

WOODFORD COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
November 30, 2011



CliftonLarsonAllen

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Independent Auditor's Report

Members of the County Board
Woodford County, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodford County, Illinois (County) as of and for the year ended November 30, 2011, 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 \$428,674 as of November 30, 2011, and total revenues of \$669,419 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 described in Note 1 to the financial statements, during the year ended November 30, 2011, the County adopted the provisions of Governmental Accounting Standards Boards No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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, 2011, 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 June 19, 2012 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 41 through 46 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Woodford County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Woodford County, Illinois' basic financial statements. The combining and individual fund financial statements and schedule listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2010, which are not presented with the accompanying financial statements. In our report dated May 4, 2011, we expressed a qualified opinion on the governmental activities for not recording a liability for other postemployment benefits, and we expressed unqualified opinions on the respective financial statements of, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2010 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, 2010 taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
June 19, 2012

WOODFORD COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2011

	Primary Government Governmental Activities	Component Unit - 911 ETSB
ASSETS		
Cash and cash equivalents	\$ 11,916,603	\$ 242,306
Receivables, net:		
State of Illinois	1,533,331	-
Property taxes	4,460,937	-
Other	4,365	79,523
Inventories	138,234	-
Prepaid items	15,070	6,469
Notes receivable, net	607,743	-
Bond issuance costs, net	79,839	-
Capital assets, net	15,141,720	100,376
Total assets	<u>33,897,842</u>	<u>428,674</u>
LIABILITIES		
Accounts payable	570,061	10,110
Accrued items payable	304,971	26,467
Trust funds due others	52,202	-
Deferred revenue	4,460,937	1,091
Long-term liabilities:		
Due within one year	590,121	-
Due in more than one year	2,694,022	-
Unamortized bond premium	129,127	-
Total liabilities	<u>8,801,441</u>	<u>37,668</u>
NET ASSETS		
Investment in capital assets, net of related debt	12,175,483	100,376
Restricted for:		
Roads and bridges	1,306,422	-
Employee benefits	363,058	-
Public health	37,757	-
Debt service	588,643	-
Judiciary and court related	334,476	-
Public safety	294,275	-
General government	153,310	-
Loans	570,345	-
Unrestricted	<u>9,272,632</u>	<u>290,630</u>
TOTAL NET ASSETS	<u>\$ 25,096,401</u>	<u>\$ 391,006</u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2011**

	<u>Activities</u>	<u>Expenses</u>
GOVERNMENTAL		
General government		\$ 2,366,731
Public safety		3,958,387
Judiciary and court related		1,772,475
Transportation		3,075,385
Public health and welfare		1,430,464
Interest and fiscal charges		<u>105,049</u>
Total governmental activities		<u>12,708,491</u>
 TOTAL WOODFORD COUNTY		 <u>\$ 12,708,491</u>
 COMPONENT UNIT		
911 ETSB		<u>\$ 694,773</u>

Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Component Unit - 911 ETSB</u>
\$ 693,889	\$ 66,630	\$ -	\$ (1,606,212)	\$ -
604,237	15,209	24,000	(3,314,941)	-
588,529	353,578	-	(830,368)	-
305,275	79,945	33,959	(2,656,206)	-
107,228	925,834	-	(397,402)	-
-	-	-	(105,049)	-
<u>2,299,158</u>	<u>1,441,196</u>	<u>57,959</u>	<u>(8,910,178)</u>	<u>-</u>
<u>\$ 2,299,158</u>	<u>\$ 1,441,196</u>	<u>\$ 57,959</u>	<u>(8,910,178)</u>	<u>-</u>
<u>\$ 669,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(25,654)</u>
General revenues:				
Taxes:				
Property taxes			4,253,613	-
General sales and use taxes			1,239,448	-
Public safety sales taxes			1,713,848	-
Income and replacement taxes			1,340,265	-
Motor fuel taxes			1,955,978	-
Earnings on investments			71,544	300
Gain on sale of assets			4,198	-
Miscellaneous			15,157	-
Total general revenues			<u>10,594,051</u>	<u>300</u>
Change in net assets			1,683,873	(25,354)
Net assets - beginning			<u>23,412,528</u>	<u>416,360</u>
Net assets - ending			<u>\$ 25,096,401</u>	<u>\$ 391,006</u>

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

**WOODFORD COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2011**

ASSETS	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	County Highway	Illinois Municipal Retirement		
Cash and cash equivalents	\$ 2,309,541	\$ 929,204	\$ 215,284	\$ 8,095,541	\$ 11,549,570
Receivables, net:					
State of Illinois	901,187	-	29,717	602,427	1,533,331
Property taxes	1,770,000	460,000	510,000	1,400,812	4,140,812
Other	-	4,365	-	-	4,365
Prepaid items	15,070	-	-	-	15,070
Notes receivable, net	-	-	-	607,743	607,743
TOTAL ASSETS	\$ 4,995,798	\$ 1,393,569	\$ 755,001	\$ 10,706,523	\$ 17,850,891
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 136,027	\$ 44,536	\$ -	\$ 389,498	\$ 570,061
Accrued items payable	138,092	17,063	-	11,678	166,833
Trust funds due others	52,202	-	-	-	52,202
Deferred revenue	1,770,000	460,000	510,000	1,400,812	4,140,812
Total liabilities	2,096,321	521,599	510,000	1,801,988	4,929,908
FUND BALANCES					
Nonspendable	15,070	-	-	474,655	489,725
Restricted-spendable	-	-	245,001	3,403,285	3,648,286
Unrestricted-assigned	-	871,970	-	5,026,595	5,898,565
Unassigned	2,884,407	-	-	-	2,884,407
Total fund balances	2,899,477	871,970	245,001	8,904,535	12,920,983
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,995,798	\$ 1,393,569	\$ 755,001	\$ 10,706,523	\$ 17,850,891

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, 2011

Total fund balance for governmental funds (Exhibit 3) \$ 12,920,983

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

Capital assets used in government activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	\$	2,262,094	
Buildings, net		7,619,678	
Building improvements, net		372,553	
Infrastructure, net		3,323,633	
Vehicles, net		790,383	
Machinery and equipment, net		428,861	
Computer equipment, net		167,219	
Office equipment, net		177,299	
			15,141,720

Inventories accounted for under the purchase method are not reported in the funds. These balances at November 30, 2011 are: 138,234

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: 247,163

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. 79,839

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. (129,127)

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, 2011 are:

Accrued interest on bonds			(18,268)
Bonds payable		(2,875,000)	
Capital leases payable		(91,237)	
Compensated absences		(317,906)	

Total long-term liabilities (3,284,143)

Total net assets of governmental activities (Exhibit 1) \$ 25,096,401

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, 2011

	<u>Major Governmental Funds</u>			<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>County</u>	<u>Illinois</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Highway</u>	<u>Municipal</u>	<u>Funds</u>	<u>Funds</u>
			<u>Retirement</u>		
REVENUES					
Property taxes	\$ 1,775,472	\$ 459,643	\$ 472,495	\$ 1,250,410	\$ 3,958,020
Sales and use taxes, including public safety sales taxes	1,239,448	-	-	1,713,848	2,953,296
Income and replacement taxes	1,172,172	-	116,093	52,000	1,340,265
Motor fuel taxes	-	-	-	1,955,978	1,955,978
Operating grants and contributions	427,326	-	-	1,013,870	1,441,196
Capital grants	24,000	33,959	-	-	57,959
Fees, fines, and charges for services	1,385,126	208,737	-	705,295	2,299,158
Interest	5,424	7,095	758	57,118	70,395
Other	2,575	687	831	11,064	15,157
Total revenues	<u>6,031,543</u>	<u>710,121</u>	<u>590,177</u>	<u>6,759,583</u>	<u>14,091,424</u>
EXPENDITURES					
Current:					
General government	1,582,849	-	-	141,245	1,724,094
Employee benefits	501,867	-	595,702	365,333	1,462,902
Public safety	2,827,350	-	-	122,232	2,949,582
Judiciary and court related	1,308,180	-	-	99,754	1,407,934
Public health and welfare	45,008	-	-	1,245,302	1,290,310
Transportation	-	592,828	-	2,055,459	2,648,287
Other expenditures	108,766	-	-	-	108,766
Capital outlay	146,430	144,468	-	934,979	1,225,877
Debt service:					
Principal	53,833	-	-	413,095	466,928
Interest	5,522	-	-	120,889	126,411
Total expenditures	<u>6,579,805</u>	<u>737,296</u>	<u>595,702</u>	<u>5,498,288</u>	<u>13,411,091</u>
Excess (deficiency) of revenues over expenditures	<u>(548,262)</u>	<u>(27,175)</u>	<u>(5,525)</u>	<u>1,261,295</u>	<u>680,333</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,052,400	2,292	-	142,336	1,197,028
Transfers out	(140,999)	(26,491)	-	(1,170,537)	(1,338,027)
Proceeds from capital lease	60,326	-	-	30,962	91,288
Proceeds from insurance payments	6,444	-	-	6,381	12,825
Proceeds from sale of assets	-	10,010	-	-	10,010
Total other financing sources (uses)	<u>978,171</u>	<u>(14,189)</u>	<u>-</u>	<u>(990,858)</u>	<u>(26,876)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 429,909</u>	<u>\$ (41,364)</u>	<u>\$ (5,525)</u>	<u>\$ 270,437</u>	<u>\$ 653,457</u>
FUND BALANCE					
Beginning of year, as previously reported	\$ 2,068,987	\$ 913,334	\$ 250,526	\$ 9,034,679	\$ 12,267,526
Effect of adopting GASB 54, Fund Balance Reporting, and Governmental Fund Type Definitions	400,581	-	-	(400,581)	-
Balance, beginning of year as restated	2,469,568	913,334	250,526	8,634,098	12,267,526
Net change in fund balance	<u>429,909</u>	<u>(41,364)</u>	<u>(5,525)</u>	<u>270,437</u>	<u>653,457</u>
End of year	<u>\$ 2,899,477</u>	<u>\$ 871,970</u>	<u>\$ 245,001</u>	<u>\$ 8,904,535</u>	<u>\$ 12,920,983</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, 2011**

Net change in fund balances - total governmental funds (Exhibit 4)		\$ 653,457
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 (\$1,225,877) exceeded depreciation (\$596,816) in the current period.		
		629,061
In the statement of activities, only the gain (loss) (net gain of \$4,197) on disposition of capital assets is reported, whereas in the governmental funds, the proceeds from the sale (\$22,835) 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.		
		(18,638)
Governmental funds report the bond issuance costs, premiums, and similar items when the debt is first issued, whereas these amounts are deferred and amortized over the life of the bonds in the statement of activities.		
Bond issuance costs - amortization	(12,255)	
Premium on bond - amortization	<u>19,820</u>	7,565
Under the modified accrual basis of accounting used in the governmental funds, inventories are accounted for under the purchases method and treated as an expenditure when purchased. In the statement of net assets, however, inventories are capitalized when purchased and expensed when consumed. This adjustment reflects the net decrease in the inventories balance reported on the statement of net assets.		
		(105,601)

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, 2011

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	\$	(91,288)
Repayments:		
Leases payable		96,928
Principal payments on bonds payable		<u>370,000</u>
Net adjustment	\$	375,640

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	11,174	
Accrued interest on bonds	<u>1,541</u>	
Combined adjustment		12,715

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.

Change in net assets of governmental activities (Exhibit 2)	<u>\$ 1,683,873</u>
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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, 2011**

	<u>Governmental Activities Internal Service Funds</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 367,033
Receivables:	
Property taxes	<u>320,125</u>
Total assets	<u>687,158</u>
LIABILITIES	
CURRENT LIABILITIES	
Accrued expense	119,870
Deferred revenue	<u>320,125</u>
Total liabilities	<u>439,995</u>
NET ASSETS	
UNRESTRICTED	<u>\$ 247,163</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, 2011**

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	\$ 703,906
OPERATING EXPENSES	
Insurance premiums	294,822
Judgments and settlements	10,000
Medical claims and administration fees	<u>707,151</u>
Total operating expenses	<u>1,011,973</u>
Operating loss	<u>(308,067)</u>
NONOPERATING REVENUES	
Property taxes	295,593
Interest income	<u>1,149</u>
Total nonoperating revenues	<u>296,742</u>
Loss before transfers	(11,325)
TRANSFERS IN	<u>140,999</u>
CHANGE IN NET ASSETS	129,674
NET ASSETS - BEGINNING OF YEAR	<u>117,489</u>
NET ASSETS - END OF YEAR	<u><u>\$ 247,163</u></u>

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

**WOODFORD COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended November 30, 2011**

	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from charges for services	\$ 703,906
Payments to suppliers	<u>(979,201)</u>
Net cash used in operating activities	<u>(275,295)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	295,593
Transfers from other funds	<u>140,999</u>
Net cash provided by noncapital financing activities	<u>436,592</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments and miscellaneous	<u>1,149</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	162,446
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>204,587</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 367,033</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (308,067)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Change in assets and liabilities:	
Accrued expense	<u>32,772</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>\$ (275,295)</u>

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

WOODFORD COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
November 30, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 275,665
Investments	<u>50,005</u>
 TOTAL ASSETS	 <u><u>\$ 325,670</u></u>
 LIABILITIES	
Funds held for others	<u><u>\$ 325,670</u></u>

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011

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, 2011

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, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

The County reports the following major governmental funds:

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Additionally, the County reports the following fund type:

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

Fiduciary Funds

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget and Appropriations

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

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

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

Cash and Cash Equivalents

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

Investments

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables

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

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

Inventories and Prepaid Items

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

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

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

Capital Assets

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011:

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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

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

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

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

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

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

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

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

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

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

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

Property Taxes

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

Fund Balance Classification

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

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification (Continued)

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County did not have any committed resources as of November 30, 2011.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility to another party through the budgetary process.
- Unassigned: This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

Beginning fund balances for the County's governmental funds have been restated to reflect the above classifications.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011

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, 2011

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, 2011, the carrying amount of the County's deposits, which includes demand deposits, Illinois Funds, certificates of deposit, and \$200 of cash on hand was \$12,244,419 and the bank balance, excluding Illinois Funds, was \$9,705,377. Of the bank balance, \$1,497,425 was covered by federal depository insurance and \$8,207,952 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name. Thereby, at November 30, 2011, none of the deposit balance was exposed to custodial credit risk.

Credit Risk - Deposits. As of November 30, 2011, the County's balance of \$3,113,812 in the Illinois Funds was rated AAAm by Standard and Poor's.

