

**WOODFORD COUNTY, ILLINOIS**  
**BASIC FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**November 30, 2010**

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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, 2010, 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 \$448,990 as of November 30, 2010, and total revenues of \$648,745 for the year then ended. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinions, insofar as they relate to the amounts included for the discretely presented component unit, is based solely on the report of the other auditor.

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

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

In our opinion, except for not recording a liability for other postemployment benefits in the governmental activities as described in the previous paragraph, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois as of November 30, 2010, 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 4, 2011 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 Analysis of Funding and budgetary comparison information on pages 40 through 44 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, 2009, which are not presented with the accompanying financial statements. In our report dated May 21, 2010, 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 2009 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, 2009 taken as a whole.



Peoria, Illinois  
May 4, 2011

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF NET ASSETS**  
**November 30, 2010**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 10,420,897	\$ 238,080
Investments	862,087	-
Receivables, net:		
State of Illinois	1,539,745	-
Property taxes	4,253,498	-
Other	24,135	77,803
Inventories	243,835	-
Prepaid items	10,402	15,101
Notes receivable, net	421,336	-
Bond issuance costs, net	92,094	-
Capital assets, net	<u>14,531,297</u>	<u>118,006</u>
Total assets	<u>32,399,326</u>	<u>448,990</u>
<b>LIABILITIES</b>		
Accounts payable	542,980	2,261
Accrued items payable	308,552	29,846
Trust funds due others	61,864	-
Deferred revenue	4,253,498	523
Long-term liabilities:		
Due within one year	571,228	-
Due in more than one year	3,099,729	-
Unamortized bond premium	<u>148,947</u>	-
Total liabilities	<u>8,986,798</u>	<u>32,630</u>
<b>NET ASSETS</b>		
Investment in capital assets, net of related debt	11,189,420	118,006
Restricted for:		
Roads and bridges	4,575,833	-
Retirement	350,267	-
Mental health	166,635	-
Debt service	560,382	-
Judiciary and court related	1,130,161	-
Public safety	127,821	-
Unrestricted	<u>5,312,009</u>	<u>298,354</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$ 23,412,528</u></b>	<b><u>\$ 416,360</u></b>

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

**WOODFORD COUNTY, ILLINOIS  
STATEMENT OF ACTIVITIES  
For the Year Ended November 30, 2010**

	<u>Activities</u>	<u>Expenses</u>
<b>GOVERNMENTAL</b>		
General government		\$ 2,557,696
Public safety		3,820,511
Judiciary and court related		1,847,297
Transportation		3,454,470
Public health and welfare		1,453,163
Interest and fiscal charges		<u>110,915</u>
Total governmental activities		<u>13,244,052</u>
<b>TOTAL WOODFORD COUNTY</b>		<u>\$ 13,244,052</u>
<b>COMPONENT UNIT</b>		
911 ETSB		<u>\$ 768,373</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>		
\$ 644,944	\$ 31,863	\$ -	\$ (1,880,889)	\$ -
566,080	8,464	-	(3,245,967)	-
598,021	433,673	-	(815,603)	-
391,670	46,313	-	(3,016,487)	-
118,844	835,251	-	(499,068)	-
-	-	-	(110,915)	-
<u>2,319,559</u>	<u>1,355,564</u>	<u>-</u>	<u>(9,568,929)</u>	<u>-</u>
<u>\$ 2,319,559</u>	<u>\$ 1,355,564</u>	<u>\$ -</u>	<u>(9,568,929)</u>	<u>-</u>
<u>\$ 647,707</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(120,666)</u>
General revenues:				
Taxes:				
Property taxes			3,445,095	-
General sales and use taxes			1,136,361	-
Public safety sales taxes			1,569,907	-
Income and replacement taxes			1,325,242	-
Motor fuel taxes			1,957,602	-
Earnings on investments			148,583	1,038
Miscellaneous			14,818	-
Total general revenues			<u>9,597,608</u>	<u>1,038</u>
Change in net assets			28,679	(119,628)
Net assets - beginning			<u>23,383,849</u>	<u>535,988</u>
<b>Net assets - ending</b>			<b>\$ 23,412,528</b>	<b>\$ 416,360</b>

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

**WOODFORD COUNTY, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<b>Major Governmental Funds</b>				<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>County Highway</b>	<b>County Motor Fuel Tax</b>	<b>Nonmajor Governmental Funds</b>	
Cash and cash equivalents	\$ 1,659,655	\$ 933,049	\$ 731,416	\$ 6,892,190	\$ 10,216,310
Investments	-	-	862,087	-	862,087
Receivables, net:					
State of Illinois	720,522	-	101,478	717,745	1,539,745
Property taxes	1,774,186	460,000	-	1,723,812	3,957,998
Other	-	24,135	-	-	24,135
Prepaid items	10,402	-	-	-	10,402
Notes receivable, net	-	-	-	421,336	421,336
<b>TOTAL ASSETS</b>	<b>\$ 4,164,765</b>	<b>\$ 1,417,184</b>	<b>\$ 1,694,981</b>	<b>\$ 9,755,083</b>	<b>\$ 17,032,013</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 103,694	\$ 14,685	\$ 355,463	\$ 69,138	\$ 542,980
Accrued items payable	156,034	29,165	-	16,446	201,645
Trust funds due others	61,864	-	-	-	61,864
Deferred revenue	1,774,186	460,000	-	1,723,812	3,957,998
Total liabilities	<b>2,095,778</b>	<b>503,850</b>	<b>355,463</b>	<b>1,809,396</b>	<b>4,764,487</b>
<b>FUND BALANCES</b>					
Reserved for:					
Prepaid items	10,402	-	-	-	10,402
Debt service	-	-	-	560,382	560,382
Notes receivable	-	-	-	421,336	421,336
Unreserved	2,058,585	913,334	1,339,518	-	4,311,437
Unreserved, reported in nonmajor:					
Special revenue funds	-	-	-	6,963,969	6,963,969
Total fund balances	<b>2,068,987</b>	<b>913,334</b>	<b>1,339,518</b>	<b>7,945,687</b>	<b>12,267,526</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,164,765</b>	<b>\$ 1,417,184</b>	<b>\$ 1,694,981</b>	<b>\$ 9,755,083</b>	<b>\$ 17,032,013</b>

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

**WOODFORD COUNTY, ILLINOIS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**November 30, 2010**

Total fund balance for governmental funds (Exhibit 3)	\$ 12,267,526
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	\$ 2,166,856
Construction in progress - infrastructure	664,563
Buildings, net	7,794,083
Building improvements, net	343,731
Infrastructure, net	1,914,810
Vehicles, net	848,932
Machinery and equipment, net	414,921
Computer equipment, net	159,766
Office equipment, net	223,635
	<hr/>
	14,531,297
Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2010 are:	243,835
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:	117,489
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.	92,094
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.	(148,947)
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, 2010 are:	
Accrued interest on bonds	(19,809)
Bonds payable	(3,245,000)
Capital leases payable	(96,877)
Compensated absences	(329,080)
	<hr/>
Total long-term liabilities	(3,670,957)
<b>Total net assets of governmental activities (Exhibit 1)</b>	<b><u>\$ 23,412,528</u></b>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended November 30, 2010**

	<u>Major Governmental Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>County Highway</u>	<u>County Motor Fuel Tax</u>		
<b>REVENUES</b>					
Property taxes	\$ 1,072,832	\$ 439,814	\$ -	\$ 1,636,702	\$ 3,149,348
Sales and use taxes, including public safety sales taxes	192,682	-	-	2,513,586	2,706,268
Income and replacement taxes	1,124,473	-	-	200,769	1,325,242
Motor fuel taxes	-	-	900,837	1,056,765	1,957,602
Operating grants and contributions	468,199	-	46,313	841,052	1,355,564
Fees, fines, and charges for services	1,334,739	254,859	-	729,961	2,319,559
Interest	9,948	14,161	19,338	81,495	124,942
Other	3,563	728	-	10,527	14,818
Total revenues	<u>4,206,436</u>	<u>709,562</u>	<u>966,488</u>	<u>7,070,857</u>	<u>12,953,343</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,780,768	-	-	141,093	1,921,861
Employee benefits	323,904	-	-	952,002	1,275,906
Public safety	2,698,309	-	-	120,566	2,818,875
Judiciary and court related	1,400,914	-	-	126,576	1,527,490
Public health and welfare	45,008	-	-	1,275,883	1,320,891
Transportation	-	543,188	1,111,381	1,450,035	3,104,604
Other expenditures	104,867	-	-	-	104,867
Capital outlay	243,018	139,325	369,597	367,883	1,119,823
Debt service:					
Principal	68,771	-	-	373,659	442,430
Interest	3,873	-	-	128,363	132,236
Total expenditures	<u>6,669,432</u>	<u>682,513</u>	<u>1,480,978</u>	<u>4,936,060</u>	<u>13,768,983</u>
Excess (deficiency) of revenues over expenditures	<u>(2,462,996)</u>	<u>27,049</u>	<u>(514,490)</u>	<u>2,134,797</u>	<u>(815,640)</u>
<b>OTHER FINANCING SOURCES</b>					
(USES)					
Transfers in	2,105,000	-	38,084	-	2,143,084
Transfers out	-	(38,084)	-	(2,105,000)	(2,143,084)
Proceeds from capital lease	74,033	-	-	38,665	112,698
Proceeds from sale of assets	-	6,201	-	-	6,201
Total other financing sources (uses)	<u>2,179,033</u>	<u>(31,883)</u>	<u>38,084</u>	<u>(2,066,335)</u>	<u>118,899</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(283,963)</b>	<b>(4,834)</b>	<b>(476,406)</b>	<b>68,462</b>	<b>(696,741)</b>
<b>FUND BALANCE</b>					
Beginning of year	<u>2,352,950</u>	<u>918,168</u>	<u>1,815,924</u>	<u>7,877,225</u>	<u>12,964,267</u>
End of year	<u>\$ 2,068,987</u>	<u>\$ 913,334</u>	<u>\$ 1,339,518</u>	<u>\$ 7,945,687</u>	<u>\$ 12,267,526</u>

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

**WOODFORD COUNTY, ILLINOIS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended November 30, 2010**

Net change in fund balances - total governmental funds (Exhibit 4) \$ (696,741)

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset expenditures (\$1,119,823) exceeded depreciation (\$583,116) in the current period.

536,707

In the statement of activities, only the gain (loss) (net loss of \$4,145) on disposition of capital assets is reported, whereas in the governmental funds, the proceeds from the sale (\$6,201) 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.

(10,346)

Governmental funds report the bond issuance costs, premiums, and similar items when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the statement of activities.

Bond issuance costs - amortization	(12,255)	
Premium on bond - amortization	19,820	7,565

Under the modified accrual basis of accounting used in the governmental funds, inventories are accounted for under the purchases method and treated as an expenditure when purchased. In the statement of net assets, however, inventories are capitalized when purchased and expensed when consumed. This adjustment reflects the net increase in the inventories balance reported on the statement of net assets.

47,615

**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, 2010**

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

**Debt issued:**

Leases payable	\$ (112,698)
<b>Repayments:</b>	
Leases payable	82,430
Principal payments on bonds payable	<u>360,000</u>
Net adjustment	\$ 329,732

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	(22,139)
Accrued interest on bonds	<u>1,501</u>
Combined adjustment	(20,638)

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.

(165,215)

<b>Change in net assets of governmental activities (Exhibit 2)</b>	<b><u>\$ 28,679</u></b>
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The accompanying notes are an integral part of the basic financial statements.

WOODFORD COUNTY, ILLINOIS  
 STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 November 30, 2010

	<u>Governmental Activities Internal Service Funds</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 204,587
Receivables:	
Property taxes	<u>295,500</u>
Total assets	<u>500,087</u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accrued expense	87,098
Deferred revenue	<u>295,500</u>
Total liabilities	<u>382,598</u>
<b>NET ASSETS</b>	
<b>UNRESTRICTED</b>	<u>\$ 117,489</u>

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

**WOODFORD COUNTY, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Year Ended November 30, 2010**

	<u>Governmental Activities</u> Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges for services	<u>\$ 506,764</u>
<b>OPERATING EXPENSES</b>	
Insurance premiums	264,884
Judgments and settlements	25,000
Medical claims and administration fees	<u>701,483</u>
Total operating expenses	<u>991,367</u>
Operating loss	<u>(484,603)</u>
<b>NONOPERATING REVENUES</b>	
Property taxes	295,747
Interest income	<u>23,641</u>
Total nonoperating revenues	<u>319,388</u>
<b>CHANGE IN NET ASSETS</b>	<u>(165,215)</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>282,704</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 117,489</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, 2010**

	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from charges for services	\$ 506,764
Payments to suppliers	<u>(947,271)</u>
Net cash used in operating activities	<u>(440,507)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Property taxes	<u>295,747</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>23,641</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(121,119)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>325,706</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 204,587</u></b>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>	
Operating loss	\$ (484,603)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>44,096</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b><u>\$ (440,507)</u></b>

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, 2010

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 143,062
Investments	<u>50,005</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 193,067</u>
 <b>LIABILITIES</b>	
Funds held for others	\$ 193,067

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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, 2010**

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

**Reporting Entity (Continued)**

Emergency Telephone System Board of Woodford County (911 ETSB)

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

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

Other Noncomponent Unit Entities

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

**Government-wide and Fund Financial Statements**

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

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

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

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

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

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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.

Additionally, the County reports the following fund type:

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

**Fiduciary Funds**

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

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

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, 2010**

**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 or the Coroner Fee 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, 2010**

**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.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

**Capital Assets (Continued)**

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

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

**Compensated Absences**

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

The following terms are effective through November 30, 2010:

<u>Years of Continuous Service</u>	<u>Yearly Vacation Allowed</u>
<b><u>AFSCME Union</u></b>	
Upon December 1 following date of hire	5 Days
Upon December 1 following first anniversary date of hire	10 Days
Upon December 1 following tenth anniversary date of hire	15 Days
Upon December 1 following fifteenth anniversary date of hire	17 Days
Upon December 1 following twentieth anniversary date of hire	23 Days
<b><u>FOP Union</u></b>	
Upon completion of one year continuous service	10 Days
Upon completion of ten years continuous service	15 Days
Upon completion of fifteen years continuous service	20 Days
Upon completion of twenty years continuous service	23 Days

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

**Compensated Absences** (Continued)

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

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

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

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

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

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

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

**Compensated Absences (Continued)**

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

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

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

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

**Property Taxes**

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

**Fund Balance 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.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

**Long-term Obligations**

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

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 2 - CASH AND INVESTMENTS**

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

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

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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, 2010, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$200 of cash on hand was \$11,476,051 and the bank balance, excluding Illinois Funds, was \$11,192,042. Of the bank balance, \$1,535,457 was covered by federal depository insurance and \$9,656,585 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2010, none of the deposit balance was exposed to custodial credit risk.

