) of revenue received over expenditures paid	\$ (280)	\$ (280)	1,676	1,755	
	<hr/>	<hr/>	<hr/>	<hr/>	
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			10,939	9,184	
			<hr/>	<hr/>	
End of year	\$ 12,615	\$ 10,939			
	<hr/>	<hr/>			

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 250,000	\$ 250,000	\$ 249,745	\$ 250,574
Interest and miscellaneous	<u>6,453</u>	<u>6,453</u>	<u>1,546</u>	<u>3,505</u>
Total revenue received	256,453	256,453	251,291	254,079
EXPENDITURES PAID				
Public welfare:				
Contract with ADDWC	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>
Deficiency of revenue received over expenditures paid	<u>\$ (2,359)</u>	<u>\$ (2,359)</u>	<u>(7,521)</u>	<u>(4,733)</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>172,416</u>	<u>177,149</u>	
End of year	<u>\$ 164,895</u>	<u>\$ 172,416</u>		

**WOODFORD COUNTY, ILLINOIS
PROBATION SERVICES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Court fine fees	\$ 75,200	\$ 75,200	\$ 65,525	\$ 73,263
Interest	5,381	5,381	2,195	6,017
Total revenue received	<u>80,581</u>	<u>80,581</u>	<u>67,720</u>	<u>79,280</u>
EXPENDITURES PAID				
Judiciary and court related:				
Training	2,000	2,000	625	1,183
Contingent	5,500	5,500	495	5,451
Offender services	13,000	13,000	7,569	8,290
Electronic monitoring	7,000	7,000	3,199	1,203
Capital outlay:				
Computer equipment and software				
licenses	30,000	30,000	-	19,534
New vehicle	21,000	21,000	-	-
New equipment	10,000	10,000	3,250	-
Total expenditures paid	<u>88,500</u>	<u>88,500</u>	<u>15,138</u>	<u>35,661</u>
Excess (deficiency) of revenue received over expenditures paid	(7,919)	(7,919)	52,582	43,619
OTHER FINANCING USES PAID				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
Excess (deficiency) of revenue received over expenditures paid and other financing uses paid	<u>\$ (37,919)</u>	<u>\$ (37,919)</u>	22,582	13,619
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			631	322
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>248,181</u>	<u>234,240</u>
End of year			<u>\$ 271,394</u>	<u>\$ 248,181</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 7,000	\$ 7,000	\$ 9,755	\$ 10,287
Interest	850	850	592	1,073
 Total revenue received	 7,850	 7,850	 10,347	 11,360
 EXPENDITURES PAID				
General control and administration:				
Part-time clerk hire	2,719	2,719	2,178	1,299
Programs and education	1,600	1,600	202	270
Capital outlay:				
New equipment	10,000	10,000	-	1,223
 Total expenditures paid	 14,319	 14,319	 2,380	 2,792
 Excess (deficiency) of revenue received over expenditures paid	 \$ (6,469)	 \$ (6,469)	 7,967	 8,568
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	135
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			45,652	36,949
 End of year	 \$ 53,619	 \$ 45,652		

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Operating grants and contributions	\$ 400	\$ 400	\$ 1,465	\$ 393
Fees	1,500	1,500	1,372	1,540
Interest	475	475	315	646
 Total revenue received	 2,375	 2,375	 3,152	 2,579
 EXPENDITURES PAID				
General control and administration:				
Vital records costs	5,000	5,000	3,705	800
 Excess (deficiency) of revenue received over expenditures paid	 \$ (2,625)	 \$ (2,625)	 (553)	 1,779
 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			24,375	22,596
End of year			\$ 23,822	\$ 24,375