Component Unit Custodial Credit Risk - Deposits. The Emergency Telephone System Board does not have a deposit policy for custodial credit risk. At November 30, 2011, the carrying amount of the Component Unit's deposits was \$242,211 and the bank balance was \$242,234. 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, 2011, the County had notes receivable from area businesses of \$607,743, at interest rates ranging between 3 and 5 percent, maturing between 2012 and 2018. There were bad debts of \$23,466 related to the notes receivable for the Loan Fund for the year ended November 30, 2011. The bad debts were recorded by increasing the allowance for uncollectible accounts by \$23,466. One loan was written off completely reducing the allowance for loan loss by \$33,143. Collections of notes receivable within one year are anticipated to be \$133,088 as of November 30, 2011.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2011 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,166,856	\$ 95,238	\$ -	\$ 2,262,094
Construction in progress- infrastructure	<u>664,563</u>	<u>-</u>	<u>(664,563)</u>	<u>-</u>
Total capital assets not being depreciated	<u>2,831,419</u>	<u>95,238</u>	<u>(664,563)</u>	<u>2,262,094</u>
Capital assets being depreciated:				
Buildings	9,873,058	-	-	9,873,058
Building improvements	391,551	44,763	-	436,314
Infrastructure	2,149,429	1,469,893	-	3,619,322
Off-road vehicles	442,280	-	-	442,280
On-road vehicles - sheriff	450,946	91,287	(19,730)	522,503
On-road vehicles - other	1,316,999	43,451	(71,483)	1,288,967
Machinery and equipment	1,106,986	82,611	-	1,189,597
Computer equipment	413,175	60,401	-	473,576
Office equipment	<u>561,369</u>	<u>2,795</u>	<u>(13,995)</u>	<u>550,169</u>
Total capital assets being depreciated	<u>16,705,793</u>	<u>1,795,201</u>	<u>(105,208)</u>	<u>18,395,786</u>
Less accumulated depreciation for:				
Buildings	(2,078,975)	(174,405)	-	(2,253,380)
Building improvements	(47,820)	(15,941)	-	(63,761)
Infrastructure	(234,619)	(61,070)	-	(295,689)
Off-road vehicles	(154,951)	(25,759)	-	(180,710)
On-road vehicles - sheriff	(268,644)	(86,552)	6,988	(348,208)
On-road vehicles - other	(937,698)	(65,784)	69,033	(934,449)
Machinery and equipment	(692,065)	(68,671)	-	(760,736)
Computer equipment	(253,409)	(52,948)	-	(306,357)
Office equipment	<u>(337,734)</u>	<u>(45,686)</u>	<u>10,550</u>	<u>(372,870)</u>
Total accumulated depreciation	<u>(5,005,915)</u>	<u>(596,816)</u>	<u>86,571</u>	<u>(5,516,160)</u>
Total capital assets being depreciated, net	<u>11,699,878</u>	<u>1,198,385</u>	<u>(18,637)</u>	<u>12,879,626</u>
Governmental activities capital assets, net	<u>\$ 14,531,297</u>	<u>\$ 1,293,623</u>	<u>\$ (683,200)</u>	<u>\$ 15,141,720</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 4 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:

General government	\$ 83,184
Public safety	305,952
Judiciary and court related	19,806
Transportation	175,194
Public health and welfare	<u>12,680</u>
	<u>\$ 596,816</u>

Discretely Presented Component Unit

Activity for the Emergency Telephone System Board for the year ended November 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Equipment	\$ 710,026	\$ 28,167	\$ (14,018)	\$ 724,175
Less accumulated depreciation for:				
Equipment	<u>(592,020)</u>	<u>(45,797)</u>	<u>14,018</u>	<u>(623,799)</u>
Total capital assets being depreciated, net	<u>\$ 118,006</u>	<u>\$ (17,630)</u>	<u>\$ -</u>	<u>\$ 100,376</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011:

	<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	\$ 3,245,000	\$ -	\$ (370,000)	\$ 2,875,000	\$ 380,000
Vehicle leases payable	96,877	91,288	(96,928)	91,237	60,832
Compensated absences payable	<u>329,080</u>	<u>247,826</u>	<u>(259,000)</u>	<u>317,906</u>	<u>149,289</u>
	<u>\$ 3,670,957</u>	<u>\$ 339,114</u>	<u>\$ (725,928)</u>	3,284,143	<u>\$ 590,121</u>
Unamortized premium				<u>129,127</u>	
Governmental activities - long-term liabilities				<u>\$ 3,413,270</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, 2011 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.

\$ 2,875,000

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds (Continued)

The annual debt service requirements by year are as follows:

<u>Year Ending November 30,</u>	<u>General Obligation Refunding Bonds - Series 2009</u>		<u>Total Principal and Interest</u>
	<u>Principal</u>	<u>Interest</u>	
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	445,000	47,212	492,212
2017-2018	<u>820,000</u>	<u>45,838</u>	<u>865,838</u>
Total	<u>\$ 2,875,000</u>	<u>\$ 443,500</u>	<u>\$ 3,318,500</u>

The bonds are not subject to redemption prior to maturity.

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

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

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

Whenever the pledged revenues shall have been determined by the County Board to provide in any calendar year an amount sufficient to pay debt service on all outstanding bonds, the County Board, or the Treasurer acting with proper authority, shall direct the abatement of the pledged taxes. For levy year 2010, the pledged taxes were abated by the County Board.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 5 - LONG-TERM LIABILITIES (CONTINUED)

Vehicle Leases Payable

The County entered into four agreements to lease vehicles for the sheriff department. The first lease requires annual payments of \$19,678 through March 2012 with an interest rate of 5 percent. The second lease requires annual payments of \$7,972 through September 2013 with an interest rate of 5.50 percent. The third lease requires annual payments of \$23,990 through April 2013 with an interest rate of 5.00 percent. The fourth lease requires annual payments of \$13,659 through April 2012 with an interest rate of 6.10 percent.

\$ 91,237

The annual debt service requirements by year are as follows:

<u>Year Ending November 30,</u>	<u>Vehicle Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ 60,832	\$ 4,466
2013	<u>30,405</u>	<u>1,558</u>
	<u>\$ 91,237</u>	<u>\$ 6,024</u>

Vehicles under capital leases in capital assets at November 30, 2011 include the following:

Cost	\$ 370,664
Less: accumulated depreciation	<u>216,267</u>
Total	<u>\$ 154,397</u>

NOTE 6 - LEGAL DEBT MARGIN

Illinois Revised Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all taxable property located within the County. At November 30, 2011, using the 2010 assessed valuation, the statutory limit for the County was \$21,775,449, providing a debt margin of \$18,809,212.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

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, 2011 was \$1,476. Minimum future rental payments under these noncancelable operating leases are:

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

NOTE 8 - DEFINED BENEFIT PENSION PLAN

(a) Plan Description

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

(b) Funding Policy

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

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

The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer rate for calendar year 2010 was as follows:

SLEP	16.22% of annual covered payroll
ECO	143.09% of annual covered payroll
All other qualified employees	9.39% 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, 2011

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost

For calendar year 2010, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 290,440
ECO	\$ 40,719
All other qualified employees	\$ 300,000

Trend information for the three years ended December 31, 2010 is as follows:

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
SLEP			
December 31, 2010	\$ 290,440	100%	\$0
December 31, 2009	236,639	100	0
December 31, 2008	248,802	100	0
ECO			
December 31, 2010	\$ 40,719	100%	\$0
December 31, 2009	13,936	100	0
December 31, 2008	14,305	100	0
Other Qualifying Employees			
December 31, 2010	\$ 300,000	100%	\$0
December 31, 2009	224,778	100	0
December 31, 2008	227,077	100	0

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

(c) Annual Pension Cost (Continued)

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included (a) 7.50 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 10.0 percent per year, depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

(d) Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was funded as follows:

	<u>Percent Funded</u>	<u>Actuarial Accrued Liability For Benefits</u>	<u>Actuarial Value of Assets (Deficit)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Covered Payroll</u>	<u>Ratio of UAAL to Covered Payroll</u>
SLEP	81.44%	\$ 5,902,926	\$ 4,807,157	\$ 1,095,769	\$ 1,790,630	61%
ECO	0.00%	195,240	(450,639)	645,879	28,457	2270%
All other qualified employees	92.85%	7,934,280	7,366,780	567,500	3,194,887	18%

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

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 9 - RISK MANAGEMENT

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

The County purchases commercial insurance for other risks of loss.

Changes in claims liability in the Premium and Insurance Claim Reserve Fund, an Internal Service Fund, in fiscal years 2011 and 2010 are as follows:

	Premium and Insurance Claim Reserve	
	<u>2011</u>	<u>2010</u>
Balance at beginning of year	\$ 87,098	\$ 43,002
Claims incurred	495,529	643,066
Claims paid	<u>462,757</u>	<u>598,970</u>
Balance at end of year	<u>\$ 119,870</u>	<u>\$ 87,098</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 10 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended November 30, 2011 is as follows:

<u>Transfer Out</u>	<u>Transfer In</u>				<u>Totals</u>
	<u>County Highway</u>	<u>Internal Service Funds</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	
General Fund	\$ -	\$ 140,999	\$ -	\$ -	\$ 140,999
County Highway	-	-	-	26,491	26,491
Nonmajor Governmental Funds	<u>2,292</u>	<u>-</u>	<u>1,052,400</u>	<u>115,845</u>	<u>1,170,537</u>
	<u>\$ 2,292</u>	<u>\$ 140,999</u>	<u>\$ 1,052,400</u>	<u>\$ 142,336</u>	<u>\$ 1,338,027</u>

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

NOTE 11 - OTHER DISCLOSURES

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

The Premium and Insurance Claim Reserve Fund, an Internal Service Fund, had a deficit net assets of \$73,663 at November 30, 2011. The County plans to eliminate the deficit net assets through increased charges for services or with funds transferred from another County fund.

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 11 - OTHER DISCLOSURES (CONTINUED)

The following funds had an excess of expenditures over appropriations for the year ended November 30, 2011:

	<u>Appropriations</u>	<u>Expenditures</u>
Circuit Clerk Operations and Administrative Fund	<u>\$ -</u>	<u>\$ 861</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
E-Citation Fund

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

The investment in capital assets, net of related debt, at November 30, 2011 is as follows:

	<u>Governmental Activities</u>
Capital assets, net	\$ 15,141,720
Less:	
Bonds payable	2,875,000
Vehicle leases payable	<u>91,237</u>
Investment in capital assets, net of related debt	<u>\$ 12,175,483</u>

WOODFORD COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2011

NOTE 13 - NETS ASSETS/FUND BALANCE

The fund balances are considered nonspendable for the following purposes at November 30, 2011:

Inventory	\$ 15,070
Long-term portion of loans receivable	<u>474,655</u>
	<u><u>\$ 489,725</u></u>

The net assets/fund balance are restricted for the following purposes at November 30, 2011:

Roads and bridges	\$ 1,306,422
Employee benefits	363,058
Public health	37,757
Judiciary and court related	334,476
Public safety	294,275
Debt service	588,643
Loans	570,345
General government	<u>153,310</u>
	<u><u>\$ 3,648,286</u></u>

The Special Revenue Fund balances are assigned for the following purposes at November 30, 2011:

Roads and bridges	\$ 3,032,407
Public health	745,092
Judiciary and court related	863,326
Public safety	444,945
General government	168,753
Loans	<u>644,042</u>
	<u><u>\$ 5,898,565</u></u>

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, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability - Entry Age	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
SLEP Members:						
12/31/10	\$ 4,807,157	\$ 5,902,926	\$ 1,095,769	81.44%	\$ 1,790,630	61.19%
12/31/09	4,148,855	5,225,453	1,076,598	79.40	1,691,487	63.65
12/31/08	3,758,001	4,811,711	1,053,710	78.10	1,687,935	62.43
Elected County Officials:						
12/31/10	\$ (450,639)	\$ 195,240	\$ 645,879	0.00%	\$ 28,457	2,269.67%
12/31/09	60,313	687,005	626,692	8.78	30,054	2,085.22
12/31/08	(20,157)	623,019	643,176	0.00	27,108	2,372.64
Other Members:						
12/31/10	\$ 7,366,780	\$ 7,934,280	\$ 567,500	92.85%	\$ 3,194,887	17.76%
12/31/09	7,045,675	7,741,306	695,631	91.01	3,152,562	22.07
12/31/08	6,526,114	6,997,813	471,699	93.26	3,114,912	15.14

On a market value basis, the actuarial value of assets and the funded ratio at December 31, 2010 are as follows:

	<u>Market Value Basis of Assets</u>	<u>Market Basis Funded Ratio</u>
SLEP Members	\$ 5,064,820	85.80%
Elected County Officials	(407,097)	0.00
Other Members	7,840,628	98.82

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUES			
Property taxes	\$ 1,774,186	\$ 1,774,186	\$ 1,775,472
State of Illinois	2,383,982	2,383,982	2,876,952
Charges for services	732,000	732,000	799,932
County zoning fees	37,000	37,000	37,684
Court security fees	63,500	63,500	65,411
Sheriff's bond	15,000	15,000	12,530
Sheriff's traffic fees	150,000	150,000	170,995
Circuit Clerk County fees	48,000	48,000	62,657
Liquor licenses	6,550	6,550	7,175
Indemnity fees	4,000	4,000	6,460
Interest on investments	13,500	13,500	5,425
Zoning cases	9,407	9,407	14,623
Patrol contracts	139,366	139,366	142,345
Other revenue	117,065	117,065	47,667
Regional Office of Education reimbursements	28,200	28,200	34,108
Federal election grant	-	-	11,380
Sheriff lighting grant	-	-	24,000
Total revenues	<u>5,521,756</u>	<u>5,521,756</u>	<u>6,094,816</u>
EXPENDITURES			
General government	1,845,736	1,801,730	1,628,168
Employee benefits	602,000	646,920	501,867
Public safety	2,692,139	2,813,532	2,825,308
Judiciary and court related	1,475,008	1,365,382	1,294,745
Public health and welfare	45,008	45,008	45,008
Other	124,605	124,604	108,259
Capital outlay	93,790	81,018	145,855
Total expenditures	<u>6,878,286</u>	<u>6,878,194</u>	<u>6,549,210</u>
Deficiency of revenues over expenditures	(1,356,530)	(1,356,438)	(454,394)
OTHER FINANCING SOURCES RECEIVED (USES PAID)			
Transfers in	2,456,693	2,456,693	2,119,170
Transfers out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,140,999)</u>
Total other financing sources received (uses paid)	<u>1,256,693</u>	<u>1,256,693</u>	<u>978,171</u>
NET CHANGE IN FUND BALANCE	<u>\$ (99,837)</u>	<u>\$ (99,745)</u>	523,777
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(93,868)
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR			<u>2,469,568</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR			<u>\$ 2,899,477</u>

WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUE RECEIVED			
General property taxes	\$ 460,000	\$ 460,000	\$ 459,643
Reimbursable services	205,000	205,000	151,282
Capital grants and contributions	-	-	33,959
Miscellaneous income	5,000	5,000	27,210
Township engineering/administration	15,000	15,000	50,015
Interest	23,500	23,500	7,095
Other	10,000	10,000	687
Total revenue received	<u>718,500</u>	<u>718,500</u>	<u>729,891</u>
EXPENDITURES PAID			
Administration:			
Salaries	80,185	80,185	73,299
Telephone	2,500	2,400	2,130
Office maintenance	800	900	843
Utilities	16,000	16,000	10,582
Advertising	2,500	4,900	6,036
Computer/office upgrade	10,000	7,600	6,185
Office/shop contractual	27,000	18,000	16,060
Postage/office supplies	6,500	6,500	5,767
Travel/training expenses	15,225	13,525	12,179
Office equipment/furniture	7,000	7,000	218
Health insurance	50,000	59,000	58,868
Insurance contingencies	2,000	2,000	50
Cell phones	4,000	4,000	2,465
Internet service	700	700	596
Construction and engineering:			
Technical salaries	86,275	110,275	108,983
Engineering supplies	3,000	4,700	4,650
New engineering equipment	3,000	3,000	-
County maps	2,000	2,000	640
Section 97-00090, C.H. 27	1,000	1,000	-
Section 86-00075, C.H. 1	65,000	67,500	5,570
Section 97-00091, C.H. 13	12,000	9,500	-
Pavement Management System	2,000	2,000	-
Section 00-00096, C.H. 2	10,000	10,000	1,250
Section 01-00100, C.H. 23	1,000	1,000	-
Section 01-00101, C.H. 3	1,000	1,000	-
Section 10-00116, Sign Upgrade	1,000	1,000	-
Section 10-00117, C.H. 2	1,000	1,000	-
Labor for repair or vehicles			
Maintenance:			
Repair labor for vehicles	28,420	28,420	22,098
Non-MFT maintenance salaries	40,600	40,600	37,727