Credit Risk - Deposits. As of November 30, 2010, the County's balance of \$916,841 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, 2010, the carrying amount of the Component Unit's deposits was \$237,985 and the bank balance was \$238,023. 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 County investments consist of certificates of deposit with maturities of one year or less.

**NOTE 3 - REVOLVING LOAN FUND**

At November 30, 2010, the County had notes receivable from area businesses of \$421,336, at interest rates ranging between 3 and 5 percent, maturing between 2011 and 2015. There were bad debts of \$65,857 related to the notes receivable for the Loan Fund for the year ended November 30, 2010. The bad debts were recorded by increasing the allowance for uncollectible accounts by \$65,857. Collections of notes receivable within one year are anticipated to be \$135,449 as of November 30, 2010.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2010 was as follows:

<b><u>Primary Government</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,153,356	\$ 13,500	\$ -	\$ 2,166,856
Construction in progress-infrastructure	<u>303,765</u>	<u>360,798</u>	<u>-</u>	<u>664,563</u>
Total capital assets not being depreciated	<u>2,457,121</u>	<u>374,298</u>	<u>-</u>	<u>2,831,419</u>
Capital assets being depreciated:				
Buildings	9,873,058	-	-	9,873,058
Building improvements	232,355	159,196	-	391,551
Infrastructure	1,884,621	264,808	-	2,149,429
Off-road vehicles	442,280	-	-	442,280
On-road vehicles - sheriff	444,918	98,271	(92,243)	450,946
On-road vehicles - other	1,205,082	173,417	(61,500)	1,316,999
Machinery and equipment	1,109,152	8,834	(11,000)	1,106,986
Computer equipment	371,982	48,193	(7,000)	413,175
Office equipment	<u>567,269</u>	<u>-</u>	<u>(5,900)</u>	<u>561,369</u>
Total capital assets being depreciated	<u>16,130,717</u>	<u>752,719</u>	<u>(177,643)</u>	<u>16,705,793</u>
Less accumulated depreciation for:				
Buildings	(1,904,571)	(174,404)	-	(2,078,975)
Building improvements	(38,334)	(9,486)	-	(47,820)
Infrastructure	(181,570)	(53,049)	-	(234,619)
Off-road vehicles	(129,192)	(25,759)	-	(154,951)
On-road vehicles - sheriff	(268,915)	(84,899)	85,170	(268,644)
On-road vehicles - other	(928,181)	(64,867)	55,350	(937,698)
Machinery and equipment	(636,878)	(66,187)	11,000	(692,065)
Computer equipment	(202,798)	(53,294)	2,683	(253,409)
Office equipment	<u>(292,463)</u>	<u>(51,171)</u>	<u>5,900</u>	<u>(337,734)</u>
Total accumulated depreciation	<u>(4,582,902)</u>	<u>(583,116)</u>	<u>160,103</u>	<u>(5,005,915)</u>
Total capital assets being depreciated, net	<u>11,547,815</u>	<u>169,603</u>	<u>(17,540)</u>	<u>11,699,878</u>
<b>Governmental activities capital assets, net</b>	<b>\$ 14,004,936</b>	<b>\$ 543,901</b>	<b>\$ (17,540)</b>	<b>\$ 14,531,297</b>

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

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

Governmental activities:

General government	\$ 76,374
Public safety	311,504
Judiciary and court related	13,035
Transportation	170,406
Public health and welfare	<u>11,797</u>
	<u><u>\$ 583,116</u></u>

**Discretely Presented Component Unit**

Activity for the Emergency Telephone System Board for the year ended November 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 701,225	\$ 8,801	\$ -	\$ 710,026
Less accumulated depreciation for:				
Equipment	<u>(539,386)</u>	<u>(52,634)</u>	<u>-</u>	<u>(592,020)</u>
<b>Total capital assets being depreciated, net</b>	<b><u>\$ 161,839</u></b>	<b><u>\$ (43,833)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 118,006</u></b>

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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, 2010:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds payable - Series 2009	\$ 3,605,000	\$ -	\$ (360,000)	\$ 3,245,000	\$ 370,000
Vehicle leases payable	66,609	112,698	(82,430)	96,877	59,361
Compensated absences payable	<u>306,941</u>	<u>251,094</u>	<u>(228,955)</u>	<u>329,080</u>	<u>141,867</u>
	<u><b>\$ 3,978,550</b></u>	<u><b>\$ 363,792</b></u>	<u><b>\$ (671,385)</b></u>	<u><b>3,670,957</b></u>	<u><b>\$ 571,228</b></u>
Unamortized premium				<u>148,947</u>	
<b>Governmental activities - long-term liabilities</b>				<u><b>\$ 3,819,904</b></u>	

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

Debt outstanding as of November 30, 2010 consisted of the following:

**General Obligation Bonds**

General obligation bonds (alternate revenue source), Series 2009, principal payments due each October 1, commencing October 1, 2010 through October 1, 2018, and interest due each April 1 and October 1, commencing October 1, 2009 through October 1, 2018, with interest rates varying from 2.50 to 5.00 percent. Original issue of \$3,605,000.

**\$ 3,245,000**

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

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

**General Obligation Bonds (Continued)**

The annual debt service requirements by year are as follows:

<b>Year Ending <u>November 30,</u></b>	<b>General Obligation Refunding Bonds - Series 2009</b>		<b>Total Principal and Interest</b>
	<b>Principal</b>	<b>Interest</b>	
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	430,000	60,113	490,113
2016-2018	<u>1,265,000</u>	<u>93,050</u>	<u>1,358,050</u>
<b>Total</b>	<b><u>\$ 3,245,000</u></b>	<b><u>\$ 562,363</u></b>	<b><u>\$ 3,807,363</u></b>

The bonds are not subject to redemption prior to maturity.

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

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

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

Whenever the pledged revenues shall have been determined by the County Board to provide in any calendar year an amount sufficient to pay debt service on all outstanding bonds, the County Board, or the Treasurer acting with proper authority, shall direct the abatement of the pledged taxes. For levy year 2009, the pledged taxes were abated by the County Board.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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 \$25,604 through February 2011 with an interest rate of 6.05 percent. The second lease requires annual payments of \$26,306 through March 2012 with an interest rate of 6.75 percent. The third lease requires annual payments of \$13,659 through April 2012 with an interest rate of 6.10 percent.

\$ 96,877

The annual debt service requirements by year are as follows:

<b><u>Year Ending November 30,</u></b>	<b><u>Vehicle Leases</u></b>	
	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2011	\$ 59,361	\$ 6,208
2012	<u>37,516</u>	<u>2,449</u>
	<u><u>\$ 96,877</u></u>	<u><u>\$ 8,657</u></u>

Vehicles under capital leases in capital assets at November 30, 2010 include the following:

Cost	\$ 299,106
Less: accumulated depreciation	<u>153,622</u>
<b>Total</b>	<b><u>\$ 145,484</u></b>

**NOTE 6 - LEGAL DEBT MARGIN**

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2010, using the 2009 assessed valuation, the statutory limit for the County was \$21,373,699, providing a debt margin of \$18,031,822.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 7 - OPERATING LEASE**

The County leases a copier under an operating lease which expires November 2012. Rent expense for the year ended November 30, 2010 was \$1,476. Minimum future rental payments under these noncancelable operating leases are:

	<u>Amount</u>
Years ending November 30:	
2011	\$ 1,476
2012	<u>1,476</u>
<b>Total minimum future rental payments</b>	<b><u>\$ 2,952</u></b>

**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](http://www.imrf.org).

**(b) Funding Policy**

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

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

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer rate for calendar year 2009 was as follows:

SLEP	13.99% of annual covered payroll
ECO	46.37% of annual covered payroll
All other qualified employees	7.13% 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, 2010**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**(c) Annual Pension Cost**

For December 31, 2009, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 236,639
ECO	\$ 13,936
All other qualified employees	\$ 224,778

Trend information for the three years ended December 31, 2009 is as follows:

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
<b>SLEP</b>			
December 31, 2009	\$ 236,639	100%	\$0
December 31, 2008	248,802	100	0
December 31, 2007	235,542	100	0
<b>ECO</b>			
December 31, 2009	\$ 13,936	100%	\$0
December 31, 2008	14,305	100	0
December 31, 2007	38,049	100	0
<b>Other Qualifying Employees</b>			
December 31, 2009	\$ 224,778	100%	\$0
December 31, 2008	227,077	100	0
December 31, 2007	201,580	100	0

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

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

The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15 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, 2007 valuation was 23 years for ECO, SLEP, and all other qualified employees.

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

As of December 31, 2009, the most recent actuarial valuation date, the plan was funded as follows:

	<u>Actuarial</u>	<u>Unfunded</u>			<u>Ratio of</u> <u>UAAL to</u> <u>Covered</u> <u>Payroll</u>
	<u>Accrued</u> <u>Liability</u>	<u>Actuarial</u> <u>Value</u> <u>of Assets</u> <u>(Deficit)</u>	<u>Accrued</u> <u>Liability</u> <u>(UAAL)</u>	<u>Covered</u> <u>Payroll</u>	
	<u>Percent</u> <u>Funded</u>	<u>For</u> <u>Benefits</u>			
SLEP	79.40%	\$ 5,225,453	\$ 4,148,855	\$ 1,076,598	\$ 1,691,487 64%
ECO	8.78%	687,005	60,313	626,692	30,054 2085%
All other qualified employees	91.01%	7,741,306	7,045,675	695,631	3,152,562 22%

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

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

In conjunction with the December 2009 actuarial valuation, the market value of investments was determined using the techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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.

**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.

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 9 - RISK MANAGEMENT (CONTINUED)**

Changes in claims liability in the Premium and Insurance Claim Reserve Fund, an internal service fund, in fiscal years 2010 and 2009 are as follows:

	<b>Premium and Insurance Claim Reserve</b>	
	<b>2010</b>	<b>2009</b>
Balance at beginning of year	\$ 43,002	\$ 57,970
Claims incurred	643,066	338,698
Claims paid	<u>598,970</u>	<u>353,666</u>
<b>Balance at end of year</b>	<b><u>\$ 87,098</u></b>	<b><u>\$ 43,002</u></b>

**NOTE 10 - INTERFUND TRANSFERS**

The composition of interfund transfers for the year ended November 30, 2010 is as follows:

<b><u>Transfer Out</u></b>	<b>Transfer In</b>		
	<b>General Fund</b>	<b>County Motor Fuel Tax</b>	<b>Totals</b>
County Highway	\$ -	\$ 38,084	\$ 38,084
Nonmajor Governmental Funds	<u>2,105,000</u>	<u>-</u>	<u>2,105,000</u>
	<b><u>\$ 2,105,000</u></b>	<b><u>\$ 38,084</u></b>	<b><u>\$ 2,143,084</u></b>

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

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**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 \$224,099 at November 30, 2010. 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, 2010:

	<u>Appropriations</u>	<u>Expenditures</u>
Probation Services Fund	<u>\$ 80,000</u>	<u>\$ 88,889</u>
Circuit Clerk Operations and Administrative Fund	<u>\$ -</u>	<u>\$ 15,770</u>

The following special revenue funds are not budgeted:

County Motor Fuel Tax Fund  
Township Motor Fuel Tax Fund  
Sheriff Forfeited Fund  
Township Bridge Fund  
Coroner Fee Fund

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

The investment in capital assets, net of related debt, at November 30, 2010 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	<u>\$ 14,531,297</u>
Less:	
Bonds payable	<u>3,245,000</u>
Vehicle leases payable	<u>96,877</u>
<b>Investment in capital assets, net of related debt</b>	<b><u>\$ 11,189,420</u></b>

**WOODFORD COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**November 30, 2010**

**NOTE 13 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES**

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, 2010**

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

On a market value basis, the actuarial value of assets and the funded ratio at December 31, 2009 are as follows:

	<u>Market Value Basis of Assets</u>	<u>Market Basis Funded Ratio</u>
SLEP Members	\$ 4,042,222	77.36%
Elected County Officials	43,068	6.27
Other Members	6,840,042	88.36

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended November 30, 2010**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>Budgeted</b>		
	<b>Original</b>	<b>Final</b>	<b>Actual</b>
<b>REVENUES</b>			
Property taxes	\$ 1,072,902	\$ 1,072,902	\$ 1,072,832
State of Illinois	1,823,024	1,823,024	1,479,091
Charges for services	758,000	758,000	784,171
County zoning fees	116,431	116,431	40,434
Court security fees	70,000	70,000	65,841
Sheriff's bond	15,000	15,000	11,828
Sheriff's traffic fees	150,000	150,000	148,637
Circuit Clerk County fees	55,000	55,000	49,113
Liquor licenses	6,400	6,400	6,550
Indemnity fees	4,000	4,000	7,320
Interest on investments	23,000	23,000	9,347
Zoning cases	-	-	7,999
Patrol contracts	-	-	136,294
Other revenue	216,520	216,520	56,857
Regional Office of Education reimbursements	26,000	26,000	29,933
Federal election grant	-	-	6,916
Total revenues	<u>4,336,277</u>	<u>4,336,277</u>	<u>3,913,163</u>
<b>EXPENDITURES</b>			
General government	2,235,898	2,195,594	1,827,603
Employee benefits	344,938	329,918	323,904
Public safety	2,648,640	2,700,865	2,706,796
Judiciary and court related	1,457,383	1,464,439	1,388,538
Public health and welfare	45,008	45,008	45,008
Other	116,630	116,630	102,571
Capital outlay	40,417	43,027	242,918
Total expenditures	<u>6,888,914</u>	<u>6,895,481</u>	<u>6,637,338</u>
Deficiency of revenues over expenditures	(2,552,637)	(2,559,204)	(2,724,175)
<b>OTHER FINANCING SOURCES RECEIVED</b>			
Transfers in	<u>2,107,000</u>	<u>2,107,000</u>	<u>2,179,033</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ (445,637)</u></b>	<b><u>\$ (452,204)</u></b>	<b><u>(545,142)</u></b>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS -</b>			
<b>NET CHANGE RESULTING FROM RECORDING</b>			
<b>ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER</b>			
<b>ACCRUED ITEMS</b>			261,179
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR</b>			<u>2,352,950</u>
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR</b>			<u>\$ 2,068,987</u>