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Fees	\$ 65,000	\$ 65,000	\$ 69,427	\$ 78,348
Interest	6,000	6,000	3,766	6,589
Total revenue received	<u>71,000</u>	<u>71,000</u>	<u>73,193</u>	<u>84,937</u>
EXPENDITURES PAID				
Judiciary and court related:				
Automation fees	60,000	60,000	11,595	23,515
Software maintenance and support	3,480	3,480	1,980	-
Jury maintenance contract	7,000	7,000	-	1,271
Total expenditures paid	<u>70,480</u>	<u>70,480</u>	<u>13,575</u>	<u>24,786</u>
Excess of revenue received over expenditures paid	\$ 520	\$ 520	59,618	60,151
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			283,007	222,856
End of year			<u>\$ 342,625</u>	<u>\$ 283,007</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Child support fees	\$ 3,930	\$ 3,930	\$ 10,340	\$ 4,402
Interest	<u>35</u>	<u>35</u>	<u>175</u>	<u>408</u>
Total revenue received	<u>3,965</u>	<u>3,965</u>	<u>10,515</u>	<u>4,810</u>
EXPENDITURES PAID				
Judiciary and court related:				
Supplies	450	450	-	-
Computer equipment and software licenses	<u>3,480</u>	<u>3,480</u>	<u>3,480</u>	<u>3,190</u>
Total expenditures paid	<u>3,930</u>	<u>3,930</u>	<u>3,480</u>	<u>3,190</u>
Excess of revenue received over expenditures paid	<u>\$ 35</u>	<u>\$ 35</u>	<u>7,035</u>	<u>1,620</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			-	290
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			61,502	59,592
End of year	<u>\$ 68,537</u>	<u>\$ 61,502</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
DUI fines	\$ 20,000	\$ 20,000	\$ 21,334	\$ 27,671
Interest	<u>1,500</u>	<u>1,500</u>	<u>707</u>	<u>1,427</u>
Total revenue received	<u>21,500</u>	<u>21,500</u>	<u>22,041</u>	<u>29,098</u>
EXPENDITURES PAID				
Public safety				
Repairs	-	-	221	-
Patrol supplies	-	-	2,559	-
Capital outlay:				
Equipment	<u>28,245</u>	<u>28,245</u>	<u>10,586</u>	<u>19,050</u>
Total expenditures paid	<u>28,245</u>	<u>28,245</u>	<u>13,366</u>	<u>19,050</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (6,745)</u>	<u>\$ (6,745)</u>	<u>8,675</u>	<u>10,048</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(922)	371
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>56,540</u>	<u>46,121</u>
End of year			<u>\$ 64,293</u>	<u>\$ 56,540</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
Document storage fees	\$ 50,000	\$ 50,000	\$ 69,444	\$ 78,323
Interest	<u>13,133</u>	<u>13,133</u>	<u>4,429</u>	<u>7,987</u>
Total revenue received	<u>63,133</u>	<u>63,133</u>	<u>73,873</u>	<u>86,310</u>
EXPENDITURES PAID				
Judiciary and court related:				
Document storage costs/supplies	150,322	150,322	12,238	13,988
Part-time	<u>13,118</u>	<u>13,118</u>	<u>8,200</u>	<u>12,933</u>
Total expenditures paid	<u>163,440</u>	<u>163,440</u>	<u>20,438</u>	<u>26,921</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (100,307)</u>	<u>\$ (100,307)</u>	<u>53,435</u>	<u>59,389</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			209	(435)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			333,380	274,426
End of year			<u>\$ 387,024</u>	<u>\$ 333,380</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sheriff fees	\$ 6,000	\$ 6,000	\$ 6,262	\$ 6,570
Interest	250	250	33	217
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	6,250	6,250	6,295	6,787
EXPENDITURES PAID				
Public safety:				
Medical costs	8,000	15,008	15,008	7,891
	<hr/>	<hr/>	<hr/>	<hr/>
Deficiency of revenue received over expenditures paid	\$ (1,750)	\$ (8,758)	(8,713)	(1,104)
	<hr/>	<hr/>	<hr/>	<hr/>
RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			214	(82)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			12,154	13,340
	<hr/>	<hr/>	<hr/>	<hr/>
End of year	\$ 3,655	\$ 12,154		
	<hr/>	<hr/>	<hr/>	<hr/>

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Circuit clerk fees	\$ 17,500	\$ 17,500	\$ 7,483	\$ 2,693
Interest income	350	350	37	5
 Total revenue received	 17,850	 17,850	 7,520	 2,698
 EXPENDITURES PAID				
Judiciary and court related:				
Child advocacy operations	17,500	17,500	2,966	1,120
 Excess of revenue received over expenditures paid	 \$ 350	 \$ 350	 4,554	 1,578
 RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(1,019)	-
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			1,578	-
End of year	\$ 5,113		\$ 1,578	