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND
Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	Budgeted		Actual
	<u>Original</u>	<u>Final</u>	
EXPENDITURES PAID (CONTINUED)			
Maintenance (continued):			
Contractual services	\$ 10,000	\$ 5,700	\$ 4,656
Repair parts for vehicles and machinery	52,000	56,300	72,954
Shop supplies and tools	12,000	10,500	10,166
Fuel, oil, gas, and grease	90,000	91,500	91,453
Ditching and drainage	1,000	1,300	1,215
Snow and ice removal	100,000	68,000	16,616
Mowing and guardrail	2,000	1,700	221
Sign costs	15,000	15,000	225
Intergovernmental services	20,000	20,000	4,401
Capital outlay:			
Building construction and yard work	15,000	47,000	32,938
New engineering equipment	-	-	(108)
New equipment	150,000	126,000	108,614
Total expenditures paid	<u>948,705</u>	<u>948,705</u>	<u>719,547</u>
Excess of revenue received over expenditures paid	<u>(230,205)</u>	<u>(230,205)</u>	<u>10,344</u>
OTHER FINANCING SOURCES RECEIVED AND USES PAID			
Proceeds from sale of assets	-	-	10,010
Transfer from GIS	-	-	2,292
Transfer to County Motor Fuel Tax Fund	-	-	(26,491)
Total other financing sources received and uses paid	<u>-</u>	<u>-</u>	<u>(14,189)</u>
Deficiency of revenue and other financing sources received over expenditures and other uses paid	<u>\$ (230,205)</u>	<u>\$ (230,205)</u>	<u>(3,845)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(37,519)
FUND BALANCE, MODIFIED ACCRUAL BASIS, BEGINNING OF YEAR			<u>913,334</u>
FUND BALANCE, MODIFIED ACCRUAL BASIS, END OF YEAR			<u>\$ 871,970</u>

**WOODFORD COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE
ILLINOIS MUNICIPAL RETIREMENT FUND
Year Ended November 30, 2011**

(Unaudited - See Accompanying Independent Auditor's Report)

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 473,000	\$ 473,000	\$ 472,495	\$ 415,319
Personal property replacement tax	115,000	115,000	137,984	104,642
Interest and miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>1,589</u>	<u>2,718</u>
Total revenue received	590,000	590,000	612,068	522,679
EXPENDITURES PAID				
Employee benefits:				
Municipal Retirement Fund	<u>590,000</u>	<u>595,702</u>	<u>595,702</u>	<u>584,601</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ (5,702)</u>	16,366	(61,922)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(21,891)	44,127
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>250,526</u>	<u>268,321</u>
End of year			<u>\$ 245,001</u>	<u>\$ 250,526</u>

WOODFORD COUNTY, ILLINOIS
NOTE TO BUDGETARY COMPARISON SCHEDULES
November 30, 2011

(Unaudited - See Accompanying Independent Auditor's Report)

NOTE 1 - RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The budgetary comparison schedules for the General Fund, County Highway Fund, and Illinois Municipal Retirement Fund present comparisons of the budget on a cash basis with actual data on the cash basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present basic financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of resultant basis and timing differences in the excess (deficiency) of revenue over expenditures for the year ended November 30, 2011 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."

**WOODFORD COUNTY, ILLINOIS
GENERAL FUND
FUND DESCRIPTION
November 30, 2011**

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, 2011**

ASSETS	<u>General Corporate</u>	<u>County Clerk</u>	<u>Sheriff</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
Cash and cash equivalents	\$ 2,047,370	\$ 37,655	\$ 60,266	\$ 164,250	\$2,309,541
Receivables, net:					
State of Illinois	640,800	-	-	260,387	901,187
Property taxes	1,770,000	-	-	-	1,770,000
Intrafund receivables (payables)	45,719	(37,343)	(8,376)	-	-
Prepaid items	<u>15,070</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,070</u>
TOTAL ASSETS	<u>\$ 4,518,959</u>	<u>\$ 312</u>	<u>\$ 51,890</u>	<u>\$ 424,637</u>	<u>\$4,995,798</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 136,027	\$ -	\$ -	\$ -	\$ 136,027
Accrued expense	138,092	-	-	-	138,092
Trust funds due others	-	312	51,890	-	52,202
Deferred revenue	<u>1,770,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,770,000</u>
Total liabilities	<u>2,044,119</u>	<u>312</u>	<u>51,890</u>	<u>-</u>	<u>2,096,321</u>
FUND BALANCES					
Nonspendable	15,070	-	-	-	15,070
Unassigned	<u>2,459,770</u>	<u>-</u>	<u>-</u>	<u>424,637</u>	<u>2,884,407</u>
Total fund balances	<u>2,474,840</u>	<u>-</u>	<u>-</u>	<u>424,637</u>	<u>2,899,477</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,518,959</u>	<u>\$ 312</u>	<u>\$ 51,890</u>	<u>\$ 424,637</u>	<u>\$4,995,798</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
For the Year Ended November 30, 2011

	<u>General Corporate</u>	<u>County Retailer's Occupation Tax</u>	<u>Total General Fund</u>
REVENUES			
Property taxes	\$ 1,775,472	\$ -	\$ 1,775,472
Sales and use taxes, including public safety sales taxes	216,669	1,022,779	1,239,448
Income and replacement taxes	1,172,172	-	1,172,172
Operating grants and contributions	427,326	-	427,326
Capital grants	24,000	-	24,000
Fees, fines, and charges for services	1,385,126	-	1,385,126
Interest	4,147	1,277	5,424
Other	2,575	-	2,575
	<u>5,007,487</u>	<u>1,024,056</u>	<u>6,031,543</u>
Total revenues			
	<u>5,007,487</u>	<u>1,024,056</u>	<u>6,031,543</u>
EXPENDITURES			
Current:			
General government	1,582,849	-	\$ 1,582,849
Employee benefits	501,867	-	501,867
Public safety	2,827,350	-	2,827,350
Judiciary and court related	1,308,180	-	1,308,180
Public health and welfare	45,008	-	45,008
Other expenditures	108,766	-	108,766
Capital outlay	146,430	-	146,430
Debt service:			
Principal	53,833	-	53,833
Interest	5,522	-	5,522
	<u>6,579,805</u>	<u>-</u>	<u>6,579,805</u>
Total expenditures			
	<u>6,579,805</u>	<u>-</u>	<u>6,579,805</u>
Excess (deficiency) of revenues over expenditures	<u>(1,572,318)</u>	<u>1,024,056</u>	<u>(548,262)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,052,400	-	2,052,400
Transfers out	(140,999)	(1,000,000)	(1,140,999)
Proceeds from capital lease	60,326	-	60,326
Proceeds from insurance payments	6,444	-	6,444
Total other financing sources (uses)	<u>1,978,171</u>	<u>(1,000,000)</u>	<u>978,171</u>
NET CHANGE IN FUND BALANCE	405,853	24,056	429,909
FUND BALANCE			
Beginning of year	<u>2,068,987</u>	<u>400,581</u>	<u>2,469,568</u>
End of year	<u>\$ 2,474,840</u>	<u>\$ 424,637</u>	<u>\$ 2,899,477</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 1,774,186	\$ 1,774,186	\$ 1,775,472	\$ 1,072,832
State of Illinois:				
Income taxes	1,100,000	1,100,000	1,263,766	937,427
Salary reimbursements	206,482	206,482	361,598	370,934
Administration fee - inheritance tax	7,500	7,500	11,378	8,109
Use tax	170,000	170,000	237,744	162,621
Charges for services:				
County Clerk	275,000	275,000	341,809	297,409
Circuit Clerk	167,000	167,000	166,131	169,717
Sheriff	75,000	75,000	72,695	78,538
Collector	85,000	85,000	94,900	106,846
State's Attorney	130,000	130,000	124,397	131,661
County zoning fees	37,000	37,000	37,684	40,434
Court security fees	63,500	63,500	65,411	65,841
Sheriff's bond	15,000	15,000	12,530	11,828
Sheriff's traffic fees	150,000	150,000	170,995	148,637
Circuit Clerk County fees	48,000	48,000	62,657	49,113
Liquor licenses	6,550	6,550	7,175	6,550
Indemnity fees	4,000	4,000	6,460	7,320
Interest on investments	12,500	12,500	4,147	9,347
Zoning cases	9,407	9,407	14,623	7,999
Patrol contracts	139,366	139,366	142,345	136,294
Other revenue	117,065	117,065	47,667	56,857
Regional Office of Education reimbursements	28,200	28,200	34,108	29,933
Federal Election Grant	-	-	11,380	6,916
Sheriff lighting grant	-	-	24,000	-
Total revenue received	<u>4,620,756</u>	<u>4,620,756</u>	<u>5,091,072</u>	<u>3,913,163</u>
EXPENDITURES PAID				
General Control and Administration:				
County Treasurer:				
Official's salary	53,766	53,766	53,766	52,200
Deputy and clerk hire	52,392	54,723	54,723	52,870
Part time deputy hire	1,000	665	666	969
Officer's expenses	500	105	105	295
Printing and office supplies	4,500	6,103	6,103	4,462
Mileage	500	415	415	267
Publication cost	1,000	870	870	515
Travel and transportation	250	-	-	-
Training (MIP)	500	199	199	-
Drug testing	50	50	50	-
Total County Treasurer	<u>114,458</u>	<u>116,896</u>	<u>116,897</u>	<u>111,578</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
County Board:				
Members' expense	\$ 1,000	\$ 1,000	\$ 628	\$ 703
Members' per diem	35,000	35,000	31,950	48,500
Members' mileage	<u>18,000</u>	<u>15,435</u>	<u>7,490</u>	<u>13,847</u>
Total County Board	<u>54,000</u>	<u>51,435</u>	<u>40,068</u>	<u>63,050</u>
County Administrator:				
Administrator assistant	31,949	33,550	33,550	32,406
Office supplies	1,500	1,828	1,828	1,780
Mileage	100	100	61	122
Budget preparation	1,000	1,000	411	156
Paid time off	<u>-</u>	<u>636</u>	<u>636</u>	<u>-</u>
Total County Administrator	<u>34,549</u>	<u>37,114</u>	<u>36,486</u>	<u>34,464</u>
Supervisor of Assessments:				
Department head salary	52,725	53,505	53,504	51,413
Deputy-clerk hire:				
Full time	55,370	73,578	73,578	54,840
Part-time	11,784	11,784	6,375	10,954
Printing and office supplies	23,960	23,960	8,924	6,091
Mileage	1,500	1,500	577	773
Professional services - appraisal	3,000	3,000	-	-
Publication costs	21,750	21,750	20,478	2,038
Assistant department head salary	33,114	12,775	3,570	33,465
Travel and transportation	1,400	1,400	472	608
Training	1,400	1,400	340	1,690
Publication and membership	450	557	557	416
Computer and software licenses	1,500	1,500	168	2,794
Drug testing	50	100	100	-
Postage	25	25	-	18
Books	750	750	724	724
Mapping supplies	500	500	-	2,400
Paid time off	<u>-</u>	<u>1,194</u>	<u>1,194</u>	<u>1,004</u>
Total Supervisor of Assessments	<u>209,278</u>	<u>209,278</u>	<u>170,561</u>	<u>169,228</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Board of Review:				
Members' salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Members' mileage	1,300	1,300	484	465
Printing and office supplies	2,000	2,000	453	1,182
Publication costs	1,700	1,700	795	1,030
Professional services	3,000	3,000	500	-
Total Board of Review	<u>23,000</u>	<u>23,000</u>	<u>17,232</u>	<u>17,677</u>
County Clerk:				
Official's salary	53,766	53,766	53,766	52,200
Deputy and clerk hire	51,294	51,294	50,495	49,425
Part-time clerk hire	16,535	16,535	14,950	13,050
Officer's expenses	600	600	593	399
Printing and office supplies	8,000	7,165	9,426	8,295
Mileage	350	350	183	208
Revenue stamps	85,000	85,000	84,930	110,044
Publications	1,400	1,400	603	1,514
Repair/replacement	250	250	239	806
Registrars, birth/death	350	350	281	310
Cost Study	6,000	6,000	6,000	-
Drug testing	100	100	-	-
Total County Clerk	<u>223,645</u>	<u>222,810</u>	<u>221,466</u>	<u>236,251</u>
Courthouse:				
Janitors' salaries	53,228	54,950	54,950	53,227
Janitors' overtime	1,000	988	988	557
Department head salary	49,403	52,665	52,665	50,132
Maintenance contract - elevator	10,700	9,165	9,165	10,131
Pest control	2,800	2,175	2,175	2,150
Garbage pickup	3,700	3,480	3,480	3,680
Upkeep of grounds	3,000	2,866	2,866	2,772
Maintenance of heating system	3,000	3,082	3,082	2,519
Drug testing	50	50	50	-
Janitorial supplies	2,000	2,070	2,322	2,984
Improvements	19,500	19,249	10,931	13,094
Repairs	3,750	4,739	4,739	3,572
Total courthouse	<u>152,131</u>	<u>155,479</u>	<u>147,413</u>	<u>144,818</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Election:				
Deputy/clerk hire	\$ 31,680	\$ 31,680	\$ 28,389	\$ 31,447
Part-time clerk hire	14,700	14,725	14,725	16,792
Officers' expense	300	300	286	183
Overtime	1,000	975	341	791
Mileage	500	500	278	300
Maintenance agreements	33,500	33,500	31,720	30,513
Ballots and supplies	48,000	48,000	36,771	79,162
Publication	17,000	17,000	9,832	23,409
Judges' per diem and mileage	38,000	38,000	35,287	71,235
Drug testing	100	100	50	-
Total election	<u>184,780</u>	<u>184,780</u>	<u>157,679</u>	<u>253,832</u>
Courthouse addition - Annex 1: Repairs	<u>375</u>	<u>375</u>	<u>176</u>	<u>-</u>
Courthouse addition - Annex 2: Repairs	<u>600</u>	<u>600</u>	<u>-</u>	<u>25</u>
Insurance:				
Group insurance	600,000	608,106	463,053	311,956
State unemployment compensation	<u>2,000</u>	<u>38,814</u>	<u>38,814</u>	<u>11,948</u>
Total insurance	<u>602,000</u>	<u>646,920</u>	<u>501,867</u>	<u>323,904</u>
Personnel:				
Union negotiations	<u>30,000</u>	<u>25,947</u>	<u>25,617</u>	<u>35,354</u>
Information Technology:				
Part time	15,000	15,000	14,947	13,150
Web hosting services	<u>3,000</u>	<u>3,000</u>	<u>2,774</u>	<u>2,699</u>
Total information technology	<u>18,000</u>	<u>18,000</u>	<u>17,721</u>	<u>15,849</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
General Control and Administration (Continued):				
Utilities:				
Telephone	\$ 33,000	\$ 33,000	\$ 32,650	\$ 32,862
Gas and electric	170,000	170,000	159,067	185,948
Water and sewer	<u>14,500</u>	<u>14,500</u>	<u>14,307</u>	<u>13,695</u>
Total utilities	<u>217,500</u>	<u>217,500</u>	<u>206,024</u>	<u>232,505</u>
Other:				
General postage	55,000	55,000	46,225	36,386
Contingency	75,000	25,882	18,280	11,525
Maintenance repairs	1,000	1,264	1,264	992
Postage meter rental	840	840	840	840
Telephone maintenance	4,400	4,900	4,901	3,499
Telephone repairs and changes	1,000	1,000	164	494
Tax sale expenses	500	500	484	446
Auditing County records	61,380	61,380	58,080	55,080
Computer supplies (tax system)	1,000	1,000	239	775
Consulting, accounting services	-	3,450	3,450	6,300
Internet	1,000	1,000	939	779
Accounting system - MIP	4,500	4,500	4,155	4,189
Cid Net contract costs - property tax system	31,000	31,000	29,000	29,000
Novell support tax computer	<u>6,000</u>	<u>6,000</u>	<u>3,470</u>	<u>21,020</u>
Total other	<u>242,620</u>	<u>197,716</u>	<u>171,491</u>	<u>171,325</u>
Total general control and administration	<u>2,106,936</u>	<u>2,107,850</u>	<u>1,830,698</u>	<u>1,809,860</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
County Development:				
Zoning:				
Administrator salary	\$ 40,000	\$ 40,000	\$ 27,990	\$ 23,686
Printing and office supplies	2,000	2,000	1,990	1,932
Mileage	2,500	2,500	930	429
Publication costs	200	385	385	171
Training	320	320	40	240
Erosion site plan review - NRCS	1,962	1,962	1,962	1,962
Erosion site plan review - soil and water	6,000	6,000	5,400	5,700
Assistant administrator salary	8,152	8,152	714	19,096
Full time employee	26,728	26,728	22,653	26,728
Part time employee	5,223	5,223	1,666	-
Overtime	600	600	528	690
Books	50	50	39	-
Travel and transportation	50	-	-	5
Computer and software licenses	5,000	5,000	1,514	-
Paid time off	865	136	-	5,040
Drug testing	50	100	100	-
Address signs, posts, and brackets	300	844	844	144
Vehicle upkeep (fuel maintenance)	-	-	-	1,016
Solid waste planner	22,000	22,000	22,000	27,000
Total zoning	122,000	122,000	88,755	113,839
Zoning Board of Appeals:				
Members per diem	6,000	6,000	3,060	3,180
Publication	5,000	5,000	1,953	1,921
Members mileage	1,000	1,000	629	607
Total zoning board of appeals	12,000	12,000	5,642	5,708
Conservation of natural resources:				
Soil and water conservation	15,000	15,000	15,000	15,000