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HIGHWAY FUND**  
**Year Ended November 30, 2010**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
<b>REVENUE RECEIVED</b>			
General property taxes	\$ 440,000	\$ 440,000	\$ 439,814
Reimbursable services	255,000	255,000	192,505
Miscellaneous income	3,000	3,000	18,696
Township engineering/administration	17,000	17,000	31,836
Interest	15,000	15,000	14,161
Other	-	-	728
Total revenue received	<u>730,000</u>	<u>730,000</u>	<u>697,740</u>
<b>EXPENDITURES PAID</b>			
Administration:			
Salaries	75,000	79,000	78,663
Telephone	2,500	2,500	2,090
Office maintenance	500	3,500	3,183
Utilities	16,000	12,000	10,847
Advertising	2,500	2,380	1,006
Computer/office upgrade	10,000	10,120	5,064
Office/shop contractual	27,000	24,000	21,229
Postage/office supplies	6,300	7,000	6,935
Travel/training expenses	12,000	16,500	16,235
Office equipment/furniture	7,000	2,500	-
Health insurance	45,000	44,300	40,200
Insurance contingencies	2,000	1,700	190
Cell phones	3,500	3,800	3,761
Internet service	700	700	577
Construction and engineering:			
Technical salaries	110,000	107,000	94,789
Engineering supplies	2,000	5,000	4,453
County maps	2,000	2,000	-
Section 97-00090, C.H. 27	1,000	1,000	-
Section 86-00075, C.H. 1	60,000	60,000	58,001
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	28,000	27,500	18,513
Non-MFT maintenance salaries	40,000	40,000	26,032
Contractual services	10,000	10,000	4,450
Repair parts for vehicles and machinery	50,000	50,000	39,704
Shop supplies and tools	10,000	10,500	10,342

**WOODFORD COUNTY, ILLINOIS**  
**BUDGETARY COMPARISON SCHEDULE**  
**COUNTY HIGHWAY FUND**  
**Year Ended November 30, 2010**

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>Budgeted</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
<b>EXPENDITURES PAID (CONTINUED)</b>			
Maintenance (continued):			
Fuel, oil, gas, and grease	\$ 100,000	\$ 100,000	\$ 69,140
Ditching and drainage	1,000	1,000	253
Snow and ice removal	100,000	98,000	286
Mowing and guardrail	2,000	4,000	3,870
Sign costs	15,000	15,000	65
Intergovernmental services	20,000	20,000	6,269
Capital outlay:			
Building construction and yard work	15,000	15,000	195
New engineering equipment	3,000	3,000	-
New equipment	155,000	155,000	139,130
Total expenditures paid	<u>937,000</u>	<u>937,000</u>	<u>665,472</u>
Excess of revenue received over expenditures paid	<u>(207,000)</u>	<u>(207,000)</u>	<u>32,268</u>
<b>OTHER FINANCING SOURCES RECEIVED AND USES PAID</b>			
Proceeds from sale of assets	-	-	6,201
Transfer to County Motor Fuel Tax Fund	-	-	(38,084)
Total other financing sources received and uses paid	<u>-</u>	<u>-</u>	<u>(31,883)</u>
Excess (deficiency) of revenue and other financing sources received over expenditures and other uses paid	<u>\$ (207,000)</u>	<u>\$ (207,000)</u>	<u>385</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			(5,219)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR</b>			<u>918,168</u>
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR</b>			<u>\$ 913,334</u>

**WOODFORD COUNTY, ILLINOIS**  
**NOTE TO BUDGETARY COMPARISON SCHEDULES**  
**November 30, 2010**

(Unaudited - See Accompanying Independent Auditor's Report)

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

The budgetary comparison schedules for the General Fund and County Highway 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, 2010 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 included.

**WOODFORD COUNTY, ILLINOIS  
GENERAL FUND  
FUND DESCRIPTION  
November 30, 2010**

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, 2010**

<b>ASSETS</b>	<b>General Corporate</b>	<b>County Clerk</b>	<b>Sheriff</b>	<b>Total General Fund</b>
Cash and cash equivalents	\$ 1,531,202	\$ 50,337	\$ 78,116	\$ 1,659,655
Receivables, net:				
State of Illinois	720,522	-	-	720,522
Property taxes	1,774,186	-	-	1,774,186
Intrafund receivables (payables)	66,589	(50,030)	(16,559)	-
Prepaid items	10,402	-	-	10,402
<b>TOTAL ASSETS</b>	<b>\$ 4,102,901</b>	<b>\$ 307</b>	<b>\$ 61,557</b>	<b>\$ 4,164,765</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 103,694	\$ -	\$ -	\$ 103,694
Accrued expense	156,034	-	-	156,034
Trust funds due others	-	307	61,557	61,864
Deferred revenue	1,774,186	-	-	1,774,186
Total liabilities	2,033,914	307	61,557	2,095,778
<b>FUND BALANCES</b>				
Reserved for prepaid expenses	10,402	-	-	10,402
Unreserved	2,058,585	-	-	2,058,585
Total fund balances	2,068,987	-	-	2,068,987
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,102,901</b>	<b>\$ 307</b>	<b>\$ 61,557</b>	<b>\$ 4,164,765</b>

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 1,072,902	\$ 1,072,902	\$ 1,072,832	\$ 770,990
State of Illinois:				
Income taxes	1,300,000	1,300,000	937,427	1,157,419
Salary reimbursements	325,524	325,524	370,934	328,172
Administration fee - inheritance tax	7,500	7,500	8,109	10,295
Use tax	190,000	190,000	162,621	213,757
Charges for services:				
County Clerk	325,000	325,000	297,409	322,814
Circuit Clerk	175,000	175,000	169,717	180,228
Sheriff	70,000	70,000	78,538	74,485
Collector	70,000	70,000	106,846	100,782
State's Attorney	118,000	118,000	131,661	119,780
County zoning fees	116,431	116,431	40,434	46,064
Court security fees	70,000	70,000	65,841	70,650
Sheriff's bond	15,000	15,000	11,828	12,900
Sheriff's traffic fees	150,000	150,000	148,637	156,366
Circuit Clerk County fees	55,000	55,000	49,113	52,840
Liquor licenses	6,400	6,400	6,550	6,400
Indemnity fees	4,000	4,000	7,320	6,360
Interest on investments	23,000	23,000	9,347	18,850
Zoning cases	-	-	7,999	191,430
Patrol contracts	-	-	136,294	53,157
Other revenue	216,520	216,520	56,857	50,332
Regional Office of Education reimbursements	26,000	26,000	29,933	26,900
Federal Election Grant	-	-	6,916	28,579
Sheriff lighting grant	-	-	-	14,392
Total revenue received	<u>4,336,277</u>	<u>4,336,277</u>	<u>3,913,163</u>	<u>4,013,942</u>

**EXPENDITURES PAID**

General Control and Administration:

County Treasurer:

Official's salary	52,200	52,200	52,200	52,200
Deputy and clerk hire	51,913	52,870	52,870	51,831
Part time deputy hire	2,423	1,466	969	319
Officer's expenses	500	500	295	473
Printing and office supplies	4,500	4,500	4,462	3,552
Mileage	600	600	267	483
Publication cost	1,200	1,200	515	718
Travel and transportation	250	250	-	134
Training (MIP)	500	500	-	-
Drug testing	50	50	-	-
Total County Treasurer	<u>114,136</u>	<u>114,136</u>	<u>111,578</u>	<u>109,710</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration (Continued):				
County Board:				
Members' expense	\$ 1,000	\$ 703	\$ 703	\$ 109
Members' per diem	35,000	48,500	48,500	46,438
Members' mileage	18,000	13,847	13,847	15,628
Total County Board	<u>54,000</u>	<u>63,050</u>	<u>63,050</u>	<u>62,175</u>
County Administrator:				
Administrator assistant	31,497	32,406	32,406	31,491
Office supplies	4,000	3,091	1,780	1,790
Mileage	300	300	122	137
Budget preparation	1,000	1,000	156	910
Paid time off	-	-	-	606
Total County Administrator	<u>36,797</u>	<u>36,797</u>	<u>34,464</u>	<u>34,934</u>
Supervisor of Assessments:				
Department head salary	49,000	51,412	51,413	46,862
Deputy-clerk hire:				
Full time	55,370	55,370	54,840	61,606
Part-time	11,000	11,000	10,954	10,244
Printing and office supplies	10,000	10,000	6,091	5,415
Mileage	1,500	1,500	773	830
Professional Services - Appraisal	3,000	3,000	-	-
Publication costs	9,000	3,777	2,038	14,820
Assistant department head salary	32,615	33,465	33,465	24,461
Travel and transportation	1,400	1,400	608	882
Training	1,050	1,690	1,690	1,057
Publication and membership	100	417	416	325
Computer and software licenses	4,500	4,500	2,794	-
Drug testing	50	50	-	-
Postage	25	25	18	-
Books	725	725	724	703
Mapping supplies	2,400	2,400	2,400	2,400
Paid time off	-	1,004	1,004	942
Total Supervisor of Assessments	<u>181,735</u>	<u>181,735</u>	<u>169,228</u>	<u>170,547</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
General Control and Administration (Continued):					
Board of Review:					
Members' salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Members' mileage	1,300	1,300	465	640	
Printing and office supplies	1,300	1,300	1,182	976	
Publication costs	1,300	1,300	1,030	990	
Professional services	3,000	3,000	-	-	
Total Board of Review	<u>21,900</u>	<u>21,900</u>	<u>17,677</u>	<u>17,606</u>	
County Clerk:					
Official's salary	52,200	52,200	52,200	52,200	
Deputy and clerk hire	51,294	51,294	49,425	50,877	
Part-time clerk hire	17,873	17,873	13,050	13,749	
Officer's expenses	600	600	399	648	
Printing and office supplies	8,000	7,328	8,295	9,118	
Mileage	350	350	208	311	
Revenue stamps	125,000	125,000	110,044	125,802	
Publications	1,600	1,600	1,514	441	
Repair/replacement	200	806	806	61	
Registrars, birth/death	350	350	310	257	
Drug testing	100	100	-	-	
Total County Clerk	<u>257,567</u>	<u>257,501</u>	<u>236,251</u>	<u>253,464</u>	
Courthouse:					
Janitors' salaries	52,880	53,227	53,227	53,280	
Janitors' overtime	750	750	557	61	
Department head salary	48,672	50,132	50,132	48,672	
Maintenance contract - elevator	10,700	10,600	10,131	10,374	
Pest control	2,600	2,600	2,150	1,600	
Garbage pickup	3,500	3,680	3,680	4,086	
Upkeep of grounds	3,000	3,000	2,772	3,684	
Maintenance of heating system	3,550	3,550	2,519	3,391	
Drug testing	50	50	-	50	
Janitorial supplies	2,000	2,000	2,984	1,910	
Improvements	200,000	200,000	13,094	935	
Repairs	3,750	3,750	3,572	14,692	
Total courthouse	<u>331,452</u>	<u>333,339</u>	<u>144,818</u>	<u>142,735</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
Election:				
Deputy/clerk hire	\$ 31,200	\$ 31,447	\$ 31,447	\$ 31,080
Part-time clerk hire	20,200	19,953	16,792	11,530
Officers' expense	300	300	183	20
Overtime	1,000	1,000	791	253
Mileage	500	500	300	214
Maintenance agreements	35,000	37,475	30,513	32,884
Ballots and supplies	98,000	98,086	79,162	55,218
Publication	29,500	29,567	23,409	14,405
Judges' per diem and mileage	75,000	75,000	71,235	33,287
Drug testing	100	100	-	-
Total election	<u>290,800</u>	<u>293,428</u>	<u>253,832</u>	<u>178,891</u>
Courthouse addition - Annex 1:				
Repairs	<u>375</u>	<u>375</u>	<u>-</u>	<u>147</u>
Courthouse addition - Annex 2:				
Repairs	<u>470</u>	<u>470</u>	<u>25</u>	<u>111</u>
Insurance:				
Group insurance	339,938	317,970	311,956	272,601
State unemployment compensation	5,000	11,948	11,948	-
Total insurance	<u>344,938</u>	<u>329,918</u>	<u>323,904</u>	<u>272,601</u>
Personnel:				
Union negotiations	<u>15,000</u>	<u>35,354</u>	<u>35,354</u>	<u>26,330</u>
Information Technology:				
Part time	10,500	13,150	13,150	14,336
Web hosting services	3,000	3,000	2,699	2,025
Total information technology	<u>13,500</u>	<u>16,150</u>	<u>15,849</u>	<u>16,361</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>EXPENDITURES PAID (CONTINUED)</b>				
General Control and Administration				
(Continued):				
Purchasing:				
Publications	\$ 500	\$ 500	\$ -	\$ -
Utilities:				
Telephone	32,000	32,862	32,862	28,781
Gas and electric	205,000	204,138	185,948	196,031
Water and sewer	14,500	14,500	13,695	14,878
Total utilities	<u>251,500</u>	<u>251,500</u>	<u>232,505</u>	<u>239,690</u>
Other:				
General postage	52,000	49,000	36,386	51,593
Contingency	125,000	35,823	11,525	10,498
Maintenance repairs	1,000	1,000	992	869
Postage meter rental	840	840	840	840
Telephone maintenance	4,200	4,200	3,499	4,199
Telephone repairs and changes	1,500	1,500	494	422
Tax sale expenses	500	500	446	267
Auditing County records	55,080	55,080	55,080	52,800
Computer supplies (tax system)	1,000	1,000	775	924
Consulting, accounting services	5,950	6,300	6,300	7,475
Internet	1,000	1,000	779	951
Accounting system - MIP	4,500	4,500	4,189	3,951
Cid Net contract costs - property				
tax system	31,000	31,000	29,000	29,000
Novell support tax computer	6,000	21,020	21,020	2,405
Total other	<u>289,570</u>	<u>212,763</u>	<u>171,325</u>	<u>166,194</u>
Total general control and administration	<u>2,204,240</u>	<u>2,148,916</u>	<u>1,809,860</u>	<u>1,691,496</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
County Development:					
Zoning:					
Administrator salary	\$ 44,995	\$ 39,955	\$ 23,686	\$ 44,995	
Printing and office supplies	2,200	2,200	1,932	1,666	
Mileage	750	750	429	570	
Publication costs	750	750	171	724	
Training	500	500	240	631	
Erosion site plan review - NRCS	1,652	1,962	1,962	1,652	
Erosion site plan review - soil and water	5,957	5,957	5,700	5,550	
Assistant administrator salary	27,664	27,664	19,096	27,550	
Full time employee	26,728	26,728	26,728	26,614	
Overtime	300	690	690	214	
Books	100	100	-	21	
Travel and transportation	50	50	5	9	
Computer and software licenses	1,500	1,500	-	1,110	
Paid time off	-	5,040	5,040	865	
Drug testing	50	50	-	-	
Address signs, posts, and brackets	300	300	144	58	
Vehicle upkeep (fuel maintenance)	2,000	1,300	1,016	1,834	
Solid waste planner	27,000	27,000	27,000	27,000	
 Total zoning	 142,496	 142,496	 113,839	 141,063	
Zoning Board of Appeals:					
Members per diem	6,000	6,000	3,180	4,740	
Publication	5,000	5,000	1,921	7,667	
Members mileage	1,000	1,000	607	1,617	
 Total zoning board of appeals	 12,000	 12,000	 5,708	 14,024	
Conservation of natural resources:					
Soil and water conservation	15,000	15,000	15,000	15,000	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
County Development (Continued):					
Other:					
County extension program	\$ 178,100	\$ 178,100	\$ 178,100	\$ 178,100	
Tri-County Planning Commission	10,000	10,000	10,000	16,000	
Tri-County Planning Commission special projects	11,700	11,700	11,700	11,700	
Riverfront	3,000	3,000	3,000	-	
United Counties Council	300	300	300	300	
Prairie Rivers RC&D	-	-	-	250	
Heartland Water Resources Council	4,000	4,000	4,000	4,000	
Total other	<u>207,100</u>	<u>207,100</u>	<u>207,100</u>	<u>210,350</u>	
Total County development	<u>376,596</u>	<u>376,596</u>	<u>341,647</u>	<u>380,437</u>	
Public Safety:					
Sheriff:					
Official's salary	64,500	64,500	64,500	64,500	
Secretaries - full and part-time	43,898	43,795	43,795	43,148	
Cooks - jail	48,366	22,805	22,805	51,176	
Bailiff	29,387	27,517	27,517	25,679	
Deputy - road patrol	498,599	521,905	521,905	454,479	
Deputy - road patrol overtime	53,355	78,079	78,079	54,475	
Correctional (jailers)	648,121	675,027	675,027	668,835	
Correctional (jailers) overtime	48,500	49,431	49,431	48,887	
Officer's expense	100	13	13	-	
Employee overtime - misc.	3,500	1,468	1,468	3,184	
Printing and office supplies	4,200	5,463	24,762	6,224	
Postage	200	27	27	236	
Equipment maintenance contract	21,000	18,923	18,923	18,502	
Film and developing	100	-	-	80	
Gasoline - travel	72,000	73,772	73,772	60,539	
Training	12,000	7,737	7,737	11,668	
Radio maintenance	12,600	11,291	11,291	10,637	
Sheriff's cars - repairs	36,000	37,218	37,217	35,815	
Food for prisoners	70,500	77,278	77,278	73,340	
Medical for prisoners	52,500	55,645	55,645	62,380	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Public Safety (Continued):					
Sheriff (Continued):					
Equipment rental	\$ 3,900	\$ 2,570	\$ 2,569	\$ 3,761	
Repairs	25,000	20,602	20,602	34,104	
Supplies	8,500	11,322	11,322	10,117	
Jail office supplies	2,000	2,055	2,055	2,652	
Clothing allowance	39,000	34,562	34,563	34,709	
Return of fugitive	4,000	2,124	2,125	5,704	
Phone line for computer	2,700	2,634	2,634	2,632	
Explorers	700	266	266	914	
D.A.R.E. officer salary	39,755	40,182	40,182	33,984	
Sheriff vehicle lease	75,500	72,645	72,645	79,394	
Seized vehicle fee	200	115	115	-	
Investigation supplies	850	1,858	1,859	761	
IWIN service fee	5,500	7,398	7,398	5,291	
Publications and membership	800	754	754	622	
Kitchen supplies	300	2	2	-	
Triad	1,200	805	805	1,732	
Supervisory personnel	156,792	161,495	161,495	156,791	
Courtroom security labor	111,898	104,271	104,271	97,489	
Cell phone	4,725	2,916	2,916	4,104	
Internet service	1,250	805	805	905	
Training supplies	2,500	3,100	3,100	4,450	
Bulletproof vests	2,200	2,200	2,200	5,475	
Patrol supplies	1,500	2,227	2,227	2,353	
Deputy MEG unit	43,977	46,630	46,630	43,387	
Deputy MEG OT	6,500	6,064	6,064	7,546	
MEG unit membership fee	11,500	11,477	11,477	11,190	
Computer maintenance	500	165	165	7,823	
Investigator	91,872	95,393	95,393	89,281	
Pagers	-	-	-	195	
D.A.R.E. supplies	-	-	-	595	
D.A.R.E. officer overtime	350	787	788	338	
CIERT equipment and training	1,050	2,041	2,041	2,140	
Drug testing	250	100	100	-	
Investigator overtime	4,550	11,157	11,157	10,248	
Canine	1,500	1,102	1,102	1,052	
Total Sheriff	<u>2,372,245</u>	<u>2,423,718</u>	<u>2,443,019</u>	<u>2,355,523</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Public Safety (Continued):					
ESDA:					
Director's salary	\$ 21,508	\$ 22,153	\$ 22,153	\$ 21,508	
Assistant department head salary	3,510	3,615	3,615	3,510	
Secretary	2,834	2,919	2,919	2,834	
Member expense - mileage, etc.	500	395	288	336	
Printing/office expense	2,000	1,355	903	1,467	
New equipment radio replacement	-	-	-	2,108	
Mileage	400	315	225	122	
Training	1,000	1,000	966	1,043	
Vehicle upkeep	1,000	1,000	813	992	
Building repairs	6,000	6,000	4,681	4,702	
Pagers	800	800	574	610	
Cell phone	3,000	3,000	2,551	2,598	
SERA Title III (HAZMAT)	8,570	8,570	8,525	3,833	
Internet services	250	250	250	250	
Computer equipment	-	-	-	1,694	
NIMS	1,500	1,500	1,395	-	
Public preparedness training	500	500	388	-	
Exercise/HSEEP	1,500	1,500	376	-	
OSHA mandated programs	500	500	94	-	
Warning system	500	500	240	269	
	<hr/>	<hr/>	<hr/>	<hr/>	
Total ESDA	<hr/>	<hr/>	<hr/>	<hr/>	
	55,872	55,872	50,956	47,876	
Coroner:					
Coroner's salary	24,205	24,205	24,205	23,500	
Deputy and clerk hire	600	600	240	580	
Officer's expense	500	900	900	1,111	
Jurors' fees	250	250	-	-	
Printing and office supplies	100	78	781	3,872	
Mileage	1,500	1,522	1,522	1,569	
Cell phones	1,730	2,082	2,082	2,136	
Transport	1,750	1,750	975	2,500	
Pathologist	22,000	22,000	14,428	23,002	
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Coroner	<hr/>	<hr/>	<hr/>	<hr/>	
	52,635	53,387	45,133	58,270	
Other:					
Dispatch services	167,888	167,888	167,688	167,688	
	<hr/>	<hr/>	<hr/>	<hr/>	
Total public safety	<hr/>	<hr/>	<hr/>	<hr/>	
	2,648,640	2,700,865	2,706,796	2,629,357	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES PAID (CONTINUED)</b>				
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	\$ 49,556	\$ 49,556	\$ 49,556	\$ 47,650
Deputy and clerk hire	225,431	231,066	231,066	228,468
Bailiff	17,000	11,475	11,475	11,894
Overtime	6,000	1,865	1,865	6,199
Officer's expense	1,200	384	384	938
Printing and office supplies	7,350	10,879	10,879	6,394
Postage box rental	178	110	110	110
Mileage	350	387	387	461
Maintenance contract	1,300	1,575	1,575	1,082
Books	150	130	130	854
Publication	300	270	270	346
Training	260	185	185	20
Audit of Circuit Clerk's office	9,000	5,000	5,000	8,700
Publication and membership	350	350	350	350
Paid time off	-	7,046	7,046	662
Drug testing	50	-	-	75
Domestic violence advocacy services	10,000	10,000	10,000	10,000
Total Circuit Clerk	<u>328,475</u>	<u>330,278</u>	<u>330,278</u>	<u>324,203</u>
Judicial:				
Part-time secretary	2,000	2,000	1,692	1,525
Secretary's salary	28,767	29,767	29,639	28,738
Officer's expense	500	1,500	1,444	1,445
Jurors' fees	30,000	28,000	14,670	14,025
Jurors' travel	31,000	31,000	15,158	17,048
Jurors' meals	4,200	4,200	1,645	1,596
Printing and office supplies	1,800	1,800	1,983	1,187
Books	1,600	1,600	1,445	1,607
Court ordered exam	5,000	5,000	1,691	2,888
Appointed attorney	15,000	15,000	8,205	3,489
Training	1,000	1,000	-	810
Other Travel	400	400	-	-
Publication	200	200	-	-
Drug testing	50	50	-	-
Judge's salary reimbursement	1,600	1,600	1,309	1,308
Total judicial	<u>123,117</u>	<u>123,117</u>	<u>78,881</u>	<u>75,666</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Judiciary and Court Related (Continued):					
State's Attorney:					
State's Attorney's salary	\$ 166,818	\$ 166,508	\$ 166,509	\$ 166,509	
Assistant State's Attorney's salary	68,141	70,185	70,185	68,141	
Deputy/clerk hire	27,768	27,764	27,764	26,166	
Officer's expense	1,500	1,467	1,467	539	
Printing/office supplies	4,000	4,331	5,003	4,153	
Foreign witness fees	50	410	410	19	
Appellate attorney project	11,000	11,000	11,000	11,000	
Books	4,500	3,717	3,717	6,009	
Court reporting	5,400	5,322	5,322	5,416	
Special prosecution costs	3,000	138	138	2,004	
Investigations	36,000	37,783	37,783	36,000	
Office manager	33,488	34,490	34,490	33,488	
Internet service	600	431	431	387	
Mileage	175	139	139	146	
Travel and transportation	1,250	-	-	1,045	
Drug testing	50	-	-	-	
PTO	-	5,373	5,373	1,830	
LEADS on-line service	2,700	2,634	2,634	2,632	
 Total State's Attorney	 366,440	 371,692	 372,365	 365,484	
Public defender:					
Department head salary	49,005	50,475	50,475	49,005	
Assistant Dept Head salary	2,500	-	-	359	
Part-time attorney	46,926	48,334	48,334	46,926	
Secretary allotment	18,000	17,625	17,625	18,375	
Printing and office supplies	2,200	2,691	2,691	2,502	
Telephone	1,200	1,181	1,175	1,250	
Books	2,200	3,084	3,084	2,149	
Legal seminars	400	-	-	215	
Publication	100	-	-	-	
Drug testing	50	-	-	-	
Miscellaneous litigation costs	1,000	191	191	796	
 Total public defender	 123,581	 123,581	 123,575	 121,577	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>	
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>EXPENDITURES PAID (CONTINUED)</b>					
Judiciary and Court Related (Continued):					
Probation:					
Care dependent children - secure detention	\$ 52,000	\$ 52,000	\$ 22,910	\$ 52,871	
Care dependent children - housing	190,000	161,553	160,228	181,504	
Department head salary	46,337	52,082	52,082	46,337	
Probation officer's salary	155,869	172,798	172,798	157,614	
Secretary's salary	51,376	52,708	52,708	51,113	
Overtime	500	500	-	-	
Officer's expense	1,100	1,377	1,377	822	
Printing and office supplies	3,000	3,657	3,657	2,849	
Mileage	500	500	453	394	
Maintenance contracts	1,000	1,029	1,029	1,018	
Training	1,000	1,000	995	870	
Offender services	600	1,202	1,202	279	
Drug testing	1,500	1,769	1,769	843	
Books	420	547	547	311	
Travel and transportation	1,100	1,100	969	808	
Vehicle upkeep	5,500	6,061	6,061	6,423	
Publication	100	190	190	-	
Drug & Alcohol Program	100	100	-	236	
Paid time off	-	1,830	1,830	1,968	
IWIN Service Fees	1,100	1,100	-	-	
Leads	2,668	2,668	2,634	2,632	
Total probation	<u>515,770</u>	<u>515,771</u>	<u>483,439</u>	<u>508,892</u>	
Total judiciary and court related	<u>1,457,383</u>	<u>1,464,439</u>	<u>1,388,538</u>	<u>1,395,822</u>	
Public Health:					
We Care, Inc. - transportation	43,008	43,008	43,008	43,008	
Youth services	2,000	2,000	2,000	2,000	
Total public health	<u>45,008</u>	<u>45,008</u>	<u>45,008</u>	<u>45,008</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>EXPENDITURES PAID (CONTINUED)</b>				
All other expenditures:				
Education:				
Educational service region expenditures	\$ 85,272	\$ 85,272	\$ 77,428	\$ 70,109
Veterans' Assistance Commission:				
Official's salary	9,408	9,690	9,690	9,408
Printing/office supplies	200	292	292	316
Mileage	750	750	637	756
Training	1,000	626	365	483
Assistance to veterans	<u>20,000</u>	<u>20,000</u>	<u>14,159</u>	<u>15,398</u>
Total Veterans' Assistance Commission	<u>31,358</u>	<u>31,358</u>	<u>25,143</u>	<u>26,361</u>
Total all other expenditures	<u>116,630</u>	<u>116,630</u>	<u>102,571</u>	<u>96,470</u>
Capital outlay:				
New equipment - Coroner	2,000	1,248	-	-
New equipment - State's Attorney	2,000	573	(100)	-
Equipment - Judicial	2,000	2,000	-	-
New equipment - Election	1,500	5,440	-	-
New equipment - Courthouse	4,500	2,613	159,195	4,560
New equipment - Sheriff	<u>17,700</u>	<u>19,723</u>	<u>83,823</u>	<u>16,745</u>
Computer equipment - Sheriff	8,717	9,364	-	3,800
Computer equipment - County Clerk	<u>2,000</u>	<u>2,066</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>40,417</u>	<u>43,027</u>	<u>242,918</u>	<u>25,105</u>
Total expenditures paid	<u>6,888,914</u>	<u>6,895,481</u>	<u>6,637,338</u>	<u>6,263,695</u>
Deficiency of revenue received over expenditures paid	<u>(2,552,637)</u>	<u>(2,559,204)</u>	<u>(2,724,175)</u>	<u>(2,249,753)</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>OTHER FINANCING SOURCES</b>				
<b>RECEIVED (USES PAID)</b>				
Other financing sources received:				
County Retailers' Occupation Tax Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Public Safety County Retailers'				
Occupation Tax Fund	1,000,000	1,000,000	1,000,000	1,000,000
Court Systems Fund	22,000	22,000	22,000	22,000
Probation Services Fund	30,000	30,000	28,000	30,000
Health Fund	55,000	55,000	55,000	55,000
Proceeds from capital lease	-	-	74,033	-
Other financing uses paid:				
Premium and Insurance Claim				
Reserve Fund	-	-	-	(121,115)
Total other financing sources received (uses paid)	<u>2,107,000</u>	<u>2,107,000</u>	<u>2,179,033</u>	<u>1,985,885</u>
Deficiency of revenue and other financing sources received over expenditures and other uses paid	<u>\$ (445,637)</u>	<u>\$ (452,204)</u>	<u>(545,142)</u>	<u>(263,868)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			261,179	(45,992)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>2,352,950</u>	<u>2,662,810</u>
End of year			<u>\$ 2,068,987</u>	<u>\$ 2,352,950</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Cash and cash equivalents	\$ 6,469,287	\$ 422,903	\$ 6,892,190
Receivables, net:			
State of Illinois	580,266	137,479	717,745
Property taxes	1,723,812	-	1,723,812
Notes receivable	<u>421,336</u>	<u>-</u>	<u>421,336</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 9,194,701</u>	 <u>\$ 560,382</u>	 <u>\$ 9,755,083</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
 <b>LIABILITIES</b>			
Accounts payable	\$ 69,138	\$ -	\$ 69,138
Accrued expenses	16,446	-	16,446
Deferred revenue	<u>1,723,812</u>	<u>-</u>	<u>1,723,812</u>
 Total liabilities	 <u>1,809,396</u>	 <u>-</u>	 <u>1,809,396</u>
 <b>FUND BALANCES</b>			
Reserved for:			
Debt service	-	560,382	560,382
Notes receivable	421,336	-	421,336
Unreserved	<u>6,963,969</u>	<u>-</u>	<u>6,963,969</u>
 Total fund balances	 <u>7,385,305</u>	 <u>560,382</u>	 <u>7,945,687</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 9,194,701</u>	 <u>\$ 560,382</u>	 <u>\$ 9,755,083</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended November 30, 2010**