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	Actual
REVENUE RECEIVED				
County Clerk - recording fees	\$ 95,000	\$ 95,000	\$ 104,816	\$ 94,994
GIS data fees	10,000	10,000	1,345	5,596
Interest	941	941	305	876
Total revenue received	<u>105,941</u>	<u>105,941</u>	<u>106,466</u>	<u>101,466</u>
EXPENDITURES PAID				
General government:				
Map technician salary	51,320	46,690	40,316	67,518
Rural map parcel conversion	-	-	-	19,938
Software maintenance and support	2,500	7,130	7,130	1,495
Capital outlay:				
Equipment	10,000	10,000	8,700	-
Total expenditures paid	<u>63,820</u>	<u>63,820</u>	<u>56,146</u>	<u>88,951</u>
Excess of revenue received over expenditures paid	42,121	42,121	50,320	12,515
OTHER FINANCING USES PAID				
Transfers out	-	-	-	(25,000)
Excess (deficiency) of revenue received over expenditures paid and other financing uses paid	<u>\$ 42,121</u>	<u>\$ 42,121</u>	50,320	(12,485)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(900)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>33,315</u>	<u>45,800</u>
End of year			<u>\$ 82,735</u>	<u>\$ 33,315</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
DARE donations	\$ 7,000	\$ 7,000	\$ 6,967	\$ 7,537
Interest	<u>165</u>	<u>165</u>	<u>73</u>	<u>171</u>
Total revenue received	7,165	7,165	7,040	7,708
EXPENDITURES PAID				
Public safety:				
DARE - supplies	<u>6,150</u>	<u>6,161</u>	<u>6,161</u>	<u>6,715</u>
Excess of revenue received over expenditures paid	\$ 1,015	\$ 1,004	879	993
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(191)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			6,711	5,718
End of year	\$ 7,399		\$ 6,711	

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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Sex offender fees	\$ 400	\$ 400	\$ -	\$ 420
Interest	<u>40</u>	<u>40</u>	<u>21</u>	<u>40</u>
Total revenue received	440	440	21	460
EXPENDITURES PAID	<u>950</u>	<u>950</u>	<u>-</u>	<u>118</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (510)</u>	<u>\$ (510)</u>	<u>21</u>	<u>342</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>1,752</u>	<u>1,410</u>
End of year	<u>\$ 1,773</u>		<u>\$ 1,752</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
Capital grant from State of Illinois	\$ 15,000	\$ 15,000	\$ 8,037	\$ 14,796
EXPENDITURES PAID				
Public safety				
Training	- -	- -	3,300	- -
Capital outlay:				
New equipment	<u>15,000</u>	<u>15,000</u>	<u>2,917</u>	<u>14,796</u>
Total expenditures paid	<u>15,000</u>	<u>15,000</u>	<u>6,217</u>	<u>14,796</u>
Excess of revenue received over expenditures paid	\$ - -	\$ - -	1,820	- -
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			(220)	- -
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			- -	- -
End of year	\$ 1,600	\$ - -		