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
County Development (Continued):				
Other:				
County extension program	\$ 174,500	\$ 174,500	\$ 174,500	\$ 178,100
Tri-County Planning Commission	10,000	10,000	12,000	10,000
Tri-County Planning Commission special projects	5,000	5,000	1,140	11,700
Riverfront	-	-	-	3,000
United Counties Council	300	300	300	300
Heartland Water Resources Council	2,000	2,000	2,000	4,000
Total other	191,800	191,800	189,940	207,100
Total County development	340,800	340,800	299,337	341,647
Public Safety:				
Sheriff:				
Official's salary	66,436	66,346	66,435	64,500
Secretaries - full and part-time	44,100	44,094	44,093	43,795
Cooks - jail	-	-	-	22,805
Bailiff	29,387	28,189	28,189	27,517
Deputy - road patrol	528,072	511,666	511,664	521,905
Deputy - road patrol overtime	58,000	71,022	71,021	78,079
Correctional (jailers)	661,525	742,228	742,228	675,027
Correctional (jailers) overtime	48,500	46,213	46,213	49,431
Officer's expense	100	300	300	13
Employee overtime - misc.	1,850	935	934	1,468
Printing and office supplies	4,500	4,799	22,840	24,762
Postage	250	36	36	27
Equipment maintenance contract	20,000	22,144	22,144	18,923
Film and developing	50	-	-	-
Gasoline - travel	73,500	113,487	113,486	73,772
Training	9,500	10,186	10,186	7,737
Radio maintenance	13,750	13,511	13,511	11,291
Sheriff's cars - repairs	36,000	39,813	39,811	37,217
Food for prisoners	123,500	107,758	107,758	77,278
Medical for prisoners	53,550	51,638	51,637	55,645

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
Sheriff (Continued):				
Equipment rental	\$ 3,900	\$ 2,624	\$ 2,623	\$ 2,569
Repairs	24,000	18,247	18,246	20,602
Supplies	10,200	10,592	10,593	11,322
Jail office supplies	2,200	2,863	2,862	2,055
Clothing allowance	36,900	34,787	34,787	34,563
Return of fugitive	4,000	3,545	3,544	2,125
Phone line for computer	2,650	2,633	2,632	2,634
Explorers	650	540	541	266
D.A.R.E. officer salary	40,073	44,481	44,481	40,182
Sheriff vehicle lease	52,000	51,911	58,354	72,645
Seized vehicle fee	200	75	75	115
Investigation supplies	1,000	472	472	1,859
IWIN service fee	6,600	6,513	6,513	7,398
Publications and membership	1,250	1,931	1,930	754
Kitchen supplies	100	-	-	2
Triad	1,000	970	240	805
Supervisory personnel	159,145	169,631	169,631	161,495
Courtroom security labor	105,500	109,754	109,754	104,271
Cell phone	3,700	3,404	3,404	2,916
Internet service	1,800	640	640	805
Training supplies	3,000	4,204	4,204	3,100
Bulletproof vests	2,800	2,800	2,800	2,200
Patrol supplies	2,000	1,518	1,518	2,227
Deputy MEG unit	43,977	45,075	45,074	46,630
Deputy MEG OT	6,500	8,887	8,198	6,064
MEG unit membership fee	11,190	11,190	11,190	11,477
Computer maintenance	400	-	-	165
Investigator	93,520	94,313	94,301	95,393
D.A.R.E. officer overtime	800	800	90	788
CIERT equipment and training	1,200	1,970	1,970	2,041
Drug testing	250	1,047	1,047	100
Investigator overtime	9,100	13,921	13,921	11,157
Canine	1,500	1,365	1,365	1,102
Total Sheriff	<u>2,405,675</u>	<u>2,527,068</u>	<u>2,549,486</u>	<u>2,443,019</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
Public Safety (Continued):				
ESDA:				
Director's salary	\$ 21,508	\$ 22,929	\$ 22,929	\$ 22,153
Assistant department head salary	3,510	3,742	3,742	3,615
Secretary	2,834	3,021	3,021	2,919
Member expense - mileage, etc.	250	250	236	288
Printing/office expense	500	707	707	903
Mileage	400	400	20	225
Training	1,000	1,000	386	966
Vehicle upkeep	1,000	2,871	2,871	813
Building repairs	4,500	3,253	3,253	4,681
Pagers	400	438	438	574
Cell phone	3,000	3,000	2,576	2,551
SERA Title III (HAZMAT)	7,451	4,495	4,265	8,525
Internet services	250	250	250	250
NIMS	1,500	1,500	970	1,395
Public preparedness training	500	747	747	388
Exercise/HSEEP	1,000	1,000	-	376
OSHA mandated programs	500	500	51	94
Warning system	1,000	1,000	329	240
Total ESDA	<u>51,103</u>	<u>51,103</u>	<u>46,791</u>	<u>50,956</u>
Coroner:				
Coroner's salary	24,931	24,931	24,931	24,205
Deputy and clerk hire	600	600	360	240
Officer's expense	500	500	450	900
Jurors' fees	250	250	-	-
Printing and office supplies	100	100	155	781
Mileage	1,500	1,500	490	1,522
Cell phones	1,730	1,730	1,467	2,082
Transport	1,750	1,750	1,375	975
Pathologist	22,000	22,000	17,803	14,428
Total Coroner	<u>53,361</u>	<u>53,361</u>	<u>47,031</u>	<u>45,133</u>
Other:				
Dispatch services	<u>182,000</u>	<u>182,000</u>	<u>182,000</u>	<u>167,688</u>
Total public safety	<u>2,692,139</u>	<u>2,813,532</u>	<u>2,825,308</u>	<u>2,706,796</u>

WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Judiciary and Court Related:				
Circuit Clerk:				
Official's salary	\$ 51,538	\$ 51,538	\$ 51,538	\$ 49,556
Deputy and clerk hire	223,393	230,574	230,574	231,066
Bailiff	17,000	12,037	12,037	11,475
Overtime	6,000	1,803	1,803	1,865
Officer's expense	1,200	156	114	384
Printing and office supplies	7,350	9,073	9,073	10,879
Postage box rental	178	140	110	110
Mileage	350	-	-	387
Maintenance contract	1,300	1,332	1,332	1,575
Books	150	-	-	130
Publication	300	-	-	270
Training	260	-	-	185
Audit of Circuit Clerk's office	9,000	8,375	8,375	5,000
Publication and membership	350	350	350	350
Paid time off	-	3,023	3,023	7,046
Drug testing	50	18	-	-
Domestic violence advocacy services	10,000	10,000	10,000	10,000
Total Circuit Clerk	<u>328,419</u>	<u>328,419</u>	<u>328,329</u>	<u>330,278</u>
Judicial:				
Part-time secretary	2,000	2,180	2,180	1,692
Secretary's salary	29,203	30,224	30,224	29,639
Officer's expense	2,000	1,820	1,445	1,444
Jurors' fees	25,000	23,979	14,925	14,670
Jurors' travel	25,000	22,473	16,775	15,158
Jurors' meals	4,000	4,000	2,009	1,645
Printing and office supplies	1,800	1,800	1,519	1,983
Books	1,600	2,102	2,102	1,445
Court ordered exam	5,000	57	-	1,691
Appointed attorney	15,000	15,000	1,711	8,205
Training	1,000	1,000	-	-
Other Travel	400	400	-	-
Publication	200	200	-	-
Drug testing	50	50	-	-
Judge's salary reimbursement	1,400	1,400	1,300	1,309
Total judicial	<u>113,653</u>	<u>106,685</u>	<u>74,190</u>	<u>78,881</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
State's Attorney:				
State's Attorney's salary	\$ 166,818	\$ 162,372	\$ 162,251	\$ 166,509
Assistant State's Attorney's salary	69,160	68,822	68,706	70,185
Deputy/clerk hire	28,184	29,060	29,060	27,764
Officer's expense	1,500	1,510	1,510	1,467
Printing/office supplies	4,000	4,329	4,429	5,003
Foreign witness fees	50	50	36	410
Appellate attorney project	11,000	11,000	11,000	11,000
Books	4,500	4,500	4,204	3,717
Court reporting	5,400	5,400	5,024	5,322
Special prosecution costs	3,000	786	673	138
Investigations	36,546	38,760	38,760	37,783
Office manager	33,987	35,714	35,714	34,490
Internet service	600	600	503	431
Mileage	175	175	-	139
Travel and transportation	1,250	1,250	887	-
Drug testing	50	50	50	-
Water/sewer	-	-	(49)	-
PTO	-	3,570	3,570	5,373
LEADS on-line service	2,700	2,700	2,632	2,634
	<u>368,920</u>	<u>370,648</u>	<u>368,960</u>	<u>372,365</u>
Total State's Attorney				
Public defender:				
Department head salary	49,740	52,242	52,241	50,475
Assistant dept head salary	1,500	1,500	613	-
Part-time attorney	47,630	50,026	50,026	48,334
Secretary allotment	19,000	19,045	19,045	17,625
Printing and office supplies	2,500	2,999	2,999	2,691
Telephone	1,200	1,200	1,175	1,175
Books	1,500	3,025	3,025	3,084
Legal seminars	800	800	800	-
Drug testing	50	50	-	-
Miscellaneous litigation costs	1,000	1,000	819	191
	<u>124,920</u>	<u>131,887</u>	<u>130,743</u>	<u>123,575</u>
Total public defender				

WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
Judiciary and Court Related (Continued):				
Probation:				
Care dependent children - secure detention	\$ 52,000	\$ 33,579	\$ 19,140	\$ 22,910
Care dependent children - housing	190,000	85,043	74,141	160,228
Department head salary	48,190	50,709	50,709	52,082
Probation officer's salary	177,342	177,342	177,189	172,798
Secretary's salary	51,376	51,376	44,064	52,708
Overtime	500	500	-	-
Officer's expense	1,100	1,145	1,145	1,377
Printing and office supplies	3,000	3,190	3,190	3,657
Mileage	500	500	79	453
Maintenance contracts	1,000	1,000	750	1,029
Training	1,000	1,050	1,050	995
Offender services	600	690	690	1,202
Drug testing	1,500	1,500	1,374	1,769
Books	420	420	330	547
Travel and transportation	1,100	1,100	860	969
Vehicle upkeep	5,500	9,636	9,637	6,061
Publication	100	100	-	190
Drug & Alcohol Program	100	100	-	-
Paid time off	-	2,399	2,399	1,830
IWIN service Fees	1,100	1,100	512	-
Leads	2,668	5,264	5,264	2,634
Total probation	<u>539,096</u>	<u>427,743</u>	<u>392,523</u>	<u>483,439</u>
Total judiciary and court related	<u>1,475,008</u>	<u>1,365,382</u>	<u>1,294,745</u>	<u>1,388,538</u>
Public Health:				
We Care, Inc. - transportation	43,008	43,008	43,008	43,008
Youth services	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total public health	<u>45,008</u>	<u>45,008</u>	<u>45,008</u>	<u>45,008</u>

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
EXPENDITURES PAID (CONTINUED)				
All other expenditures:				
Education:				
Educational service region expenditures	\$ 96,897	\$ 96,897	\$ 87,290	\$ 77,428
Veterans' Assistance Commission:				
Official's salary	9,408	10,029	10,029	9,690
Printing/office supplies	400	400	360	292
Mileage	900	985	985	637
Training	1,000	1,000	842	365
Assistance to veterans	16,000	15,293	8,753	14,159
Total Veterans' Assistance Commission	27,708	27,707	20,969	25,143
Total all other expenditures	124,605	124,604	108,259	102,571
Capital outlay:				
New equipment - Coroner	2,000	2,000	(155)	-
Computer equipment - Coroner	1,750	1,750	-	-
New equipment - State's Attorney	2,000	273	-	(100)
Equipment - Judicial	2,000	2,000	-	-
New equipment - Election	1,000	1,000	-	-
New equipment - Courthouse	2,000	252	8,317	159,195
New equipment - Sheriff	16,440	13,122	87,264	83,823
Improvements	51,350	50,794	-	-
Computer equipment - Sheriff	13,750	7,492	50,429	-
New equipment - County Clerk	1,500	2,335	-	-
Total capital outlay	93,790	81,018	145,855	242,918
Total expenditures paid	6,878,286	6,878,194	6,549,210	6,637,338
Deficiency of revenue received over expenditures paid	(2,257,530)	(2,257,438)	(1,458,138)	(2,724,175)

**WOODFORD COUNTY, ILLINOIS
GENERAL ACCOUNT
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
OTHER FINANCING SOURCES RECEIVED (USES PAID)				
Other financing sources received:				
County Retailers' Occupation Tax Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000
Public Safety County Retailers' Occupation Tax Fund	1,200,000	1,200,000	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	28,000
Geographic Information Systems Fund	4,693	4,693	2,400	-
Health Fund	-	-	-	55,000
Proceeds from insurance payment	-	-	6,444	-
Proceeds from capital lease	-	-	60,326	74,033
Other financing uses paid:				
Premium and Insurance Claim Reserve Fund	-	-	(140,999)	-
Total other financing sources received (uses paid)	<u>2,456,693</u>	<u>2,456,693</u>	<u>1,978,171</u>	<u>2,179,033</u>
Excess (deficiency) of revenue and other financing sources received over expenditures and other uses paid	<u>\$ 199,163</u>	<u>\$ 199,255</u>	520,033	(545,142)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(114,180)	261,179
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,068,987</u>	<u>2,352,950</u>
End of year			<u>\$ 2,474,840</u>	<u>\$ 2,068,987</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Municipal retailers' occupation tax	\$ 900,000	\$ 900,000	\$ 1,002,466	\$ 942,008
Interest	<u>1,000</u>	<u>1,000</u>	<u>1,278</u>	<u>770</u>
Total revenue received	901,000	901,000	1,003,744	942,778
EXPENDITURES PAID	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue received over expenditures paid	901,000	901,000	1,003,744	942,778
OTHER FINANCING USES PAID				
Transfers out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (299,000)</u>	<u>\$ (299,000)</u>	3,744	(57,222)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			20,312	1,671
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>400,581</u>	<u>456,132</u>
End of year			<u>\$ 424,637</u>	<u>\$ 400,581</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
November 30, 2011**