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>			
Property taxes	\$ 1,636,702	\$ -	\$ 1,636,702
Sales and use taxes	2,006,038	507,548	2,513,586
Replacement taxes	200,769	-	200,769
Motor fuel taxes	1,056,765	-	1,056,765
Operating grants and contributions	841,052	-	841,052
Fees, fines, and charges for services	729,961	-	729,961
Interest	79,446	2,049	81,495
Other	10,027	500	10,527
Total revenues	<u>6,560,760</u>	<u>510,097</u>	<u>7,070,857</u>
<b>EXPENDITURES</b>			
Current:			
General government	141,093	-	141,093
Employee benefits	952,002	-	952,002
Public safety	120,566	-	120,566
Judiciary and court related	126,576	-	126,576
Public health and welfare	1,275,883	-	1,275,883
Transportation	1,450,035	-	1,450,035
Capital outlay	367,883	-	367,883
Debt service:			
Principal	13,659	360,000	373,659
Interest	-	128,363	128,363
Total expenditures	<u>4,447,697</u>	<u>488,363</u>	<u>4,936,060</u>
Excess of revenues over expenditures	<u>2,113,063</u>	<u>21,734</u>	<u>2,134,797</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(2,105,000)	-	(2,105,000)
Proceeds from capital lease	38,665	-	38,665
Total other financing sources (uses)	<u>(2,066,335)</u>	<u>-</u>	<u>(2,066,335)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>46,728</b>	<b>21,734</b>	<b>68,462</b>
<b>FUND BALANCE</b>			
Beginning of year	<u>7,338,577</u>	<u>538,648</u>	<u>7,877,225</u>
End of year	<u>\$ 7,385,305</u>	<u>\$ 560,382</u>	<u>\$ 7,945,687</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	2,000	2,000	2,049	1,767
Other	-	-	500	-
Total revenue received	<u>502,000</u>	<u>502,000</u>	<u>502,549</u>	<u>501,767</u>
<b>EXPENDITURES PAID</b>				
Debt service:				
Principal	360,000	360,000	360,000	-
Payment to refunded bond escrow agent for advance refunding	-	-	-	345,245
Interest	128,463	128,463	128,363	143,945
Bond issuance costs	-	-	-	110,292
Total expenditures paid	<u>488,463</u>	<u>488,463</u>	<u>488,363</u>	<u>599,482</u>
Excess (deficiency) of revenue received over expenditures paid	<u>13,537</u>	<u>13,537</u>	<u>14,186</u>	<u>(97,715)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>-</u>	<u>110,292</u>
Excess of revenue and other financing sources received over expenditures and other financing uses paid	<u>\$ 13,537</u>	<u>\$ 13,537</u>	<u>14,186</u>	<u>12,577</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			7,548	(10,708)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>538,648</u>	<u>536,779</u>
End of year			<u>\$ 560,382</u>	<u>\$ 538,648</u>

**WOODFORD COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2010**

**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.

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

**WOODFORD COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2010**

**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.

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2010**

**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.

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

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

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

**WOODFORD COUNTY, ILLINOIS**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2010**

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

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

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

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

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

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

**Title 4E Probation Services Fund** - to account for funds received from a federal uncapped entitlement program for probation departments. Funds are used by the County for costs incurred in the juvenile departments.

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

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

**Illinois Municipal Retirement Fund** - to account for activities resulting from the County's participation in the Illinois Municipal Retirement fund.

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
Cash and cash equivalents	\$ 351,718	\$ 527,043	\$ 8,706
Receivables, net:			
State of Illinois	-	78,930	-
Property taxes	200,000	-	-
Notes receivable	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 551,718</u>	<u>\$ 605,973</u>	<u>\$ 8,706</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 915	\$ 21,125	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>200,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>200,915</u>	<u>21,125</u>	<u>-</u>
<b>FUND BALANCES</b>			
Reserved for:			
Notes receivable	-	-	-
Unreserved	<u>350,803</u>	<u>584,848</u>	<u>8,706</u>
Total fund balances	<u>350,803</u>	<u>584,848</u>	<u>8,706</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 551,718</u>	<u>\$ 605,973</u>	<u>\$ 8,706</u>

<u>County Retailers' Occupation Tax</u>	<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>	<u>Recorder's Automation</u>
\$ 160,506	\$ 31,476	\$ 260,210	\$ 99,741	\$ 79,374
240,075	-	135,896	-	-
-	-	-	330,000	-
-	-	-	-	-
<u>\$ 400,581</u>	<u>\$ 31,476</u>	<u>\$ 396,106</u>	<u>\$ 429,741</u>	<u>\$ 79,374</u>
\$ -	\$ 6,074	\$ -	\$ -	\$ 1,145
-	-	-	-	-
-	-	-	330,000	-
-	6,074	-	330,000	1,145
<u>400,581</u>	<u>25,402</u>	<u>396,106</u>	<u>99,741</u>	<u>78,229</u>
<u>400,581</u>	<u>25,402</u>	<u>396,106</u>	<u>99,741</u>	<u>78,229</u>
<u>\$ 400,581</u>	<u>\$ 31,476</u>	<u>\$ 396,106</u>	<u>\$ 429,741</u>	<u>\$ 79,374</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<b><u>Law Library</u></b>	<b><u>County Health</u></b>
Cash and cash equivalents	\$ 4,481	\$ 421,837
Receivables, net:		
State of Illinois	-	73,757
Property taxes	-	142,000
Notes receivable	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,481</b>	<b>\$ 637,594</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 408	\$ 7,295
Accrued expenses	-	16,446
Deferred revenue	-	142,000
 Total liabilities	 408	 165,741
<b>FUND BALANCES</b>		
Reserved for:		
Notes receivable	-	-
Unreserved	4,073	471,853
 Total fund balances	 4,073	 471,853
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,481</b>	<b>\$ 637,594</b>



**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<b><u>Probation Services</u></b>	<b><u>Treasurer's Automation</u></b>
Cash and cash equivalents	\$ 254,938	\$ 54,376
Receivables, net:		
State of Illinois	-	-
Property taxes	-	-
Notes receivable	<u>-</u>	<u>-</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 254,938</u>	 <u>\$ 54,376</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
 <b>LIABILITIES</b>		
Accounts payable	\$ 2,351	\$ 80
Accrued expenses	-	-
Deferred revenue	<u>-</u>	<u>-</u>
 Total liabilities	 <u>2,351</u>	 <u>80</u>
 <b>FUND BALANCES</b>		
Reserved for:		
Notes receivable	-	-
Unreserved	<u>252,587</u>	<u>54,296</u>
 Total fund balances	 <u>252,587</u>	 <u>54,296</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <u>\$ 254,938</u>	 <u>\$ 54,376</u>

<u>Vital Records</u>	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>	<u>Document Storage</u>
\$ 23,009	\$ 327,614	\$ 72,248	\$ 63,211	\$ 435,118
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 23,009</u>	<u>\$ 327,614</u>	<u>\$ 72,248</u>	<u>\$ 63,211</u>	<u>\$ 435,118</u>
\$ -	\$ -	\$ 290	\$ -	\$ 215
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>290</u>	<u>-</u>	<u>215</u>
<u>23,009</u>	<u>327,614</u>	<u>71,958</u>	<u>63,211</u>	<u>434,903</u>
<u>23,009</u>	<u>327,614</u>	<u>71,958</u>	<u>63,211</u>	<u>434,903</u>
<u>\$ 23,009</u>	<u>\$ 327,614</u>	<u>\$ 72,248</u>	<u>\$ 63,211</u>	<u>\$ 435,118</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>
Cash and cash equivalents	\$ 3,949	\$ 10,069	\$ 9,983
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,949</b>	<b>\$ 10,069</b>	<b>\$ 9,983</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 4,173	\$ -
Accrued expenses	-	-	-
Deferred revenue	-	-	-
Total liabilities	-	<b>4,173</b>	-
<b>FUND BALANCES</b>			
Reserved for:			
Notes receivable	-	-	-
Unreserved	<b>3,949</b>	<b>5,896</b>	<b>9,983</b>
Total fund balances	<b>3,949</b>	<b>5,896</b>	<b>9,983</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,949</b>	<b>\$ 10,069</b>	<b>\$ 9,983</b>

<u>Geographic Information System</u>	<u>Township Bridge</u>	<u>DARE</u>	<u>Sheriff Sex Offender</u>	<u>Sheriff Grant</u>
\$ 119,410	\$ 189,257	\$ 8,292	\$ 1,945	\$ 1,260
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 119,410</u>	<u>\$ 189,257</u>	<u>\$ 8,292</u>	<u>\$ 1,945</u>	<u>\$ 1,260</u>
\$ 900	\$ -	\$ 4,171	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>900</u>	<u>-</u>	<u>4,171</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>118,510</u>	<u>189,257</u>	<u>4,121</u>	<u>1,945</u>	<u>1,260</u>
<u>118,510</u>	<u>189,257</u>	<u>4,121</u>	<u>1,945</u>	<u>1,260</u>
<u>\$ 119,410</u>	<u>\$ 189,257</u>	<u>\$ 8,292</u>	<u>\$ 1,945</u>	<u>\$ 1,260</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**November 30, 2010**

<b>ASSETS</b>	<u>Sheriff's Vehicles and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>
Cash and cash equivalents	\$ 19,032	\$ 17,716	\$ 1,218,069
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	320,000
Notes receivable	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 19,032</u></b>	<b><u>\$ 17,716</u></b>	<b><u>\$ 1,538,069</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 19,996
Accrued expenses	-	-	-
Deferred revenue	-	-	320,000
Total liabilities	-	-	339,996
<b>FUND BALANCES</b>			
Reserved for:			
Notes receivable	-	-	-
Unreserved	<u>19,032</u>	<u>17,716</u>	<u>1,198,073</u>
Total fund balances	<u>19,032</u>	<u>17,716</u>	<u>1,198,073</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 19,032</u></b>	<b><u>\$ 17,716</u></b>	<b><u>\$ 1,538,069</u></b>

<b>Circuit Clerk Operations and Administrative</b>	<b>Title 4E Probation Services</b>	<b>Coroner Fee</b>	<b>Loan</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 4,168	\$ 2,008	\$ 530	\$ 1,272,890	\$ 198,918	\$ 6,469,287
-	-	-	-	51,608	580,266
-	-	-	-	473,000	1,723,812
<u>-</u>	<u>-</u>	<u>-</u>	<u>421,336</u>	<u>-</u>	<u>421,336</u>
<b>\$ 4,168</b>	<b>\$ 2,008</b>	<b>\$ 530</b>	<b>\$ 1,694,226</b>	<b>\$ 723,526</b>	<b>\$ 9,194,701</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,138
-	-	-	-	-	16,446
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,000</u>	<u>1,723,812</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,000</u>	<u>1,809,396</u>
-	-	-	421,336	-	421,336
<u>4,168</u>	<u>2,008</u>	<u>530</u>	<u>1,272,890</u>	<u>250,526</u>	<u>6,963,969</u>
<b>4,168</b>	<b>2,008</b>	<b>530</b>	<b>1,694,226</b>	<b>250,526</b>	<b>7,385,305</b>
<b>\$ 4,168</b>	<b>\$ 2,008</b>	<b>\$ 530</b>	<b>\$ 1,694,226</b>	<b>\$ 723,526</b>	<b>\$ 9,194,701</b>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2010**

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
<b>REVENUES</b>			
Property taxes	\$ 195,389	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	1,056,765	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	-	136,811	30
Interest	7,149	1,103	33
Other	323	-	-
Total revenues	<u>202,861</u>	<u>1,194,679</u>	<u>63</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	96,988	1,246,603	-
Capital outlay	246,593	-	-
Debt service:			
Principal	-	-	-
Total expenditures	<u>343,581</u>	<u>1,246,603</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(140,720)</u>	<u>(51,924)</u>	<u>63</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>			
Transfers out	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>			
	(140,720)	(51,924)	63
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>491,523</u>	<u>636,772</u>	<u>8,643</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 350,803</u>	<u>\$ 584,848</u>	<u>\$ 8,706</u>

<b>County Retailers' Occupation Tax</b>	<b>Animal Control</b>	<b>Public Safety County Retailers' Occ. Tax</b>	<b>Social Security</b>	<b>Recorder's Automation</b>
\$ - 943,679	\$ -	\$ 1,062,359	\$ 309,815	\$ -
-	-	-	52,000	-
-	-	-	-	-
-	-	-	-	-
-	74,131	-	-	29,315
770	628	860	766	605
-	-	-	1,699	-
<u>944,449</u>	<u>74,759</u>	<u>1,063,219</u>	<u>364,280</u>	<u>29,920</u>
-	-	-	-	14,530
-	-	-	367,401	-
-	90,665	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>90,665</u>	<u>-</u>	<u>367,401</u>	<u>14,530</u>
<u>944,449</u>	<u>(15,906)</u>	<u>1,063,219</u>	<u>(3,121)</u>	<u>15,390</u>
(1,000,000)	-	(1,000,000)	-	-
-	-	-	-	-
<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
(55,551)	(15,906)	63,219	(3,121)	15,390
<u>456,132</u>	<u>41,308</u>	<u>332,887</u>	<u>102,862</u>	<u>62,839</u>
<u>\$ 400,581</u>	<u>\$ 25,402</u>	<u>\$ 396,106</u>	<u>\$ 99,741</u>	<u>\$ 78,229</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2010**