WOODFORD COUNTY, ILLINOIS
SHERIFF'S VEHICLE AND EQUIPMENT FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008	
	Original Budget	Final Budget	Actual	Actual	
REVENUE RECEIVED					
Sheriff fees	\$ 5,500	\$ 5,500	\$ 5,085	\$ 6,437	
Interest	<u>160</u>	<u>160</u>	<u>154</u>	<u>172</u>	
Total revenue received	5,660	5,660	5,239	6,609	
EXPENDITURES PAID					
Capital outlay:					
New equipment	<u>6,200</u>	<u>6,200</u>	<u>-</u>	<u>-</u>	
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (540)</u>	<u>\$ (540)</u>	5,239	6,609	
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			10,351	3,742	
End of year	<u>\$ 15,590</u>	<u>\$ 10,351</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	<u>2009</u>			2008	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED					
Interest	\$ -	\$ -	\$ 3	\$ 3	\$ 7
EXPENDITURES PAID					
Capital outlay:					
New equipment	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>3</u>	<u>3</u>	<u>7</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS					
Beginning of year	<u>243</u>		<u>236</u>		
End of year	<u>\$ 246</u>		<u>\$ 243</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	2009			2008
	Original Budget	Final Budget	Actual	
REVENUE RECEIVED				
General property taxes	\$ 315,000	\$ 315,000	\$ 314,339	\$ 305,197
Interest and miscellaneous	19,500	19,500	13,442	18,937
Local share of bridge cost	15,000	15,000	-	-
Total revenue received	<u>349,500</u>	<u>349,500</u>	<u>327,781</u>	<u>324,134</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	-	3,412
Bridge maintenance/repair	10,000	10,000	3,910	1,370
Woodford Co., Sec. 97-00091-01-BR C.H. 13	1,000	1,000	-	-
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	5,000	5,000	-	42
Woodford Co., Sec. 01-00101-00 BR, C.H. 3	5,000	1,000	-	-
Woodford Co., Sec. 01-00102-00 BR, C.H. 20	1,000	5,000	4,947	-
Woodford Co., Sec. 04-00100-01-BR, C.H. 23	5,000	5,000	-	-
Woodford Co., Sec. 05-00058-10-BR, C.H. 25	1,000	1,000	43	10,562
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	120,000	120,000	15,069	16,572
Greene Rd., Sec. 99-05134-00-BR	1,000	1,000	-	589
Metamora Rd., Sec. 02-08143-00-BR	1,000	1,000	-	25,395
Metamora Rd., Sec. 05-08145-00-BR	95,000	95,000	38,287	9,698
Metamora Rd., Sec. 05-08148-00-BR	7,000	7,000	-	-
Metamora Rd., Sec. 05-08149-00-BR	80,000	80,000	72,747	58,911
Minonk Road, Sec. 02-09127-00-BR	1,000	1,000	-	1,768
Montgomery Rd., Sec. 05-10138-00-BR	20,000	20,000	448	-
Roanoke Rd., Sec. 05-15127-00-BR	5,000	5,000	-	-
Cazenovia Road, Sec. 04-01130-00 BR	80,000	80,000	2,293	4,476
Palestine Rd., Sec. 03-12134-00-BR	90,000	90,000	1,961	-
Panola Rd., Sec. 04-13115-00-BR	-	-	-	166
Village of Washburn, Sec. 05-00018-00-BR	1,000	8,400	8,321	25,636
Worth Rd., Sec. 05-17149-00-BR	100,000	92,600	1,764	-
Various small projects	<u>40,000</u>	<u>40,000</u>	<u>3,074</u>	<u>3,722</u>
Total expenditures paid	<u>689,000</u>	<u>689,000</u>	<u>152,864</u>	<u>162,319</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (339,500)</u>	<u>\$ (339,500)</u>	<u>174,917</u>	<u>161,815</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			2,776	1,277
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>814,337</u>	<u>651,245</u>
End of year			<u>\$ 992,030</u>	<u>\$ 814,337</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, 2009
With Comparative Figures for Year Ended November 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ -	\$ -	\$ 5,193	\$ 6,420
EXPENDITURES PAID	<u>-</u>	<u>-</u>	<u>956</u>	<u>72</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	4,237	6,348
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			10,276	3,928
End of year			<u>\$ 14,513</u>	<u>\$ 10,276</u>

WOODFORD COUNTY, ILLINOIS
INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS
November 30, 2009

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, 2009

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 324,427	\$ 1,279	\$ 325,706
Receivables, net:			
Property taxes	<u>295,500</u>	-	<u>295,500</u>
Total assets	<u>619,927</u>	<u>1,279</u>	<u>621,206</u>
LIABILITIES			
Current liabilities:			
Accrued expense	-	43,002	43,002
Deferred revenue	<u>295,500</u>	-	<u>295,500</u>
Total liabilities	<u>295,500</u>	<u>43,002</u>	<u>338,502</u>
NET ASSETS (DEFICIT)			
Unrestricted	<u>\$ 324,427</u>	<u>\$ (41,723)</u>	<u>\$ 282,704</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2009

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
OPERATING REVENUES			
Charges for services	\$ 10,429	\$ 449,080	<u>\$ 459,509</u>
OPERATING EXPENSES			
Insurance premiums:			
Liability insurance	178,513	-	178,513
Worker's compensation	106,946	-	106,946
Medical claims and administration fees	-	498,516	<u>498,516</u>
	<u>285,459</u>	<u>498,516</u>	<u>783,975</u>
Total operating expenses	<u>285,459</u>	<u>498,516</u>	<u>783,975</u>
Operating loss	<u>(275,030)</u>	<u>(49,436)</u>	<u>(324,466)</u>
NONOPERATING REVENUES			
Property taxes	295,150	-	295,150
Interest and miscellaneous	<u>1,068</u>	<u>11</u>	<u>1,079</u>
Total nonoperating revenues	<u>296,218</u>	<u>11</u>	<u>296,229</u>
Income (loss) before transfers	21,188	(49,425)	(28,237)
	<u>(9,420)</u>	<u>130,535</u>	<u>121,115</u>
TRANSFERS IN (OUT)			
	<u>11,768</u>	<u>81,110</u>	<u>92,878</u>
CHANGE IN NET ASSETS			
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>312,659</u>	<u>(122,833)</u>	<u>189,826</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ 324,427</u>	<u>\$ (41,723)</u>	<u>\$ 282,704</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2009