ASSETS	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Cash and cash equivalents	\$ 7,660,908	\$ 434,633	\$ 8,095,541
Receivables, net:			
State of Illinois	448,417	154,010	602,427
Property taxes	1,400,812	-	1,400,812
Notes receivable, net	<u>607,743</u>	<u>-</u>	<u>607,743</u>
 TOTAL ASSETS	 <u><u>\$ 10,117,880</u></u>	 <u><u>\$ 588,643</u></u>	 <u><u>\$ 10,706,523</u></u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 389,498	\$ -	\$ 389,498
Accrued expenses	11,678	-	11,678
Deferred revenue	<u>1,400,812</u>	<u>-</u>	<u>1,400,812</u>
 Total liabilities	 <u><u>1,801,988</u></u>	 <u><u>-</u></u>	 <u><u>1,801,988</u></u>
 FUND BALANCES			
Nonspendable	474,655	-	474,655
Restricted-spendable	2,814,642	588,643	3,403,285
Unrestricted-assigned	<u>5,026,595</u>	<u>-</u>	<u>5,026,595</u>
 Total fund balances	 <u><u>8,315,892</u></u>	 <u><u>588,643</u></u>	 <u><u>8,904,535</u></u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 10,117,880</u></u>	 <u><u>\$ 588,643</u></u>	 <u><u>\$ 10,706,523</u></u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended November 30, 2011

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES			
Property taxes	\$ 1,250,410	\$ -	\$ 1,250,410
Sales and use taxes	1,197,317	516,531	1,713,848
Replacement taxes	52,000	-	52,000
Motor fuel taxes	1,955,978	-	1,955,978
Operating grants and contributions	1,013,870	-	1,013,870
Fees, fines, and charges for services	705,295	-	705,295
Interest	56,025	1,093	57,118
Other	11,064	-	11,064
Total revenues	<u>6,241,959</u>	<u>517,624</u>	<u>6,759,583</u>
EXPENDITURES			
Current:			
General government	141,245	-	141,245
Employee benefits	365,333	-	365,333
Public safety	122,232	-	122,232
Judiciary and court related	99,754	-	99,754
Public health and welfare	1,245,302	-	1,245,302
Transportation	2,055,459	-	2,055,459
Capital outlay	934,979	-	934,979
Debt service:			
Principal	43,095	370,000	413,095
Interest	1,526	119,363	120,889
Total expenditures	<u>5,008,925</u>	<u>489,363</u>	<u>5,498,288</u>
Excess of revenues over expenditures	<u>1,233,034</u>	<u>28,261</u>	<u>1,261,295</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	142,336	-	142,336
Transfers out	(1,170,537)	-	(1,170,537)
Proceeds from insurance payments	6,381	-	6,381
Proceeds from capital lease	30,962	-	30,962
Total other financing sources (uses)	<u>(990,858)</u>	<u>-</u>	<u>(990,858)</u>
NET CHANGE IN FUND BALANCE	242,176	28,261	270,437
FUND BALANCE			
Beginning of year	<u>8,073,716</u>	<u>560,382</u>	<u>8,634,098</u>
End of year	<u>\$ 8,315,892</u>	<u>\$ 588,643</u>	<u>\$ 8,904,535</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sales and use taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Interest	2,200	2,200	1,093	2,049
Other	-	-	-	500
Total revenue received	<u>502,200</u>	<u>502,200</u>	<u>501,093</u>	<u>502,549</u>
EXPENDITURES PAID				
Debt service:				
Principal	370,000	370,000	370,000	360,000
Interest	<u>119,463</u>	<u>119,463</u>	<u>119,363</u>	<u>128,363</u>
Total expenditures paid	<u>489,463</u>	<u>489,463</u>	<u>489,363</u>	<u>488,363</u>
Excess of revenue received received over expenditures paid	<u>\$ 12,737</u>	<u>\$ 12,737</u>	11,730	14,186
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			16,531	7,548
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>560,382</u>	<u>538,648</u>
End of year			<u>\$ 588,643</u>	<u>\$ 560,382</u>

WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011

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

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

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

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

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

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

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

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

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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

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

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

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

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

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

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

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

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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

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

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

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

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

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

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

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

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

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

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

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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.

County Motor Fuel Tax Fund - to account 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.

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

**WOODFORD COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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

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

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
Cash and cash equivalents	\$ 96,508	\$ 580,793	\$ 7,868
Receivables, net:			
State of Illinois	-	77,914	-
Property taxes	360,000	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 456,508</u>	<u>\$ 658,707</u>	<u>\$ 7,868</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 6,880	\$ 45,602	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>360,000</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>366,880</u>	<u>45,602</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	-	-	349
Unrestricted-assigned	<u>89,628</u>	<u>613,105</u>	<u>7,519</u>
Total fund balances	<u>89,628</u>	<u>613,105</u>	<u>7,868</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 456,508</u>	<u>\$ 658,707</u>	<u>\$ 7,868</u>

<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
\$ 16,612	\$ 434,270	\$ 118,057	\$ 94,211	\$ 6,613
-	159,556	-	-	-
-	-	340,000	-	-
-	-	-	-	-
<u>\$ 16,612</u>	<u>\$ 593,826</u>	<u>\$ 458,057</u>	<u>\$ 94,211</u>	<u>\$ 6,613</u>
\$ 3,989	\$ -	\$ -	\$ 60	\$ 420
-	-	-	-	-
-	-	340,000	-	-
<u>3,989</u>	<u>-</u>	<u>340,000</u>	<u>60</u>	<u>420</u>
-	-	-	-	-
-	259,676	118,057	30,355	5,645
<u>12,623</u>	<u>334,150</u>	<u>-</u>	<u>63,796</u>	<u>548</u>
<u>12,623</u>	<u>593,826</u>	<u>118,057</u>	<u>94,151</u>	<u>6,193</u>
<u>\$ 16,612</u>	<u>\$ 593,826</u>	<u>\$ 458,057</u>	<u>\$ 94,211</u>	<u>\$ 6,613</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
Cash and cash equivalents	\$ 531,406	\$ -	\$ 11,324
Receivables, net:			
State of Illinois	106,356	46,871	-
Property taxes	142,000	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 779,762</u>	 <u>\$ 46,871</u>	 <u>\$ 11,324</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 10,314	\$ 46,871	\$ -
Accrued expenses	11,678	-	-
Deferred revenue	<u>142,000</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>163,992</u>	 <u>46,871</u>	 <u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	37,551	-	3,957
Unrestricted-assigned	<u>578,219</u>	<u>-</u>	<u>7,367</u>
 Total fund balances	 <u>615,770</u>	 <u>-</u>	 <u>11,324</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 779,762</u>	 <u>\$ 46,871</u>	 <u>\$ 11,324</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ 23,512	\$ 167,079	\$ 247,766	\$ 55,202	\$ 21,427
-	-	-	-	-
-	258,812	-	-	-
-	-	-	-	-
<u>23,512</u>	<u>425,891</u>	<u>247,766</u>	<u>55,202</u>	<u>21,427</u>
<u>\$ 23,512</u>	<u>\$ 425,891</u>	<u>\$ 247,766</u>	<u>\$ 55,202</u>	<u>\$ 21,427</u>
\$ -	\$ -	\$ 896	\$ -	\$ -
-	-	-	-	-
-	258,812	-	-	-
<u>-</u>	<u>258,812</u>	<u>896</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
5,432	206	-	15,879	-
18,080	166,873	246,870	39,323	21,427
<u>23,512</u>	<u>167,079</u>	<u>246,870</u>	<u>55,202</u>	<u>21,427</u>
<u>\$ 23,512</u>	<u>\$ 425,891</u>	<u>\$ 247,766</u>	<u>\$ 55,202</u>	<u>\$ 21,427</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
Cash and cash equivalents	\$ 354,429	\$ 72,043	\$ 51,224
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 354,429</u>	 <u>\$ 72,043</u>	 <u>\$ 51,224</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
 FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	116,916	11,599	-
Unrestricted-assigned	<u>237,513</u>	<u>60,444</u>	<u>51,224</u>
 Total fund balances	 <u>354,429</u>	 <u>72,043</u>	 <u>51,224</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 354,429</u>	 <u>\$ 72,043</u>	 <u>\$ 51,224</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ 462,324	\$ 3,965	\$ 9,590	\$ 14,696	\$ 136,193
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>462,324</u>	<u>3,965</u>	<u>9,590</u>	<u>14,696</u>	<u>136,193</u>
<u>\$ 462,324</u>	<u>\$ 3,965</u>	<u>\$ 9,590</u>	<u>\$ 14,696</u>	<u>\$ 136,193</u>
\$ 3,160	\$ -	\$ 206	\$ -	\$ 920
-	-	-	-	-
-	-	-	-	-
<u>3,160</u>	<u>-</u>	<u>206</u>	<u>-</u>	<u>920</u>
-	-	-	-	-
166,980	158	5,681	14,544	100,792
<u>292,184</u>	<u>3,807</u>	<u>3,703</u>	<u>152</u>	<u>34,481</u>
<u>459,164</u>	<u>3,965</u>	<u>9,384</u>	<u>14,696</u>	<u>135,273</u>
<u>\$ 462,324</u>	<u>\$ 3,965</u>	<u>\$ 9,590</u>	<u>\$ 14,696</u>	<u>\$ 136,193</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

ASSETS	Township <u>Bridge</u>	<u>DARE</u>	Sheriff Sex <u>Offender</u>
Cash and cash equivalents	\$ 190,029	\$ 7,135	\$ 2,694
Receivables, net:			
State of Illinois	-	-	-
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 190,029</u>	<u>\$ 7,135</u>	<u>\$ 2,694</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 86,609	\$ 4,296	\$ -
Accrued expenses	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>86,609</u>	<u>4,296</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	14,171	-	1,196
Unrestricted-assigned	<u>89,249</u>	<u>2,839</u>	<u>1,498</u>
Total fund balances	<u>103,420</u>	<u>2,839</u>	<u>2,694</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 190,029</u>	<u>\$ 7,135</u>	<u>\$ 2,694</u>

<u>Sheriff Grant</u>	<u>Sheriff's Vehicles and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>	<u>Circuit Clerk Operations and Administrative</u>
\$ 5,412	\$ 12,391	\$ 31,203	\$ 1,275,215	\$ 9,293
-	-	-	-	-
-	-	-	300,000	-
-	-	-	-	-
<u>\$ 5,412</u>	<u>\$ 12,391</u>	<u>\$ 31,203</u>	<u>\$ 1,575,215</u>	<u>\$ 9,293</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	300,000	-
-	-	-	300,000	-
-	-	-	-	-
5,412	-	15,865	1,204,734	9,293
-	12,391	15,338	70,481	-
<u>5,412</u>	<u>12,391</u>	<u>31,203</u>	<u>1,275,215</u>	<u>9,293</u>
<u>\$ 5,412</u>	<u>\$ 12,391</u>	<u>\$ 31,203</u>	<u>\$ 1,575,215</u>	<u>\$ 9,293</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
November 30, 2011**

	<u>Title 4E Probation Services</u>	<u>Coroner Fee</u>	<u>County Motor Fuel Tax</u>
ASSETS			
Cash and cash equivalents	\$ 2,016	\$ 2,335	\$ 1,507,046
Receivables, net:			
State of Illinois	-	-	57,720
Property taxes	-	-	-
Notes receivable, net	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,016</u>	<u>\$ 2,335</u>	<u>\$ 1,564,766</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 179,275
Accrued expenses	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>179,275</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted-spendable	2,000	2,330	87,517
Unrestricted-assigned	<u>16</u>	<u>5</u>	<u>1,297,974</u>
Total fund balances	<u>2,016</u>	<u>2,335</u>	<u>1,385,491</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,016</u>	<u>\$ 2,335</u>	<u>\$ 1,564,766</u>

<u>Tax Interest</u>	<u>Loan</u>	<u>E-Citation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 16,010	\$ 1,081,299	\$ 1,718	\$ 7,660,908
-	-	-	448,417
-	-	-	1,400,812
-	607,743	-	607,743
<u>\$ 16,010</u>	<u>\$ 1,689,042</u>	<u>\$ 1,718</u>	<u>\$ 10,117,880</u>
\$ -	\$ -	\$ -	\$ 389,498
-	-	-	11,678
-	-	-	1,400,812
-	-	-	1,801,988
-	474,655	-	474,655
6,284	570,345	1,718	2,814,642
9,726	644,042	-	5,026,595
<u>16,010</u>	<u>1,689,042</u>	<u>1,718</u>	<u>8,315,892</u>
<u>\$ 16,010</u>	<u>\$ 1,689,042</u>	<u>\$ 1,718</u>	<u>\$ 10,117,880</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>Matching</u>	<u>Township Motor Fuel Tax</u>	<u>State's Attorney Forfeited Funds</u>
REVENUES			
Property taxes	\$ 200,338	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	1,044,636	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	-	81,544	-
Interest	1,550	574	12
Other	8,133	-	-
Total revenues	<u>210,021</u>	<u>1,126,754</u>	<u>12</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	-
Judiciary and court related	-	-	850
Public health and welfare	-	-	-
Transportation	31,195	1,098,497	-
Capital outlay	555,846	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>587,041</u>	<u>1,098,497</u>	<u>850</u>
Excess (deficiency) of revenues over expenditures	<u>(377,020)</u>	<u>28,257</u>	<u>(838)</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	115,845	-	-
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>115,845</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(261,175)</u>	<u>28,257</u>	<u>(838)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>350,803</u>	<u>584,848</u>	<u>8,706</u>
FUND BALANCE, END OF YEAR	<u>\$ 89,628</u>	<u>\$ 613,105</u>	<u>\$ 7,868</u>

<u>Animal Control</u>	<u>Public Safety County Retailers' Occ. Tax</u>	<u>Social Security</u>	<u>Recorder's Automation</u>	<u>Law Library</u>
\$ -	\$ -	\$ 329,612	\$ -	\$ -
-	1,197,317	-	-	-
-	-	52,000	-	-
-	-	-	-	-
-	-	-	-	-
86,856	-	-	30,354	7,120
217	403	286	352	20
-	-	1,751	-	-
<u>87,073</u>	<u>1,197,720</u>	<u>383,649</u>	<u>30,706</u>	<u>7,140</u>
-	-	-	14,784	-
-	-	365,333	-	-
99,852	-	-	-	-
-	-	-	-	5,020
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>99,852</u>	<u>-</u>	<u>365,333</u>	<u>14,784</u>	<u>5,020</u>
<u>(12,779)</u>	<u>1,197,720</u>	<u>18,316</u>	<u>15,922</u>	<u>2,120</u>
-	-	-	-	-
-	(1,000,000)	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(12,779)	197,720	18,316	15,922	2,120
<u>25,402</u>	<u>396,106</u>	<u>99,741</u>	<u>78,229</u>	<u>4,073</u>
<u>\$ 12,623</u>	<u>\$ 593,826</u>	<u>\$ 118,057</u>	<u>\$ 94,151</u>	<u>\$ 6,193</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011**