	<u>Law</u> <u>Library</u>	<u>County</u> <u>Health</u>
<b>REVENUES</b>		
Property taxes	\$ -	\$ 141,898
Sales and use taxes	- -	-
Replacement taxes	- -	-
Motor fuel taxes	- -	-
Operating grants and contributions	- 613,236	613,236
Fees, fines, and charges for services	7,656 85,381	85,381
Interest	16 6,393	6,393
Other	- 2,034	2,034
Total revenues	<u>7,672</u>	<u>848,942</u>
<b>EXPENDITURES</b>		
Current:		
General government	- -	-
Employee benefits	- -	-
Public safety	- -	-
Judiciary and court related	4,111 -	-
Public health and welfare	- 795,056	795,056
Transportation	- -	-
Capital outlay	- -	-
Debt service:		
Principal	- -	-
Total expenditures	<u>4,111</u>	<u>795,056</u>
Excess (deficiency) of revenues over expenditures	<u>3,561</u>	<u>53,886</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>		
Transfers out	- (55,000)	(55,000)
Proceeds from capital lease	- -	-
Total other financing sources (uses)	<u>-</u>	<u>(55,000)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,561</b>	<b>(1,114)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>512</u>	<u>472,967</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 4,073</u>	<u>\$ 471,853</u>

<u>Tazwood Transportation</u>	<u>Drug Fines</u>	<u>Court System</u>	<u>Tax Interest</u>	<u>Mentally Deficient Persons</u>
\$ -	\$ -	\$ -	\$ -	\$ 259,281
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
222,015	-	-	-	-
-	5,342	25,195	2,440	-
-	81	266	108	845
-	-	-	-	426
<u>222,015</u>	<u>5,423</u>	<u>25,461</u>	<u>2,548</u>	<u>260,552</u>
-	-	-	1,179	-
-	-	-	-	-
-	1,979	-	-	-
-	-	954	-	-
222,015	-	-	-	258,812
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>222,015</u>	<u>1,979</u>	<u>954</u>	<u>1,179</u>	<u>258,812</u>
<u>-</u>	<u>3,444</u>	<u>24,507</u>	<u>1,369</u>	<u>1,740</u>
-	-	(22,000)	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>
-	3,444	2,507	1,369	1,740
<u>-</u>	<u>7,247</u>	<u>22,368</u>	<u>12,615</u>	<u>164,895</u>
<u>\$ -</u>	<u>\$ 10,691</u>	<u>\$ 24,875</u>	<u>\$ 13,984</u>	<u>\$ 166,635</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2010**

	<u>Probation Services</u>	<u>Treasurer's Automation</u>
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Sales and use taxes	- -	- -
Replacement taxes	- -	- -
Motor fuel taxes	- -	- -
Operating grants and contributions	- -	- -
Fees, fines, and charges for services	60,442	9,898
Interest	1,326	485
Other	- -	- -
Total revenues	<u>61,768</u>	<u>10,383</u>
<b>EXPENDITURES</b>		
Current:		
General government	- -	5,672
Employee benefits	- -	- -
Public safety	- -	- -
Judiciary and court related	21,806	- -
Public health and welfare	- -	- -
Transportation	- -	- -
Capital outlay	55,775	4,034
Debt service:		
Principal	13,659	- -
Total expenditures	<u>91,240</u>	<u>9,706</u>
Excess (deficiency) of revenues over expenditures	<u>(29,472)</u>	<u>677</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>		
Transfers out	(28,000)	- -
Proceeds from capital lease	38,665	- -
Total other financing sources (uses)	<u>10,665</u>	<u>- -</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(18,807)</b>	<b>677</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>271,394</u>	<u>53,619</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 252,587</u>	<u>\$ 54,296</u>

<u>Vital Records</u>	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>	<u>Document Storage</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	5,801	-	-
1,394	66,169	928	20,729	66,116
212	2,923	172	524	3,500
-	-	-	-	-
<u>1,606</u>	<u>69,092</u>	<u>6,901</u>	<u>21,253</u>	<u>69,616</u>
 2,419	 -	 -	 -	 -
-	-	-	-	-
-	-	-	12,771	-
-	55,103	3,480	-	21,737
-	-	-	-	-
-	-	-	-	-
-	29,000	-	9,564	-
-	-	-	-	-
<u>2,419</u>	<u>84,103</u>	<u>3,480</u>	<u>22,335</u>	<u>21,737</u>
 (813)	 (15,011)	 3,421	 (1,082)	 47,879
 -	 -	 -	 -	 -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 (813)	 (15,011)	 3,421	 (1,082)	 47,879
 <u>23,822</u>	 <u>342,625</u>	 <u>68,537</u>	 <u>64,293</u>	 <u>387,024</u>
 <u>\$ 23,009</u>	 <u>\$ 327,614</u>	 <u>\$ 71,958</u>	 <u>\$ 63,211</u>	 <u>\$ 434,903</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2010**

	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	- -	- -	- -
Fees, fines, and charges for services	158	6,401	8,422
Interest	33	20	63
Other	- -	- -	- -
Total revenues	<u>191</u>	<u>6,421</u>	<u>8,485</u>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	- -	4,180	- -
Judiciary and court related	- -	- -	3,615
Public health and welfare	- -	- -	- -
Transportation	- -	- -	- -
Capital outlay	- -	- -	- -
Debt service:			
Principal	- -	- -	- -
Total expenditures	<u>-</u>	<u>4,180</u>	<u>3,615</u>
Excess (deficiency) of revenues over expenditures	<u>191</u>	<u>2,241</u>	<u>4,870</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>			
Transfers out	- -	- -	- -
Proceeds from capital lease	- -	- -	- -
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>			
	191	2,241	4,870
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>3,758</u>	<u>3,655</u>	<u>5,113</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 3,949</u>	<u>\$ 5,896</u>	<u>\$ 9,983</u>

<u>Geographic Information System</u>	<u>Township Bridge</u>	<u>DARE</u>	<u>Sheriff Sex Offender</u>	<u>Sheriff Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
86,848	-	6,798	290	-
363	1,642	52	18	-
-	-	-	-	-
<u>87,211</u>	<u>1,642</u>	<u>6,850</u>	<u>308</u>	<u>-</u>
51,436	-	-	-	-
-	-	-	-	-
-	-	10,128	136	340
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>51,436</u>	<u>-</u>	<u>10,128</u>	<u>136</u>	<u>340</u>
<u>35,775</u>	<u>1,642</u>	<u>(3,278)</u>	<u>172</u>	<u>(340)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
35,775	1,642	(3,278)	172	(340)
<u>82,735</u>	<u>187,615</u>	<u>7,399</u>	<u>1,773</u>	<u>1,600</u>
<u>\$ 118,510</u>	<u>\$ 189,257</u>	<u>\$ 4,121</u>	<u>\$ 1,945</u>	<u>\$ 1,260</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Year Ended November 30, 2010**

	<u>Sheriff's Vehicle and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ 315,000
Sales and use taxes	- -	- -	- -
Replacement taxes	- -	- -	- -
Motor fuel taxes	- -	- -	- -
Operating grants and contributions	- -	- -	- -
Fees, fines, and charges for services	3,662	17,450	- -
Interest	147	20	15,619
Other	- -	- -	4,785
Total revenues	<u>3,809</u>	<u>17,470</u>	<u>335,404</u>
<b>EXPENDITURES</b>			
Current:			
General government	- -	- -	- -
Employee benefits	- -	- -	- -
Public safety	367	- -	- -
Judiciary and court related	- -	- -	- -
Public health and welfare	- -	- -	- -
Transportation	- -	- -	106,444
Capital outlay	- -	- -	22,917
Debt service:			
Principal	- -	- -	- -
Total expenditures	<u>367</u>	<u>- -</u>	<u>129,361</u>
Excess (deficiency) of revenues over expenditures	<u>3,442</u>	<u>17,470</u>	<u>206,043</u>
<b>OTHER FINANCING SOURCES AND (USES)</b>			
Transfers out	- -	- -	- -
Proceeds from capital lease	- -	- -	- -
Total other financing sources (uses)	<u>- -</u>	<u>- -</u>	<u>- -</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>			
	3,442	17,470	206,043
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>15,590</u>	<u>246</u>	<u>992,030</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 19,032</u>	<u>\$ 17,716</u>	<u>\$ 1,198,073</u>

<u>Circuit Clerk Operations and Administrative</u>	<u>Title 4E Probation Services</u>	<u>Coroner Fee</u>	<u>Loan</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 415,319	\$ 1,636,702
-	-	-	-	-	2,006,038
-	-	-	-	148,769	200,769
-	-	-	-	-	1,056,765
-	-	-	-	-	841,052
5,425	2,000	530	-	-	729,961
-	8	-	30,738	1,958	79,446
-	-	-	-	760	10,027
<u>5,425</u>	<u>2,008</u>	<u>530</u>	<u>30,738</u>	<u>566,806</u>	<u>6,560,760</u>
-	-	-	65,857	-	141,093
-	-	-	-	584,601	952,002
-	-	-	-	-	120,566
15,770	-	-	-	-	126,576
-	-	-	-	-	1,275,883
-	-	-	-	-	1,450,035
-	-	-	-	-	367,883
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,659</u>
<u>15,770</u>	<u>-</u>	<u>-</u>	<u>65,857</u>	<u>584,601</u>	<u>4,447,697</u>
(10,345)	2,008	530	(35,119)	(17,795)	2,113,063
-	-	-	-	-	(2,105,000)
-	-	-	-	-	38,665
-	-	-	-	-	(2,066,335)
(10,345)	2,008	530	(35,119)	(17,795)	46,728
<u>14,513</u>	<u>-</u>	<u>-</u>	<u>1,729,345</u>	<u>268,321</u>	<u>7,338,577</u>
\$ 4,168	\$ 2,008	\$ 530	\$ 1,694,226	\$ 250,526	\$ 7,385,305

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 195,000	\$ 195,000	\$ 195,389	\$ 195,205
Interest and miscellaneous	7,500	7,500	7,472	7,228
Total revenue received	<u>202,500</u>	<u>202,500</u>	<u>202,861</u>	<u>202,433</u>
<b>EXPENDITURES PAID</b>				
Transportation:				
Studies and emergencies	20,000	20,000	-	525
Sec. 86-00075-00-AS	220,000	330,000	-	-
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	150,000	40,000	-	342
C.H. 6, Sec. 01-00099-00 WR	1,000	1,000	-	-
C.H. 25, Sec. 04-00058-XX-FP	-	-	-	3,480
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. 86-00075-01-BR, C.H. 1	1,000	1,000	327,907	192,049
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	50,000	50,000	15,309	137
Woodford Co., Sec 09-00115-00-BR, C.H. 20	5,000	5,000	-	-
Woodford Co., Sec. 04-00058-XX-FP, C.H. 25	-	-	-	695
Total expenditures paid	<u>456,000</u>	<u>456,000</u>	<u>343,216</u>	<u>197,228</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (253,500)</u>	<u>\$ (253,500)</u>	<u>(140,355)</u>	<u>5,205</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(365)	(550)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>491,523</u>	<u>486,868</u>
End of year			<u>\$ 350,803</u>	<u>\$ 491,523</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Forfeited funds	\$ 50	\$ 50	\$ 30	\$ 1,169
Interest	<u>149</u>	<u>149</u>	<u>33</u>	<u>58</u>
Total revenue received	199	199	63	1,227
<b>EXPENDITURES PAID</b>				
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>	63	1,227
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	<u>8,643</u>		<u>7,416</u>	
End of year	<u>\$ 8,706</u>		<u>\$ 8,643</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Municipal retailers' occupation tax	\$ 890,000	\$ 890,000	\$ 942,008	\$ 902,091
Interest	2,000	2,000	770	1,919
 Total revenue received	 892,000	 892,000	 942,778	 904,010
<b>EXPENDITURES PAID</b>	-	-	-	-
Excess of revenue received over expenditures paid	892,000	892,000	942,778	904,010
<b>OTHER FINANCING USES PAID</b>				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Deficiency of revenue received over expenditures and other financing uses paid	\$ (108,000)	\$ (108,000)	(57,222)	(95,990)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			1,671	(12,775)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			456,132	564,897
End of year	\$ 400,581		\$ 456,132	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Registration fees	\$ 60,000	\$ 60,000	\$ 61,610	\$ 58,851
Animal population control fee	7,400	7,400	7,665	7,409
Intergovernmental agreement fees	2,000	2,000	1,750	2,200
Interest	800	800	628	782
Miscellaneous	1,000	1,000	3,106	1,095
Total revenue received	<u>71,200</u>	<u>71,200</u>	<u>74,759</u>	<u>70,337</u>
<b>EXPENDITURES PAID</b>				
Public safety:				
Administrator's salary	10,529	10,845	10,845	10,529
Clerk's salary	41,153	42,022	42,022	41,109
Part-time clerk	3,651	1,874	1,874	2,086
Warden part-time	1,700	3,611	3,611	2,298
Printing and office supplies	1,500	1,500	999	1,020
Postage	4,000	4,000	4,000	4,000
Animal claims	1,500	-	-	-
Travel - gasoline	6,000	3,879	3,879	2,927
Training	500	500	-	254
Vehicle upkeep	3,500	2,181	2,089	2,120
Supplies	500	500	104	537
Tags	850	850	800	720
Drug and alcohol program	50	50	-	-
Disposal	2,000	2,000	1,284	1,614
Clothing	500	500	40	157
Population control vouchers	3,000	8,141	8,141	50
Cell phone	1,500	1,500	1,264	1,390
Boarding	7,250	5,730	5,527	5,941
New equipment	1,000	1,000	50	-
Total expenditures paid	<u>90,683</u>	<u>90,683</u>	<u>86,529</u>	<u>76,752</u>
Deficiency of revenue received over expenditures paid	<u>\$ (19,483)</u>	<u>\$ (19,483)</u>	<u>(11,770)</u>	<u>(6,415)</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(4,136)	209
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			41,308	47,514
End of year			<u>\$ 25,402</u>	<u>\$ 41,308</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Public safety sales tax	\$ 900,000	\$ 900,000	\$ 1,068,023	\$ 970,161
Interest	1,500	1,500	860	1,602
Total revenue received	901,500	901,500	1,068,883	971,763
<b>EXPENDITURES PAID</b>	-	-	-	-
Excess of revenue received over expenditures paid	901,500	901,500	1,068,883	971,763
<b>OTHER FINANCING USES PAID</b>				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (98,500)</u>	<u>\$ (98,500)</u>	68,883	(28,237)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			(5,664)	(125,763)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			332,887	486,887
End of year	<u>\$ 396,106</u>		<u>\$ 332,887</u>	