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from charges for services	\$ 10,429	\$ 449,080	\$ 459,509
Payments to suppliers	<u>(285,459)</u>	<u>(513,484)</u>	<u>(798,943)</u>
Net cash used in operating activities	<u>(275,030)</u>	<u>(64,404)</u>	<u>(339,434)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	295,150	-	295,150
Bank overdraft	-	(67,779)	(67,779)
Transfers from (to) other funds	<u>(9,420)</u>	<u>130,535</u>	<u>121,115</u>
Net cash provided by noncapital financing activities	<u>285,730</u>	<u>62,756</u>	<u>348,486</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and miscellaneous	<u>1,068</u>	<u>11</u>	<u>1,079</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	11,768	(1,637)	10,131
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			
	<u>312,659</u>	<u>2,916</u>	<u>315,575</u>
CASH AND CASH EQUIVALENTS, END OF YEAR			
	<u>\$ 324,427</u>	<u>\$ 1,279</u>	<u>\$ 325,706</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES			
Operating loss	\$ (275,030)	\$ (49,436)	\$ (324,466)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Change in assets and liabilities:			
Accrued expense	<u>-</u>	<u>(14,968)</u>	<u>(14,968)</u>
NET CASH USED IN OPERATING ACTIVITIES			
	<u>\$ (275,030)</u>	<u>\$ (64,404)</u>	<u>\$ (339,434)</u>

WOODFORD COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2009

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, 2009

	<u>Circuit Clerk</u>	<u>County Collector</u>	<u>Inheritance Tax</u>
ASSETS			
Cash and cash equivalents	\$ 70,483	\$ -	\$ -
Investments	<u>50,005</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 120,488</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES			
Funds held for others	<u>\$ 120,488</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL LIABILITIES	<u>\$ 120,488</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Road Bond</u>	<u>Panther Creek Drainage District</u>	<u>County Payroll Clearing</u>	<u>Unclaimed Trust</u>	<u>Board Clearing</u>	<u>Storm Water Control</u>	<u>Land Acquisition</u>	<u>Total</u>
\$ -	\$ 2,319	\$ 766	\$ 29,302	\$ 500	\$ -	\$ 6,550	\$ 109,920
							50,005
\$ -	\$ 2,319	\$ 766	\$ 29,302	\$ 500	\$ -	\$ 6,550	\$ 159,925
\$ -	\$ 2,319	\$ 766	\$ 29,302	\$ 500	\$ -	\$ 6,550	\$ 159,925
\$ -	\$ 2,319	\$ 766	\$ 29,302	\$ 500	\$ -	\$ 6,550	\$ 159,925

**WOODFORD COUNTY, ILLINOIS
AGENCY FUND - COUNTY COLLECTOR
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,
AND CHANGES IN CASH BALANCE
Year Ended November 30, 2009**

COLLECTIONS

2008 Real estate taxes certified to County Collector for collection	\$ 53,736,517
 Deductions to certification:	
Real estate taxes uncollected	\$ (42,020)
Corrections of error, net	<u>(151,319)</u> (193,339)
 Additions:	
Back tax collections	46,048
Interest, penalties, and costs	111,931
Interest earned on taxes	<u>44,123</u> 202,102
 Total collections	 53,745,280

DISTRIBUTIONS

Real estate and mobile home taxes	53,581,091
State Board of Appeals	27,316
Fees - interest, penalties, costs, and other	92,750
Interest to taxing bodies	<u>44,123</u>
 Total distributions	 <u>53,745,280</u>

NET CHANGE IN CASH

CASH AT THE BEGINNING OF THE YEAR

- -

CASH AT THE END OF THE YEAR

\$ - -