	<u>County Health</u>	<u>Tazwood Transportation</u>	<u>Drug Fines</u>
REVENUES			
Property taxes	\$ 142,126	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	561,960	363,874	-
Fees, fines, and charges for services	84,896	-	4,065
Interest	3,720	-	39
Other	306	-	-
Total revenues	<u>793,008</u>	<u>363,874</u>	<u>4,104</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	3,471
Judiciary and court related	-	-	-
Public health and welfare	622,616	363,874	-
Transportation	-	-	-
Capital outlay	26,475	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>649,091</u>	<u>363,874</u>	<u>3,471</u>
Excess (deficiency) of revenues over expenditures	<u>143,917</u>	<u>-</u>	<u>633</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	143,917	-	633
FUND BALANCE, BEGINNING OF YEAR	<u>471,853</u>	<u>-</u>	<u>10,691</u>
FUND BALANCE, END OF YEAR	<u>\$ 615,770</u>	<u>\$ -</u>	<u>\$ 11,324</u>

<u>Court System</u>	<u>Mentally Deficient Persons</u>	<u>Probation Services</u>	<u>Treasurer's Automation</u>	<u>Vital Records</u>
\$ -	\$ 258,549	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
23,656	-	61,304	10,198	1,356
135	315	534	224	96
-	392	-	-	-
<u>23,791</u>	<u>259,256</u>	<u>61,838</u>	<u>10,422</u>	<u>1,452</u>
-	-	-	9,516	3,034
-	-	-	-	-
-	-	-	-	-
359	-	25,896	-	-
-	258,812	-	-	-
-	-	-	-	-
2,795	-	-	-	-
-	-	12,133	-	-
-	-	1,526	-	-
<u>3,154</u>	<u>258,812</u>	<u>39,555</u>	<u>9,516</u>	<u>3,034</u>
<u>20,637</u>	<u>444</u>	<u>22,283</u>	<u>906</u>	<u>(1,582)</u>
-	-	-	-	-
(22,000)	-	(28,000)	-	-
-	-	-	-	-
-	-	-	-	-
<u>(22,000)</u>	<u>-</u>	<u>(28,000)</u>	<u>-</u>	<u>-</u>
(1,363)	444	(5,717)	906	(1,582)
<u>24,875</u>	<u>166,635</u>	<u>252,587</u>	<u>54,296</u>	<u>23,009</u>
<u>\$ 23,512</u>	<u>\$ 167,079</u>	<u>\$ 246,870</u>	<u>\$ 55,202</u>	<u>\$ 21,427</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>Circuit Clerk Automation</u>	<u>Child Support Fees</u>	<u>DUI Equipment</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	3,309	-
Fees, fines, and charges for services	58,770	(711)	12,671
Interest	1,379	97	244
Other	-	-	-
Total revenues	<u>60,149</u>	<u>2,695</u>	<u>12,915</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	-	7,286
Judiciary and court related	23,727	2,610	-
Public health and welfare	-	-	-
Transportation	-	-	-
Capital outlay	9,607	-	23,997
Debt service:			
Principal	-	-	6,972
Interest	-	-	-
Total expenditures	<u>33,334</u>	<u>2,610</u>	<u>38,255</u>
Excess (deficiency) of revenues over expenditures	<u>26,815</u>	<u>85</u>	<u>(25,340)</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from insurance payments	-	-	6,381
Proceeds from capital lease	-	-	6,972
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>13,353</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	26,815	85	(11,987)
FUND BALANCE, BEGINNING OF YEAR	<u>327,614</u>	<u>71,958</u>	<u>63,211</u>
FUND BALANCE, END OF YEAR	<u>\$ 354,429</u>	<u>\$ 72,043</u>	<u>\$ 51,224</u>

<u>Document Storage</u>	<u>Sheriff Forfeited</u>	<u>Arrestee's Medical Reserve</u>	<u>Child Advocacy</u>	<u>Geographic Information System</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
59,130	-	6,608	8,390	104,297
1,838	16	28	47	498
-	-	-	-	-
<u>60,968</u>	<u>16</u>	<u>6,636</u>	<u>8,437</u>	<u>104,795</u>
-	-	-	-	83,340
-	-	-	-	-
-	-	3,148	-	-
36,707	-	-	3,724	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>36,707</u>	<u>-</u>	<u>3,148</u>	<u>3,724</u>	<u>83,340</u>
<u>24,261</u>	<u>16</u>	<u>3,488</u>	<u>4,713</u>	<u>21,455</u>
-	-	-	-	-
-	-	-	-	(4,692)
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,692)</u>
24,261	16	3,488	4,713	16,763
<u>434,903</u>	<u>3,949</u>	<u>5,896</u>	<u>9,983</u>	<u>118,510</u>
<u>\$ 459,164</u>	<u>\$ 3,965</u>	<u>\$ 9,384</u>	<u>\$ 14,696</u>	<u>\$ 135,273</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	<u>Township Bridge</u>	<u>DARE</u>	<u>Sheriff Sex Offender</u>
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Replacement taxes	-	-	-
Motor fuel taxes	-	-	-
Operating grants and contributions	-	-	-
Fees, fines, and charges for services	-	4,419	1,330
Interest	772	26	9
Other	-	-	-
Total revenues	<u>772</u>	<u>4,445</u>	<u>1,339</u>
EXPENDITURES			
Current:			
General government	-	-	-
Employee benefits	-	-	-
Public safety	-	5,727	590
Judiciary and court related	-	-	-
Public health and welfare	-	-	-
Transportation	86,609	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total expenditures	<u>86,609</u>	<u>5,727</u>	<u>590</u>
Excess (deficiency) of revenues over expenditures	<u>(85,837)</u>	<u>(1,282)</u>	<u>749</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from insurance payments	-	-	-
Proceeds from capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(85,837)	(1,282)	749
FUND BALANCE, BEGINNING OF YEAR	<u>189,257</u>	<u>4,121</u>	<u>1,945</u>
FUND BALANCE, END OF YEAR	<u>\$ 103,420</u>	<u>\$ 2,839</u>	<u>\$ 2,694</u>

<u>Sheriff Grant</u>	<u>Sheriff's Vehicle and Equipment</u>	<u>Sheriff's Seized and Impounded Vehicle</u>	<u>County Bridge</u>	<u>Circuit Clerk Operations and Administrative</u>
\$ -	\$ -	\$ -	\$ 319,785	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,782	-	-	-	-
-	3,819	28,415	7,494	5,986
-	58	72	9,721	-
-	-	-	482	-
<u>4,782</u>	<u>3,877</u>	<u>28,487</u>	<u>337,482</u>	<u>5,986</u>
-	-	-	-	-
-	-	-	-	-
630	1,528	-	-	-
-	-	-	-	861
-	-	-	-	-
-	-	-	83,916	-
-	8,990	15,000	176,424	-
-	8,990	15,000	-	-
-	-	-	-	-
<u>630</u>	<u>19,508</u>	<u>30,000</u>	<u>260,340</u>	<u>861</u>
<u>4,152</u>	<u>(15,631)</u>	<u>(1,513)</u>	<u>77,142</u>	<u>5,125</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	8,990	15,000	-	-
<u>-</u>	<u>8,990</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
4,152	(6,641)	13,487	77,142	5,125
<u>1,260</u>	<u>19,032</u>	<u>17,716</u>	<u>1,198,073</u>	<u>4,168</u>
<u>\$ 5,412</u>	<u>\$ 12,391</u>	<u>\$ 31,203</u>	<u>\$ 1,275,215</u>	<u>\$ 9,293</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year Ended November 30, 2011

	Title 4E Probation Services	Coroner Fee
REVENUES		
Property taxes	\$ -	\$ -
Sales and use taxes	-	-
Replacement taxes	-	-
Motor fuel taxes	-	-
Operating grants and contributions	-	-
Fees, fines, and charges for services	-	1,800
Interest	8	5
Other	-	-
Total revenues	<u>8</u>	<u>1,805</u>
EXPENDITURES		
Current:		
General government	-	-
Employee benefits	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Capital outlay	-	-
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>8</u>	<u>1,805</u>
OTHER FINANCING SOURCES AND (USES)		
Transfers in	-	-
Transfers out	-	-
Proceeds from insurance payments	-	-
Proceeds from capital lease	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	8	1,805
FUND BALANCE, BEGINNING OF YEAR	<u>2,008</u>	<u>530</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,016</u>	<u>\$ 2,335</u>

County Motor Fuel Tax	Tax Interest	Loan	E-Citation	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,250,410
-	-	-	-	1,197,317
-	-	-	-	52,000
911,342	-	-	-	1,955,978
79,945	-	-	-	1,013,870
7,500	2,310	-	1,718	705,295
7,627	56	25,047	-	56,025
-	-	-	-	11,064
<u>1,006,414</u>	<u>2,366</u>	<u>25,047</u>	<u>1,718</u>	<u>6,241,959</u>
-	340	30,231	-	141,245
-	-	-	-	365,333
-	-	-	-	122,232
-	-	-	-	99,754
-	-	-	-	1,245,302
755,242	-	-	-	2,055,459
115,845	-	-	-	934,979
-	-	-	-	43,095
-	-	-	-	1,526
<u>871,087</u>	<u>340</u>	<u>30,231</u>	<u>-</u>	<u>5,008,925</u>
<u>135,327</u>	<u>2,026</u>	<u>(5,184)</u>	<u>1,718</u>	<u>1,233,034</u>
26,491	-	-	-	142,336
(115,845)	-	-	-	(1,170,537)
-	-	-	-	6,381
-	-	-	-	30,962
<u>(89,354)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(990,858)</u>
45,973	2,026	(5,184)	1,718	242,176
<u>1,339,518</u>	<u>13,984</u>	<u>1,694,226</u>	<u>-</u>	<u>8,073,716</u>
<u>\$ 1,385,491</u>	<u>\$ 16,010</u>	<u>\$ 1,689,042</u>	<u>\$ 1,718</u>	<u>\$ 8,315,892</u>

WOODFORD COUNTY, ILLINOIS
MATCHING FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 200,000	\$ 200,000	\$ 200,338	\$ 195,389
Interest and miscellaneous	7,000	7,000	9,683	7,472
Total revenue received	<u>207,000</u>	<u>207,000</u>	<u>210,021</u>	<u>202,861</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	8,000	7,832	-
C.H. 1, Sec. 86-00075-01-BR	1,000	1,000	-	-
C.H. 27, Sec. 97-00090-00-AS	1,000	1,000	-	-
C.H. 13, Sec. 97-00091-00-AS	10,000	10,000	-	-
C.H. 23, Sec. 01-00100-00 WR	120,000	207,000	206,117	-
C.H. 2, Sec 01-00098-00-RS	50,000	1,000	-	-
C.H. 6, Sec. 01-00099-00 WR	1,000	1,000	-	-
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	50	-	-
Woodford Co., Sec. 01-00102-00 BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	360,000	364,950	364,950	327,907
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	50,000	24,000	2,177	15,309
Woodford Co., Sec 09-00115-00-BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec 11-00126-00-BR, CH 9	1,000	1,000	-	-
Total expenditures paid	<u>622,000</u>	<u>622,000</u>	<u>581,076</u>	<u>343,216</u>
Deficiency of revenue received over expenditures paid	(415,000)	(415,000)	(371,055)	(140,355)
OTHER FINANCING SOURCES				
Transfers in	<u>-</u>	<u>-</u>	<u>115,845</u>	<u>-</u>
Deficiency of revenue received and other financing sources over expenditures paid	<u>\$ (415,000)</u>	<u>\$ (415,000)</u>	<u>(255,210)</u>	<u>(140,355)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(5,965)	(365)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>350,803</u>	<u>491,523</u>
End of year			<u>\$ 89,628</u>	<u>\$ 350,803</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Forfeited funds	\$ 50	\$ 50	\$ -	\$ 30
Interest	<u>40</u>	<u>40</u>	<u>12</u>	<u>33</u>
Total revenue received	90	90	12	63
EXPENDITURES PAID				
Judiciary and court related:				
Law enforcement	<u>5,000</u>	<u>5,000</u>	<u>850</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,910)</u>	<u>\$ (4,910)</u>	(838)	63
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>8,706</u>	<u>8,643</u>
End of year			<u>\$ 7,868</u>	<u>\$ 8,706</u>

WOODFORD COUNTY, ILLINOIS
ANIMAL CONTROL FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED	<u>Budget</u>	<u>Budget</u>		
Registration fees	\$ 84,000	\$ 84,000	\$ 78,186	\$ 61,610
Animal population control fee	7,000	7,000	7,170	7,665
Intergovernmental agreement fees	1,000	1,000	100	1,750
Interest	700	700	217	628
Miscellaneous	2,000	2,000	1,400	3,106
Total revenue received	<u>94,700</u>	<u>94,700</u>	<u>87,073</u>	<u>74,759</u>
EXPENDITURES PAID				
Public safety:				
Administrator's salary	10,687	11,294	11,295	10,845
Clerk's salary	41,583	43,516	43,516	42,022
Part-time clerk	3,043	2,968	2,968	1,874
Warden part-time	3,400	2,181	2,181	3,611
Printing and office supplies	1,000	660	660	999
Postage	4,000	4,000	4,000	4,000
Animal claims	1,500	540	540	-
Travel - gasoline	3,000	3,202	3,202	3,879
Training	500	208	208	-
Vehicle upkeep	3,000	1,163	1,163	2,089
Supplies	300	224	224	104
Tags	900	838	838	800
Drug and alcohol program	50	-	-	-
Disposal	1,500	1,368	1,368	1,284
Clothing	500	-	-	40
Population control vouchers	8,000	20,765	20,765	8,141
Cell phone	1,400	1,438	1,438	1,264
Medical treatment for unclaimed/injured animals	1,500	687	687	-
Chips for chipping clinics	1,575	1,043	1,043	-
Boarding	6,000	5,284	5,284	5,527
New equipment	700	557	557	50
Total expenditures paid	<u>94,138</u>	<u>101,936</u>	<u>101,937</u>	<u>86,529</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 562</u>	<u>\$ (7,236)</u>	(14,864)	(11,770)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			2,085	(4,136)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>25,402</u>	<u>41,308</u>
End of year			<u>\$ 12,623</u>	<u>\$ 25,402</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Public safety sales tax	\$ 1,000,000	\$ 1,000,000	\$ 1,173,657	\$ 1,068,023
Interest	<u>500</u>	<u>500</u>	<u>403</u>	<u>860</u>
Total revenue received	1,000,500	1,000,500	1,174,060	1,068,883
EXPENDITURES PAID	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue received over expenditures paid	1,000,500	1,000,500	1,174,060	1,068,883
OTHER FINANCING USES PAID				
Transfers out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (199,500)</u>	<u>\$ (199,500)</u>	174,060	68,883
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			23,660	(5,664)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>396,106</u>	<u>332,887</u>
End of year			<u>\$ 593,826</u>	<u>\$ 396,106</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 330,000	\$ 330,000	\$ 329,612	\$ 309,815
Personal property replacement tax	52,000	52,000	52,000	52,000
Interest	650	650	286	766
Other	-	-	1,751	1,699
Total revenue received	382,650	382,650	383,649	364,280
EXPENDITURES PAID				
Employee benefits:				
County contribution	<u>375,000</u>	<u>375,000</u>	<u>365,333</u>	<u>367,401</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 7,650</u>	<u>\$ 7,650</u>	18,316	(3,121)
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>99,741</u>	<u>102,862</u>
End of year			<u>\$ 118,057</u>	<u>\$ 99,741</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Recorder - fees	\$ 27,500	\$ 27,500	\$ 30,354	\$ 29,315
Interest	675	675	352	605
Total revenue received	28,175	28,175	30,706	29,920
EXPENDITURES PAID				
General government:				
Expenditures for recorder automation	16,000	16,000	15,869	13,385
Excess of revenue received over expenditures paid	<u>\$ 12,175</u>	<u>\$ 12,175</u>	14,837	16,535
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			1,085	(1,145)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			78,229	62,839
End of year			<u>\$ 94,151</u>	<u>\$ 78,229</u>