**WOODFORD COUNTY, ILLINOIS**  
**SOCIAL SECURITY FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 310,000	\$ 310,000	\$ 309,815	\$ 315,133
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	700	700	766	797
Other	-	-	1,699	1,541
 Total revenue received	 362,700	 362,700	 364,280	 369,471
<b>EXPENDITURES PAID</b>				
Employee benefits:				
County contribution	360,000	367,401	367,401	353,222
 Excess (deficiency) of revenue received over expenditures paid	 \$ 2,700	 \$ (4,701)	 (3,121)	 16,249
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	102,862	86,613	-	-
End of year	<u>\$ 99,741</u>	<u>\$ 102,862</u>	-	-

**WOODFORD COUNTY, ILLINOIS**  
**RECORDER'S AUTOMATION FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Recorder - fees	\$ 39,000	\$ 39,000	\$ 29,315	\$ 35,420
Interest	1,200	1,200	605	1,047
 Total revenue received	 40,200	 40,200	 29,920	 36,467
 <b>EXPENDITURES PAID</b>				
General government:				
Expenditures for recorder automation	17,100	17,100	13,385	30,537
Capital outlay:				
Equipment	-	-	-	47,560
 Total expenditures paid	 17,100	 17,100	 13,385	 78,097
 Excess (deficiency) of revenue received over expenditures paid	 \$ 23,100	 \$ 23,100	 16,535	 (41,630)
 <b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(1,145)	-
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			62,839	104,469
 End of year	 \$ 78,229	 \$ 62,839		

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Law library fees	\$ 8,000	\$ 8,000	\$ 7,656	\$ 8,208
Interest	<u>15</u>	<u>15</u>	<u>16</u>	<u>16</u>
Total revenue received	8,015	8,015	7,672	8,224
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Books	<u>8,000</u>	<u>8,000</u>	<u>3,703</u>	<u>9,359</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 15</u>	<u>\$ 15</u>	3,969	(1,135)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(408)	423
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>512</u>	<u>1,224</u>
End of year			<u>\$ 4,073</u>	<u>\$ 512</u>

**WOODFORD COUNTY, ILLINOIS  
COUNTY HEALTH FUND  
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
Year Ended November 30, 2010  
With Comparative Figures for Year Ended November 30, 2009

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 141,750	\$ 141,750	\$ 141,898	\$ 142,092
State and federal grants	549,501	549,501	479,732	434,237
Basic health services grant	63,200	63,200	63,201	61,305
Fees for services	94,131	94,131	84,971	89,007
Interest	4,800	4,800	6,393	4,932
Other	100	100	2,034	443
Total revenue received	<u>853,482</u>	<u>853,482</u>	<u>778,229</u>	<u>732,016</u>
<b>EXPENDITURES PAID</b>				
Public health:				
TB services	5,000	5,000	2,795	3,275
County health purposes - contract	316,318	316,318	278,457	192,012
Department Head Salary	62,400	62,400	61,200	62,400
Full-Time	275,788	267,435	262,691	259,649
Part-Time	126,976	126,976	72,753	62,027
Capital outlay:				
Equipment	<u>12,000</u>	<u>20,353</u>	<u>-</u>	<u>2,982</u>
Total expenditures paid	<u>798,482</u>	<u>798,482</u>	<u>677,896</u>	<u>582,345</u>
Excess of revenue received over expenditures paid	55,000	55,000	100,333	149,671
<b>OTHER FINANCING USES PAID</b>				
Transfers out	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,000)</u>
Excess of revenue received over expenditures and other financing uses paid	<u>\$ -</u>	<u>\$ -</u>	45,333	94,671
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(46,448)	98,882
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			472,968	279,415
End of year	<u>\$ 471,853</u>	<u>\$ 472,968</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
State of Illinois - federal funds	\$ 114,441	\$ 114,441	\$ 129,129	\$ 100,069
State of Illinois - state funds	<u>202,700</u>	<u>202,700</u>	<u>92,886</u>	<u>76,374</u>
Total revenue received	317,141	317,141	222,015	176,443
<b>EXPENDITURES PAID</b>				
Public welfare:				
We Care, Inc.	317,141	317,141	222,015	176,443
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	-	-
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	-	-

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Drug fine fees	\$ 500	\$ 500	\$ 5,342	\$ 403
Interest	<u>150</u>	<u>150</u>	<u>81</u>	<u>119</u>
 Total revenue received	 650	 650	 5,423	 522
 <b>EXPENDITURES PAID</b>				
Public safety:				
Drug enforcement	4,500	4,500	1,979	3,870
 Excess (deficiency) of revenue received over expenditures paid	 <u>\$ (3,850)</u>	 <u>\$ (3,850)</u>	 3,444	 (3,348)
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	7,247		10,595	
 End of year	 <u>\$ 10,691</u>		 <u>\$ 7,247</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Court fine fees	\$ 25,000	\$ 25,000	\$ 25,195	\$ 24,973
Interest	360	360	266	383
 Total revenue received	 25,360	 25,360	 25,461	 25,356
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Court expenditures	3,000	3,000	954	1,770
 Excess of revenue received over expenditures paid	 22,360	 22,360	 24,507	 23,586
<b>OTHER FINANCING USES PAID</b>				
Transfers out	(22,000)	(22,000)	(22,000)	(22,000)
 Excess of revenue received over expenditures and other financing uses paid	 \$ 360	 \$ 360	 2,507	 1,586
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			22,368	20,782
End of year			\$ 24,875	\$ 22,368

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Tax sale fees	\$ 1,500	\$ 1,500	\$ 2,440	\$ 2,220
Interest	<u>135</u>	<u>135</u>	<u>108</u>	<u>131</u>
Total revenue received	1,635	1,635	2,548	2,351
<b>EXPENDITURES PAID</b>	<u>2,000</u>	<u>2,000</u>	<u>1,179</u>	<u>675</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (365)</u>	<u>\$ (365)</u>	<u>1,369</u>	<u>1,676</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				- - -
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			12,615	10,939
End of year	<u>\$ 13,984</u>		<u>\$ 12,615</u>	

**WOODFORD COUNTY, ILLINOIS**  
**MENTALLY DEFICIENT PERSONS FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 258,812	\$ 258,812	\$ 259,281	\$ 249,745
Interest and miscellaneous	<u>1,200</u>	<u>1,200</u>	<u>1,271</u>	<u>1,546</u>
Total revenue received	260,012	260,012	260,552	251,291
<b>EXPENDITURES PAID</b>				
Public welfare:				
Contract with ADDWC	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 1,200</u>	<u>\$ 1,200</u>	1,740	(7,521)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>164,895</u>	<u>172,416</u>
End of year			<u>\$ 166,635</u>	<u>\$ 164,895</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, 2010  
With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Court fine fees	\$ 64,000	\$ 64,000	\$ 60,442	\$ 65,525
Interest	3,000	3,000	1,326	2,195
Total revenue received	<u>67,000</u>	<u>67,000</u>	<u>61,768</u>	<u>67,720</u>
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Training	2,000	2,000	490	625
Contingent	5,000	5,000	2,187	495
Offender services	14,000	14,000	10,170	7,569
Electronic monitoring	7,000	7,000	7,879	3,199
Capital outlay:				
Computer equipment and software				
licenses	20,000	20,000	8,850	-
New vehicle	22,000	22,000	45,654	-
New equipment	10,000	10,000	-	3,250
Debt service:				
Principal	-	-	13,659	-
Total expenditures paid	<u>80,000</u>	<u>80,000</u>	<u>88,889</u>	<u>15,138</u>
Excess (deficiency) of revenue received over expenditures paid	<u>(13,000)</u>	<u>(13,000)</u>	<u>(27,121)</u>	<u>52,582</u>
<b>OTHER FINANCING SOURCES RECEIVED AND USES PAID</b>				
Transfers out	(30,000)	(30,000)	(28,000)	(30,000)
Proceeds from capital lease	-	-	38,665	-
Total other financing sources received (uses paid)	<u>(30,000)</u>	<u>(30,000)</u>	<u>10,665</u>	<u>(30,000)</u>
Excess (deficiency) of revenue and other financing sources received over expenditures and other financing uses paid	<u>\$ (43,000)</u>	<u>\$ (43,000)</u>	<u>(16,456)</u>	<u>22,582</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(2,351)	631
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			271,394	248,181
End of year			<u>\$ 252,587</u>	<u>\$ 271,394</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Fees	\$ 7,000	\$ 7,000	\$ 9,898	\$ 9,755
Interest	600	600	485	592
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue received	7,600	7,600	10,383	10,347
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES PAID</b>				
General control and administration:				
Part-time clerk hire	2,750	2,750	2,508	2,178
Programs and education	1,600	1,600	-	202
Capital outlay:				
New equipment	10,000	10,000	7,118	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures paid	14,350	14,350	9,626	2,380
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenue received over expenditures paid	\$ (6,750)	\$ (6,750)	757	7,967
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION TO MODIFIED ACCRAUL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			(80)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			53,619	45,652
	<hr/>	<hr/>	<hr/>	<hr/>
End of year	\$ 54,296	\$ 53,619		
	<hr/>	<hr/>	<hr/>	<hr/>

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Operating grants and contributions	\$ 1,000	\$ 1,000	\$ -	\$ 1,465
Fees	1,300	1,300	1,394	1,372
Interest	350	350	212	315
 Total revenue received	 2,650	 2,650	 1,606	 3,152
<b>EXPENDITURES PAID</b>				
General control and administration:				
Vital records costs	5,000	5,000	2,419	3,705
Deficiency of revenue received over expenditures paid	\$ (2,350)	\$ (2,350)	(813)	(553)
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			23,822	24,375
End of year	\$ 23,009		\$ 23,822	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ 70,000	\$ 70,000	\$ 66,169	\$ 69,427
Interest	3,700	3,700	2,923	3,766
Total revenue received	<u>73,700</u>	<u>73,700</u>	<u>69,092</u>	<u>73,193</u>

**EXPENDITURES PAID**

Judiciary and court related:

Automation fees	60,000	84,103	55,103	11,595
Software maintenance and support	3,480	-	-	1,980
Jury maintenance contract	7,000	-	-	-
Capital outlay:				
Software	-	-	29,000	-
Total expenditures paid	<u>70,480</u>	<u>84,103</u>	<u>84,103</u>	<u>13,575</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 3,220</u>	<u>\$ (10,403)</u>	<u>(15,011)</u>	<u>59,618</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>342,625</u>	<u>283,007</u>
End of year	<u>\$ 327,614</u>	<u>\$ 342,625</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Child support fees	\$ 3,480	\$ 3,480	\$ 928	\$ 1,348
Child support grant	-	-	5,801	8,992
Interest	35	35	172	175
 Total revenue received	 3,515	 3,515	 6,901	 10,515
 <b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Supplies	450	450	290	-
Computer equipment and software				
licenses	3,480	3,480	2,900	3,480
 Total expenditures paid	 3,930	 3,930	 3,190	 3,480
 Excess (deficiency) of revenue received over expenditures paid	 \$ (415)	 \$ (415)	 3,711	 7,035
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(290)	-
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			68,537	61,502
 End of year	 \$ 71,958	 \$ 68,537		

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
DUI fines	\$ 15,000	\$ 15,000	\$ 20,729	\$ 21,334
Interest	1,000	1,000	524	707
 Total revenue received	 16,000	 16,000	 21,253	 22,041
 <b>EXPENDITURES PAID</b>				
Public safety:				
Repairs	-	-	-	221
Patrol supplies	-	-	13,771	2,559
Capital outlay:				
Equipment	30,000	30,000	9,564	10,586
 Total expenditures paid	 30,000	 30,000	 23,335	 13,366
 Excess (deficiency) of revenue received over expenditures paid	 \$ (14,000)	 \$ (14,000)	 (2,082)	 8,675
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			1,000	(922)
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			64,293	56,540
End of year	\$ 63,211		\$ 64,293	

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Document storage fees	\$ 65,000	\$ 65,000	\$ 66,116	\$ 69,444
Interest	<u>4,400</u>	<u>4,400</u>	<u>3,500</u>	<u>4,429</u>
Total revenue received	<u>69,400</u>	<u>69,400</u>	<u>69,616</u>	<u>73,873</u>
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Document storage costs/supplies	150,322	150,322	12,644	12,238
Part-time	<u>12,613</u>	<u>12,613</u>	<u>9,104</u>	<u>8,200</u>
Total expenditures paid	<u>162,935</u>	<u>162,935</u>	<u>21,748</u>	<u>20,438</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (93,535)</u>	<u>\$ (93,535)</u>	<u>47,868</u>	<u>53,435</u>
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			11	209
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			387,024	333,380
End of year			<u>\$ 434,903</u>	<u>\$ 387,024</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ 5,500	\$ 5,500	\$ 6,401	\$ 6,262
Interest	200	200	20	33
 Total revenue received	 5,700	 5,700	 6,421	 6,295
<b>EXPENDITURES PAID</b>				
Public safety:				
Medical costs	5,575	5,575	7	15,008
 Excess (deficiency) of revenue received over expenditures paid	 \$ 125	 \$ 125	 6,414	 (8,713)
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>	 (4,173)			
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>	 214			
Beginning of year	3,655	12,154		
 End of year	 \$ 5,896	 \$ 3,655		

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Circuit clerk fees	\$ 7,500	\$ 7,500	\$ 8,422	\$ 7,483
Interest	35	35	63	37
 Total revenue received	 7,535	 7,535	 8,485	 7,520
<b>EXPENDITURES PAID</b>				
Judiciary and court related:				
Child advocacy operations	11,000	11,000	4,634	2,966
 Excess (deficiency) of revenue received over expenditures paid	 \$ (3,465)	 \$ (3,465)	 3,851	 4,554
 <b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			 1,019	 (1,019)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			5,113	1,578
 End of year	 \$ 9,983	 \$ 5,113		

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
County Clerk - recording fees	\$ 103,000	\$ 103,000	\$ 86,354	\$ 104,816
GIS data fees	1,345	1,345	494	1,345
Interest	300	300	363	305
 Total revenue received	 104,645	 104,645	 87,211	 106,466
 <b>EXPENDITURES PAID</b>				
General government:				
Map technician salary	44,350	47,966	47,966	40,316
Aerial Orthophotography	20,000	16,384	-	-
Software maintenance and support	2,895	2,895	3,470	7,130
Capital outlay:				
Equipment	2,000	2,000	-	8,700
 Total expenditures paid	 69,245	 69,245	 51,436	 56,146
 Excess of revenue received over expenditures paid	 \$ 35,400	 \$ 35,400	 35,775	 50,320
 <b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			-	(900)
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			\$ 82,735	\$ 33,315
End of year			\$ 118,510	\$ 82,735