WOODFORD COUNTY, ILLINOIS
LAW LIBRARY FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Law library fees	\$ 7,300	\$ 7,300	\$ 7,120	\$ 7,656
Interest	<u>15</u>	<u>15</u>	<u>20</u>	<u>16</u>
Total revenue received	7,315	7,315	7,140	7,672
EXPENDITURES PAID				
Judiciary and court related:				
Books	<u>6,000</u>	<u>6,000</u>	<u>5,008</u>	<u>3,703</u>
Excess of revenue received over expenditures paid	<u>\$ 1,315</u>	<u>\$ 1,315</u>	2,132	3,969
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(12)	(408)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>4,073</u>	<u>512</u>
End of year			<u>\$ 6,193</u>	<u>\$ 4,073</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 142,000	\$ 142,000	\$ 142,126	\$ 141,898
State and federal grants	367,209	367,209	391,828	479,732
Basic health services grant	61,300	61,300	63,201	63,201
Fees for services	90,240	90,240	84,462	84,971
Interest	4,500	4,500	3,720	6,393
Other	-	-	306	2,034
Total revenue received	<u>665,249</u>	<u>665,249</u>	<u>685,643</u>	<u>778,229</u>
EXPENDITURES PAID				
Public health:				
TB services	5,000	5,000	3,087	2,795
County health purposes - contract	264,161	233,921	178,181	278,457
Department head salary	61,058	64,033	64,033	61,200
Full-time	244,121	278,755	278,755	262,691
Part-time	80,919	43,310	23,224	72,753
PTO	-	2,319	2,319	-
Capital outlay:				
Equipment	10,000	37,921	26,475	-
Total expenditures paid	<u>665,259</u>	<u>665,259</u>	<u>576,074</u>	<u>677,896</u>
Excess (deficiency) of revenue received over expenditures paid	(10)	(10)	109,569	100,333
OTHER FINANCING USES PAID				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (10)</u>	<u>\$ (10)</u>	109,569	45,333
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			34,348	(46,448)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>471,853</u>	<u>472,968</u>
End of year			<u>\$ 615,770</u>	<u>\$ 471,853</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
State of Illinois - federal funds	\$ 114,441	\$ 114,441	\$ 80,215	\$ 129,129
State of Illinois - state funds	<u>202,700</u>	<u>202,700</u>	<u>236,788</u>	<u>92,886</u>
Total revenue received	317,141	317,141	317,003	222,015
EXPENDITURES PAID				
Public welfare:				
We Care, Inc.	<u>317,141</u>	<u>317,141</u>	<u>317,003</u>	<u>222,015</u>
Excess of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	-	-
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>-</u>	<u>-</u>
End of year			<u>\$ -</u>	<u>\$ -</u>

**WOODFORD COUNTY, ILLINOIS
DRUG FINES FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Drug fine fees	\$ 1,000	\$ 1,000	\$ 4,065	\$ 5,342
Interest	<u>100</u>	<u>100</u>	<u>39</u>	<u>81</u>
Total revenue received	1,100	1,100	4,104	5,423
EXPENDITURES PAID				
Public safety:				
Drug enforcement	<u>5,500</u>	<u>5,500</u>	<u>3,471</u>	<u>1,979</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (4,400)</u>	<u>\$ (4,400)</u>	633	3,444
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>10,691</u>	<u>7,247</u>
End of year			<u>\$ 11,324</u>	<u>\$ 10,691</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Court fine fees	\$ 24,000	\$ 24,000	\$ 23,656	\$ 25,195
Interest	<u>275</u>	<u>275</u>	<u>135</u>	<u>266</u>
Total revenue received	24,275	24,275	23,791	25,461
EXPENDITURES PAID				
Judiciary and court related:				
Court expenditures	<u>2,000</u>	<u>3,154</u>	<u>3,154</u>	<u>954</u>
Excess of revenue received over expenditures paid	22,275	21,121	20,637	24,507
OTHER FINANCING USES PAID				
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ 275</u>	<u>\$ (879)</u>	(1,363)	2,507
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>24,875</u>	<u>22,368</u>
End of year			<u>\$ 23,512</u>	<u>\$ 24,875</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 258,812	\$ 258,812	\$ 258,549	\$ 259,281
Interest and miscellaneous	<u>875</u>	<u>875</u>	<u>707</u>	<u>1,271</u>
Total revenue received	259,687	259,687	259,256	260,552
EXPENDITURES PAID				
Public welfare:				
Contract with ADDWC	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>	<u>258,812</u>
Excess of revenue received over expenditures paid	<u>\$ 875</u>	<u>\$ 875</u>	444	1,740
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>166,635</u>	<u>164,895</u>
End of year			<u>\$ 167,079</u>	<u>\$ 166,635</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Court fine fees	\$ 64,000	\$ 64,000	\$ 61,304	\$ 60,442
Interest	1,500	1,500	534	1,326
Total revenue received	<u>65,500</u>	<u>65,500</u>	<u>61,838</u>	<u>61,768</u>
EXPENDITURES PAID				
Judiciary and court related:				
Training	2,000	2,000	1,755	490
Contingent	5,000	5,000	507	2,187
Offender services	14,000	14,000	3,446	10,170
Electronic monitoring	7,000	7,000	21,918	7,879
Capital outlay:				
Computer equipment and software licenses	40,000	40,000	(275)	8,850
New vehicle	17,500	17,500	-	45,654
New equipment	10,000	10,000	-	-
Debt service:				
Principal	-	-	12,133	13,659
Interest	-	-	1,526	-
Total expenditures paid	<u>95,500</u>	<u>95,500</u>	<u>41,010</u>	<u>88,889</u>
Excess (deficiency) of revenue received over expenditures paid	<u>(30,000)</u>	<u>(30,000)</u>	<u>20,828</u>	<u>(27,121)</u>
OTHER FINANCING SOURCES RECEIVED AND USES PAID				
Transfers out	(30,000)	(30,000)	(28,000)	(28,000)
Proceeds from capital lease	-	-	-	38,665
Total other financing sources received (uses paid)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(28,000)</u>	<u>10,665</u>
Deficiency of revenue and other financing sources received over expenditures and other financing uses paid	<u>\$ (60,000)</u>	<u>\$ (60,000)</u>	<u>(7,172)</u>	<u>(16,456)</u>
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			1,455	(2,351)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>252,587</u>	<u>271,394</u>
End of year			<u>\$ 246,870</u>	<u>\$ 252,587</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 7,500	\$ 7,500	\$ 10,198	\$ 9,898
Interest	500	500	224	485
Total revenue received	<u>8,000</u>	<u>8,000</u>	<u>10,422</u>	<u>10,383</u>
EXPENDITURES PAID				
General control and administration:				
Part-time clerk hire	5,924	5,924	5,163	2,508
Programs and education	1,600	1,600	-	-
Expend to provide for automation	-	1,750	4,353	-
Capital outlay:				
New equipment	<u>10,000</u>	<u>8,250</u>	<u>80</u>	<u>7,118</u>
Total expenditures paid	<u>17,524</u>	<u>17,524</u>	<u>9,596</u>	<u>9,626</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (9,524)</u>	<u>\$ (9,524)</u>	826	757
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			80	(80)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>54,296</u>	<u>53,619</u>
End of year			<u>\$ 55,202</u>	<u>\$ 54,296</u>

WOODFORD COUNTY, ILLINOIS
VITAL RECORDS FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 1,300	\$ 1,300	\$ 1,356	\$ 1,394
Interest	<u>235</u>	<u>235</u>	<u>96</u>	<u>212</u>
Total revenue received	1,535	1,535	1,452	1,606
EXPENDITURES PAID				
General control and administration:				
Vital records costs	<u>3,000</u>	<u>3,034</u>	<u>3,034</u>	<u>2,419</u>
Deficiency of revenue received over expenditures paid	<u>\$ (1,465)</u>	<u>\$ (1,499)</u>	(1,582)	(813)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>23,009</u>	<u>23,822</u>
End of year			<u>\$ 21,427</u>	<u>\$ 23,009</u>

**WOODFORD COUNTY, ILLINOIS
CIRCUIT CLERK AUTOMATION FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 65,000	\$ 65,000	\$ 58,770	\$ 66,169
Interest	<u>3,250</u>	<u>3,250</u>	<u>1,379</u>	<u>2,923</u>
Total revenue received	<u>68,250</u>	<u>68,250</u>	<u>60,149</u>	<u>69,092</u>
EXPENDITURES PAID				
Judiciary and court related:				
Automation fees	70,000	70,000	23,727	55,103
Software maintenance and support	3,480	3,480	-	-
Jury maintenance contract	7,000	7,000	-	-
Capital outlay:				
Software	<u>-</u>	<u>-</u>	<u>9,607</u>	<u>29,000</u>
Total expenditures paid	<u>80,480</u>	<u>80,480</u>	<u>33,334</u>	<u>84,103</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (12,230)</u>	<u>\$ (12,230)</u>	26,815	(15,011)
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>327,614</u>	<u>342,625</u>
End of year			<u>\$ 354,429</u>	<u>\$ 327,614</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011		2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUE RECEIVED			
Child support fees	\$ 3,480	\$ 3,480	\$ (711)
Child support grant	-	-	3,309
Interest	50	50	97
	<u>3,530</u>	<u>3,530</u>	<u>2,695</u>
Total revenue received	<u>3,530</u>	<u>3,530</u>	<u>2,695</u>
EXPENDITURES PAID			
Judiciary and court related:			
Supplies	450	450	290
Computer equipment and software licenses	<u>3,480</u>	<u>3,480</u>	<u>2,610</u>
Total expenditures paid	<u>3,930</u>	<u>3,930</u>	<u>2,900</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (400)</u>	<u>\$ (400)</u>	(205)
			3,711
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			290
			(290)
FUND BALANCE, MODIFIED ACCRUAL BASIS			
Beginning of year			<u>71,958</u>
			<u>68,537</u>
End of year			<u>\$ 72,043</u>
			<u>\$ 71,958</u>

WOODFORD COUNTY, ILLINOIS
DUI EQUIPMENT FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
DUI fines	\$ 15,000	\$ 15,000	\$ 12,671	\$ 20,729
Interest	575	575	244	524
Total revenue received	<u>15,575</u>	<u>15,575</u>	<u>12,915</u>	<u>21,253</u>
EXPENDITURES PAID				
Public safety:				
Repairs	-	-	7,286	-
Patrol supplies	-	-	-	13,771
Capital outlay:				
Equipment	<u>45,000</u>	<u>45,000</u>	<u>23,997</u>	<u>9,564</u>
Total expenditures paid	<u>45,000</u>	<u>45,000</u>	<u>31,283</u>	<u>23,335</u>
Deficiency of revenue received over expenditures paid	(29,425)	(29,425)	(18,368)	(2,082)
OTHER FINANCING SOURCES RECEIVED				
Proceeds from insurance payments	<u>-</u>	<u>-</u>	<u>6,381</u>	<u>-</u>
Deficiency of revenue and other financing sources received over expenditures paid	<u>\$ (29,425)</u>	<u>\$ (29,425)</u>	(11,987)	(2,082)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	1,000
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>63,211</u>	<u>64,293</u>
End of year			<u>\$ 51,224</u>	<u>\$ 63,211</u>

**WOODFORD COUNTY, ILLINOIS
DOCUMENT STORAGE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Document storage fees	\$ 65,000	\$ 65,000	\$ 59,130	\$ 66,116
Interest	<u>3,800</u>	<u>3,800</u>	<u>1,838</u>	<u>3,500</u>
Total revenue received	<u>68,800</u>	<u>68,800</u>	<u>60,968</u>	<u>69,616</u>
EXPENDITURES PAID				
Judiciary and court related:				
Document storage costs/supplies	150,322	150,322	25,586	12,644
Part-time	<u>12,804</u>	<u>12,804</u>	<u>8,176</u>	<u>9,104</u>
Total expenditures paid	<u>163,126</u>	<u>163,126</u>	<u>33,762</u>	<u>21,748</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (94,326)</u>	<u>\$ (94,326)</u>	27,206	47,868
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(2,945)	11
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>434,903</u>	<u>387,024</u>
End of year			<u>\$ 459,164</u>	<u>\$ 434,903</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 5,000	\$ 5,000	\$ 6,608	\$ 6,401
Interest	<u>20</u>	<u>20</u>	<u>28</u>	<u>20</u>
Total revenue received	5,020	5,020	6,636	6,421
EXPENDITURES PAID				
Public safety:				
Medical costs	<u>7,500</u>	<u>7,500</u>	<u>7,115</u>	<u>7</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,480)</u>	<u>\$ (2,480)</u>	(479)	6,414
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			3,967	(4,173)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>5,896</u>	<u>3,655</u>
End of year			<u>\$ 9,384</u>	<u>\$ 5,896</u>

**WOODFORD COUNTY, ILLINOIS
CHILD ADVOCACY FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Circuit clerk fees	\$ 7,500	\$ 7,500	\$ 8,390	\$ 8,422
Interest	<u>50</u>	<u>50</u>	<u>47</u>	<u>63</u>
Total revenue received	7,550	7,550	8,437	8,485
 EXPENDITURES PAID				
Judiciary and court related:				
Child advocacy operations	<u>11,000</u>	<u>11,000</u>	<u>3,724</u>	<u>4,634</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (3,450)</u>	<u>\$ (3,450)</u>	4,713	3,851
 RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	1,019
 FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>9,983</u>	<u>5,113</u>
End of year			<u>\$ 14,696</u>	<u>\$ 9,983</u>

**WOODFORD COUNTY, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
County Clerk - recording fees	\$ 80,000	\$ 80,000	\$ 89,216	\$ 86,354
GIS data fees	500	500	15,081	494
Interest	350	350	498	363
Total revenue received	<u>80,850</u>	<u>80,850</u>	<u>104,795</u>	<u>87,211</u>
EXPENDITURES PAID				
General government:				
Map technician salary	45,250	45,250	45,245	47,966
Aerial Orthophotography	95,000	90,598	28,666	-
Software maintenance and support	4,950	9,352	9,352	3,470
Map updating/maintenance	-	-	57	-
Capital outlay:				
Equipment	2,000	2,000	-	-
Total expenditures paid	<u>147,200</u>	<u>147,200</u>	<u>83,320</u>	<u>51,436</u>
Excess (deficiency) of revenue received over expenditures paid	(66,350)	(66,350)	21,475	35,775
OTHER FINANCING USES PAID				
Transfers out	<u>(4,693)</u>	<u>(4,693)</u>	<u>(4,692)</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures and other financing uses paid	<u>\$ (71,043)</u>	<u>\$ (71,043)</u>	16,783	35,775
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(20)	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>118,510</u>	<u>82,735</u>
End of year			<u>\$ 135,273</u>	<u>\$ 118,510</u>

WOODFORD COUNTY, ILLINOIS
DARE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED	<u>Budget</u>	<u>Budget</u>		
DARE donations	\$ 6,500	\$ 6,500	\$ 4,419	\$ 6,798
Interest	<u>50</u>	<u>50</u>	<u>26</u>	<u>52</u>
Total revenue received	6,550	6,550	4,445	6,850
EXPENDITURES PAID				
Public safety:				
DARE - supplies	<u>6,500</u>	<u>6,500</u>	<u>5,602</u>	<u>6,148</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ 50</u>	<u>\$ 50</u>	(1,157)	702
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			(125)	(3,980)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>4,121</u>	<u>7,399</u>
End of year			<u>\$ 2,839</u>	<u>\$ 4,121</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, 2011
With Comparative Figures for Year Ended November 30, 2010**

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sex offender fees	\$ 400	\$ 400	\$ 1,330	\$ 290
Interest	<u>20</u>	<u>20</u>	<u>9</u>	<u>18</u>
Total revenue received	420	420	1,339	308
EXPENDITURES PAID	<u>1,200</u>	<u>1,200</u>	<u>590</u>	<u>136</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (780)</u>	<u>\$ (780)</u>	749	172
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,945</u>	<u>1,773</u>
End of year			<u>\$ 2,694</u>	<u>\$ 1,945</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Capital grant from State of Illinois	\$ 10,000	\$ 10,000	\$ 4,782	\$ -
EXPENDITURES PAID				
Public safety:				
Training	-	-	630	560
Capital outlay:				
New equipment	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Total expenditures paid	<u>10,000</u>	<u>10,000</u>	<u>630</u>	<u>560</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	4,152	(560)
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	220
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,260</u>	<u>1,600</u>
End of year			<u>\$ 5,412</u>	<u>\$ 1,260</u>

WOODFORD COUNTY, ILLINOIS
SHERIFF'S VEHICLES AND EQUIPMENT FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 4,000	\$ 4,000	\$ 3,819	\$ 3,662
Interest	<u>150</u>	<u>150</u>	<u>58</u>	<u>147</u>
Total revenue received	<u>4,150</u>	<u>4,150</u>	<u>3,877</u>	<u>3,809</u>
EXPENDITURES PAID				
Public Safety:				
Supplies	-	-	1,528	-
Capital outlay:				
New equipment	<u>16,000</u>	<u>16,000</u>	<u>8,990</u>	<u>367</u>
Total expenditures paid	<u>16,000</u>	<u>16,000</u>	<u>10,518</u>	<u>367</u>
Excess (deficiency) of revenue received over expenditures	<u>\$ (11,850)</u>	<u>\$ (11,850)</u>	(6,641)	3,442
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>19,032</u>	<u>15,590</u>
End of year			<u>\$ 12,391</u>	<u>\$ 19,032</u>

WOODFORD COUNTY, ILLINOIS
SHERIFF'S SEIZED AND IMPOUNDED VEHICLE FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Sheriff fees	\$ 12,000	\$ 12,000	\$ 28,415	\$ 17,450
Interest	<u>50</u>	<u>50</u>	<u>72</u>	<u>20</u>
Total revenue received	12,050	12,050	28,487	17,470
EXPENDITURES PAID				
Capital outlay:				
New equipment	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (2,950)</u>	<u>\$ (2,950)</u>	13,487	17,470
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>17,716</u>	<u>246</u>
End of year			<u>\$ 31,203</u>	<u>\$ 17,716</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
General property taxes	\$ 320,000	\$ 320,000	\$ 319,785	\$ 315,000
Interest and miscellaneous	12,500	12,500	17,697	20,404
Total revenue received	<u>332,500</u>	<u>332,500</u>	<u>337,482</u>	<u>335,404</u>
EXPENDITURES PAID				
Transportation:				
Studies and emergencies	20,000	20,000	1,066	1,258
Bridge maintenance/repair	10,000	10,000	45	-
Woodford Co., Sec. 00-00096-00-BR, C.H. 2	250,000	187,100	1,993	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	-	-
Woodford Co., Sec. 04-00100-01-BR, C.H. 23	5,000	5,000	-	-
Woodford Co., Sec. 86-00075-01-BR, C.H. 1	10,000	14,100	14,000	19,980
Woodford Co., Sec. 05-00111-00-BR, C.H. 14	1,000	1,000	-	-
Woodford Co., Sec. 05-00110-00-BR, C.H. 17	5,000	5,000	-	-
Woodford Co., Sec. 09-00115-00-BR, C.H. 20	1,000	1,000	-	-
Woodford Co., Sec. 11-00126-00-BR, C.H. 9	1,000	1,000	-	-
Metamora Rd., Sec. 05-08145-00-BR	40,000	40,000	8,056	47,445
Metamora Rd., Sec. 05-08148-00-BR	5,000	5,000	-	-
Metamora Rd., Sec. 05-08149-00-BR	1,000	1,000	290	1,771
Montgomery Rd., Sec. 05-10138-00-BR	1,000	1,000	-	-
Roanoke Rd., Sec. 05-15127-00-BR	10,000	10,000	-	-
Cazenovia Road, Sec. 04-01130-00 BR	80,000	124,000	123,417	160
Cazenovia Road, Sec. 09-01131-00 BR	100,000	100,000	9,757	9,341
Palestine Rd., Sec. 03-12134-00-BR	90,000	90,000	28,958	986
Village of Washburn, Sec. 05-00018-00-BR	1,000	14,000	13,332	-
Worth Rd., Sec. 05-17150-00-BR	-	-	-	5,414
Worth Rd., Sec. 05-17149-00-BR	60,000	60,000	41,316	-
Montgomery Rd., Sec. 10-10144-00-BR	15,000	16,800	16,719	-
Various small projects	40,000	40,000	21,387	26,382
Total expenditures paid	<u>762,000</u>	<u>762,000</u>	<u>280,336</u>	<u>113,564</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (429,500)</u>	<u>\$ (429,500)</u>	57,146	221,840
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS				
			19,996	(15,797)
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,198,073</u>	<u>992,030</u>
End of year			<u>\$ 1,275,215</u>	<u>\$ 1,198,073</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	<u>2011</u>			<u>2010</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED	<u>Budget</u>	<u>Budget</u>		
Fees	\$ -	\$ -	\$ 5,986	\$ 5,425
EXPENDITURES PAID	<u>-</u>	<u>-</u>	<u>\$ 861</u>	<u>\$ 15,770</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ -</u>	<u>\$ -</u>	5,125	(10,345)
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>4,168</u>	<u>14,513</u>
End of year			<u>\$ 9,293</u>	<u>\$ 4,168</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Fees	\$ 1	\$ 1	\$ -	\$ 2,000
Interest income	-	-	8	8
Total revenues	1	1	8	2,008
EXPENDITURES PAID	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (499)</u>	<u>\$ (499)</u>	8	2,008
RECONCILIATION TO MODIFIED ACCRUAL BASIS - NET CHANGE RESULTING FROM RECORDING ACCOUNTS RECEIVABLE, PAYABLE, AND OTHER ACCRUED ITEMS			-	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>2,008</u>	<u>-</u>
End of year			<u>\$ 2,016</u>	<u>\$ 2,008</u>

WOODFORD COUNTY, ILLINOIS
TAX INTEREST FUND
STATEMENT OF REVENUE RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (BUDGETARY CASH BASIS)
Year Ended November 30, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Tax sale fees	\$ 2,000	\$ 2,000	\$ 2,310	\$ 2,440
Interest	<u>120</u>	<u>120</u>	<u>56</u>	<u>108</u>
Total revenue received	2,120	2,120	2,366	2,548
EXPENDITURES PAID	<u>2,000</u>	<u>2,000</u>	<u>340</u>	<u>1,179</u>
Excess of revenue received over expenditures paid	<u>\$ 120</u>	<u>\$ 120</u>	2,026	1,369
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>13,984</u>	<u>12,615</u>
End of year			<u>\$ 16,010</u>	<u>\$ 13,984</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, 2011
With Comparative Figures for Year Ended November 30, 2010

	2011			2010
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE RECEIVED				
Principal loan payments received	\$ 100,000	\$ 100,000	\$ 130,128	\$ 90,080
Interest	<u>31,000</u>	<u>31,000</u>	<u>25,046</u>	<u>30,738</u>
Total revenue received	<u>131,000</u>	<u>131,000</u>	<u>155,174</u>	<u>120,818</u>
EXPENDITURES PAID				
General control and administration:				
Administrative expense - EDC	-	6,765	6,765	-
Economic development loans/bad debts	<u>1,986,345</u>	<u>1,979,580</u>	<u>363,465</u>	<u>65,857</u>
Total expenditures paid	<u>1,986,345</u>	<u>1,986,345</u>	<u>370,230</u>	<u>65,857</u>
Excess (deficiency) of revenue received over expenditures paid	<u>\$ (1,855,345)</u>	<u>\$ (1,855,345)</u>	(215,056)	54,961
RECONCILIATION TO MODIFIED ACCRUAL BASIS				
Principal loan payments received			(130,128)	(90,080)
Issuance of loans			340,000	-
FUND BALANCE, MODIFIED ACCRUAL BASIS				
Beginning of year			<u>1,694,226</u>	<u>1,729,345</u>
End of year			<u>\$ 1,689,042</u>	<u>\$ 1,694,226</u>

WOODFORD COUNTY, ILLINOIS
INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS
November 30, 2011

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, 2011

	Tort Judgment and Liability Insurance <u>Fund</u>	Premium and Insurance Claim Reserve <u>Fund</u>	Total Internal Service <u>Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 183,825	\$ 183,208	\$ 367,033
Receivables, net:			
Property taxes	320,125	-	320,125
Due from other funds	<u>137,001</u>	<u>-</u>	<u>137,001</u>
 Total assets	 <u>640,951</u>	 <u>183,208</u>	 <u>824,159</u>
 LIABILITIES			
Current liabilities:			
Accrued expense	-	119,870	119,870
Deferred revenue	320,125	-	320,125
Due to other funds	<u>-</u>	<u>137,001</u>	<u>137,001</u>
 Total liabilities	 <u>320,125</u>	 <u>256,871</u>	 <u>576,996</u>
 NET ASSETS (DEFICIT)			
Unrestricted	<u>\$ 320,826</u>	<u>\$ (73,663)</u>	<u>\$ 247,163</u>

**WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUE, EXPENSES,
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2011**

	Tort Judgment and Liability Insurance <u>Fund</u>	Premium and Insurance Claim Reserve <u>Fund</u>	Total Internal Service <u>Funds</u>
OPERATING REVENUES			
Charges for services	\$ -	\$ 703,906	\$ 703,906
OPERATING EXPENSES			
Insurance premiums:			
Liability insurance	152,871	-	152,871
Worker's compensation	141,951	-	141,951
Judgments and settlements	10,000	-	10,000
Medical claims and administration fees	<u>-</u>	<u>707,151</u>	<u>707,151</u>
Total operating expenses	<u>304,822</u>	<u>707,151</u>	<u>1,011,973</u>
Operating loss	<u>(304,822)</u>	<u>(3,245)</u>	<u>(308,067)</u>
NONOPERATING REVENUES			
Property taxes	295,593	-	295,593
Interest and miscellaneous	<u>1,067</u>	<u>82</u>	<u>1,149</u>
Total nonoperating revenues	<u>296,660</u>	<u>82</u>	<u>296,742</u>
Loss before transfers	(8,162)	(3,163)	(11,325)
TRANSFERS IN (OUT)	<u>(12,600)</u>	<u>153,599</u>	<u>140,999</u>
CHANGE IN NET ASSETS	(20,762)	150,436	129,674
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>341,588</u>	<u>(224,099)</u>	<u>117,489</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ 320,826</u>	<u>\$ (73,663)</u>	<u>\$ 247,163</u>

WOODFORD COUNTY, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year Ended November 30, 2011

	Tort Judgment and Liability Insurance Fund	Premium and Insurance Claim Reserve Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from charges for services	\$ -	\$ 703,906	\$ 703,906
Payments to suppliers	<u>(304,822)</u>	<u>(674,379)</u>	<u>(979,201)</u>
Net cash provided by (used in) operating activities	<u>(304,822)</u>	<u>29,527</u>	<u>(275,295)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Property taxes	295,593	-	295,593
Transfers from (to) other funds	<u>(12,600)</u>	<u>153,599</u>	<u>140,999</u>
Net cash provided by noncapital financing activities	<u>282,993</u>	<u>153,599</u>	<u>436,592</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments and miscellaneous	<u>1,067</u>	<u>82</u>	<u>1,149</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(20,762)	183,208	162,446
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>204,587</u>	<u>-</u>	<u>204,587</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 183,825</u>	<u>\$ 183,208</u>	<u>\$ 367,033</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating loss	\$ (304,822)	\$ (3,245)	\$ (308,067)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Accrued expense	<u>-</u>	<u>32,772</u>	<u>32,772</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (304,822)</u>	<u>\$ 29,527</u>	<u>\$ (275,295)</u>

**WOODFORD COUNTY, ILLINOIS
FIDUCIARY FUNDS
FUND DESCRIPTIONS
November 30, 2011**

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, 2011

	<u>Circuit Clerk</u>	<u>County Collector</u>	<u>Inheritance Tax</u>
ASSETS			
Cash and cash equivalents	\$ 117,485	\$ -	\$ 3,734
Investments	<u>50,005</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 167,490</u>	<u>\$ -</u>	<u>\$ 3,734</u>
LIABILITIES			
Funds held for others	<u>\$ 167,490</u>	<u>\$ -</u>	<u>\$ 3,734</u>
TOTAL LIABILITIES	<u>\$ 167,490</u>	<u>\$ -</u>	<u>\$ 3,734</u>

Panther Creek Drainage District	County Payroll Clearing	Unclaimed Trust	Board Clearing	Land Acquisition	Total
\$ 3,124	\$ 669	\$ 23,603	\$ 120,500	\$ 6,550	\$ 275,665
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,005</u>
<u>\$ 3,124</u>	<u>\$ 669</u>	<u>\$ 23,603</u>	<u>\$ 120,500</u>	<u>\$ 6,550</u>	<u>\$ 325,670</u>
<u>\$ 3,124</u>	<u>\$ 669</u>	<u>\$ 23,603</u>	<u>\$ 120,500</u>	<u>\$ 6,550</u>	<u>\$ 325,670</u>
<u>\$ 3,124</u>	<u>\$ 669</u>	<u>\$ 23,603</u>	<u>\$ 120,500</u>	<u>\$ 6,550</u>	<u>\$ 325,670</u>

**WOODFORD COUNTY, ILLINOIS
AGENCY FUND - COUNTY COLLECTOR
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS,
AND CHANGES IN CASH BALANCE
Year Ended November 30, 2011**

COLLECTIONS

2010 Real estate taxes certified to County Collector for collection		\$ 57,406,926
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Deductions to certification:

Real estate taxes uncollected	\$ (54,794)	
Corrections of error, net	<u>(122,340)</u>	(177,134)

Additions:

Back tax collections	29,659	
Interest, penalties, and costs	107,525	
Payments in lieu of taxes	11,706	
Adjustments	301	
Interest earned on taxes	<u>45,947</u>	<u>195,138</u>

Total collections		57,424,930
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DISTRIBUTIONS

Real estate and mobile home taxes	57,281,752	
State Board of Appeals	7,772	
Fees - interest, penalties, costs, and other	89,459	
Interest to taxing bodies	<u>45,947</u>	

Total distributions		<u>57,424,930</u>
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NET CHANGE IN CASH

-

CASH AT THE BEGINNING OF THE YEAR

-

CASH AT THE END OF THE YEAR

\$ -