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
DARE donations	\$ 5,000	\$ 5,000	\$ 6,798	\$ 6,967
Interest	160	160	52	73
Total revenue received	5,160	5,160	6,850	7,040
<b>EXPENDITURES PAID</b>				
Public safety:				
DARE - supplies	6,200	6,200	6,148	6,161
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,040)</u>	<u>\$ (1,040)</u>	702	879
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
			(3,980)	(191)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			7,399	6,711
End of year	<u>\$ 4,121</u>	<u>\$ 7,399</u>		

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF SEX OFFENDER FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sex offender fees	\$ 400	\$ 400	\$ 290	\$ -
Interest	<u>35</u>	<u>35</u>	<u>18</u>	<u>21</u>
Total revenue received	435	435	308	21
<b>EXPENDITURES PAID</b>	<u>450</u>	<u>450</u>	<u>136</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	\$ (15)	\$ (15)	172	21
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
	- - -	- - -	- - -	- - -
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	1,773		1,752	
End of year	<u>\$ 1,945</u>		<u>\$ 1,773</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Capital grant from State of Illinois	\$ 10,000	\$ 10,000	\$ -	\$ 8,037
<b>EXPENDITURES PAID</b>				
Public safety:				
Training	-	-	560	3,300
Capital outlay:				
New equipment	10,000	10,000	-	2,917
Total expenditures paid	10,000	10,000	560	6,217
Excess (deficiency) of revenue received over expenditures paid	\$ -	\$ -	(560)	1,820
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			220	(220)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	1,600			-
End of year	\$ 1,260		\$ 1,600	

**WOODFORD COUNTY, ILLINOIS**  
**SHERIFF'S VEHICLES AND EQUIPMENT FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ 6,500	\$ 6,500	\$ 3,662	\$ 5,085
Interest	85	85	147	154
 Total revenue received	 6,585	 6,585	 3,809	 5,239
<b>EXPENDITURES PAID</b>				
Capital outlay:				
New equipment	10,000	10,000	367	-
 Excess (deficiency) of revenue received over expenditures paid	 \$ (3,415)	 \$ (3,415)	 3,442	 5,239
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	15,590	10,351		
 End of year	 \$ 19,032	 \$ 15,590		

**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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Sheriff fees	\$ -	\$ -	\$ 17,450	\$ -
Interest	- -	- -	20	3
Total revenue received	- -	- -	17,470	3
<b>EXPENDITURES PAID</b>				
Capital outlay:				
New equipment	1	1	- -	- -
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1)</u>	<u>\$ (1)</u>	17,470	3
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year	246		243	
End of year	<u>\$ 17,716</u>		<u>\$ 246</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 315,000	\$ 315,000	\$ 315,000	\$ 314,339
Interest and miscellaneous	13,500	13,500	20,404	13,442
Local share of bridge cost	15,000	15,000	-	-
Total revenue received	<u>343,500</u>	<u>343,500</u>	<u>335,404</u>	<u>327,781</u>
<b>EXPENDITURES PAID</b>				
Transportation:				
Studies and emergencies	20,000	20,000	1,258	-
Bridge maintenance/repair	10,000	10,000	-	3,910
Woodford Co., Sec. 97-00091-01-BR C.H. 1	1,000	1,000	-	-
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	210,000	210,000	827	-
Woodford Co., Sec. 01-00101-00 BR, C.H. 3	15,000	15,000	-	-
Woodford Co., Sec. 01-00102-00 BR, C.H. 20	1,000	1,000	-	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	-	-	-	43
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	10,000	20,000	19,980	15,069
Woodford Co., Sec. 05-00111-00-BR, C.H. 14	1,000	1,000	-	-
Woodford Co., Sec. 05-00110-00-BR, C.H. 17	15,000	15,000	-	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	15,000	5,000	-	-
Greene Rd., Sec. 99-05134-00-BR	1,000	1,000	-	-
Metamora Rd., Sec. 05-08145-00-BR	45,000	48,000	47,445	38,287
Metamora Rd., Sec. 05-08148-00-BR	7,000	4,000	-	-
Metamora Rd., Sec. 05-08149-00-BR	1,000	2,000	1,771	72,747
Montgomery Rd., Sec. 05-10138-00-BR	1,000	1,000	-	448
Roanoke Rd., Sec. 05-15127-00-BR	10,000	10,000	-	-
Cazenovia Road, Sec. 04-01130-00 BR	80,000	80,000	160	2,293
Cazenovia Road, Sec. 09-01131-00 BR	10,000	10,000	9,341	-
Palestine Rd., Sec. 03-12134-00-BR	90,000	90,000	986	1,961
Village of Washburn, Sec. 05-00018-00-BR	-	-	-	8,321
Worth Rd., Sec. 05-17150-00-BR	100,000	100,000	5,414	1,764
Various small projects	40,000	39,000	26,382	3,074
Total expenditures paid	<u>688,000</u>	<u>688,000</u>	<u>113,564</u>	<u>152,864</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (344,500)</u>	<u>\$ (344,500)</u>	<u>221,840</u>	<u>174,917</u>

<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>	(15,797)	2,776
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<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>	<u>992,030</u>	<u>814,337</u>
Beginning of year		
End of year	<u>\$ 1,198,073</u>	<u>\$ 992,030</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, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
Fees	\$ -	\$ -	\$ 5,425	\$ 5,193
<b>EXPENDITURES PAID</b>	<u>-</u>	<u>-</u>	<u>\$ 15,770</u>	<u>956</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	<u>(10,345)</u>	<u>4,237</u>
<b>RECONCILIATION TO MODIFIED ACCUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				-
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			14,513	10,276
End of year			<u>\$ 4,168</u>	<u>\$ 14,513</u>

**WOODFORD COUNTY, ILLINOIS**  
**TITLE 4E PROBATION SERVICES**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Fees	\$ 1	\$ 1	\$ 2,000	\$ -
Interest Income	- -	- -	8	- -
Total revenues	1	1	2,008	- -
<b>EXPENDITURES PAID</b>				
Excess of revenue received over expenditures paid	<u>\$ 1</u>	<u>\$ 1</u>	2,008	- -
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>				
Beginning of year	- -	- -	- -	- -
End of year	<u>\$ 2,008</u>	<u>\$ -</u>	- -	- -

**WOODFORD COUNTY, ILLINOIS  
LOAN FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,  
AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>REVENUE RECEIVED</b>				
Principal loan payments received	\$ 145,000	\$ 145,000	\$ 90,080	\$ 140,638
Interest	<u>48,357</u>	<u>48,357</u>	<u>30,738</u>	<u>44,405</u>
Total revenue received	193,357	193,357	120,818	185,043
<b>EXPENDITURES PAID</b>				
General control and administration:				
Economic development loans/bad debts	<u>1,345,429</u>	<u>1,345,429</u>	<u>65,857</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,152,072)</u>	<u>\$ (1,152,072)</u>	54,961	185,043
<b>RECONCILIATION TO MODIFIED ACCRUAL BASIS</b>				
Principal loan payments received			(90,080)	(140,638)
<b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			<u>1,729,345</u>	<u>1,684,940</u>
End of year			<u>\$ 1,694,226</u>	<u>\$ 1,729,345</u>

**WOODFORD COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGETARY CASH BASIS)**  
**Year Ended November 30, 2010**  
**With Comparative Figures for Year Ended November 30, 2009**

(Unaudited - See Accompanying Independent Auditor's Report)

	<b>2010</b>			<b>2009</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Actual</b>
<b>REVENUE RECEIVED</b>				
General property taxes	\$ 415,000	\$ 415,000	\$ 415,319	\$ 269,109
Personal property replacement tax	115,000	115,000	104,642	119,518
Interest and miscellaneous	1,900	1,900	2,718	2,417
 Total revenue received	 531,900	 531,900	 522,679	 391,044
<b>EXPENDITURES PAID</b>				
Employee benefits:				
Municipal Retirement Fund	580,000	584,601	584,601	447,025
 Deficiency of revenue received over expenditures paid	 \$ (48,100)	 \$ (52,701)	 (61,922)	 (55,981)
 <b>RECONCILIATION TO MODIFIED ACCRAUL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS</b>			 44,127	 (1,533)
 <b>FUND BALANCE, MODIFIED ACCRUAL BASIS</b>				
Beginning of year			268,321	325,835
 End of year			 \$ 250,526	 \$ 268,321

**WOODFORD COUNTY, ILLINOIS  
INTERNAL SERVICE FUNDS  
FUND DESCRIPTIONS  
November 30, 2010**

**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, 2010**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 204,587	\$ -	\$ 204,587
Receivables, net:			
Property taxes	295,500	-	295,500
Due from other funds	<u>137,001</u>	<u>-</u>	<u>137,001</u>
Total assets	<u>637,088</u>	<u>-</u>	<u>637,088</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accrued expense	-	87,098	87,098
Deferred revenue	295,500	-	295,500
Due to other funds	<u>-</u>	<u>137,001</u>	<u>137,001</u>
Total liabilities	<u>295,500</u>	<u>224,099</u>	<u>519,599</u>
<b>NET ASSETS (DEFICIT)</b>			
Unrestricted	<u>\$ 341,588</u>	<u>\$ (224,099)</u>	<u>\$ 117,489</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF REVENUE, EXPENSES,**  
**AND CHANGES IN NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**Year Ended November 30, 2010**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>			
Charges for services	<u>\$</u> -	<u>\$</u> 506,764	<u>\$</u> 506,764
<b>OPERATING EXPENSES</b>			
Insurance premiums:			
Liability insurance	146,060	-	146,060
Worker's compensation	118,824	-	118,824
Judgments and Settlements	25,000	-	25,000
Medical claims and administration fees	- <u>                  </u>	<u>701,483</u>	<u>701,483</u>
Total operating expenses	<u>289,884</u>	<u>701,483</u>	<u>991,367</u>
Operating loss	<u>(289,884)</u>	<u>(194,719)</u>	<u>(484,603)</u>
<b>NONOPERATING REVENUES</b>			
Property taxes	295,747	-	295,747
Interest and miscellaneous	<u>23,633</u>	<u>8</u>	<u>23,641</u>
Total nonoperating revenues	<u>319,380</u>	<u>8</u>	<u>319,388</u>
Income (loss) before transfers	29,496	(194,711)	(165,215)
<b>TRANSFERS IN (OUT)</b>	<u>(12,335)</u>	<u>12,335</u>	<u>-</u>
<b>CHANGE IN NET ASSETS</b>	17,161	(182,376)	(165,215)
<b>NET ASSETS (DEFICIT) - BEGINNING OF YEAR</b>	<u>324,427</u>	<u>(41,723)</u>	<u>282,704</u>
<b>NET ASSETS (DEFICIT) - END OF YEAR</b>	<u>\$ 341,588</u>	<u>\$ (224,099)</u>	<u>\$ 117,489</u>

**WOODFORD COUNTY, ILLINOIS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**Year Ended November 30, 2010**

	<u>Tort Judgment and Liability Insurance Fund</u>	<u>Premium and Insurance Claim Reserve Fund</u>	<u>Total Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from charges for services	\$ -	\$ 506,764	\$ 506,764
Payments to suppliers	<u>(289,884)</u>	<u>(657,387)</u>	<u>(947,271)</u>
Net cash used in operating activities	<u>(289,884)</u>	<u>(150,623)</u>	<u>(440,507)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Property taxes	295,747	-	295,747
Due from (to) other funds	<u>(137,001)</u>	<u>137,001</u>	<u>-</u>
Transfers from (to) other funds	<u>(12,335)</u>	<u>12,335</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>146,411</u>	<u>149,336</u>	<u>295,747</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments and miscellaneous	<u>23,633</u>	<u>8</u>	<u>23,641</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>			
	(119,840)	(1,279)	(121,119)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>			
	324,427	1,279	325,706
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>			
	<u>\$ 204,587</u>	<u>\$ -</u>	<u>\$ 204,587</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>			
Operating loss	\$ (289,884)	\$ (194,719)	\$ (484,603)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Change in assets and liabilities:			
Accrued expense	<u>-</u>	<u>44,096</u>	<u>44,096</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b><u>\$ (289,884)</u></b>	<b><u>\$ (150,623)</u></b>	<b><u>\$ (440,507)</u></b>

**WOODFORD COUNTY, ILLINOIS**  
**FIDUCIARY FUNDS**  
**FUND DESCRIPTIONS**  
**November 30, 2010**

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, 2010**

	<u>Circuit Clerk</u>	<u>County Collector</u>	<u>Inheritance Tax</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 73,387	\$ -	\$ -
Investments	<u>50,005</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>			
	<u><u>\$ 123,392</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>LIABILITIES</b>			
Funds held for others	<u>\$ 123,392</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES</b>			
	<u><u>\$ 123,392</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

<b>Panther Creek Drainage District</b>	<b>County Payroll Clearing</b>	<b>Unclaimed Trust</b>	<b>Board Clearing</b>	<b>Land Acquisition</b>	<b>Van Etten Trust</b>	<b>Total</b>
\$ 3,111	\$ 772	\$ 18,737	\$ 39,621	\$ 6,550	\$ 884	\$ 143,062
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,005</u>
<u>\$ 3,111</u>	<u>\$ 772</u>	<u>\$ 18,737</u>	<u>\$ 39,621</u>	<u>\$ 6,550</u>	<u>\$ 884</u>	<u>\$ 193,067</u>
<u>\$ 3,111</u>	<u>\$ 772</u>	<u>\$ 18,737</u>	<u>\$ 39,621</u>	<u>\$ 6,550</u>	<u>\$ 884</u>	<u>\$ 193,067</u>
<u>\$ 3,111</u>	<u>\$ 772</u>	<u>\$ 18,737</u>	<u>\$ 39,621</u>	<u>\$ 6,550</u>	<u>\$ 884</u>	<u>\$ 193,067</u>

**WOODFORD COUNTY, ILLINOIS  
AGENCY FUND - COUNTY COLLECTOR  
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,  
AND CHANGES IN CASH BALANCE  
Year Ended November 30, 2010**

**COLLECTIONS**

2009 Real estate taxes certified to County Collector for collection	\$ 55,534,874
Deductions to certification:	
Real estate taxes uncollected	\$ (36,788)
Corrections of error, net	<u>(95,441)</u>
Additions:	
Back tax collections	43,283
Interest, penalties, and costs	120,031
Interest earned on taxes	<u>31,350</u>
Total collections	55,597,309

**DISTRIBUTIONS**

Real estate and mobile home taxes	55,446,618
State Board of Appeals	11,498
Fees - interest, penalties, costs, and other	107,843
Interest to taxing bodies	<u>31,350</u>
Total distributions	<u>55,597,309</u>

**NET CHANGE IN CASH**

**CASH AT THE BEGINNING OF THE YEAR** - -

**CASH AT THE END OF THE YEAR** \$ - -